

Influence of Shouren Guanxi, Mianzi and Renqing on Ethical Judgement of Chinese Professionals

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The present study explores the effect of Shouren Guanxi, mianzi and renqing on the ethical judgment of Chinese accounting professionals. A survey was designed to measure the likelihood of compromising professional integrity for maintaining a Shouren Guanxi, or for gaining face (mianzi), or for the obligation to reciprocate (renqing). The result reflects the dark size of Guanxi and reveals the possible reason for moral compromise. Based on the examination of these linkages, the present study attempts to suggest a theoretical structure model that link Guanxi to ethical judgment for further investigative research to be undertaken.

JEL Codes: M10 and M14