POZNAŃ UNIVERSITY OF ECONOMICS REVIEW
Volume 12 Number 4 2012

Habte G. WOLDU[1], Agnieszka SKUZA[2], Tevfik DALGIC[1], Ipek ALTINBASAK[3]
[1] University of Texas at Dallas
[2] Poznań University of Economics
[3] Bahcesehir University, Istanbul

Viewing the cultural value orientations of Austria, Poland, and Turkey through six cultural dimensions: an emphasis on Turkish cultural fit to European Union members

Abstract: This empirical study focuses on investigating the cultural value orientations of the Austrian, Polish and Turkish. As European Union (EU) expands, there is a strong need for comparative assessment of cultural values of the old, new and future EU member. The outcome of the study clearly indicates that there are significant value orientation (VO) differences among employees belonging to the three countries. Nevertheless, while Turkey culturally differs from Austria and Poland, the VOs of the latter two nations demonstrate significantly higher differences. The study also indicates that Turkey's VOs have relatively more cultural similarities with the Austrian than with the Poles. However, when one controls for age and professions, the differences in VOs diminish among the three groups.
Keywords: Turkey, European Union, cultural dimensions, national culture, cultural convergence, sub-demographic groups.
JEL codes: M12, M54, F23.

Introduction

In the early 1990s, many European Common Market leaders agreed on creating a European Union (EU) which would be more coherent and unified both economically and legally to compete with the highly globalizing world economy and the new emerging markets. Economists, along with business and political leaders are also worried about the aging European population and the static nature of Western European demographic trends. As a strategy in order to enhance its competitive

advantage, the EU adopted an enlargement policy for accepting new member countries into the Union. Many countries liberated from the Soviet Union bid for EU membership. The list of states interested in access to the EU included groups of countries such as the Central East European Countries (CEECs), Baltic States, Commonwealth Independent States (CIS), South East European Countries (SEEC), and non-ex-communist countries such as Turkey, Malta and Cyprus. However, a considerable number of EU members expressed some serious concerns about the concept of the EU's enlargement. Some were overwhelmed by the number of countries seeking entry to the EU. Others were concerned by the incompatibility of the potential members [Benhabib & Isiksel 2006]. These concerns included areas such as environmental safety regulations, level of unemployment, crime rate, infrastructure, level of technology, political and economic stability, monetary and fiscal policies, and cultural differences [Ball et al. 2006; Carbaugh 2005]. Nonetheless, the majority of EU members believed that the advantages of accepting new members would outweigh the disadvantages of expanding [Baldwin, Francois & Portes 1997].

Due to the socio-economic variations among the candidate countries, the EU decided to accept future members in various phases. On May 1, 2004, after a 14-year transition from central planning to market economies, eight CEE countries (Estonia, Latvia, Lithuania, Poland, Hungary, the Czech Republic, Slovakia and Slovenia) joined the EU, along with Cyprus and Malta. The EU then started accession negotiations with Bulgaria, Romania and Croatia with these three countries joining the EU on January 1, 2007.

Although Turkey membership negotiations were symbolically opened in October 2005, no provision has been made for an accession date and the Turkish had hoped that their accession negotiations would have begun by the end of 2003 [Kirisci 2005]. However during the Copenhagen Summit in 2002, when the date for accession negotiations was expected to be established, the European Council merely promised to set up the date for negotiations during the upcoming summit in December 2004 under the condition that the EU acknowledges Turkey's fulfillment of the Copenhagen Criteria [Kirisci 2005]. Needless to say the Turks, who have pursued full participation in the European integration process for over 50 years, were extremely disappointed [Report of the Independent Commission on Turkey, 2004] and opinions from various corners of the world, including Turkey, have been expressed in an attempt to get the real reason behind the EU's resistance toward Turkey's accession.

Although, there are many complex issues that need to be addressed with regard to the accession of Turkey, in this study, we will concentrate only on cultural aspects of the integration process, which are believed to be one of the reasons for Turkey's rejection [Benhabib & Isiksel 2006; Soeffner 2005]. The main goal of this study is to measure the cultural proximity of Turkey when compared to other EU countries and in this study we included two EU members, Poland and Austria, with Poland being a recent inductee into the EU and Austria as an established EU

member. Furthermore we chose Austria as the benchmark to measure the cultural compatibility of Poland and Turkey with the EU. Austria has had a neutral political orientation; it has enjoyed a free market system which did not antagonize its economic and cultural cooperation with both East and West [Ball et al. 2006]. The national culture has been strongly associated with the Austro-Hapsburg and German history [House et al. 2004]. As a result, the country is expected to balance Eastern and Western influence in its economic, social and cultural makeup. Additionally, Austria's EU membership (since 1995), is also another factor that enhances the integration of its value system with that of the overall EU community.

This study is limited only to the cultural orientation of the workforce, which we believe has the greatest influence in the development of the countries' economy that is considered the fundamental force for cultural change.

1. Cultural value orientation construct

The cultural value orientations used in the study are mainly based on the framework of Kluckhohn and Strodtbeck [1961]. However, the eleven cultural dimensions applied in this study come from a modified cultural perspectives questionnaire (CPQ4) by Maznevski, Distephano and Nason [1995]. The authors of the CPQ4 use a shorter version of the original work of Kluchhohn and Strodtbeck by excluding time and space cultural orientations. This instrument has been used in various studies focused on finding the cultural orientations of nations and the dynamics of such orientations [Woldu, Budhwar & Parkes 2006; Maznevski et al. 2002]. The questionnaire consists of 79 single-sentence items that were used in the construction of eleven cultural dimensions that are categorized into four orientations: Human Relationships, Environmental Relations, Human Nature and Activities. The questions asked respondents for their agreements on a scale of 1 (strongly agree) to 7 (strongly disagree). The items used to construct the eleven cultural dimensions varied from 5 to 10 and were dispersed randomly in the questionnaire in order to avoid respondent-bias.

The contents of CPQ4, are similar to those used by Hofstede [1983]. This instrument however allows researchers to look into other dimensions which were not included in previous studies. For example, the cultural category, Human Nature unlike in the case of Hofstede is additional dimension that determines whether people in a specific country believe that the basic nature of people is essentially good or evil, and to what degree it is possible to change the human nature. Furthermore, the CPQ4 allows researchers to analyze a specific cultural category in multiple cultural aspects. For example, the construct of Relations to Nature cultural category helps to understand whether individuals from a particular nation lean towards

Mastery which is equivalent to Hofstede's masculinity or Subjugation (equivalent to Hofstede's high power distance) and includes harmony. The last component was not available in Hofstede's four cultural dimensions. The survey which was originally in English language was translated into the respondents' respective native languages and back-translation into English was applied in order to minimize language-related cultural contextual bias.

2. Data analysis

The data used in the analysis are based on 455 respondents from Austria, Poland and Turkey and the surveys were conducted between the years 2003–2006. The respondents come from a few major cities in the researched countries. The Polish respondents represent two major cities Poznan and Wroclaw belonging to central-west and western Poland and a small / medium size town located in the north-east part of the country. The Turkish respondents came from Turkey's two largest cities Ankara and Istanbul while he Austrian respondents came mainly from Vienna. It is important to stress that most of the respondents, in all three countries, worked for various business organizations and institutions or were part-time graduate students. The surveys were administrated by individuals associated with the respondents' organizations and institutions. The administrators of the questionnaires were instructed to target respondents who would reflect various age, educational, occupational, organizational categories as well as a balanced number of male and female respondents. We believe that such targeted samples would manifest some degrees of representation of the overall population in the respective countries. The questionnaire, which was originally in English language, was translated into German, Polish and Turkish. The responses were translated back to English in order to avoid unintended contextual errors. The response rates varied from 50% in Austria, 69% in Poland to 75% in Turkey.

3. Hypothesis development

Due to the rapid globalization of the world economy, the EU has considered expansion as one of its fundamental strategies. Many of the countries that had recently joined the EU have experienced significant reforms and have shown satisfactory economic growth and expansion [Falcetti, Lysenko & Sanfey 2005]. While the newly integrated countries are expected to benefit from the transfer of knowledge and technology [Babetskii, Babetskaia-Kukharchuk & Raiser 2003], the overall EU

members are supposed to benefit from a market expansion and access to a cheaper labor force. Nevertheless, the cultural differences that exist among nations will be a great challenge for the integration process in all aspects of life including diplomacy, economic integration and political alliances. Cross-cultural studies reveal that values, norms, behaviors and actions of nations shaped by socialization, training, and individuals belonging to specific countries are collectively programmed to share common understanding and beliefs [Schein 1985; Hofstede 1991]. This indicates that every country has its own historical heritage, which is unique to its citizens. The cultural value orientation of each nation undoubtedly affects the behavior of organizations, managers and workers. This would suggest the following hypothesis:

Hypothesis 1: Cultural value orientation of the respondents from the above studied three countries will differ from one another.

Others assume that geographical, historical and traditional factors play a significant role in nations' cultural similarities and differences among nations [Adler 2007; Hofstede 1983; Laurent 1983]. Poland, which is an Ex-Soviet Bloc country, has been under the rule of Austro-Hapsburg, Prussia and Russia between 1790 and 1918; therefore, it is assumed that the attitude of its workforce would be influenced by the national cultures of the occupiers due to the length of the rule which lasted more than one hundred years [Woldu, Budhwar & Parkes 2006; Rajkiewicz 1998]. Szabo and Reber [2007], in their latest discussion appearing in GLOBE, indicate that the Austrian cultural value system could also be influenced by various tribes including Slaves. After 1990 with the collapse of the Soviet Union, Poland has continued to maintain strong connections with Eastern and Western Europe due to its dynamically growing international trade and foreign direct investment [Deichmann et al. 2003; Woldu & Biederman 1999; Bod 1998; Lansbury et al. 1996], which has been intensified by Poland's accession to the EU in 2004. It is also assumed that countries with a closer geographical proximity and longer historical interaction will demonstrate stronger cultural similarities [House et al. 2004; Onis 2001; Woldu & Robbins 2000; Rubin 1997] as in the case of Poland and Austria.

Turkish westernization and modernization processes began in the late 18th century [Kemal 2005] and were intensified in the early 1920's under the reforms of Mustafa Kemal (known as Ataturk) whose reforms were aimed at achieving the Western European standard of living and becoming a part of Europe [Kabasakal & Bodur 2007; Lewis 2002]. Thus with Turkey's drive to westernization, its cultural value system should be expected to be influenced by Western culture [Onis 2001]. However Turkey's cultural value system has also been influenced by its geographical location between Europe and Asia and its close proximity to the Middle East. Therefore we assume Turkey to have its own distinct cultural value system which is confirmed by the predominant research such as Kabasakal and Dastmalchian [2001], Ergil [2000] and Hofstede [1983].

With Poland's geographical closeness to Austria, being under Austria's former rule and its economic connections with Western Europe, it should be expected that Austria has more cultural similarities to Poland than to Turkey. Furthermore, it is also assumed by many Europeans that the Polish cultural value system will be closer to Austrian than to Turkish value system due to common religious values. Therefore, we are compelled to test the following assumption:

Hypothesis 2: There is more cultural communality between Austria and Poland than between Austria and Turkey.

Many organizational theorists believe that in the current dynamic world economy, more and more nations are becoming global market locations [Adler & Gundersen 2007; Budhwar & Debrah 2001]. Their labor force is becoming more educated, skilled and trained; as a result, the corporate environment is more flexible and adaptive in the changing local and international markets. In recent years, the liberalization of trade, the IT revolution, and the end of the Cold War, which is marked by the demolition of the Berlin Wall, have undoubtedly intensified the movement of goods, services and technology throughout the world [Woldu, Budhwar & Parkes 2006; Ball et al. 2005; Carbaugh 2006]. Business managers, professionals, engineers and technical support groups are increasingly relocating to other countries, a growing number of companies have even repositioned their entire plant operations to other parts of the world [Adler 2008; Woldu, Budhwar & Parkes 2006; Ball et al. 2006; Dowling & Welch 2005; Carbaugh 2005]. This emerging trend suggests that the interaction of young and productive international labor forces from various countries is occurring at all levels and in all global marketplaces. This suggests that cultural convergence is imminent amongst people of the same age [Adler & Hampden-Turner 2002; Trompenaars 2012]. This newly evolving situation indicates that, national cultural differences will diminish when we control for specific age groups [Emrich, Denmark & Hartog 2004; Woldu, Budhwar & Parkes 2006]. These observations lead to the following hypothesis:

Hypothesis 3: There will be relatively more cultural similarities among younger than older Austrian, Polish and Turkish workforces.

Assessment of cultural compatibility of Turkey to the EU should not be restricted to cross-country or age-based analysis. It becomes essential to evaluate cross cultural differences with reference to gender. The outcome of gender-based cultural comparisons can determine, to a considerable extent, the presence or the absence of social inequality between males and females in the societies of these three countries. Given that an individual's behavior is a reflection of people's roles in a society [Maznevski et al. 2002; Adler 2002; Hofstede 1983], such information will have merit for discussion regarding the process of Turkish accession to the EU. The perceived existence of gender inequality is an impediment to Turkey's accession to the EU [Ozbilgin & Woodward 2004].

Though cross-cultural studies intensified as early as the 1960s [Adler 1983; Hofstede 1983], their coverage and scope with regard to demographic groups, specifically gender based groups had been negligible until recently [Woldu, Budhwar & Parkes 2006; Adler & Izraeli 1994; Adler 1984]. In recent years, there has been a growing number of gender related research that focuses on the management of international assignments [e.g. Emrich, Denmark & Hartog 2004; Sikula & Costa 1994; Adler 2002, 1983; Feldberg & Glenn 1979]. Studies conducted by Kabasakal and Dastmalchian [2001] and Hofstede [2003], suggest that Turkey's masculine cultural traits were found to be lower (45) than those in Poland (64) and Austria (79). Therefore, it can be assumed that while cultural similarity is expected between Polish and Austrian females and males, cultural differences are expected to be significant when comparison is made between Turkish and Austrian, as well as Turkish and Polish gender groups. This assumption allows us to examine the following hypothesis:

Hypothesis 4: In Turkey, cultural value differences between male and female respondents are greater than in the cases of Austrian and Polish respondents.

In the west, societies have been openly discussing the need for gender equality and as a result, institutions and corporations are expected to follow clear guidelines which underline fair employment policies, including equal pay opportunities and equal access to higher management positions [Adler 1983, 2002]. Even though, the works of many [Adler & Izraeli 1994; Adler 1983, 1984], acknowledge that Western societies have not yet been able to achieve such objectives, some researchers believe that Westerners have been relatively successful in promoting gender equality and in narrowing down income differences [Kabasakal & Bodur 2007; Ozbilgin & Woodward 2004]. Many researchers believe that in countries like Turkey, the government or certain political parties, might be propagating for gender equality, but there is clear evidence which indicates the absence of equality between men and women [Kabasakal & Bodur 2007; Ozbilgin & Woodward 2004; Yilmaz 2003]. In a recent study conducted by Kabasakal and Bodur [2007], Turkey scores low in gender egalitarianism and uncertainty avoidance, and high in collectivism, power distance and assertiveness. This suggests that the Turkish cultural value system does not necessarily fall into a cultural pattern that can be easily predictable. This leads us to forward the following hypotheses for test:

Hypothesis 5: There will be more cultural differences between Turkish and Austrian female respondents than Austrian and Polish female respondents.

On the other hand, studies conducted by researchers including Hofstede [1983, 2001] and Adler [2007] indicate that most western countries manifest strong masculine cultural traits that encourage their citizens to be more competitive and assertive than economically less developed countries which are portrayed as more feminine and tend to manifest relationship-based mode of cultural behavior. Though Turkey as a

country is manifesting both East and West cultures and is partially developed, it is important to notice that Turkey was known for its powerful Ottoman rule (ending in 1923) which had subjugated many nations [Kabasakal & Bodur 2007]. On the other hand, Austria with its once known, Austro-Hapsburg empire is expected to manifest a strong male-dominated cultural value system. Hence, it can be assumed that the past tradition will continue to have a strong impact on the cultural value system of modern time citizens. This compels us to test the following hypothesis.

Hypothesis 6: There will be more cultural similarities between Turkish and Austrian male respondents than Austrian and Polish male respondents.

Research suggests that an individual's value system can significantly be affected by the nature of the individual's position in an organization [Woldu, Budhwar & Parkes 2006; Adler 2002; Hill 2000; Hoecklin 1995]. One can assume that more cultural convergence is taking place due to the globalization of managerial education. Cultural convergence is also associated with the current out-sourcing and in-sourcing of processes that have been taking place throughout the world [Ball & McCulloch 2001; Child 1981; Nath & Narayannan 1980]. An increasing number of skilled laborers and educated professionals are crossing borders to work in emerging international businesses with Turkey having a higher percentage of expatriates living abroad. It is estimated that there are about 3.5 million Turkish nationals of various generations working and living in EU countries [Benhabib & Isiksel 2006]. While the less educated and less skilled Turkish residing in EU countries as well as in major Turkish metropolitan cities might reflect limited western value systems, the educated and skilled demonstrate relatively higher adaptation to the cultural values of the industrialized west European countries. This implies that there is a need for testing the following hypothesis:

Hypothesis 7: There will be greater cultural similarities among managers than non-managerial employees in three of the countries.

4. Research method

Data analysis

The CPQ uses 90 items, of which 79 measure 11 cultural dimensions (dependent variables) on a Likert-type scale of one (strongly disagree) to seven (strongly agree). The remaining demographic information such as country of origin, gender, age, education, occupation, organization, and work experience, are used as independent variables. The definitions for the 11 dependent variables are provided in Table 1.

Table 1. Cultural orientations and dimensions

I. 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.
II. Relation to brand 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.
III. 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.
IV. 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).

Source: Adopted from [Maznevski, Distephano & Nason 1995; Maznevski et al. 2002; Kluckholn & Strodtbeck 1961] for original information.

This survey instrument has been used in similar research studies [see Maznevski et al. 2002; Woldu, Budhwar & Parkes 2006].

Data analysis

The mean scores of all eleven cultural dimensions were calculated for all respondents and Cronbach's alpha reliability coefficient was applied to measure the internal consistency of the survey for each dimension. The results indicate that six of the eleven dimensions: Collective relations (RC), Hierarchical Relations (RH), Relations to Nature Harmonious (RNH) Relations to Nature (RNS), Activity of Thinking (AT), Human Nature-Good/bad (HNG) had alpha coefficients, .75, .68, .74, .73, .71, and .75 respectively. On the other hand, the cultural dimensions; Individual Relations (RI), Human Nature-Changeable (HNC), Activity of Doing (AD) Activities of Being (AB) and Relations to Nature-Mastery-(RNM) were excluded from the analysis due

to their low Cronbach alpha reliability coefficients; they were found to be as low as , .43, .52, .30, .59 and .46, respectively. Hence, this paper deals only with the analysis of the six cultural dimensions whose alpha coefficients are above .65.

The study was conducted in three phases. In phase one, it employed analysis of variance (ANOVA) followed by Student-Newman-Keuls test at significance level $\alpha = 0.05$ for multiple mean comparisons to assess and measure cross cultural differences in six cultural dimensions among the three researched nations. In phase two, the study investigates the presence of cultural dynamics in specific demographic groups within each country; hence, Independent Sample T-test for comparing two mean scores is employed to investigate the differences in the value system between male and female; younger and older; managerial and non-managerial respondents. The third phase conducted cross cultural comparisons for demographic groups organized by age, gender, and occupation. Analysis of variance (ANOVA) was employed by Student-Newman-Keuls test at significance level $\alpha = 0.05$ for multiple mean comparisons.

5. Findings and discussion

Cross-country cultural difference perspective

With regard to cross-cultural value comparison among the research countries this study generates the following findings:

As presented in Table 2, there were significant cultural differences and similarities among all nations in most of the six cultural dimensions used in the analyses. However, one learns from the report that the differences outweigh the similarities. Among the three countries, similarities appear only in a few cultural dimensions whereas cultural differences are highly visible. Furthermore, the output indicates that there are no cultural patterns that could cluster the countries together. Therefore, hypothesis H1 is supported to a greater extent. This outcome is in accordance to earlier findings [Woldu, Budhwar & Parkes 2006; Emrich, Denmark & Hartog 2004; Trompenaars 1993; Hofstede 1983, 1991; Maznevski et al. 2002; Adler 1983, 2002; Laurent 1983].

The findings of the study clearly suggest that while there are no cultural similarities between Poland and Austria in five out of six cultural dimensions, Turkey culturally differs from Austria in only four out of six cultural dimensions. The fact that there are relatively more cultural similarities between Turkey and Austria than between Poland and Austria, suggests that the value system of individuals might not fit the stereotype people assume about others. Hence, it can be stated that culture is highly complex and it is difficult to anticipate its direction based on common

Table 2. Differences – Mean (SD)

	Austria (AU) N=110	Poland (PL) N=101	Turkey (TU) N=101	ANOVA F-values	Differences
ENVIRNOMENT					
Subjugation	3.40^{2}	3.42^{2}	2.93^{1}	38.63 ***	TU<AU,PL
	(1.10)	(.96)	(.92)		
Harmonious	5.92^{2}	5.32^{1}	5.78^{2}	13.76***	PL<TU,AU
	(.79)	(.80)	(.70)		
RELATIONSHIP					
Collective	4.89^{2}	4.29^{1}	4.45^{1}	19.69 ***	PL, TU<AU
	(.88)	(.72)	(1.12)		
Hierarchical	$3.77^{1,2}$	4.04^{2}	3.59^{1}	54.49 ***	AU,TU<PL
	(.99)	(.67)	(1.06)		
ACTIVITY					
Thinking	5.62^{2}	5.31^{1}	5.71^{2}	12,82 ***	PL<AU,TU
	(1.24)	(.66)	(.86)		
HUMAN NATURE					
Good/Evil	3.58^{1}	4.05^{2}	3.40^{1}	38.67 ***	AU,TU<PL
	(1.26)	(.98)	(1.22)		

Note: In the above Table, the superscripts with the same numbers represent no significant difference across countries at $\alpha = 0.05$. Significance tested using Student-Newman-Keuls test for post hoc multiple comparisons. * $p < 0.01$; ** $p < 0.001$; *** $p < 0.0001$. Higher superscript numbers indicate higher mean score. Initials denote countries.

history, religious orientation or ethnic identity. Thus, the finding clearly suggests a rejection of hypothesis H2.

Demographic group-based within country cultural differences

A quick glance at the mean score differences between the demographic groups: male and female; young and old; and managers and non-managers allows us to report the following observations.

1. It is vital to stress that gender based cultural differences were statistically significant between the Austrian and Turkish respondents in the cases of three cultural dimensions: harmonious, hierarchical and collective and no significant differ-

ences were found within the Polish respondents (Table 4). The female respondents in Austria and Turkey demonstrated significantly higher mean scores in harmonious relations to nature and lower mean score in hierarchical human relations than their respective male counterparts. In addition, the Austrian female respondents scored significantly lower in collective human relations than their male counterparts. These findings are in line with the studies conducted earlier by Woldu, Budhwar & Parkes [2006], Adler [2002] and Hofstede [1983, 2001]. The findings clearly indicate that there are significant gender based cultural differences in both Turkey and Austria. Hence, hypothesis 4 is partially accepted in the case of Austria and Turkey; but it is fully rejected in the case of Poland. In fact, the outcome with regard to Turkey is supported by studies done earlier [Kabasakal & Dastmalchian 2001; Ozbilgin & Woodward 2004].

2. With regard to the age based cultural analysis conducted on Austria, Poland and Turkey, the following outcome is worth reporting:

   As indicated in Table 3, the young respondents (29 and below) in all three countries seem to manifest less harmonious & subjugative cultural behavior, weak collective & hierarchical human relations and risk avoidance cultural traits. Nevertheless, it should be noted from the outcome, that cultural differences between younger and older (40 and above) respondents are statistically significant only in the case of Poland in harmonious and subjugative relations to the environment, in hierarchical human relations and risk avoidance dimensions. The fact that no significant cultural difference was found between younger and older respondents in both Austria and Turkey clearly indicates that there is no generational cultural gap in both Austrian and Turkish societies. This finding also reaffirms that Turkey is not joining the EU with a society that reflects an acute cultural divide between the young and old as is the case in many developing countries.

3. With regard to managers versus non-managers, the output suggests that there are no visible cultural patterns that can characterize trends that demonstrate clear similarities or differences among the two groups in Austria, Poland and Turkey (see Table 5). The only logical conclusion that can be drawn from the output is the fact that Turkish managers compared to their non-manager counterparts demonstrate significantly higher traits of collectivism, and demonstrate less bias towards fellow human beings. Likewise, the output indicates that Polish managers compared to their non-management counterpart employees are significantly less biased towards fellow human beings. In conclusion, the fact that there are no clear cultural patterns among the two groups in each of the three countries confirms the validity of earlier studies done by Adler [1983], Hofstede [1983] and Laurent [1983], which state that the value system of managers is strongly influenced by their national cultural background. However, it is interesting to notice that there are no significant cultural differences between Austrian and Turkish managers in any of the cultural dimensions while significant cultural differences

Table 3. Differences – Younger vs. Older – Mean (SD)

	Austria (AU)	Poland (PL)	Turkey (TU)	ANOVA F-values	Differences
Younger	N=30	N=57	N=26		
Older	N=24	N=12	N=15		
ENVIRNOMENT					
Subjugation					
Younger	3.42[1] (1.02)	**3.53[1] (.92)**	2.98[1] (.73)	7.36***	AU=PL=TU
Older	3.57[1] (1.24)	**2.82[1] (1.00)**	3.08[1] (1.11)	14.37***	AU=PL=TU
Harmonious					
Younger	5.81[2] (.88)	**5.16[1] (.78)**	5.78[1] (.70)	4.83**	PL=TU<AU
Older	6.06[1] (.65)	**5.93[1] (.56)**	5.91[1] (.64)	1.73 (.15)	AU=PL=TU
RELATIONSHIP					
Collective					
Younger	4.80[1] (.89)	4.25[1] (.66)	4.54[1] (.90)	7.10***	AU=PL=TU
Older	5.08[1] (.93)	4.40[1] (.83)	4.81[1] (1.19)	3.06*	AU=PL=TU
Hierarchical					
Younger	3.79[1] (1.11)	**4.02[1] (.66)**	3.53[1] (.87)	11.77***	AU=PL=TU
Older	4.01[1] (.95)	**4.44[1] (.77)**	3.75[1] (1.42)	15.61***	AU=PL=TU
ACTIVITY					
Thinking					
Younger	5.47[1] (.92)	**5.30[1] (.61)**	5.65[1] (.81)	3.12*	AU=PL=TU
Older	5.73[1] (.77)	**5.73[1] (.65)**	5.79[1] (.90)	3.60**	AU=PL=TU
HUMAN NATURE					
Good/Evil					
Younger	3.61[1] (1.20)	4.10[1] (.99)	3.68[1] (1.27)	10.91***	AU=PL=TU
Older	3.94[1] (1.31)	3.86[1] (1.26)	3.24[1] (1.18)	9.88***	AU=PL=TU

Note: The superscripts with the same numbers represent no significant difference across countries at $\alpha = 0.05$. Significance tested using Student-Newman-Keuls test for post hoc multiple comparisons.

Higher superscript numbers indicate higher mean score. Initials denote countries.

* $p < .01$; ** $p < .001$; *** $p < .0001$.

Shaded area represents significant difference between younger and older respondents within a country at $\alpha = 0.05$ significance level.

were found between Austrian and Polish managers in three cultural dimensions. The outcome therefore calls for the rejection of the outlined assumption in hypothesis 7, with regard to all three countries, but holds true when comparison is between Austria and Turkey.

Demographic group-based cross-country differences

When demographic comparisons of age, gender and occupation are conducted for Austria, Poland and Turkey, the outcome clearly indicates that there are strong cultural similarities among the three countries.

1. When a cross country comparison is conducted based on two age categories the following outcome is worth reporting:

   No significant cultural difference was found among the three countries, when the comparison is conducted on same age category respondents (Table 3). The outcome therefore strongly supports hypothesis 3 in the case of younger respondents from all three countries. However, cultural differences among the three countries resurface when the comparison is made among older age respondents. Therefore, in the latter case, hypothesis 3 is rejected. The outcome again confirms that the Turkish value system is very much compatible with that of EU member countries, when similar age categories are taken into consideration. This also means that, should Turkey manage to get accession status from the EU, the young generation which is expected to be mobile during the post accession period will have no problems in adapting to the western value system.
2. When we looked into gender-specific cross-country cultural differences, we were able to observe the following facts;

   There are no cultural differences between Austrian and Turkish females, while differences were found between Austrian and Polish females in three out of six dimensions. The finding therefore, rejects hypothesis H5. This also nullifies the speculative Western fears towards Turkish plans to join the EU, by which it is augmented that the Turkish women are not fully integrated into their own society. In fact from the outcome, it can be indicted that the Turkish women might have a better level of communication with their Austrian counterparts than the Polish women with Austrian female counterparts.

   On the other hand, when one looks into cross-country cultural differences through the male population, the study reveals that cultural difference between Austrian and Turkish exists only in one dimension, while Austrian and Polish male respondents differ in four dimensions, and Polish and Turkish respondents in three dimensions. The outcome of the study indicates the rejection of hypothesis H6.

   In conclusion, from a gender perspective, the entry of Turkey into the EU will not bring gender-related problems since Turkish gender traits are culturally

Table 4. Differences – Female v. Male – Mean (SD)

	Austria (AU)	Poland (PL)	Turkey (TU)	ANOVA F-values	Differences
Female	N=40	N=64	N=37		
Male	N=58	N=35	N=56		
ENVIRNOMENT					
Subjugation					
Female	3.44^{1} (1.11)	3.44^{1} (.83)	2.90^{1} (.74)	26.64***	AU=PL=TU
Male	3.67^{2} (1.11)	3.34^{1} (1.17)	2.95^{2} (1.03)	13.53***	PL<AU=TU
Harmonious					
Female	**6.12^{2} (.54)**	5.35^{1} (.72)	**5.95^{2} (.50)**	14.24***	PL<AU=TU
Male	**5.80^{3} (.88)**	5.22^{1} (.92)	**5.66^{3} (.79)**	4.86**	PL<AU=TU
RELATIONSHIP					
Collective					
Female	**4.62^{1} (.87)**	4.29^{1} (.69)	4.51^{1} (.96)	14.03***	AU=PL=TU
Male	**5.10^{2} (.85)**	4.22^{1} (.77)	4.41^{1} (1.22)	9.20***	PL=TU<AU
Hierarchical					
Female	**3.57^{1} (.83)**	3.99^{2} (.68)	**3.28^{1} (.77)**	40.77***	AU=TU<PL
Male	**3.96^{1} (1.05)**	4.11^{1} (.64)	**3.80^{1} (1.17)**	18.82***	AU=PL=TU
ACTIVITY					
Thinking					
Female	5.66^{1} (.1.68)	5.35^{1} (.54)	5.73^{1} (.75)	8.87***	AU=PL=TU
Male	5.61^{2} (.88)	5.18^{1} (.81)	5.69^{2} (.93)	5.20**	PL<AU=TU
HUMAN NATURE					
Good/Evil					
Female	3.37^{1} (1.28)	4.05^{2} (.99)	3.19^{1} (1.11)	27.18***	AU=TU<PL
Male	3.77^{1} (1.24)	4.00^{1} (.98)	3.55^{1} (1.28)	12.76***	AU=PL=TU

Note: Shaded area represents significant difference between female and male respondents within a country at $a < .05$ significance level.

Table 5. Differences – Managers v. Non-Managers – Mean (SD)

	Austria (AU)	Poland (PL)	Turkey (TU)	ANOVA F-values	Differences
Managers	N=25	N=15	N=40		
Non-Managers	N=50	N=64	N=40		
ENVIRNOMENT					
Subjugation					
Managers	3.18^{1} (1.14)	2.91^{1} (.97)	2.82^{1} (.91)		AU=PL=TU
Non-Managers	3.57^{2} (1.12)	3.51^{2} (.88)	2.89^{1} (.96)	15.68***	TU<AU=PL
Harmonious					
Managers	5.85^{2} (.70)	5.47^{1} (.89)	5.81^{2} (.58)		PL<AU=TU
Non-Managers	6.00^{2} (.77)	5.30^{1} (.76)	5.76^{2} (.76)	8.47***	PL<AU=TU
RELATIONSHIP					
Collective					
Managers	4.82^{2} (1.08)	4.09^{1} (.98)	**4.70^{2} (1.01)**		PL<AU=TU
Non-Managers	4.94^{2} (.72)	4.32^{1} (.69)	**4.16^{1} (1.13)**	11.11***	PL=TU<AU
Hierarchical					
Managers	4.00^{1} (1.07)	4.01^{1} (.76)	3.47^{1} (.92)		AU=TU=PL
Non-Managers	3.73^{1} (.97)	4.03^{1} (.72)	3.53^{1} (1.16)	20.89***	AU=PL=TU
ACTIVITY					
Thinking					
Managers	5.60^{2} (.78)	5.11^{1} (.77)	5.84^{2} (.87)		PL<AU=TU
Non-Managers	5.58^{1} (.76)	5.32^{1} (.63)	5.56^{1} (.81)	7.66***	AU=PL=TU
HUMAN NATURE					
Good/Evil					
Managers	3.70^{1} (1.28)	**3.11^{1} (1.21)**	**3.00^{1} (.98)**	13.20***	AU=TU=PL
Non-Managers	3.61^{1} (1.31)	**4.15^{2} (.87)**	**3.47^{1} (1.35)**		AU=TU<PL

Note: Shaded area represents significant difference between managers and non-managers respondents within a country at $\alpha < .05$ significance level.

much closer to Austria than in the case of values reflected by both Polish male and female respondents.

3. Cultural similarities between managers and non-managers demonstrate the following outcomes:

   The results, provided in Table 5, clearly indicate that there are no cultural differences between Austrian and Turkish managers in any of the six cultural dimensions. However, the study found that there are cultural differences between the non-managerial employees in two out of the six cultural dimensions for both countries. Thus, the outcome of the study clearly supports hypothesis H7. On the other hand, the study found that Austrian and Polish managers differ from each other in three out of six cultural dimensions. The output also indicates that non-managerial employees in Austria and Poland differ in three out of the six cultural dimensions. It is therefore safe to assume that business organizations that might cross borders between Europe and Turkey might find much "westernized" managerial mentality from what it is expected.

Conclusions

The findings in this paper lead to an important implication towards the prolonged process in accepting Turkey into the EU. As far as the cultural value orientations this study used, Turkey is more closely related to Austria, the benchmark, than Poland. Veritably, the fact that the study found more similarities between Austria and Turkey when we control for age and occupation clearly indicates that Turkish younger and professional population is highly westernized. It is therefore clear that the delay of Turkey's accession into the EU by Western European countries might not be culturally justified.

The study reveals that while Turkey manifests its own cultural identity, it does share common cultural traits in certain dimensions with the countries included in the study. The study partially confirms previous knowledge of national cultures discovered by other researchers [Woldu, Budhwar & Parkes 2006; House et al. 2004; Adler 2002; Onis 2001; Hofstede 1983]. However, the study also reveals that even though there are cultural differences among the nations studied, the directions of those cultural differences do not necessarily support the assumptions of mainstream thinkers. It was interesting to learn from the study that despite the skepticism about Turkey's cultural fit to the European community, Turkey rather seems to manifest a stronger free market value system than Austria and Poland.

The findings with regard to specific demographic groups, were also found to be interesting and atypical. According to the outcome of the study, one quickly learns that while cross-cultural differences among the nations exist in most cul-

tural dimensions, those differences significantly diminish when similar demographic groups are categorized by age, gender and occupation. Secondly, from the outcome of the study, it can be suggested that the value systems of the younger, female and management group respondents, regardless of their country of origin, tend to demonstrate values which are strongly associated with the fundamental beliefs of free market societies.

The outcome of the study provides crucial information for international human resource strategists and international organizations that might be interested in developing international human resource management strategies that can be applicable to countries that are in transition, such as Poland and Turkey as well as for matured capitalist countries, such as Austria. Our research showed that Turkey, which is commonly perceived as culturally different from other EU countries, might have much more common values with matured economies than new EU members, which in this case was Poland. Those similarities are even stronger when different demographic groups are considered.

Our study also shows that although local adjustment might be needed, Turkish managers might apply different western management theories with success. Similar cultural orientation of Turkish and Austrian employees (in the case of 4 out of 6 cultural dimensions) allows to believe that management theories used in Austria or other developed nations might also work in Turkey (particularly in Western Turkey). Those similarities are even stronger when younger (5 out of 6 similar cultural dimensions), female (6 out of 6) and managerial employees are compared (6 out of 6).

The limitations of this study include the small nature of sample size and the fact that the samples represent mainly urban populations of Western Turkey. In addition, individual values without controlling ethnicity might not adequately represent countrywide values [Sawang, Oei & Goh 2006]. Future research should include more countries and regions, and a longer period of time will be needed to make the research more valid. Countries such as Poland and Turkey are in transition, therefore the cultural values being manifested currently could be transitional; therefore, the study should be repeated over time. However, the samples do represent individuals from various socio-economic and cultural backgrounds and this approach we believe should make the samples to be representative and acceptable.

References

Abramowitz, M., 2005, *Leadership, International Relations-US-Turkey*, The Wall Street Journal, no. 29, p. 14.

Adler, N., 1983, *Global Leadership: Women Leaders*, Management International Review, vol. 1, pp. 171–196.

Adler, N., 1984, *Women in International Management: Where are They?* California Management Review, vol. 26, p. 78–89.

Adler, N., 1993, *An International Perspective on the Barriers to the Advancement of Women Manager's*, Applied Psychology: An International Review, vol. 42, pp. 289–300.
Adler, N., 2002, *Global Managers: No Longer Men Alone*, International Journal of Human Resource Management, vol. 13, pp. 743–760.
Adler, N., Gundersen A., 2007, *International Dimensions of Organizational Behavior*, 5th ed., Manson, Ohio.
Adler, N., Izraeli, D., 1994, *Competitive Frontiers: Women Managers in a Global Economy*, Blackwell Publishing, Cambridge.
Babetskii, I., Babetskaia-Kukharchuk, O., Raiser, M., 2003, *How Deep is Your Trade? Transition and International Integration in Eastern Europe and Former Soviet Union*, European Bank for Reconstruction and Development. Working Paper, no. 83.
Baldwin, F., Francois, J., Portes, R., 1997, *The Costs and Benefits of Eastern Enlargement*, Economic Policy, vol. 24, pp. 125–176.
Ball, D., McCulloch, W., 2001, *International Business: The Challenge of Global Competition*, McGraw-Hill, New York.
Benhabib, S., Isiksel, T., 2006, *Ancient Battles, New Prejudices, and Future Perspective: Turkey and the EU*, Constellations, vol. 13 (2), pp. 218–233.
Bod, P.A., 1998, *The Social and Economic Legacies of Direct Capital Inflows: the Case of Hungary*, in: Bastian, J. (ed.), *The Political Economy of Transition in Central and Eastern Europe: the Light(s) at the End of the Tunnel*, Ashgate: Brookfield, pp. 13–44.
Budhwar, P., Debrah, Y., 2001, *Rethinking Comparative and Cross National Human Resource Management Research,* The International Journal of Human Resource Management, vol. 12, pp. 497–515.
Carbaugh, R., 2005, *International Economics*, 10th ed., South-Western.
Child, J., 1981, *Culture, Contingency and Capitalistn in the Cross-National Study of Organization,* in: Cutnmings, LL., Staw, B.M. (eds), Research in Organizatiotial Behaviour, vol. 3, CT: JAI Press, Greenwich, pp. 303–356.
Deichmann, J.I., Eshghi, A., Haughton, D., Sayek, S., Teebagy, N., Topi, H., 2003, *Geography Matters: Kohonen Classification of Determinants of Foreign Direct Investment in Transition Economies*, Journal of Business Strategies, vol. 20, (1), pp. 23–44.
Dowling, P., Welch, D., 2005, *International Human Resource Management: Managing People in a Multinational Context*, 4th ed., South-Western Thomson, Ohio.
Emrich, C., Denmark, F., Hartog, D., 2004, *Cross-Cultural Differences in Gender Egalitarianism: Implications for Organizations, and Leaders*, in: House et al. (eds.), The GLOBE Study of 62 Societies, SAGE Publications, Thousands Oaks, pp. 343–394.
Ergil, D., 2000, *Identity Crises and Political Instability in Turkey*, Journal of International Affairs, vol. 54 (1), pp. 43–61.
Falcetti, E., Lysenko, T., Sanfey, P., 2005, *Reforms and Growth in Transition: Re-examining the Evidence*, European Bank for Reconstruction and Development, Working Paper, no. 90.
Feldberg, R., Glenn, EN., 1979, *Male and Female: Job versus Gender Models in the Sociology of Work,* Social Problems, no. 26, pp. 524–38.
Gupta, V., Hanges, P., 2004, *Regional and Climate Clustering of Societal Cultures*, in: House et al. (eds.), The GLOBE Study of 62 Societies, SAGE Publications, Thousands Oaks, pp. 178–217.

Hill, C., 2000, *International Business: Competing in the Global Marketplac,* McGraw Hill, New York.
Hoecklin, L., 1995, *Managing Cultural Differences: Strategies for Competitive Advant,,* Addison-Wesley Publishing Company, New York.
Hofstede, G., 1983, *National Cultures in Four Dimensions*, International Studies of Management and Organization XIII/1–2: 46–74.
Hofstede, G., 1991, *Culture and Organizations: Software of the Mind*, McGraw Hill, London.
Hofstede, G., 1993, *Cultural Constraints in Management Theories*, Academy of Management Executive, vol. 7, pp. 81–94.
Hofstede, G., 2001, *Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations across Nations,* 2nd ed., Sage Publications, Inc., Thousand Oaks, California.
Hofstede, G., 2003, *Culture's Consequences: Comparing Values, Behaviors, Institutions and Organizations Across Nations*, SAGE Publications, London.
House et al. (eds.), 2004, The GLOBE Study of 62 Societies, SAGE Publications, Thousands Oaks.
Inbar, E., 2000, *Regional Implications of the Israeli-Turkish Strategic Partnership*, Middle East Review of International Affairs, vol. 5 (2), pp. 43–62.
Kabasakal, H., Bodur, M., 2007, *Leadership and Culture in Turkey: A Multi-Faceted Phenomenon*, in: Chhokar, J, Brodbeck, F., House, R. (eds.), *Managerial Cultures of the World: A GLOBE Report of In-depth Studies of the Cultures of 25 Countries*, Lawrence Erlbaum Associates.
Kabasakal, H., Dastmalchian, A., 2001, *Introduction to the Special Issue on Leadership and Culture in the Middle East*, Applied Psychology: An International Review, vol. 50 (4), pp. 479–488.
Kirisci, K., 2002, *Copenhagen Summit of the European Council and Turkey*, Turkish Industrialists' and Businessmen's Association Report.
Kirisci, K., 2005a, *Copenhagen Summit of the European Union*, Turkish Industrialists' and Businessmen's Association Report.
Kirisci, K., 2005b, *Turkey and the European Union: The Domestic Politics of Negotiating Pre-Accession*, Macalester International Journal, Winter.
Kluckhohn, F.R., Strodtbeck, F.L., 1961, *Variations in Value Orientations*, Evanston, Illinois: Row, Peterson.
Lansbury, M., Pain, N., Smidkova, K., 1996, *Foreign Direct Investment in Central Europe since 1990: An Econometric Study*, National Institute Economic Review, May, pp.104–113.
Laurent, A., 1983, *The Cultural Diversity of Western Conceptions of Management*, International Studies of Management and Organization, no. 13(1–2), pp. 75–96.
Lewis, B., 2002, *The Emergence of Modern Turkey*, 3rd ed., Oxford University Press, New York.
Maznevski, M., DiStephano, J.J., Gomerz, C.B., Noorderhaven, N.G., Wu, P.C., 2002. *Cultural Dimensions at the Individual Level of Analysis: The Cultural Orientations Framework*, International Journal of Cross Cultural Management, vol. 2, pp. 275–296.
Maznevski, M.L., DiStephano, J.J., Nason, S.W., 1995, *Cultural Perspectives Questionnaire,* Ontario, and Charlottesville, The University of Western Ontario and The University of Virginia, London.
Ministry of Foreign Affairs of Ukraine, http://www.mfa.gov.ua/mfa/en/publication/content/379.htm [access: 12.9.2010].

Nath, R., Narayanan, V.K., 1980, *A Comparative Study of Managerial Support, Trust, Openness, Decision-Making, and Job Enrichment*, Academy of Management Proceedings, no. 40, pp. 48–52.
Onis, Z., 2001, *Turkey and Post-soviet States: Potential and Limits of Regional Power Influence*, Middle East Review of International Affairs, vol. 5 (2).
Ozbilgin, M.F., Woodward, D., 2004, *Belonging and Otherness: Sex Equality in Banking in Turkey and Britain*, Gender, Work and Organization, vol. 11 (6), pp. 668–688.
Rajkiewicz, A.,1998, *Procesy migracji zarobkowej w Polsce*, Zeszyty Naukowe, nr 1 (265), Wyższa Szkola Zarzadzania i Bankowosci, pp. 90–107.
Rubin, B., 1997, *Turkey-Israel Relations*, The Global Research in International Affairs Center, Turkish Studies Institute, July.
Sawang, S., Oei, T., Goh, Y., 2006, *Are Country and Culture Values Interchangeable: A Case Example Using Occupational Stress and Coping*, International Journal of Cross Cultural Management, vol. 6 (2), pp. 205–219.
Schein, E.H., 1985, *Organisational Culture and Leadership,* Jossey Bass, San Francisco.
Sikula, A., Costa, A.D., 1994, *Are Women more Ethical than Men?*, Journal of Business Ethics, no. 13, pp. 859–871.
Soeffner, H., 2005, *Turkey as an EU-Member: What Kind of a Union?* Conference Proceedings: The European Perspective of Turkey after the December 2004 Decision, Galatasaray University, Istanbul.
Szabo, E., Reber, G., 2007, *Culture and Leadership in Austria*, in: Chhokar et al. (eds.), *In Culture and Leadership across the World*, The GLOBE Book of In-Depth Studies of 25 Societies, Lawrence Erlbaum Associates, New Jersey, pp. 103–143.
Trompenaars, F., 1993, *Riding the Waves of Culture,* The Economist Books, London.
Trompenaars, F., Hampden-Turner, C., 2012, *Riding the Waves of Culture: Understanding Diversity in Global Business – revised and updated third edition: Understanding Cultural Diversity in Business*, Nicholas Brealey Publishing.
Turkey in Europe: More than a Promise, 2004, The Report of the Independent Commission for Turkey.
Woldu, H., Biederman, M., 1999, *The Dynamics of Organizational Culture in the Private, Government, and Semi-government Companies in Poland*, Journal of East European Studies, vol. 4, pp. 306–321.
Woldu, H., Budhwar, P., Parkes, C., 2006, *A Cross-national Comparison of Value Orientation of Indians, Polish, Russian and American Employees*, International Journal of Human Resources Management, vol. 17(6), p. 1076–1094.
Woldu, H., Guo, I., 1999, *Understanding Cultural Differences between Russia and North America*, in: Frazer, M., Chatterji, M. (eds.), *Management Education for Countries in Transition*, Macmillan Publishers, London.
Woldu, H., Robhins, L., 2000, *Measuring Cultural Variations in the Americas: Does Geographical Proximity Indicate Cultural Similarity?*, Southwest Review of International Business Research, Academy of International Business, Southwest Chapter Conference, pp. 163–173.
Wood, S., Quaisser, W., 2005, *Turkey's Road to the EU: Political Dynamics, Strategic Context and Implications for Europe*, European Foreign Affairs Review, vol. 10, pp. 147–173.
Yilmaz, I., 2003, *Non-recognition of Post-modern Turkish Socio-legal Reality and the Predicament of Women*, Brithish Journal of Middle Eastern Studies, vol. 30 (1), pp. 25–41.