Introduction
Information and communications technology played a significant role in the recent economic growth of China, the second largest economy in the world. As a result, China faces many social and ethical challenges common to technology-advanced countries. Ethical reasoning and practices are often influenced by cultural expectations and regional norms. The purpose of this study is to investigate how IT knowledge and IT experience may affect IT ethics decision making.

Theoretical Framework
Information technology and decision making can be analyzed from many different viewpoints. For this research, we focused on three different theories: Hofstede’s cultural dimensions, the normative ethics principles, and the scope of consideration. Hofstede’s cultural dimensions include power distance, individualism, masculinity vs. femininity, risk acceptance, and long-term orientation.

Methodology
Data was collected from the U.S. and China in the form of a survey. This “I.T. ethics decision” survey was administered to 750 subjects from four cities across China. It was also administered to 300 subjects from the American Midwest. Demographic variables measured include gender, age, ethnicity, work experience, and major. To assist subjects with limited English skills, the survey was translated from English to both Simplified and Traditional Chinese. The data was analyzed using standard statistical techniques including cross tabulation, Chi square, and nonparametric tests.

Preliminary Results
The survey was split into 3 parts: demographic information, Scenario 1, and Scenario 2. Scenario 1 was called “Blowing the Whistle.” Subjects were asked to pretend they were employed as a programmer and accidentally discovered code that caused the program to round up to the nearest whole cent when money is due to the company and round down to the nearest whole cent when money is due to the customer. Scenario 2 was called “Which Project to Pick?”. Subjects were asked to choose between two projects. Project A is with a company with questionable environmental records and pays better, whereas Project B is with a company that has an unblemished ethical background.

In both cases, the majority of American and Chinese subjects believed each scenario provoked an ethical dilemma. However, their action choices, ethical reasoning, and scope of consideration upon making that conclusion varied greatly.

Action Choice
The action choice in Scenario 1 shows a significant difference between the U.S. and China. Chinese subjects had a greater tendency to alert a higher level of management, as opposed to American subjects who tended to report to the immediate supervisor.

Uncertainty avoidance is the extent to which members of a culture feel threatened by the unknown situations and have created beliefs that try to avoid these. The U.S. would be described as uncertainty accepting, meaning that Americans tend to be more tolerant of new ideas/opinions and allow the freedom of expression. The low score for China indicates they believe inequalities amongst people are acceptable and formal authority heavily influences individuals.

The normative ethics principles are measured by virtue, utilitarian, fundamental rights, fairness, and common good. Lastly, the scope of consideration studies who the decision maker considered when making a decision: the decision maker, work group/team, company, community, or the society.

Ethical Reasoning
Subjects were asked on which of the normative ethics principles they based their decision. The reasons given by American subjects are significantly different from those given by Chinese subjects. In Scenario 1, Chinese subjects regarded “fundamental rights” as the most important reason for their decision choice, while American subjects regarded “virtue” as most important.

The results are not difficult to understand noting the drive of the Chinese people for democracy during the past few decades. The American subjects see “fundamental rights” as less important because it is something that is already inherently given to them as human beings; it is their natural right (the Bill of Rights).

Preliminary Results
The reasons given by American and Chinese subjects were not significantly different in Scenario 2. Both chose the “utilitarian” principle as the most important, followed by the “virtue” principle.

Scope of Consideration
A significant difference was found in Scenario 1 between American and Chinese subjects in terms of the scope of consideration. American subjects tended to be more individualistic and think about what is better for their career. Alternatively, Chinese subjects seemed to think more about the people and community around them, supporting the thought that the Chinese tend to have a more collectivistic culture.

Conclusion
All of the dependent variables in the above results have significant levels of 0.000. It is not unreasonable to assume that regional and cultural differences do exist with respect to I.T. ethics decision making.

The results are also backed by the national cultural characteristics put forward by Hofstede. There are at least three instances where there appear to be observable correlation: Scenario 1 – Action Choice with “power distance”, Scenario 1 – Action Choice with “uncertainty acceptance”, and both Scenario 1 & 2 – Scope of Consideration with “individualism”.

A limitation in the American subjects observed is that they are all from the American Midwest. As the research continues to move forward and more data is collected across the U.S., the results may change.

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