A Comparative Analysis of Cultural Values Orientations of Polish and Turkish Employees: Implications for International Human Resource Management

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Abstract

This study empirically compares and contrasts the cultural value orientations of employees from Poland and Turkey by testing the compatibility of their values in three stages through seven cultural dimensions. The first phase of the study deals with the assessment of inter-country cultural value differences, the second phase investigates the intra-country cultural dynamics between selected demographic groups, and the third phase examines the inter-country cultural differences among the selected demographic groups of employees. The research has been conducted by adopting the Maznevski et al's. (1995) version of cultural perspectives questionnaire with a sample of 744 (548 Polish and 196 Turkish) respondents. The results show significant cultural differences between Poland and Turkey, a presence of cultural dynamics among certain demographic groups within the country, and a mixture of convergence and divergence in the value systems of certain demographic groups both within and between the two nation(s). The research findings convey important messages to international human resource strategists in order for them to employ an effective and rational employment policy and business negotiations approach(es) to effectively operate in these countries. It also highlights that diversity of cultural values not only requires viewing each of them through cultural dimensions at a macro-level with a cross-country reference, but also requires monitoring their dynamics at the micro-level with reference to controlled demographic groups.

Key Words: Cultural value orientations, Poland, Turkey, Convergence-divergence.

Introduction

The effective investment in, and trading with, new emerging markets and economies throw up a number of important HR challenges for multinational enterprises (MNEs). Specifically, international human resource management (IHRM) strategists are tasked with developing and

implementing HR policies and practices across potentially very different national, institutional and cultural contexts (Sparrow, Schuler and Budhwar, 2009). These policies are often required, therefore, to be both responsive to local economic, institutional and cultural conditions, whilst also integrating and supporting their global activities (e.g. Budhwar, 2012). The emergence of new economies is also likely to further diversify one's workforce as inward investment promotes a greater movement of both into and out of the respective countries (see Woldhu and Budhwar, 2011; Brewster, Mayrhofer and Morley, 2000). These challenges thus make salient research that explores the cultural differences or similarities between these emerging nations and more established economies from which most inward investment and trading is most likely to come from. Such studies provide a greater understanding of societal difference in value orientations helping IHRM practitioners develop appropriate and relevant policies and programs for their organization and management.

This paper focuses on two such, under-researched, emerging markets – Poland and Turkey – both of whom have a growing economic and political influence, particularly within the European Union (EU) region. Poland, of course, is a relatively new member of the EU and Turkey has long been under consideration for future membership. By employing an empirical comparative cultural methodology, using Kluckholn and Strodtbeck's (1961) model of cultural value orientations, this paper aims to explore the extent to which the national identity of each country impacts the cultural values of its citizens and how these values may culturally be compatible with the Western dominated values found within the EU region.

In order to conduct a thorough analysis, we recognize the importance of exploring how consistent differences in value orientations are amongst different demographic cross-sections of Poland and Turkey. Recent research indicates that younger, more highly educated, and/or professional/managerial individuals tend to be more mobile and thus more likely to study/work abroad (e.g., Budhwar et al., 2008). Such mobility and work opportunities suggest

that these demographic groups may be more exposed to non-home country values and practices and thus perhaps be more likely to exhibit a greater cultural closeness (e.g., Woldu and Budhwar, 2011; Adler and Gunderson, 2008). We therefore also explore the evidence of potential cultural convergence among sub-demographic groups within and between the two countries, in particular focusing on age, gender, educational level, and the managerial/professional cadre.

In doing so, our study contributes to the burgeoning empirical research exploring important cultural differences between nations (e.g., House, Hanges, Javidanm, Dorfman and Gupta, 2004). In particular, further empirical testing of Kluckholn and Strodtbeck's (1961) model of cultural value orientation and the related cultural perspectives questionnaire (Maznevski et al., 1995) is provided. The remaining paper is structured as following. The next section summarizes prior research on cross-cultural management in general and cultural value orientations in particular, and presents our hypotheses. This is followed by details of the survey and its key findings. We then present our discussion and suggestions for future research.

An Overview of Cultural Value Dimensions' Research Frameworks

Much research within cross cultural/comparative management has centered on the behavioral approach, as evidenced by Hofstede's (1983) influential work on cultural dimensions. Other cultural representations ensued include: Schwartz's value inventory (SVI) (Schwartz, 1992), Trompenaars's (1994) cultural dimensions, Kuckholn and Strodtbeck's (1961) value orientations and the GLOBE project (House et al., 2004). Most of these contributions have helped to study nations in some kind of logical country clusters based on their cultural value similarities. Further, a number of investigations have been conducted to examine the value orientations of individuals and the impact of national culture on management practices (e.g.,

Nyambegera et al., 2000; Ralston et al., 1997; Sparrow and Wu, 1998; Walumbwa and Lawler, 2003; Woldu, Budhwar and Parkes, 2006).

For our own analysis, we have borrowed the theoretical lens from the cultural value orientations framework proposed by Kuckholn and Strodtbeck (1961), which has been later developed by Maznevski et al. (1995). We investigate evidence of cultural convergence/divergence between Poland and Turkey across six cultural dimensions – the 'activity of thinking (AT)', the value of 'harmonious relations (RNH) and subjugation (RNS) with one's environment', the acceptance/non acceptance of, 'hierarchical (RH) and individualist (RI) relationships between people and the belief in the basic 'good/evil nature of human beings' (HNG) (see Table 1 for details on these cultural dimensions).

Insert Table 1 Here

As it is evidenced from table 1 that there are 11 dimensions, but for our analysis we focused only on six as their reliability scores drove this decision. An examination of Cronbach alpha coefficients highlighted a relative weakness in the internal reliability of the remaining five cultural dimensions of the cultural scales measured in our study. To improve the reliability (and thus validity) of our study we made the decision to focus our analysis only on those cultural dimensions that reported reliable scales above 0.68; which is a minimum acceptable coefficient. In this study, AT (0.79), HNG (0.75), RH (0.76), RI (0.68), RNS (0.71) and RNH (0.69) met our criteria for scale/measure reliability (see also Woldu et al., 2006; Maznevski et al., 1995). We acknowledge leaving out the other dimensions from the investigation as a weakness of our study.

Research Hypotheses

Building on the above proposed, the study probes to view the cultural value differences and similarities between Poland and Turkey in three phases.

The first phase deals with cross-country cultural differences between Poland and Turkey on six dimensions. Due to a number of socio-cultural, economic and political legal differences between the two countries (e.g., Sachs, 1995; Woldu et al., 2006; Ball et al., 2008), it is safe to hypothesize that.

H1: *Poland will differ significantly from Turkey on all cultural dimensions.*

Furthermore, it will be instructive to view those cultural differences in view of the cultural orientation of the two countries. Poland being part of the EU is required to fulfill certain requirement and in particular the principle of implementing values that are commonly accepted in free market societies. Hence, Poland will not only differ from Turkey, but will also demonstrate values that are more compatible with the principles of a free market system. Earlier studies indicate that more economically advanced and democratic societies such as the United States (Woldu et al., 2006), Scandinavia, and Northern Europe (e.g., Adler and Gunderson, 2008; Hofstede, 1983; Laurent, 1983) tend to demonstrate weaker traits in activities of thinking (AT), hierarchical (RH) and individualist (RI) relations, categorization of people as naturally good/evil (HNG) and human relation (Budhwar et al., 2008; Woldu et al., 2006). Furthermore, Hofstede and Bond (1984) and Adler and Gunderson (2008) view Western culture as being pro short-term business practice and demonstrate weak traits in long-term business relations; hence indicating lower cultural traits in both harmonious (RNH) and subjugative (RNS) relations to the environment.

Though Poland has been a member of the EU since 2004, it would be naïve to suggest that their value system would converge fully with that of the EU within such a short period of

time (Woldu and Biederman, 1999; Kostera 1995; Siemeinska, 1994). However, it is worth noting that Poland existed under the rule of three powerful empires (the Austro-Hapsburg, Prussia, and Russia) for over 120 years until its independence in 1918. Furthermore, the Poles have had extensive contacts with the West before and after their independence (Weinstein and Obloj, 2002). Indeed, many scholars believe that the communist system, which lasted only 50 years, was not able to destroy the entrepreneurial spirit of the Polish people (e.g., Woldu et al., 2006; Rajkiewicz, 1998), thus leading many to assume that Poland, on joining EU, should be able to quickly demonstrate a positive cultural fit with other EU nations.

Turkey, on the other hand, with its dominant Islamic religious context and no prior economic integration with the EU may be expected to be more culturally distant from Poland. Some of the acknowledged differences between Turkey and EU states (including Poland) include poor economic development, regional conflicts, uneven economic wealth distribution among regions, human rights violations, gender inequality, and the increasing fear of radicalization of Islam (see Ozbilgin and Woodward, 2004; Muftuler-Bac, 2002). Based on such assumptions the following hypothesis is proposed.

H2: *The Polish cultural values will demonstrate higher traits in individualism (RI) and harmonious relations to nature (RNH), but lower on subjugative relations to nature (RNS), bias towards fellow human beings (HNG) and hierarchical relations (RH), and activity of thinking (AT) than Turkey.*

Intra and Inter-country Cultural Differences

Apart from the continued importance of research that explores the existence (or not) of divergent cultural values between nations (e.g., Sparrow et al., 2009), we also acknowledge the growing call for cross-cultural research that investigates more micro-level, intra-national differences in cultural orientation (e.g., Tung & Verbeke, 2010). As Tung (2008: 43) states,

"the growing mobility of people, particularly skilled professionals and managers across countries, has contributed to the phenomenon of 'brain circulation', whereby people could leave their country of origin (COO) to settle in another country referred to as country of residence (COR), and then return to their COO or commute continually between their COO and COR." Assuming cultural homogeneity across all people of a given nation-state thus threatens to oversimplify the potentially multi-layered and complex nature of national cultural values within a highly globalizing world economy (Budhwar et al., 2008).

The second phase of our study thus explores cultural values within the different demographic groups that past empirical research suggests that may be the key agent of cross-cultural convergence (Adler and Gunderson, 2008; Woldu et al., 2011; Trompennars, 1994). In short, extant research indicates that the younger, more highly educated male, professional and managerial demographic groups of a nation-state tend to be the most geographically mobile and thus most likely to be exposed to different societal cultural values (e.g., Woldu and Budhwar, 2011; Carbaugh, 2009; Ball et al., 2008). Indeed, prior research has also shown that the more educated, managerial and younger members of nations reported significantly lower mean scores (than the older, non-educated and non-professional and managerial groups) on the Kluckholn and Strodtbeck's cultural traits of collectivism, subjugation and hierarchy (Woldu et al., 2006). Based on such a premise, the following hypothesis is proposed.

H3: *There will be significant intra-country differences across all cultural dimensions between the different demographic groups.*

As previously stated, prior research suggests that members of certain demographic groups may have greater opportunities for geographic mobility and thus exposure to different sets of cultural norms and values (e.g. Budhwar, 2012; Adler and Gunderson, 2008). It is expected therefore that such demographic groups may be more likely to demonstrate an

overlap of cultural values, with similar demographic groups of other nations (e.g., Woldu and Budhwar, 2011). For example, the growth of expatriate positions and assignments reflects the increasing dominance of large multinational firms and trends for greater outsourcing of functions. Most expatriate positions are either technical/professional and/or managerial in nature. It follows that those in more professional and/or managerial positions are going to gain more exposure to overseas assignments. Moreover, Adler and Gunderson (2008) suggest that most willing expatriates tend to be of a younger generation, reflecting the greater overall mobility of this societal group.

Likewise, as more capital and technologies are crossing borders, the most educated and skilled labor is migrating to various prosperous regions of the world (Woldu and Budhwar, 2011; Hill, 2010; Hoecklin, 1995, Emrich, Denmark, & Hartog, 2004). Both Poland and Turkey are known for having a higher percentage of their young generation living and working in more advanced Western countries (Benhabib and Isiksel, 2006). Hence, it can be assumed that the diaspora from both countries will have a significant impact on the cultural attitude of both countries.

In order to test whether there is a greater cultural convergence between Poland and Turkey there is a need for controlling demographic groups. These demographic groups are selected for analysis for two main reasons:

1) They are representative of the overall sample population considering their ratio in the overall sample populations of the two countries (see Table 2).
2) They are diverse enough to consider their values mirroring the national cultures of the respective countries they belong to.

We therefore focused our attention on age, gender, level of education and occupation. Based on this caveat, we propose the following hypotheses.

Insert Table 2 about Here

H4a: *When controlling for occupation, the managerial/professional respondents from both countries will manifest more cultural similarities and thus national cultural differences will diminish significantly across all dimensions.*

H4b: *When controlling for age, the younger respondents from both countries will manifest more cultural similarities and thus national cultural differences will diminish significantly across all dimensions.*

H4c: *When controlling for levels of education, the higher is the level of education of the respondents from the two countries the greater the cultural value overlap will be amongst the respondents of both the countries and the less educated the respondents are, the higher the chances of greater inter-country cultural differences.*

Earlier studies on gender suggest that traditions as well as the corporate world are responsible for shaping female's cultural value system (Woldu and Budhwar, 2011; Adler, 2008; Ashwin, 2000). Hence, we believe that women, as a result of the environment they live in, will manifest certain specific cultural values that may differ from that of men (e.g., Napier and Taylor, 2002; Adler and Gunderson, 2008; Caligiuri and Cascio 1998). Recent studies by Woldu and Budhwar (2011) and Budhwar et al. (2008) reveal that female respondents from Central East European (CCE), the Former Soviet Satellite (FSS) and India compared to their male counterparts show more cultural variations among themselves. Woldu and Budhwar (2011) argue that females compared to their male counterparts demonstrate relatively weaker cultural homogeneity and as a result, one finds more variations among females in most cultural dimensions than their male counterparts from the respective countries. Hence, on the basis of such studies, we propose two hypotheses with regard to the cultural values of females in both Poland and Turkey.

H5a: *Female respondents from both Poland and Turkey will culturally differ from their respective male counterparts on all cultural dimensions.*

Having suggested the above hypothesis for testing it is believed that although females in most countries have historically passed through such a condition, it will be logical to assume that the social mobility and economic empowerment could differ from country-to-country. For example, Ashwin (2000) states that the former Soviet Union and the former Central and East European countries had attempted to neutralize the pre-existing historical gender-based socio-economic differences. However, a close observation on many of these countries during the era of post industrialization and post communism clearly demonstrates that the so-called "gender equality and social justice" has been only in decree or too slow to bring any significant change that could improve the social and economic condition of women (also see Woldu and Budhwar, 2011). Nevertheless, the socio-economic transformation that has been taking place in most emerging nations such as Poland coupled with the ongoing democratization of societies is believed to incrementally increase the mobility of women.

On the other hand, in traditional societies, especially in Muslim societies such as Turkey, women are more likely to have the burden of raising families and might be more confined to their homes. Thus, Turkish women, more than their male counterparts, will experience social pressure and will be expected to carry the burden of taking care of the young and the old. On the other hand, the Turkish male population is expected and encouraged to move farther from their birthplace areas and thus they have a higher chance of leaving their homes and migrating to many previously unknown local and international destinations. Though this scenario is also practiced in most of the former Central East European countries (Issopowa, 2000; Kiblitskaya, 2000), including Poland (Woldu et al., 2011), Polish females are expected to be relatively more mobile than their Turkish counterparts. Based on this assumption, it can be stated that the Turkish females may demonstrate less traits of interactions with their female counterparts from other countries.

These conditions suggest that Turkish women compared to Polish women might show stronger differences in values than their men counterparts. Hence, the following hypothesis is proposed.

H5b: *Turkish male respondents will show more cultural similarities with Polish male respondents than would Turkish female with their respective Polish female counterparts.*

As the result of the limited mobility of women compared to men and their less likely exposure to the corporate world, it is fair to assume that females will demonstrate cultural traits that are gender specific. Accordingly, the Turkish female respondents compared to their Polish counterparts will manifest cultural traits that may clash with the capitalist value system. Hence, it is hypothesized that.

H5c: *Turkish females compared to their Polish counterpart will demonstrate significantly stronger traits in AT, RNS and HNG and weaker traits in RI, RH and RNH.*

Research Method

Using the snowboarding technique (i.e., contacts of contacts) in a number of universities and businesses, a total of 744 questionnaire surveys were collected from a diverse cross-section (based on age, gender, educational backgrounds, occupation, and levels of work experience) of employees from Poland and Turkey. Table 2 provides descriptive statistics for the sample populations. All surveys were collected between 2004 and 2008. The data organization is dichotomist in nature. The dichotomist data system (see Table 2) is constructed to measure the assumptions underlined in the proposed hypotheses for this study.

The data included in the study were collected mainly from major, and medium sized cities in both countries. In the case of Turkey, the data was obtained from Istanbul (55%) and Izmir (45%) and in case of Poland mainly from Poznan (45%), Warsaw, Leszno and Konin (a

total of 55%). Two higher educational institutions from Istanbul and Izmir coordinated the survey for Turkey while the help of Poznan University of Economics in Poland administrated the Polish survey. The questionnaire was originally prepared in English, it was then translated to Polish and Turkish and a carefully back translation procedure was followed in order to avoid translation errors.

Research Instrument

To assess the cultural values of the respondents, we employed the Cultural Perspectives Questionnaire (CPQ) (Maznevski et al., 1995; Kluckholn and Strodtbeck, 1961). The CPQ uses 79 items to measure eleven dimensions of culture on a scale of one (strongly disagree) to seven (strongly agree). These eleven dimensions are described in Table 1, along with an example from each dimension scale. For reasons provided above our analysis focused on only six of these dimensions – AT, RH, RI, RNH, RNS and HNG.

Controls

In order to explore differences in value orientations between different demographic groups in our samples, we collected a range of demographic data, reflecting diversity in age, gender, educational level and occupations.

The descriptive and independent samples t-tests were used to analyze the data along with Levens's test for equality of variances. If assumption of homogeneity of variance was violated, a t statistic for not equal variances was reported. The research question is restated in the null hypotheses formed followed by the statistical analysis. The null hypothesis dealt with six levels of independent variables and nine dependent variables for each country. The six levels of the independent variables were: RI, RNS, HNG, RH, RNH, AT. The independent variables were: countries, females, males, educated (>16 years), less educated ($\leq$16 years),

younger (≤35 years), older (>35 years), professional and mangers, non-professional and mangers. The null hypothesis is presented in nine groups that will correspond with the groups in which the data was analyzed.

In the case of the education variable, those achieving postgraduate education and above were coded as 1 and all others coded 0. Age was coded 1 for those under 35 (young) and 0 for those who were 35 and over (old). In the case of gender, female (F) variable was coded 1 while male (M) was coded as (0) and finally occupation was coded 1 for managers/professionals and 0 for non-managers/professionals. We also included dummy variables for countries. Means, standard deviations, t-static and p-values are presented in tables 3-11.

Findings and Discussion

Inter-country Differences on Six Cultural Dimensions

In order to have an overview of the cultural orientation scores of the two countries, independent sample t-tests were implied on the six cultural dimensions. Based on the outcome of the analysis (see Table 3), the following observations are worth reporting. Both Poland and Turkey scored the highest on harmonious relations to nature (RNH, 5.51 & 5.30), activities of thinking (AT, 5.39 & 5.45), and human relations (RI, 4.84 & 4.56). On the other hand, the results indicate that both countries demonstrate modest mean scores on human relations (RH, 4.49 & 4.28) but lowest on human relations to nature good/evil (HNG, 4.03 & 3.85) and relations to nature-subjugative (RNS, 3.27 & 3.53).

Insert Table 3 About Here

Based on the above results it can be drawn that Turks and Poles differ significantly from each other on all dimensions except on AT. This outcome provides strong support for

H1. Further, Turkey's manifested lower cultural traits in HNG than Poland may suggest that its national culture can develop a greater warmth and tolerance to fellow individuals. This trait is a positive attribute to European integration. As more advanced nations have the tendency of scoring lower scores on such dimension (Budhwar, et al., 2008, et al., 2006; Woldu and Guo, 1999), Turkey may be expected to be more adaptable to the principles of free market cultural value systems. Likewise, nations with lower traits in hierarchical behavior prefer flatter organizational structures and friendly business environment (e.g. Adler and Gunderson, 2008; Woldu et al., 2006; Gupta and Hanges, 2004; House et al., 2004). Indeed, this also means that Turkey by scoring lower mean on RH may appear to be culturally more fitting with advanced nations such as the EU members, more receptive to entrepreneurial and pluralist ideas, and more likely to foster a more participatory management style compared to Poland. However, in the case of activities of thinking (AT), the study was not able to find any significant cultural difference between the two countries. Turkey's significantly lower mean scores than Poland on RNH (t=3.39**) and RI (t=4.30**) also imply that Turkey might be more culturally compatible with western countries than Poland on these three dimensions.

However, on the other hand, our findings also show that Turkey scores a significantly higher mean score than Poland on subjugative relations to nature in RNS (t=-3.19**). This may signify that Turkey compared to Poland may not be completely compatible with EU's value system, at least with regard to this cultural dimension. In conclusion, our findings may suggest that Turkey demonstrates higher traits of cultural values on most of the criteria, which implies a more ready acceptance of free market philosophy, compared to the cultural traits manifested by Poland.

Intra-country Cultural Dynamics among Demographic Groups

Gender Based Differences

When controlling for gender, females in Poland differed from their male counterparts only on RI and RNS; indicating that they scored significantly higher on both cultural dimensions. On the other hand, the output in table 4 suggests that Turkish females compared to their male counterparts scored significantly lower on cultural traits of HNG and RH but higher on AT. This would mean that the Polish females compared to their male counterparts would manifest significantly higher traits of individualism but also tend to accept more unequal distribution of power. Meanwhile, the Turkish females demonstrate more culturally fitness with the cultural expectations of most economically and socially developed countries, including EU members (e.g., Adler and Gunderson, 2008; Woldu et al., 2006; Hofstede, 1983). Agreeably, in most advanced countries, where economic development and social equity go hand in hand, one expects citizens of such nations to be less bias towards fellow human beings, i.e., low HNG (Budhwar et al., 2008; Adler and Gunderson, 2008); and tend to be associated with less hierarchical human relations, i.e., low RH (Woldu et al., 2006; Laurent, 1983). Hence, based on the analysis of the outcome presented in table 4, we can conclude that H5a is partially supported. Furthermore, with regard to our investigation whether Turkish female due to the doctrine of Islam and the non-western cultural influence would manifest values that could clash with the ideas of free market economy, the study found such assumption is not supported by the findings. In fact, the Turkish females compared to their male counterparts, manifest more individualism, less bias towards fellow human beings and are less hierarchical. As a result, H5c is rejected (compare the findings of table 3 with tables 8.1 and 8.2).

Insert Table 4 About Here

Education Based Differences

When controlling for education, the outcomes of the study indicate that there are more cultural variations between the value systems of individuals with higher and lower years of education in both countries, but more variations between the two groups are more visible in the case of Turkey than Poland (see Table 5 for details). While examining the intra-country cultural dynamics for Poland, it is worth noting that respondents with 16 and higher years of education compared to their less educated counterparts demonstrate significantly lower mean scores in RI, RNS and AT, while the Turkish groups demonstrated significantly lower means in RNS, HNG, and RH, but higher scores in RI and RNH compared to their less educated counterparts. Hence, it can be stated that both countries share similar cultural values in subjugative relations to nature (RNS). However, it can be deduced from this analysis that Turkish respondents with relatively higher level of education will tend to manifest more cultural patterns that fit with those of most advanced westerner countries more than the Polish educated respondents do. Earlier studies show that more educated and professional individuals from Western countries tend to show lower cultural traits of RI (Woldu, et al, 2006), RNS (Budhwar, et al., 2008), HNG and RH (Woldu and Guo, 1999). However, when intra-country cultural differences are analyzed, H4c is supported only partially (compare Table 5 with Tables 9.1 & 9.2).

Insert Table 5 About Here

Occupation Based Differences

With regard to the variable of occupation intra-country value differences are prevalent on all cultural dimensions for Turkey and most for Poland (not AT and HNG although these may be deemed marginally significant). Results in table 6 show that the Polish professional and manager respondents scored significantly lower on RI and RNS, but higher on RH and RNH compared to the non-professional and non-manager respondents from their country. In the

case of Turkey, professional and manager respondents scored significantly lower on RNS, HNG, RH, but higher on RI, RNH and AT compared to their non-professional and non-manager counterparts.

However, in the case of Poland, the outcome of the study overall resembles to that of Turkey, which indicates that Polish professional and manager group scored significantly higher score on RH than the non-professional and manager group from its country (see Table 6). This also suggests that the outcomes in the case of Poland and Turkey will fit with those western cultural values in all cultural dimensions, except for RI and RH for Poland. In the case of RI the outcome is not contradictory to the observation of most emerging economy countries as reflected in the studies of Woldu and colleagues (see Woldu and Budhwar, 2011; Budhwar et al, 2008; Woldu and Gou, 1999). However, a significantly lower RH score by Turkish professional and manager group than their Polish counterpart means Turkish professional and manager group will fit better with the western culture which is known for the preference of flatter organizational behavior and democratic participatory management style (Adler and Gunderson, 2008; Laurent, 1983). However, with the exception of the case of RH and RI, it can be concluded that the professional and managerial population from both countries will have more compatible value system with the advanced EU countries, than their respective non-professional and non-managerial citizens. Hence, H4a is supported.

Insert Table 6 About Here

Age Based Differences

Results in Table 7 show that there are more intra-country cultural variations in the case of Turkey than Poland such that younger Turkish respondents compared to their older counterparts demonstrate significantly lower scores on RI, RNH and AT but higher scores on RNS, HNG and RH. On the other hand, younger Polish respondents demonstrate significantly lower scores on RH, RNH and AT as compared to the older respondents. From such results

indicate that there is more generational cultural gap in Turkey than in Poland. Secondly, looking at the directions of the values the Turkish young respondents' cultural values, they appear to go in the opposite direction of cultural expectation in the west while the Polish young respondent value system fits better with the values reflected in most advanced economies as indicated in previous studies (see Budhwar et al., 2008; Adler and Gunderson, 2008; Woldu et al., 2006; Hofstede, 1983).

Insert Table 7 About Here

Inter-country Cultural Dynamics

The objective of the inter-country analysis in phase three, unlike the inter-country analysis discussed in phase one and displayed in table 3, is to integrate the objectives outlined in phases one and two. Hence, the analysis, which is derived from the outputs displayed in tables 8.1 to 11.2 respond to two important issues that are the main themes of the paper.

a) Whether the cross-country cultural differences observed in phase one gets narrower or wider.
b) Whether there is an overlap of values among certain demographic groups of the two countries.

Gender Based Dynamics

The gender based cultural differences between Poland and Turkey demonstrates the following observations. Independent sample t-test between female respondents from both countries show that the Polish female respondents compared to their Turkish counterparts scored significantly higher means on HNG (t=4.13**) and RH (t=3.97**) (see Table 8.1). From the finding, we can deduce two important observations. First, the finding with regard to the two dimensions, as presented in table 8.1 supplements the output displayed in table 3. Second, on

both dimensions, the Turkish females compared to their Polish counterparts appear to fit better with the cultural expectations of most advanced and Western countries. Earlier studies indicate that Western societies compared to less developed countries tend to emphasize on both HNG and RH (see Adler and Gunderson, 2008; Woldu et al., 2006). Independent sample t-test between the male respondents from both the countries shows that Polish males compared to their Turkish counterparts scored significantly higher on RI (t=3.26**) and RNH (t=3.96**), and lower on RNS (t=-3.43**). This also indicates that the Polish male compared to their female counterparts demonstrate rather more pro-western cultural traits than Turkish males.

Insert Tables 8.1 and 8.2 About Here

The analysis presented in tables 8.1 and 8.2 suggests that the inter-country cultural value differences that have been displayed earlier in table 3 should be attributed to the female value differences which are spelled out in tables 8.1 in the cases of RH and HNG while the inter-country differences in RI, RNS and RNH can be attributed to the male value differences between the two countries as observed in table 8.2. However, the study was not able to find inter-cultural differences for males on RI, HNG, RNH and RI and for females on RNS and RNH. Hence, H5a is partially supported.

Education Based Dynamics

When controlling for education, the analysis found that the Polish respondents with 16 and higher years of educations scored significantly higher on HNG (t=3.32**), RH (t=5.05**), but lower on AT (t=-2.26*) than their Turkish counterparts (see Table 9.1). On the other hand, when the analysis focuses on respondents with less than 16 years of education, the results

show that Polish respondents compared to their Turkish counterparts scored significantly higher on RI (t=4.37**) and RNH (t=3.19**) (see Table 9.2).

Insert Tables 9.1 and 9.2 About Here

Based on the findings in tables 9.1 and 9.2, it can be concluded that the Polish respondents with higher years of education, demonstrate higher level of bias towards fellow human beings (HNG) and favor more hierarchical human relations (RH). On the other hand, they tend to pay less attention to issues that might require thinking before taking any action (AT), compared to the Turkish groups.

This outcome has also been observed in earlier research, which compared Polish employees with others (see Woldu, 2006; Shiemienska, 1994). This also means that highly educated Poles compared to their Turkish counterparts might need more training on cultural sensitivity when working with other colleagues from other countries. Likewise, the highly educated Polish individuals compared to their Turkish counterparts seem to be fond of maintaining structured hierarchy in social relationship and organizations; hence, the former, more than the latter, may need to be flexible when conducting businesses operations and negotiations with northern European countries.

Contributions scholars such as Adler and Gunderson (2008) and Laurent (1983) indicate that advance European nations, especially the Scandinavian countries tend to be more comfortable with less organizational structure and more personal autonomy in their day to day life. On the other hand, the fact that Polish educated group showing significantly low on AT than their Turkish counterparts, would mean that they are quick in taking an action. This attitude for this category of groups makes Poland more compatible with the European culture. The results in tables 9.1 and 9.2 suggests that the Turkish elite compared with their Polish

counterpart, might not have difficulties in fitting with the Western European cultural expectations whereas the less educated Turkish group compared to their Polish counterpart will need more training and adjustments. These findings therefore indicate that H5a is partially supported.

Occupation Based Dynamics

First of all, the output with regard to the variable professional and managers of the two countries clearly indicates that the Turkish respondents compared to their Polish counterparts demonstrated significantly higher values on RI (t=-2.02*) and AT (t=-4.30**), but significantly lower scores on HNG (t=5.04**) and RH (t=6.95**) . Interestingly the outcome, with regard to the professional and managers groups shows that the Turkish respondents compared to the Polish, demonstrate significantly, the tendency to move closer to the values that are reflected by the value systems of most matured western countries. As one can see, the divergence of Turkish professional and managerial respondent vis-à-vis that of Poland on RI, HNG, RH, and AT is significantly visible (please compare Tables 3 and 11.1). Hence, H4a is rejected.

Insert Tables 10.1 and 10.2 About Here

In case of the non-professional and non-managerial respondents, the Poles scored significantly lower means than their Turkish counterparts on RNS (t=-3.94**), but higher on RI (t=7.05**) and RNH (t=3.94**). In conclusion, when the focus of our analysis is solely on professional and managerial respondents, unlike the case of inter-country output (differences displayed in table 3), the outcome for the latter is significantly higher than the former. Secondly, with regard to the dimension AT, unlike the outcome in table 3, the output as displayed in table 10.1, reveals the presence of significant difference between the two

countries. The difference on AT can be attributed to the high mean scores by Turkish professional and managerial groups. Hence, it can be concluded that the Turkish professional and managers more than their Polish counterparts, seemed to demonstrate higher entrepreneurial, egalitarian and harmonious cultural traits.

On the other hand, with regard to non-professional and non-managerial employees, the Polish respondents compared to their Turkish counterparts, demonstrate higher entrepreneurial, less tolerance to non-egalitarian values, and lower preference of hierarchical human relations. In short, the outcomes from both categories provide a unique perspective for international human resource strategists. On one hand, the Turkish professional and managers and the Polish non-professional and non-managers, manifest cultural values that are more compatible with that of advance western countries, whereas, on other hand, the Polish professional and managers and the Turkish non-professional and non-managers demonstrate traits that are contrary to the values that are expected in advance Western countries. Hence, these two groups might need special attention should international human resource strategists seek to bring cohesive manpower management practices in any international business operation, which involves the two occupational categories involving both countries.

Age Based Dynamics

As viewed and discussed earlier in phase two, age related intra-country differences presented in table 7 clearly show that there is a strong evidence that supports the presence of significant value differences between respondents with age less than 35 and 35 and above. This observation calls for the investigation of age factor in inter-country differences that are presented in tables 10.1 and 10.2. When comparing younger (<35) Turkish and Polish respondents one can see that the Polish score significantly higher in RI (t=4.87**) and RNH (t=2.18*) but significantly lower in RNS (t=-4.84**) (see Table 11.1). Nevertheless, when a

comparative analysis is employed on respondents above 35 years of age, the following observations emerge (see Table 11.2 for details). The Polish respondents compared to their Turkish counterparts scored significantly higher on HNG (t=3.23**) and RH (6.35**), but lower on AT (t=-2.94**). Hence, such outcome confirms rejection of H4b.

Insert Tables 11.1 and 11.2 About Here

Thus, it can be derived that the Polish younger respondents, compared to their Turkish counterparts, demonstrate receptive cultural traits to free market system as high score on individualism contributes positively to entrepreneurships (high RI) and harmonious relations to nature (high RNH); the latter leads to collaborative relations at the workplace. Likewise, the low score on subjugative dimension discourages an uneven distribution of power in society; such outcome contributes to egalitarian and democratic participation of employees at the workplace (Budhwar et al., 2008). These findings mirror the finding of inter-country differences explored in table 3. However, when one focuses on the older respondents, the outcome unlike in the case of inter-country, finds no significant differences between the respondents of the two countries on individualism, subjugative and harmonious relations to nature, but finds significant difference in values between the two groups in the attitude of thinking. This indicates that H4b is partially supported. However, it is worth noting that the Polish younger generation seems to better embrace the Western cultural values than their Turkish counterparts.

Conclusion and Implications

The purpose of this paper has been to compare and contrast the cultural value orientations of employees in Poland and Turkey and to further examine cultural variations

within these countries arising from individual demographic differences. We have demonstrated that culture varies significantly across and within these countries, and also varies with demographic characteristics.

We believe our findings should be helpful for international managers, and have made suggestions for how international firms can improve their management practices through better cultural awareness. International business managers should recognize group and subculture variations within national cultures, and benefit from differentiating their strategies on this basis during operating in different cross-national and cross-cultural settings (Sparrow et al., 2009; Deichmann et al., 2003). This implies that foreign businesses may wish to develop different or separate strategies in their dealings with nations who are culturally diverse to them.

The outcome of the study should be interpreted cautiously due to few obvious limitations such as small sample size, single time data collection, lack of support to some hypotheses, and the poor reliability scores on five dimensions of the CPQ. Further, the surveys were conducted in urban centers and one might wonder whether the outcome the study will be applicable to the rural populations and to what extent. Nevertheless, within these limitations of the research, we believe the analysis has some useful messages for both managers and researchers.

Cultural awareness is well established as a key contributor to international business problems. Firms involved in international business cannot expect to succeed by using a uniform approach to their business activities in other countries or interactions with foreign business representatives (also see Woldu and Budhwar, 2011; Adler and Gunderson, 2008). Effective management requires adapting to variations in the business environment, including variations in human culture. The strategies of MNCs in areas such as HRM, negotiation style, form of ownership, business operation management, and control including joint ventures may

not be effective unless they adapt to the cultural characteristics of the people with whom they are working and doing business.

This observation is very relevant and provides vital information for any organization planning to conduct business in the two research countries. Based on the outcome of the study it is clear that employees in both Poland and Turkey have very different cultural traits. It is important to acknowledge these substantial differences and especially amongst their respective demographic groups. The study also suggests that while national cultural differences will continue to exist, many of the differences tend to diminish when one controls for gender, age, education, and occupation.

Given the potentially homogenizing cultural effects of factors such as widespread travel, higher education, and the electronic media, variations in culture may be even more pronounced across under researched nations like Poland and Turkey. Firms moving into such countries should recognize that there is extensive cultural variation across them (Woldu and Budhwar, 2011). Since cultural values also tend to vary by region within a country, to be effective, firms need to learn about the specific cultural characteristics of each country and region with which they interact and adapt their management practices on a case-by-case basis. From a training perspective, future programs can be developed to prepare managers along the dominant cultural values of a given nation for better adjustment. This can lead to the development of both cultural intelligence and cultural agility.

From a research perspective, the usage of CPQ has yielded mixed reactions. It reconfirms the shortcomings of Western instruments to other settings. Nevertheless, the three-phase analysis has helped to glean out the intricate differences and similarities across the two national and different demographic based groups.

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Table 1: Cultural orientations and dimensions

Activity
Doing (AD): People should continually engage in activity to accomplish tangible tasks.
Thinking (AT): People should consider all aspects of a situation carefully and rationally before taking action.
Being (AB): People should be spontaneous, and do everything in its own time.

Relationship to environment
Mastery (RNC): We should control, direct and change the environment around us.
Subjugation (RNS): We should not try to change the basic direction of the broader environment around us, and we should allow ourselves to be influenced by a larger natural or supernatural element.
Harmony (RNH): We should strive to maintain a balance among the elements of the environment, including ourselves.

Relationships among people
Individual (RI): Our primary responsibility is to and for ourselves as individuals, and next for our immediate families.
Collective (RC): Our primary responsibility is to and for a larger extended group of people, such as an extended family or society.
Hierarchical (RH): Power and responsibility are naturally unequally distributed throughout society; those higher in the hierarchy have power over and responsibility for those lower.

Nature of humans
Good/Evil (HNG): The basic nature of people is essentially good (lower score) or evil (higher score).
Changeable/Unchangeable (HNC): The basic nature of human is changeable (higher score) from good to evil or vice versa, or nor changeable (lower score).

Adopted from Maznevski et al. (1995). See also Kluckholn and Strodtbeck (1961)

Table 2: Demographic details of the samples

Characteristic	Category	Poland		Turkey	
		Number	%	Number	%
Gender	Male	249	42.6	116	63.4
	Female	290	53.8	65	35.6
Age structure	35 or younger	274	51.2	140	74.9
	> 35	48.8	48.8	47	25.1
Years enrolled in education	< 16	198	37.4	62	36.5
	16 & above	332	62.6	109	63.7
Occupation	Managers & Professionals	320	60.3	74	40.2
	Non-Managers & Non-Professional	211	39.7	11	59.8

Missing numbers from each category are not included in this table

Table 3: Independent Sample t-tests on Cultural Dimensions for All Samples

Cultural Dimension	Poland (n=548) M (SD)	Turkey (n=196) M (SD)	*t*-statistic	p-value
RI	4.84 (.77)	4.56 (.80)	4.304	.000**
RNS	3.27 (.98)	3.53 (.96)	-3.192	.001**
HNG	4.03 (.89)	3.85 (1.06)	2.137	.033*
RH	4.49 (.77)	4.28 (.86)	3.058	.002**
RNH	5.51 (.69)	5.30 (.76)	3.393	.001**
AT	5.39 (.71)	5.45 (.77)	-1.073	.284

Note: *p<0.05, **p<0.01. Levene's statistics showed that variances were equal for all dimensions.

Table 4: Intra-country cultural value differences based on gender

Dimensions	Country	Females M (SD)	Males M (SD)	t-value	*p-value*
RI	Poland	4.90 (0.76)	4.76 (0.78)	1.988	0.047*
	Turkey	4.60 (0.76)	4.61 (0.78)	-0.113	0.910
RNS	Poland	3.40 (0.96)	3.11 (0.99)	3.399	0.001**
	Turkey	3.37 (0.90)	3.57 (0.98)	-1.349	0.179
HNG	Poland	4.07 (0.88)	3.98 (0.89)	1.196	0.232
	Turkey	3.46 (0.91)	3.99 (1.10)	-3.457	0.001**
RH	Poland	4.48 (0.78)	4.48 (0.76)	-0.001	0.999
	Turkey	4.10 (0.81)	4.36 (0.88)	-2.005	0.046*
RNH	Poland	5.51 (0.70)	5.51 (0.63)	-0.007	0.994
	Turkey	5.43 (0.88)	5.26 (0.69)	1.434	0.153
AT	Poland	5.42 (0.68)	5.33 (0.75)	1.494	0.136
	Turkey	5.63 (0.68)	5.39 (0.83)	2.116	0.036*

Note: *$p<0.05$, **$p<0.01$. Levene's statistics showed that variances were equal for all dimensions except for HNG in the case of Turkey.

Table 5: Intra-cultural value differences based on two levels of education

Dimensions	Country	Educated >16yrs M (SD)	Less Educated (16 & <) M (SD)	t-value	*p-value*
RI	Poland	4.77 (0.78)	4.94 (0.73)	-2.533	0.012*
	Turkey	4.77 (0.75)	4.48 (0.78)	2.380	0.018*
RNS	Poland	3.18 (0.94)	3.43 (1.03)	-2.944	0.003**
	Turkey	3.34 (0.92)	3.72 (0.95)	-2.535	0.012*
HNG	Poland	3.99 (0.90)	4.11 (0.83)	-1.531	0.126
	Turkey	3.60 (1.11)	4.12 (0.94)	-3.051	0.003**
RH	Poland	4.46 (0.78)	4.54 (0.74)	-1.176	0.240
	Turkey	4.01 (0.91)	4.58 (0.63)	-4.888	0.000**
RNH	Poland	5.47 (0.67)	5.57 (0.66)	-1.595	0.111
	Turkey	5.44 (0.72)	5.21 (0.81)	1.960	0.052
AT	Poland	5.32 (0.74)	5.46 (0.64)	-2.379	0.018**
	Turkey	5.50 (0.80)	5.48 (0.74)	0.176	0.861

Note: *$p<0.05$, **$p<0.01$. Levene's statistics showed that variances were equal for all dimensions except for HNG in the case of Turkey.

Table 6: Intra-country cultural value differences based two categories of occupation

Dimensions	Country	Professional & Managers M (SD)	Non-professional & Non-managers M (SD)	t-value	*p-value*
RI	Poland	4.76 (0.80)	4.95 (0.71)	-2.752	0.006**
	Turkey	4.97 (0.78)	4.38 (0.67)	5.393	0.000**
RNS	Poland	3.17 (0.96)	3.42 (1.00)	-2.895	0.004**
	Turkey	2.98 (0.79)	3.85 (0.88)	-6.828	0.000**
HNG	Poland	3.98 (0.93)	4.11 (0.80)	-1.706	0.089
	Turkey	3.36 (1.05)	4.13 (0.97)	-5.139	0.000**
RH	Poland	4.56 (0.79)	4.37 (0.73)	2.915	0.004**
	Turkey	3.84 (0.88)	4.53 (0.72)	-5.627	0.000**
RNH	Poland	5.57 (0.64)	5.42 (0.70)	2.510	0.012*
	Turkey	5.64 (0.67)	5.08 (0.73)	5.168	0.000**
AT	Poland	5.42 (0.70)	5.31 (0.71)	1.759	0.079
	Turkey	5.81 (0.70)	5.24 (0.76)	5.116	0.000**

Note: *p<0.05, **p<0.01. Levene's statistics showed that variances were equal for all dimensions except for HNG in the case of Turkey.

Table 7: Intra-country cultural differences based on level of age categories

Dimensions	Country	Younger <35 yrs. M (SD)	Older (35 yrs. & M (SD)	t-value	*p-value*
RI	Poland	4.84 (0.75)	4.83 (0.77)	0.048	0.961
	Turkey	4.46 (0.71)	5.00 (0.83)	-4.328	0.000**
RNS	Poland	3.19 (0.96)	3.34 (0.99)	-1.711	0.088
	Turkey	3.68 (0.95)	3.05 (0.83)	4.327	0.000**
HNG	Poland	4.01 (0.87)	4.05 (0.91)	-0.502	0.616
	Turkey	3.94 (1.02)	3.48 (0.94)	2.599	0.010**
RH	Poland	4.33 (0.76)	4.65 (0.74)	-4.934	0.000**
	Turkey	4.40 (0.82)	3.88 (0.86)	3.685	0.000**
RNH	Poland	5.37 (0.66)	5.66 (0.65)	-5.107	0.000**
	Turkey	5.20 (0.77)	5.59 (0.70)	-3.084	0.002**
AT	Poland	5.32 (0.72)	5.45 (0.69)	-2.153	0.032**
	Turkey	5.36 (0.75)	5.78 (0.80)	-3.260	0.001**

Note: *p<0.05, **p<0.01. Levene's statistics showed that variances were equal for all dimensions except for HNG in the case of Turkey.

Table 8.1: Independent sample t-tests on cultural dimensions for females

Cultural Dimension	Poland (n=167) M (SD)	Turkey (n=42) M (SD)	*t*-statistic	p-value
RI	4.83 (.77)	4.61 (.70)	1.701	.091
RNS	3.36 (.92)	3.32 (.80)	0.236	.814
HNG	4.05 (.91)	3.39 (.98)	4.131	.000**
RH	4.46 (.76)	3.92 (.85)	3.974	.000**
RNH	5.47 (.74)	5.50 (.81)	-0.224	.823
AT	5.38 (.69)	5.57 (.68)	-1.577	.116

Note: *p<0.05, **p<0.01.

Table 8.2: Independent sample t-tests on cultural dimensions for males

Cultural Dimension	Poland (n=371) M (SD)	Turkey (n=144) M (SD)	*t*-statistic	p-value
RI	4.84 (.77)	4.59 (.80)	3.264	.001**
RNS	3.23 (1.01)	3.56).97)	-3.433	.001**
HNG	4.02 (.88)	3.96 (1.06)	0.575	.566
RH	4.50 (.77)	4.37 (.84)	1.706	.089
RNH	5.53 (.64)	5.25 (.76)	3.961	.000**
AT	5.38 (.72)	5.43 (.81)	-0.666	.506

Note: *p<0.05, **p<0.01.

Table 9.1: Independent sample t-tests on cultural dimensions for educated (> 16 years)

Cultural Dimension	Poland (n=332) M (SD)	Turkey (n=109) M (SD)	*t*-statistic	p-value
RI	4.77 (.78)	4.76 (.75)	0.117	.907
RNS	3.18 (.94)	3.34 (.92)	-1.607	.109
HNG	3.99 (.90)	3.60 (1.11)	3.316	.001**
RH	4.46 (.78)	4.01 (.91)	5.046	.000**
RNH	5.47 (.67)	5.44 (.72)	0.397	.691
AT	5.32 (.74)	5.50 (.80)	-2.263	.024*

Note: *p<0.05, **p<0.01.

Table 9.2: Independent sample t-tests on cultural dimensions for less educated (> 16 years)

Cultural Dimension	Poland (n=198) M (SD)	Turkey (n=62) M (SD)	*t*-statistic	p-value
RI	4.95 (.73)	4.48 (.78)	4.369	.000**
RNS	3.43 (1.03)	3.72 (.95)	-1.941	.053
HNG	4.11 (.83)	4.12 (.95)	-0.016	.988
RH	4.54 (.74)	4.58 (.63)	-0.418	.676
RNH	5.57 (.66)	5.21 (.81)	3.188	.002**
AT	5.46 (.64)	5.48 (.74)	-0.219	.827

Note: *p<0.05, **p<0.01.

Table 10.1: Independent sample t-tests on cultural dimensions for professional and managers

Cultural Dimension	Poland (n=320) M (SD)	Turkey (n=74) M (SD)	*t*-statistic	p-value
RI	4.76 (.80)	4.97 (.78)	-2.024	.044*
RNS	3.17 (.96)	2.98 (.79)	1.755	.082
HNG	3.98 (.93)	3.36 (1.05)	5.040	.000**
RH	4.56 (.79)	3.84 (.88)	6.950	.000**
RNH	5.57 (.64)	5.64 (.67)	-0.865	.388
AT	5.42 (.70)	5.81 (.70)	-4.296	.000**

Note: *p<0.05, **p<0.01.

Table 10.2: Independent sample t-tests on cultural dimensions for non-professional and non-managers

Cultural Dimension	Poland (n=211) M (SD)	Turkey (n=110) M (SD)	*t*-statistic	p-value
RI	4.95 (.71)	4.37 (.66)	7.045	.000***
RNS	3.42 (1.00)	3.85 (.88)	-3.943	.000***
HNG	4.12 (.80)	4.13 (97)	-0.179	.858
RH	4.37 (.73)	4.53 (.72)	-1.957	.051
RNH	5.42 (.70)	5.09 (.73)	3.942	.000***
AT	5.31 (.71)	5.24 (.76)	0.797	.426

Note: *p<0.05, **p<0.01.

Table 11.1: Independent sample t-tests on cultural dimensions for 35 years or younger

Cultural Dimension	Poland (n=274) M (SD)	Turkey (n=140) M (SD)	*t*-statistic	p-value
RI	4.84 (.75)	4.46 (.71)	4.870	.000**
RNS	3.20 (.98)	3.68 (.95)	-4.838	.000**
HNG	4.01 (.87)	3.94 (1.02)	0.658	.511
RH	4.33 (.76)	4.40 (.82)	-0.879	.380
RNH	5.37 (.66)	5.20 (.77)	2.180	.030*
AT	5.32 (.72)	5.36 (.75)	-0.547	.585

Note: *p<0.05, **p<0.01.

Table 11.2: Independent sample t-tests on cultural dimensions for above 35 years

Cultural Dimension	Poland (n=261) M (SD)	Turkey (n=47) M (SD)	*t*-statistic	p-value
RI	4.83 (.79)	5.00 (.83)	-1.352	.177
RNS	3.34 (.99)	3.05 (.83)	1.890	.060
HNG	4.05 (.91)	3.48 (1.13)	3.233	.002**
RH	4.65 (.74)	3.88 (.86)	6.349	.000**
RNH	5.66 (.65)	5.59 (.68)	0.637	.524
AT	5.45 (.69)	5.78 (.80)	-2.938	.004**

Note: *p<0.05, **p<0.01.