Culture, Self and Managerial Attributions:
A Modesty Bias in Collectivism

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Ⅰ. Introduction

The tendency for individuals to take greater personal responsibility for success than for failure, commonly referred to as the self-serving bias in attribution theory research, is one of the most robust findings in social psychology (Bradley, 1978; Miller & Ross, 1975; Zuckerman, 1978). This bias has been found in a wide variety of settings, including the management of organizations (Mitchell, Green, & Woods, 1981; Staw, McKechnie, & Puffer, 1983). It has been found, for instance, that U.S. managers often tend to avoid responsibility for poor corporate performance while claiming credit for success.

Although the existence of the self-serving bias is well documented, it is important to note that almost all prior management researches have been carried out in the United States. This leaves unanswered the question of whether a similar bias would be found in non-Western countries having different cultural orientations. Anecdotal observations and some research

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evidence suggests that Asian managers may behave quite differently than their U.S. counterparts. For example, it has been observed that Asian managers and politicians are likely to claim personal responsibility for failures and catastrophes (Chipello, 1987). Research in non-management settings also documents this tendency. Kashima and Triandis (1986) found that Japanese adults were more likely to attribute failures to their own abilities. Takata (1987, cited in Markus & Kitayama 1991) reported that college students in Japan took greater personal responsibility for failure than for success - a modesty bias.

Based on studies in non-work settings, there is reason to believe that the modesty bias in attribution may exist in collectivistic non-Western cultures. Two different cultures - one rooted in Eastern neo-Confucianism and the other in Western pragmatism - differ in their concept of and attitudes toward the self, and thus in self-serving attributions (Markus & Kitayama 1991). However, this has not yet been investigated among actual managers making work-related attributions.

The primary purpose of this study was to determine whether managers from two different cultures differ in their attributions of personal responsibility for group performance outcomes. To compare contrasting cultural orientations, managers from Korea and the U.S. were studied. In the following section, the psychological explanations for the self-serving bias will be briefly discussed. Following that, the role that cultural orientation may play in attribution processes is described.

II. Psychological Theories on Self-Serving Bias

The self-serving bias is said to exist when individuals more readily perceive a causal connection between the self and success, and less readily perceive a connection between the self and failure (Weary, 1979). Two psychological explanations for this tendency have been discussed in the literature, one

focusing on motivational processes and the other on cognitive processes (Miller & Ross, 1975; Zuckerman, 1978). It is beyond the scope of this paper to go into these explanations in depth. Briefly, the motivation argument suggests that individuals bias their attributions to satisfy their need for self-esteem. In an achievement context, the need for self-esteem is satisfied when images of self-competence are enhanced and protected. Thus, individuals are motivated to associate themselves with success but dissociate themselves from failure to obtain positive self-images. The cognitive argument, on the other hand, suggests that individuals arrive at self-serving attributions as a consequence of logical information processing (Miller & Ross, 1975). Individuals tend to hold positive self-perceptions (Taylor & Brown, 1988), and thus expect a success rather than a failure in an achievement context (Parducci, 1968; Schwartz & Smith, 1976). Thus, they more easily see a connection between their internal attributes (*e.g.*, effort and ability) and expected events (success) than unexpected events (failure). Both arguments assign a prominent role to positive self-perceptions in explaining self-serving attributions. Moreover, self-perceptions appear to be a critical variable linking culture and the likelihood that self-serving attributions will be made.

III. Culture, Self and Attribution

Research evidence from anthropology and cross-cultural psychology suggests that individual self-perceptions are shaped by socio-cultural processes. In the U.S., children are led to believe that they are more competent than the average student (Stigler & Perry, 1990). In contrast, several studies document that Asians hold more modest self-perceptions (see Markus & Kitayama, 1991). Fry and Ghosh (1980) found that Asians had greater confidence in unfavorable than favorable feedback on their performance, while Caucasians displayed the opposite pattern. It has been found that individuals who display modest self-perceptions were better liked by their peers in Hong Kong (Bond,

Leung, & Wan, 1982) and Korea (Bae & Crittenden, 1989).

The evidence supporting the existence of differences across cultures in self-perceptions is clear. Individuals in Western cultures tend to have a more positive self-perception, while individuals in Asian cultures have more modest self-perceptions. The origin of these differences in self-perceptions and their consequences for attributions in a performance context are less clear, however. One dimension along which cultures have been distinguished that may explain the origin of differences in self-perceptions concerns the orientation toward individualism versus collectivism (Hotstede, 1980a). Individualistic cultures are characterized by the primacy of individual goals, achievement benefitting the individual, self-esteem, and self-reliance (Mead, 1967). In contrast, collectivistic cultures emphasize the subordination of individual goals to those of the group (Mead, 1967) and places greater importance on the group's needs, norms, and beliefs relative to those of the individual (Triandis, 1990). Cultures that stress self-reliance and self-esteem encourage the development and maintenance of a positive self-image, while cultures that subordinate the individual to the group place less emphasis on the self and thus make modest self-perceptions more likely, if not also more socially desirable.

Based on these arguments, I believe that culture influences attributional processes by shaping the importance of positive self-perceptions. Managers from individualistic cultures will show a greater tendency to make self-serving attributions in a performance context because of the importance of maintaining a positive self-perception. The fact that high performance is consistent with a positive self-perception means it is more likely to be viewed as a reflection of the individual. In contrast, failure is inconsistent with a positive self-image and thus there will be a greater tendency to shift blame away from the individual to something in the environment that might account for the poor performance. This prediction is consistent with theory reviewed previously and prior research.

The prediction for managers from collectivistic cultures is more complex.

When groups that individuals belong to perform well, collectivistic individuals are more likely to give credit for success to the group than themselves. High performance is not entirely consistent with a modest self-perception and thus consistency can be maintained by shifting the credit for success to the group. Poor performance is more consistent with modest self-perceptions and thus individual would be more likely to accept responsibility. The fact that in collectivistic cultures the interests of the individual are subordinated to those of the group may heighten both of these tendencies. When performance is good, the interests of the group are facilitated by attributing success to them. When performance of the group is poor, individuals may be more likely to accept responsibility for the failure because this protects the reputation of the larger group.

In this study, I compared managers from Korea and the U.S. because Hofstede (1984) found that the two countries differed dramatically on the individualism-collectivism dimension. Of the 50 countries that he studied, the U.S. was the most individualistic in orientation, while Korea was the 11th least individualistic country. Recent findings (Gudykunst, Yoon, & Nashida, 1987) also suggest that Korea is more collectivistic than the U.S. and even more than Japan.

I tested the hypotheses stated below in a group performance context for several reasons. First, in capturing self-serving attributions it is necessary to provide a salient potential explanation for performance other than the individual. Second, the prominence of the group in collectivistic cultures makes this an ideal performance context in which to examine modest self-perceptions.

H1: Korean managers will take more personal responsibility for group failure than success.

H2: American managers will take more personal responsibility for group success than failure.

H3: Korean managers will take more personal responsibility for group failure than American managers.

H4: American managers will take more personal responsibility for group success than Korean managers.

IV. Methodology

1. Sample

Five hundred and eighty managers in the U.S. and Korea were asked to participate in the study, of which 387 or 63.8% responded by returning questionnaires. The sample consists of 201 Korean managers (77.3% response rate) and 169 U.S. managers (52.8% response rate). Forty-six of the questionnaires, twenty-three each from Korea and the U.S., were discarded because of missing data, the manager indicated having no experience managing small groups, or a U.S. respondent was a non-Caucasian. Non-Caucasian managers were dropped from the American sample because previous research (Fry & Ghosh, 1980) suggests that there are cultural differences between Caucasians and non-Caucasians living in North America. The final sample is composed of 178 Korean and 146 U.S. managers. The managers came from a variety of different companies and industries, including manufacturing, banking, accounting, and high technology.

2. Research Design and Measures

A 2 × 2 (country by group performance outcome) factorial design was used to test the hypothesized relationships. We experimentally manipulated group performance outcomes using a scenario method. Each study participant received a written scenario in which he or she was described as having been recently appointed as the manager of a task force charged with solving a turnover problem that existed in their organization. The manager was told that he or she had complete autonomy in designing the work of the task force and in selecting its members. The task force was further described as having submitted recommendations to reduce turnover which were subsequently

implemented. Half the managers were told that, despite the task force recommendations, turnover doubled in the succeeding six months (group failure). The other half of the managers were told that turnover declined by 50% six months after implementing the recommendations (group success). Managers were randomly assigned to either the group success or group failure condition.

After reading the scenario, managers were asked to distribute 100% across three categories of possible causes for the group's success or failure: something about yourself as a manager of the task force (*e.g.*, management ability, effort, design of the task force, leadership); something about the task force (*e.g.*, how hard the members worked, their ability to understand the problem, their commitment to finding a solution); or something about the work environment (*e.g.*, support from the boss, factors beyond the task force or manager's control). A similar scale was successfully used by Holloway, Kashiwagi, Hess and Azuma (1986) to measure cultural differences in mothers' attributions for their children's math performance in the U.S. and Japan. To make this task more meaningful and personally relevant, prior to providing attributions, managers were asked to think of a time in the past when similar events had happened to them and describe the cause for the outcome. The primary dependent variable in the study was the percentage of managers attributing the task force performance outcome to something about themselves as a manager (personal responsibility).

In addition, managers completed several additional measures. Basic demographic information was provided on such variables as age, gender, education, and tenure in the company. Collectivism was measured using a four-item scale developed by Earley (1989) that has been successfully used to detect cultural differences between Chinese and U.S. managers. Unlike Earley's (1989) findings, though, I found a two-factor solution when the items were factor analyzed. Three of the items loaded on one factor and thus it was decided to exclude the errant item from further analysis. Coefficient alpha for

the remaining three was .52.

A measure developed by Kitayama et al. (1989) was slightly modified to measure positive self-perceptions. This scale asked managers to estimate the proportion of other managers in their company who have more positive characteristics such as better leadership skills, intellectual abilities, interpersonal skills, and so forth. Eleven characteristics were measured using a scale that ranged from 0% (indicating a very positive self-image) to 100% (indicating a very modest self-image). Coefficient alpha for this scale was .87.

Finally, as a check on the group performance manipulation, managers were asked to indicate on a seven-point scale whether the group outcome of the task force recommendations was a failure (1) or a success (7).

Korean questionnaires were prepared using a committee method described by Brislin (1980). Two bilingual Koreans translated an English version of the questionnaire into Korean. The resulting translation was then checked by a third bilingual Korean.

V. Results

1. Descriptive Statistics

The means and standard deviations for Korean and U.S. managers on each of the study variables are presented in Table 1 (intercorrelation matrices for both samples are available from the senior author upon request). As the results indicate, the Korean managers were found to be younger, more likely to be male, have lower levels of educational attainment, and less tenure in their company than their U.S. counterparts. In all subsequent analyses, these demographic differences were held constant in the comparisons by using ANCOVA.

Several of the items listed in Table 1 address important manipulation checks in the study. It was assumed that Korean managers would exhibit greater collectivism than the U.S. managers, a finding that was confirmed (F = 5.9, p

〈Table 1〉 Means and Standard Deviations for U.S. and Korean Managers

Variables	Korea (N=178)		U.S. (N=146)		t
	M	SD	M	SD	test
Age	38.9	4.5	42.1	8.4	-4.3[+++]
Sex*	1.0	0.0	1.2	0.4	N.A.
Education**	5.2	0.8	5.5	1.4	-2.7[++]
Tenure with company	6.7	4.8	12.0	8.5	-7.1[+++]
Manipulation check for group outcome	4.0	2.1	3.9	2.2	-0.1
Collectivism***	5.0	0.7	3.8	0.7	15.1[+++]
Self-perception: % managers	29.9	14.3	25.4	15.2	2.7[++]
Attribution of responsibility(%)					
Personal	33.9	16.0	27.2	16.2	3.7[+++]
Team	30.9	13.1	32.6	18.1	-1.0
External	35.2	16.4	39.5	23.4	-1.9

[+] P 〈 .05
[++] P 〈 .01
[+++] P 〈 .001
* 1=male, 2=female
** 5=college, 6=masters degree
*** 6-point scale

〈 .05). In addition, as expected, Korean managers were found to hold less positive self-perceptions than managers from the U.S., although this difference only approached customary significance levels (F = 3.3, p 〈 .10). Both tests reported here, unlike 〈Table 1〉, are based on ANCOVA controlling for demographic differences.

Although for purposes of this study the relative levels of collectivism and self-perceptions are most important, it is interesting to note that, in absolute terms, neither the Koreans nor Americans were particularly modest with respect to their self-perceptions. The Koreans indicated that about 30% of other managers in their organization had better management skills, while for the Americans this percentage was 25%. In addition, it was found that the average level of collectivism exhibited by U.S. managers was higher than that

reported by Earley (1989). This may be partially attributable to the fact that one of the items used in Earley's scale was eliminated from this study. Other possible explanations are explored below.

Finally, a 2 × 2 (country by performance outcome) ANCOVA was run to see whether the manipulation of group performance outcome was successful. There was a significant main effect for group performance outcome (F = 643.4, p < .001) but none for country (F < 1.0).

2. Hypothesis Testing

As indicated above, the dependent variable for each of the hypotheses was the percentage of attributions made to self (personal responsibility) for group performance outcomes. Each hypothesis was tested using one-way ANCOVAS with the demographic variables serving as covariates. The means by country and performance outcome is presented in ⟨Table 2⟩.

⟨Table 2⟩ Means for Managerial Attributions of Responsibility[+]

	Korea			US		
	Failure (N=90)	Success (N=88)	F-ratio	Failure (N=75)	Success (N=71)	F-ratio
Self	36.4	31.4	4.5**	27.5	26.8	.1
Team	26.4	35.5	24.1***	23.5	42.2	52.0***
External	37.2	33.2	2.8	48.6	31.2	22.9***

[+] Percent responsibility assigned to something about self, team, and environment
* p < .05
** p < .01
*** p < .001

Hypothesis 1. The first hypothesis predicted that Korean managers would attribute greater personal responsibility for group failure than for group success. This prediction was confirmed (F = 4.5, p < .01).

Hypothesis 2. The second hypothesis suggested that U.S. managers would take greater responsibility for group success than failure, a pattern opposite of

that predicted for the Koreans.

This hypothesis was not confirmed (F $<$ 1.0). American managers attributed approximately the same amount of personal responsibility for group success and failure.

Hypothesis 3. The third hypothesis predicted that, relative to U.S. managers, Korean managers would take greater personal responsibility for group failure. As predicted, the Korean managers' attribution of personal responsibility for group failure was significantly greater than for the U.S. managers (F $=$ 6.95, p $<$ .01).

Hypothesis 4. Finally, the fourth hypothesis predicted that U.S. managers would take significantly greater responsibility for group success than Korean managers. This prediction was not confirmed (F $<$ 1.0).

VI. Discussion and Conclusions

The primary goal of this study was to determine whether managerial attributions of personal responsibility for group performance outcomes would differ between managers from collectivistic and individualistic cultures. Although the hypotheses were only partially supported, the pattern of results is consistent with the view that culture influences managerial attributions. This suggests that at least some theories of management and organizational behaviour may be culture bound (Adler, 1991; Hofstede, 1980b).

As expected, Korean managers showed a modesty bias: they claimed greater personal responsibility for group failure than success. In addition, they attributed greater personal responsibility for group failure than their U.S. counterparts. Both results are consistent with the belief that collectivistic cultures place greater emphasis on the interests of the group relative to its individual members or leaders.

Where the results diverge from predictions, it is primarily attributable to an unexpected pattern of responses by U.S.managers. Managers from the U.S.

were no more likely to claim personal responsibility for group success than failure, and thus, showed no self-serving bias.

This is indeed a surprising finding, given that the self-serving bias has been replicated so consistently in the U.S. In addition, U.S. and Korean managers did not differ in their attribution of personal responsibility for group success.

Several secondary analyses were run to better understand these results. First, I suspected that the field simulation methodology was not powerful enough to engage managers into the role-play situations. If they had not taken the role-play situations personally at all, they might have not been biased in perceiving the amount of their personal contribution to different levels of group outcome. While U.S. managers did not show a predicted bias in their attributions, Korean managers clearly showed a modesty bias as predicted, responding to the same methodology. If the role-play methodology had been ineffective, it should have been unable to trigger the kinds of responses expected from both U.S. and Korean managers. Further, managers (Koreans) in a US-Korea joint-venture company took more responsibility for group success (34.7%) than failure (25.3%) in a pilot study. Even if the sample in the pilot study was not large (19 cases for each condition), a t-test suggested that the difference between group success and failure was significant (p $<.05$). Thus, it is less likely that the field simulation methodology was the reason for failing to replicate the self-serving bias among U.S. managers.

Second, I reasoned that U.S. managers might show a self-serving bias in their external attributions as opposed to personal attributions. In most research on self-serving bias, subjects were given two categories--internal and external to the self--in making attributions for their performance. We, however, added the third category of team to the traditional internal/external dichotonomy. I assumed that U.S. managers would distinguish between themselves and their team, perceiving their team more closely linked to external than internal factors. This is, however, an untested position that U.S. managers might view their team more closely linked to themselves than

external environment in organizational contexts. Thus, I examined the patterns of managerial attributions of team and external environment. Please see 〈Table 2〉 for the attributional patterns.

Interestingly, U.S. managers showed a pattern similar to the traditional self-serving bias in their external attributions. They attributed far greater responsibility to external environment for group failure (48.6%) than success (31.2%), and the difference was significant (p 〈.001).

Korean managers, on the other hand, attributed slightly greater responsibility to external environment for group failure (37.2%) than success (33.2%), but the difference was not significant (p〈.1). In addition, U.S. managers attributed greater (p 〈 .001) responsibility for group failure to their external environment (48.6%) than themselves (27.5%), while the difference in responsibility for group success attributed to themselves (26.8%) and environment (31.2%) was not significant. In contrast, Korean managers showed no difference in attributing responsibility for group failure to themselves (36.4%) and environment (37.2%). Both Korean and U.S. managers made 'group-serving' attributions: assigning more responsibility to their group for success than failure (p 〈 .001), which was expected because they assigned a total of 100% across themselves, team, and external environment.

These results should be interpreted with caution because attributional patterns at different levels (self, team, and external environment) are not independent due to the ipsative nature of the measurement scale. Nevertheless, the overall pattern of managerial attributions offers useful insight into better understanding the unexpected results among U.S. managers. If managers had been asked to make attributions to themselves and their external environment, I might have been able to replicate a self-serving bias, consistent with previous findings. When the third category of team is added, however, U.S. managers are likely to shift responsibility from themselves to their group members especially for group success. The self-serving bias then at the individual level disappears. This is perhaps because U.S. managers view their team members

more closely linked to themselves than external environment.

A further speculation on the reasons why American managers in this study linked their teams more closely to themselves than external environment is less easily verified by secondary analyses. It was reasoned that the sample of U.S. managers may not have been typical in the sense that they endorsed a higher level of collectivism than has been found by previous studies (*e.g.*, Earley, 1989). It was possible that these managers, or at least a subset of them, came from companies that are modelled after Japanese management practices and thus place a higher value on group-oriented beliefs. A company-by-company analysis of the data found that managers from three companies had significantly higher means for collectivism than managers from the other ten companies in the sample. Scheffe tests comparing managers from each of these three companies with managers from the remaining sample indicated higher levels of collectivism in each case. Thus, it is possible that the sampling process used in this study inadvertently included several companies in which collectivism is more highly valued than individualism.

It was suggested that some U.S. companies adopting Japanese approaches to management may have become more collectivistic as group-based organization design practices are adopted. Hoerr (1990) reported that U.S. companies adopting Japanese management principles have become more team-oriented, adopting cultures that emphasize teamwork rather than individual achievement. Although impossible to verify in the data, it is possible that American managers have become more team-oriented and thus less individualistic since Hofstede's (1980a) seminal work. The period of the 1980's and early 1990's has been one of intense interest in management practice and questioning of traditional techniques (*e.g.*, Peters & Waterman, 1982). As a consequence, many U.S. organizations have altered their cultures to stress teamwork and collaboration as individual problem solving has become inadequate for increasingly complex organizational problems (Hirschhorn, 1991). It appears that team-oriented

training and socialization programs reinforced by team-based reward structures have been a definite trend in organizations and business schools in the U.S. (Economist, 1991). One possible outcome of this new trend is that managers in many U.S. organizations have been socialized to value teamwork and thus to perceive the psychological distance between themselves and their team to become increasingly close. On the other hand, the perception of external environment as something uncertain and hostile and thus to cope with (Thomson, 1967; Weisz, Rothbaum & Blackburn, 1984) has not changed. To the extent that fundamental shifts in the values and perceptions held by many American managers has taken place, the nature of individualism in the work place held by U.S. managers has changed accordingly.

I also explored the belief that the management sample from each country contained managers who were both collectivistic and individualistic. In other words, even though the mean level of collectivism was in the predicted direction when Koreans and Americans were compared, the distribution of responses about the means would reveal that some Koreans were more individualistic than some Americans, and vice versa for collectivism. This would suggest that a country comparison would explain less variance in attributions of personal responsibility for group performance outcomes than splitting the sample at the median on collectivism. Unfortunately, this was not the case. The country main effect swamped the collectivism effect in terms of variance explained. Studies of cultural differences sometimes look at managers from different countries without checking whether differences within country are greater than differences between.

On balance, these results suggest that the role of cultural orientation in shaping attributions is far more complex than we previously thought. The theoretical argument I articulated linked collectivism to self-perceptions, which in turn were thought to predict the attribution of personal responsibility. Looking only at simple bivariate correlations, I found that collectivism was significantly related to self-perceptions for the U.S. managers ($r = -.34$, $p <$

.01) but not for the Koreans (r = -.08). Self-perceptions were only weakly related to an attribution of personal responsibility for both the Americans (r = .06) and Koreans (r = -.14). The nomological network of relationships underlying these processes needs to be better understood before I can have confidence in our understanding of how cultural orientation influences attribution processes. Many questions remain unanswered. For instance, what is the meaning of a self-serving attribution in a collectivistic culture? In a society that subordinates individual interests to the good of the group, it may be self-serving to claim greater personal responsibility for group failure than for success because it is culturally expected and leads to greater group acceptance.

Future research is needed to replicate the findings of this study in an effort to better understand these relationships. It is possible that the self-serving bias so commonly found among U.S. samples is still prevalent, but how it manifests itself in increasingly group-oriented organizational contexts may differ from previous patterns of self-serving bias found using the internal/external dichotonomy. One interesting line of future research on self-serving bias then is to investigate how managerial attributions differ between self/external and self/team/external conditions.

Another line of investigation might compare U.S. companies that have adopted more collectivistic versus individualistic cultures to see what influence this may have on managerial attributions. This would help develop a better understanding of contextual influences (*e.g.,* organizational culture) on managerial attributions.

The increasing globalization of business suggests there is a great need to develop a better understanding of differences that may exist among managers from different countries and cultural backgrounds (Adler, 1991). To the extent such differences exist, they may manifest themselves in strained communication between managers from different cultures and in misunderstandings of the reasons for success or failure in joint ventures. As managers from different

cultures increasingly come into contact with each other, both between and within companies, the importance of cross-cultural research grows. Finally, it is important to note that how the future is constructed depends, at least in part, on how the past is interpreted. Thus, attribution processes may play an important role in shaping future interactions.

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