



CHINESE MINDS IN U.S. BODIES: TEN FACTORS DRIVING CHANGE IN CHINESE BUSINESS PRACTICES¹

Neil Slough

State University of New York at Delhi

Paul Miesing

University at Albany, State University of New York



We examined the contents of semi-structured interviews with executives of 24 diverse organizations to understand the relationships between organizational culture, national differences and processes and procedures within foreign organizations operating in the transitioning Chinese environments. A constant theme within the narratives was the cumulative effect of separate and distinct phenomena that allow the Chinese persona (with a foundation in the vastness and complexity of Chinese national culture) operate within a U.S. body (the structure and systems of Western business organizations). We identify these factors that are currently driving what appears to be a growing global homogeneity of business processes and behaviors.

Introduction¹

What happens when the irresistible force of globalization meets the immovable object of 5,000 years of Chinese history, civilization, and culture? Western companies entering this environment rush headlong into a web of

complex foreign institutional arrangements and inter-organization relationships (government laws and regulations, labor, education, religion), inadequate infrastructure (communications, transportation, distribution, financing), and convoluted ownership patterns. A neophyte's confusion is frequently greeted with "This is China"; mounting frustration is often answered with "It is difficult"; and in their final overwhelmed state, harried newcomers hear "I am too busy." These seem to be the catchall explanations of

¹ Address all correspondence to Professor Neil Slough, Department of Business, State University of New York at Delhi, Delhi, NY USA 13752. Tel: 518-469-1658 E-mail: Neil@Neilslough.com

differences and it becomes too easy and simple to excuse collective behavior and individual perceptions on the grounds of national cultural complexities. In spite of the enormity of inherent cultural differences there are organizations that have implemented what appear to be global best practices - consistent standard operating procedures and uniform evaluation systems (intuitively impossible according to those who focus on the divergence generated by national cultures).

The China Context.

Shenkar and von Glinow [1994] provide several compelling reasons for using China as a test case: the sheer number of companies and workers; the vast social, political, economic, and cultural differences compared to Western societies; the importance of China's integration into the global economy. We wondered if the rapid transition of the Chinese economy would change the local business culture. In particular, to what extent is change attributable to the China's initiative of accelerated industrial development? Or is the driving force the new colonial invasion of globalization? In either event, is management style contingent on the culture it operates in? We also wanted to know how successful Chinese operations are and the explanations for their respective performance. China has always assimilated its attackers. Who will succumb this time? Certainly there are numerous immovable objects, such as institutional arrangements and inter-organization relationships, infrastructure, ownership patterns, and such ingrained values and attitudes as "guanxi", "hou men", and corruption. Is this long-standing, embedded matrix of cultural foundations and manifestations substantial enough to withstand the irresistible force of globalization?

The Research Project

We are curious as to the relationship between globalization and organizational learning. To what extent are organizations able to transfer learning across the myriad of geopolitical boundaries across which international firms operate? Are there "global best practices" or do the differences between national cultures form insurmountable barriers to creation and transfer of knowledge? What of the durability of indigenous business cultures against the influences of giant foreign transnationals?

We examined both foreign-invested enterprises and Chinese companies scattered around the greater Shanghai area, a city long considered as simultaneously being China's window on the Western world as well as the port of entry for Western influence. We began meeting with managers in Shanghai during the Summer 2000 representing a wide cross-section of industries and across a range of sizes. Interviewees consisted of chair of the board; president and CEO; general manager; managers for strategy, human resources, and plant; and other members of the top management team of the local venture. We also met with general managers of a couple of industrial parks, a professional trainer, and a local business reporter. In addition to their in-depth knowledge about their own organization and its operations, these key informants are also able to provide detailed insight into the changing business environments in which they operate. We were interested in their personal opinions as much as their organizations' official positions and data. We recognize the bias of self-reports and personal opinions, as well as our own impressions. Nonetheless, we believe this is the only way to begin a systematic study of China's dynamic economic transition.

Sample

There were 8 U.S. organizations (all large Fortune 500 firms) 5 other- than U.S. foreign-based (Singapore, Japan, Germany, Turkey, Anglo-Dutch) and 6 Chinese Organizations (Investment Consultant, Securities, Transportation, IT, Venture Capitalist, Semiconductor) and 5 of what can best be described as Chinese infrastructure/institutions (Stock Market, Business Newspaper, Free Trade Zone, High-Tech Park, Management Training). Many of our informants requested anonymity so we decided to disguise all organizations and their data.

Recruitment Script

Prospective participants were identified and contacted through former MBA students at the University at Albany and Fudan University in Shanghai. They were requested to participate in an interview regarding their organization's strategy, operations, and performance, and were notified that the information would be used only for scholarly purposes. To guarantee organizational confidentiality and personal anonymity, we used fictitious names for the organizations and participants. We did not want this study to divulge trade secrets, strategic information, or any other information deemed proprietary or which the participant simply does not want revealed. Finally, this study is not intended for political purposes, and does not seek to jeopardize the participants in any way. Each participant was asked if they have authorization from their organization to discuss this, and each was asked to sign a document attesting to this fact.

The Semi-Structured Interview Protocol

We developed a set of open-ended questions and general topics to discuss with

each manager. Our conversations ventured from their organization and environment contexts to operating policies and performance. They offered both official positions and personal opinions. We wanted to elicit the richness of the managers' experiences and their interpretations of events.

Traditional quantitative research designs experiments to test hypotheses. Such a positivist approach is not always practical, however, especially when studying strategic and public policy issues. High risk environments of scarce resources make it difficult to gain access to key managers and decision makers in these situations and virtually impossible to manipulate organization variables. Moreover, turbulent environments and complex organizations make most research designs unrealistic. Many strategies emerge through an evolutionary process of discovery and adaptation. These complications make it difficult to assess causality and generalizability. As an alternative, grounded theory emerges from observations and yield richer explanations of phenomena. The underlying logic of a comparative case study method is that each successive iteration is a quasi-experiment which confirms, disconfirms, adds to, or modifies the emerging interpretations [Eisenhardt 1989: 542]. Successive iterations enable the data to be reduced to a parsimonious set summarized as themes that are sufficient for explaining the phenomena. We were not interested in testing hypotheses or quantifying our observations. Instead, our intended results from this project were: (1) develop a model from this grounded research approach; and (2) develop a survey instrument which can be later administered to verify the model. We want to establish a basis for propositions for future research and theory-building.

Each interview was conducted by an author working with a bilingual Chinese graduate student. For all managers, we used

repeated semi-structured interviews about their organization, operations, policies, and performance. Most were conducted on-site but several were held elsewhere. Most interviews lasted over two hours, although some took only one hour and one went as long as four hours including lunch and a plant tour. Most were conducted with a single organizational informant but several had two managers present. We also held several follow-up meetings, especially when we ran out of time. While many of the interviews occurred over lunch or dinner, the on-site interviews offered opportunities for field impression analysis about the physical, working, and social environments. Immediately following our interview we discussed our impressions, recorded our notes, and revised the protocol by adding new insights and updating our conceptual model. We repeated this process of collecting data, collating and storing the data, temporary coding and recoding, and interpretation and explanation for every interview. The interviewing author transcribed the meeting notes, and then the graduate assistant would verify the accuracy of the findings and add his or her own notes. This went back and forth until both agreed on the findings, at which point the key informant received the transcription and was provided an opportunity to verify and add to the notes. We also collected whatever archival information and additional documents were available and incorporated these into the transcripts as much as possible, then content-analyzed the data for overarching themes as well as details which were later sorted

Agreeing with DeVault [1990], that interviews are “by their very nature a form of social interaction grounded in talk” we approached the data as “productive sites” where informants would “establish subjective meanings” [Holstein and Gubrium, 1995] and began an analysis of the content of this collection of open-ended interview data. An open coding process [Straus 1987] was applied to the data to enable a grounded theory

approach [Glaser and Straus 1987, [Straus & Corbin 1990] to be utilized in the analysis of the responses to the interview protocol questions. The goal was to identify and analyze any divergent and convergent themes that became apparent within or between organizations (or organizational types) with regard to processes and operating procedures.. An inductive theory building process was employed allowing us to construct a theoretical framework that could explain the identified patterns present across the differing organizations and programs and provide a conceptual explanation for the stories recounted by the informants.

Results

To comply with the methodological intent of inductive qualitative analysis, content and patterns were abstracted from the interview data rather than imposed prior to data collection [Janesick 1994]. As the analysis developed, focus was first turned to western methodologies, processes, and behaviors that were reported by informants within the Chinese operations of transnational firms. At first we wondered whether these western methodologies were manifestations of global best practices whose inherent advantage allows corporate processes and procedures to trump national culture as mandates from parent firms are instituted throughout subsidiaries. These trends of westernization however also appeared across the Chinese organizations of our sample. Our informants failed to report the organizational manifestations of cultural divergence that has characterized the large body of research that addresses the inability of Western management practices to be equally effective across geopolitical and cultural borders [e.g., Newman & Nollen 1996, Hofstede 1994, Bigoness & Blakely 1996, Earley & Erez 1997, Neelankavil, Mathur & Zhang 1000]. In the case of China, authors addressed the incompatibility of business practices as

stemming from the differences in Western market versus Chinese relationship orientation [Lovett, Simmons & Kal 1999], Western confrontation versus Chinese accommodation [Morris et al 1998] Western individualism versus Chinese Collectivism [Early 1994] Western short-term versus Chinese long-term orientation [Li & Karakowsky 2000]. Conclusions that business processes need to be customized to meet unique cultural systems has been traced to differences in decision making and communication [Child & Markoczy 1993], conflict resolution [Doucet & Jehn 1997, Lin & Germain 1998], power distance [Harrison, et al 2000] and the importance of context in framing communications and interactions [Hall 1976].

Our informants reported a convergence of business practices and activities across cultures. This homogeneity agrees with a collection of research that fails to find manifestations of cultural differences in business practices and activities in spite of cultural differences and the intuitive assumptions they produce. DeFilippo [1997] reported how Chinese organizations incorporated management practices that were in conflict with traditional cultural attributes. In direct conflict with common individualism/collectivism assumptions, Cheng [1996] found Chinese employees preferred an unequal distribution of both financial and socioemotional rewards while American employees preferred rewards that did not differentiate among workers. Studies have failed to find differences in sources of work-family conflict [Yang, et al 2000], the effects of influence tactics [Tjosvold & Sun 2001], employee involvement [Pun 2001], Performance evaluation and Feedback [Bailey, Chen & Dou 1997] or negotiating style [Tse, Francis & Walls 1994].

While some argue that the convergence of business practices is the result of cultural imperialism, we instead see the situation as closer to what Ralston, et al [1999] proposed:

that there exists a new generation of Chinese managers capable of “crossverging” between eastern and western norms. The managers are able to act individualistically while maintaining their Confucian values. While we agree with the concept of crossverging and do not see it as a temporary stage in a process of development but rather feel the concept may represent a long term construct that addresses the ability of people to decouple work behaviors from internal social values.

Throughout the interviews, informants referenced ten distinct phenomena that have acted as catalysts, provided frameworks, enabled or encouraged change or otherwise allowed Chinese managers to gain experience in existing within western structures and processes. The factors function as “cultural conduits” allowing transmission of behavioral models and examples of interactions between roles. These ten phenomena are:

- Free Trade Zones
- Proliferation of International Cooperative Structures
- The World Trade Organization
- ISO and other International Standards
- Returning Chinese Students
- The Internet
- The Chinese Stock Market, Financial Reporting and Accounting
- English as the Universal Business Language
- Western Business Etiquette
- Training and Consulting Organizations

Free Trade Zones. The Chinese government decided late 1984 to establish economic and technological development zones (ETDZ) in fourteen coastal cities, including Shanghai. The focus of ETDZs has been on new and high technology industries. Some have established scientific and technical “incubators”, “Scientific and Technological Pioneering Centres”, and risk funds for scientific research. Production-oriented enterprises with foreign investment established in the ETDZs are granted tax breaks, especially for those with advanced technology. There are also tax breaks for foreign investors with no establishments or operations in China but deriving dividends, interests, rentals, franchise fees, and other income from sources in the ETDZs. In addition, the Central Government has preferential loans, credit, and other financial policies. The zones have become the fastest-growing areas in China with a large investments from both home and overseas. The forty-eight ETDZs now account for about ten percent of the China’s total direct foreign investment.

Over two-hundred of the world’s global corporate giants have investments and/or subsidiaries in the ETDZs, including Motorola, P&G, Xerox, Johnson & Johnson, and Coca Cola from the United States; Mitsubishi, National, Toshiba, Canon, and Sanyo from Japan; Unilever from the United Kingdom; Bayer, Herst and SEW from Germany; ELF Atochem co., Ltd. from France; ABB and Nestle from Switzerland; North Telecom Ltd. from Canada; Daewoo, Samsung, and Hyundai from South Korea; Phillips and Akasu from the Netherlands; and Chia Tai from Thailand. This influx of global organizations has provided Chinese workers and managers valuable exposure to western business practices.

Proliferation of International Structures. Traditionally, the large State Owned Enterprise (SOE) dominated activity

in the Chinese economy. Moving towards a market economy has required a move away from central state control and generated a plethora of cooperative structural types (along with their corresponding eye-chart quality acronyms) Joint Ventures (JV), Foreign Invested Enterprises (FIE), Wholly-Owned Foreign Enterprises (WFOE) and Mergers and Acquisitions (M&A), have all provided arenas where business activities are enacted within western systems and structures. Government statistics show that while joint venture companies represent only 12% of the total number of companies in 1996, they contributed more than one-third of the overall industrial output in Shanghai

The World Trade Organization. China officially became a member of the World Trade Organization (WTO) on December 11, 2001. After a nearly 15-year negotiation process, the Chinese government agreed to revise existing legislation and regulations to fully comply with the WTO agreement (WTO 2001]. The relationships between trading nations is at the center of the WTO’s multilateral trading system and will require the non-discrimination between Chinese and non-Chinese enterprises with respect to trade, tariffs and pricing (WTO 2001]. Transactions within this system are a radical departure from the age-old Chinese system’s importance on know-who rather than know-how: connections (“guanxi”), contacts (“lianxi”), and using the back door (“hou men”).

ISO 9000 and other Standards. The political agreements reached within the framework of WTO require products, services be produced as defined by technical requirements. While many are aware of the quality management requirements of ISO 9000, it may well be the environmental management focus of ISO 14000 that has the broader impact on organizational behavior. China is an active partner in the developing global requirements concerning the effects of products, processes, activities and

organizational activities on the natural environment.

While ISO requirements generally affect business-to-business and business-to-society activities, other sources of standardization, such as Underwriter’s Laboratories (UL) and Institute of Electrical and Electronics Engineers (IEEE) certifications carry other requirements for detailed operational activities and product characteristics for component and end-product manufacturer’s of consumer goods.

Returning Chinese Students. The Cultural Revolution was a period of intellectual self-destruction within China. By the time the dust settled (coincidental to Nixon’s reproachment in 1979) the education system had re-stabilized and opportunities for travel appeared as China opened allowing student s to study and work overseas. These pioneers, exposed to foreign cultures, returned and eventually assumed the highest positions in business, government, and education while maintaining their global network. Some ambitious Chinese chased money, responsibility, and power received Western MBAs but wound up trapped beneath glass ceilings at foreign companies. As experience with international educational opportunities expanded, China’s economic system evolved to the point where many entrepreneurial Chinese began repatriating back to mainland China with their western management training. With Management continuing to be the most popular major, the number of Chinese students in the US continues to grow beyond the 63,000 that were studying in the US in 2001 [Institute of International Education 2002].

The Internet. According to the China Internet Network Information Center (CINIC) internet usage in the People’s Republic has grown from 2.1 million in 1999 to 59.1 million in 2003 (see Table 1).

While the growth in the number of users is impressive, the potential for continued growth is almost staggering (sixty million users is less than 5 percent of China’s population). As Chinese organizations move from “bricks” to “clicks” the transitions are guided by the western conventions delineating content and architecture.

As of January	Internet Users in China: (millions)
1999	2.1
2000	8.9.
2001	22.5
2002	33.7
2003	59.1

Table 1. Internet Usage in China

The Chinese Stock Market, Financial Reporting and Accounting. The equity market in China has rapidly expanded since the opening of the securities markets in Shanghai and Shenzhen in the early 1990s. In addition to providing the mechanics for equity financing, the Chinese stock Market has also enabled more people to share the wealth of China’s growing economy. The equity structure has also lead to firms providing shares and options as incentives to employees. However, of perhaps even greater importance has been the adoption of western financial reporting and accounting standards.

Imported from the old Soviet Union, accounting systems in China prior to economic reforms were primarily designed to generate the information required for macroeconomic planning. The systems were primarily fund-based and characterized by rigidity and uniformity [Xiang 1998]. Equity investors however, demand a financial reporting that provides greater transparency into organizations [Leung 1999].

At the same time that its equity markets were opened China's first accounting standard that subjected different ownership structures in China to a single accounting framework: "The Accounting Standards for Business Enterprises" (ASBE), was issued by the Ministry of Finance. The action marked the beginning of a move by the Ministry to bring conformity between China's accounting standards and the International Accounting Standards Board (IASB). The activities within the financial faction continue at become even more western as The Ministry of Finance continues to pursue a harmonization of accounting standards [Yuanyuan 2003].

English as the Universal Business Language. Although Mandarin is thought by many to be the world language with the greatest number of speakers, English remains the *de facto* universal language of business and international communication. China was quick to recognize the importance of English language study and by 1997 there were 450 million Chinese studying English. The dominance of western language in commerce influences internal and external reporting.

Western Business Etiquette The arrival time at meetings, decision-making processes, appropriate business dress, suitable business salutations and greetings, proper relationships between superiors and subordinates, accepted usage of power and influence are all moving towards western norms. The "Nine-to-five" (the traditional operating hours of American businesses are open from 9:00 a.m. until 5:00 p.m.- giving this expression the meaning of work day or on the job) mindset is re-defining how Chinese relate to their organizations. Dedication to their jobs and organizations is a traditional characteristic to the Chinese. However, in the past this dedication and loyalty was founded in a deep integrated system of self, family, firm and state. Today, however, there is growing separation between work life and the personal life allowing the

Chinese mind to step into a western body for the enactment of work activities.

Training and Consulting Organizations Business publications from both East and West [Fortune 2001; Asia Week 2001] have reported the aggressive implementation of the information gained from western business consultants by Chinese organizations that seem to be far ahead in the transitioning economy.

Future Research Issues

Our research has been limited to the Shanghai area and would need to be expanded to other regions to determine if the ten factors identified by our informants are having the same effect on other area of China. On a larger scale, are these factors (or an equivalent set) at work in other large emerging markets? Larger issues center on questions concerning the extent that business activities are detached from national culture. Are Chinese nationals actually embracing western cultural values or are their nine-to-five actions merely scripted organizational dramaturgy decoupled from the underlying cultural values of the actor?

References

- AsiaWeek, (2001) Putting A Premium On Tradition And Talent September 20
- Bailey, J., Chen, C., and Dou, S., 1997. "Conceptions of Self and Performance-Related Feedback in the U.S., Japan and China," *Journal of International Business Studies*, 28 (3): 605-625.
- Bigoness, W. and Blakely, G., 1996. "A Cross-National Study of Managerial Values," *Journal of International Business Studies*. 27(4):739-752.
- Cheng, C. (1996) "Should Mainland Chinese Be Rewarded The Way Americans Are"? *The Academy of Management Executive* 10:1 84

- Child J. & Markoczy, L., 1993. "Host-Country Managerial Behavior and Learning In Chinese And Hungarian Joint Ventures," *Journal of Management Studies*, 30: 611- 631.
- China Internet Network Information Center <http://www.cnnic.net.cn/develst/repind-ex-e.shtml>
- Chinamart, Ministry of Foreign Trade and Economic Cooperation People's Republic of China <<http://www.chinamarket.com.cn/>>.
- Defillippo, J. S., 1997 "World-Class Manufacturing in Chengdu: A Case Study on China's First Aviation Joint Venture," *International Journal of Technology Management*, 13 (6): 681-654.
- DeVault, M., 1990. "Talking and Listening from Women's Standpoint: Feminist Strategies for Interviewing and Analysis," *Social Problems*, 37: 96-111.
- Doucet, L, and Jehn, K., 1997. "Analyzing Harsh Words In A Sensitive Setting: American Expatriates In Communist China," *Journal of Organizational Behavior*, 18: 559 - 582.
- Eisenhardt, K., 1989 "Building Theories from Case Study Research," *Academy of Management Review* 14: 532-550.
- Earley, P., 1994. "Self or Group? Cultural Effects of Training on Self-Efficacy and Performance," *Administrative Science Quarterly*, 39 (1): 89-117
- Earley, P. & Erez.M. (1997). *The Transplanted Executive*, New York: Oxford University Press.
- Fortune*, 2001 "Companies Around the World Are Going the America Way: And despite the critics, the trend isn't Stopping," *Fortune*, November 26, 2001, 44 (11): 114
- Glaser, B. and Straus, A.L. (1967). *The Discovery of Grounded Theory*. Chicago. Aldine
- Hall, E. T. (1976). *Beyond Culture*. Garden City, N.Y: Anchor Press/Doubleday
- Harrison, G., McKinnon,J., Wu, A. & Cho,C (2000). Cultural Influences on Adaptation to Fluid Workgroups and Teams," *Journal of International Business Studies* 31 (3): 489 – 516.
- Hofstede, G., 1994. Management Scientists Are Human. *Management Science*. 40(1):4-13.
- Hofstede, G., 1980. *Culture's Consequences: International Differences in Work-Related Values* Beverly Hills: Sage Publications.
- Hofstede, G., 1991 *Cultures and Organizations: Software of the Mind*, London: McGraw-Hill.
- Institute of International Education. (2000). Foreign Students By Academic Level And Place Of Origin. Open Doors. Available online: <http://opendoors.iienetwork.org/?p=25083> (Accessed 2002, March 1).
- International Standards Organization "Standards and world trade," <<http://www.iso.ch/wtotbt/wtotbt.htm>>.
- Janesick, V.J., 1994. The Dance of Qualitative Research Design: Metaphor, Methodolaty, and Meaning. In *Handbook of Qualitative Research*, ed. N.K. Denzin and Y.S. Lincoln, 209-19. Thousand Oaks, CA: Sage.
- Katzenstein, L. (1994). Social Time, Modernization, And Chinese Policy Development In *Culture, Politics and Economic Growth: Experiences in East Asia*. Ed. V. Sutlive. Williamsburg, VA: College of William & Mary.
- Legge, James, *Confucius: Confucian Analects, The Great Learning and The Doctrine of the Mean* (New York: Dover Publications, 1971).
- Alden, L., 1999. Closing the gap. *Asian Business*. Hong Kong, Apr. 1999. Vol. 35 Issue 4, p.68-70

- LI, L. & Karakowsky, L. 2000. When Relationship Matters Most: Exploring Win-Lose Business Negotiations In An Asian Context. *Journal of Applied Management Studies*. 28:2
- Lin, X., & Germain, R., 1998. "Sustaining Satisfactory Joint Venture Relationships: The Role of Conflict Resolution Strategy," *Journal of International Business Studies*, 29: 179-196.
- Lovett, S., Simmon. L., and Kali, R., 1999. "Guanxi Versus the Market: Ethics and Efficiency," *Journal of International Business Studies*, 30 (2): 231 - 246.
- Morris, M., Williams, K., Leung, K., Larrick, R., Mendoza, M., Bhatnagar, D., Li, J., Kondo, M., Luo, J., and Hu, J., 1998. "Conflict Management Style: Accounting For Cross-National Differences," *Journal of International Business Studies*, Winter 1998 29:4
- Neelankavil, J., Mathur, A., and Zhang, Y., 2000. "Determinants of Managerial Performance: A Cross-cultural Comparison of the Perceptions of Middle-level Managers in Four Countries," *Journal of International Business Studies*, 31 (1): 121 – 147.
- Nevis, E. C., 1983. "Using an American Perspective in Understanding another Culture: Toward a Hierarchy of Needs for the People's Republic of China," *Journal of Applied Behavioral Science* 19: 249-264.
- Newman, K. & Nollen, S., (1996) Culture and Congruence: The Fit between Management Practice and National Culture. *Journal of International Business Studies*, 27(4): 753-779.
- Office for Special Economic Zones, State Council of the People's Republic of China
<<http://www.sezo.gov.cn/eindex.htm>>
- Pun,K. (2001) Cultural Influences On Total Quality Management Adoption In Chinese Enterprises: An Empirical Study. *Total Quality Management*, 12 (3): 323 –342.
- Quelch, John A. and Helen Bloom, "Ten Steps to a Global Human Resources Strategy," *Strategy and Business* (First Quarter 1999): 213 (reprint #99103) <<http://www.strategy-business.com/bestpractice/99103/>>.
- Ralston,D., Egri, C., Stewart, S., Terpstra, R., and Kaicheng, Y., 1999. "Doing Business in the 21st Century with the New Generation of Chinese Managers: A Study of Generational Shifts in Work Values In China," *Journal of International Business Studies*, 30 (2): 415 – 433.
- Shenkar, O., and von Glinow, M., "Paradoxes of Organizational Theory and Research: Using the Case of China to Illustrate National Contingency," *Management Science*, 40: 56-71.
- Straus, A. L., and Corbin, L., 1990. "*Basics of Qualitative Research: Grounded Theory Procedures and Techniques*," New Berry Park, California: Sage.
- Straus, A. L., 1987. *Qualitative Analysis for Social Sciences*. Cambridge. Cambridge University
- Teagarden, M. , von Glinow, M., Bowen, D., Frayne, C., Nason, S., Huo, Y., Milliman, J., Arias, M., Butler, M., J. Geringer, J., Kim, N., Scullion, H., Lowe, K., and Drost, E., 1995 "Toward A Theory of Comparative Management Research: An Idiographic Case Study of the Best International Human Resources Management Project," *Academy of Management Journal*, 38: 1261-1287.
- Tjosvold, D. & Sun, H. (2001) Effects Of Influence Tactics And Social Contexts In Conflict: An Experiment On Relationships In China.*International Journal Of Conflict Management*. 12:3, p239-258
- Tse; D. Francis; J., Walls, J. (1994) Cultural Differences in Conducting Intra- and Inter-Cultural Negotiations: A Sino-

- Canadian Comparison *Journal of International Business Studies*, 25:3.537-555.
- Tsu, L., 1989. *Tao Te Ching* (translated by Gia-Fu Feng and Jane English) New York: Vintage Books.
- University of Virginia (1997) East Asia Center Newsletter On-line 7:2
<http://minerva.acc.virginia.edu/~eastasia/oldnewsletters/easia163.html>
- US-China Business Council (last updated: October 13 2000) "WTO and China" <http://www.uschina.org/public/wto/>
- Warsh, D., 1998 "What Drives the Wealth of Nations?" book review of David S. Landes, *The Wealth and Poverty of Nations* (Norton, 1998) *Harvard Business Review* (July 1, 1998)
- World Trade Organization, 2001. "WTO Successfully Concludes Negotiations on China's Entry," *WTO News: 2001 Press Releases* 17 September 2001 http://www.wto.org/english/news_e/press01_e/pr243_e.htm
- World Trade Organization, 1999 *Trading Into the Future: WTO The World Trade Organization* (Geneva: World Trade Organization, rev. April 1999) <http://www.wto.org/english/thewto_e/whatis_e/tif_e/tif_e.htm>.
- Xiang, B., 1998. "Institutional Factors Influencing China's Accounting Reforms and Standards," *Accounting Horizons*, 12 (2): 105-119.
- Yang, N., Chen, C., Choi, J., and Zou, Y., 2000. "Sources of Work-Family Conflict: A Sino-U.S. Comparison of the Effects of Work and Family Demands," *Academy of Management Journal*, 43 (1): 113 – 123.
- Yuanyuan, W "Countries Forge Ahead to Converge with IFRS," *China Daily Business Weekl*, February 18, 2003. www.chinadaily.com.cn/