CULTURAL ASPECTS OF BUSINESS-TO-CONSUMER (B2C) E-COMMERCE: A COMPARATIVE ANALYSIS OF PAKISTAN AND AUSTRALIA

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ABSTRACT
It is generally believed that Business to-Consumer (B2C) e-commerce will help firms to improve productivity to the global market both in developing and developed countries. This study examines the extent of B2C websites communication differentiation on cultural ground. Through a content analysis, Hofstede's and Hall's cultural factors were examined in 64 B2C e-commerce websites of Pakistan and Australia. To test for the difference an independent samples t-test was conducted. The results show that B2C websites somehow reflects the cultural environment that surrounds the online buyers. It appears that to influence online buyers to purchase, firms need to develop culturally adapted websites. This study provides some indications that the cultural trend in B2C websites is providing opportunities to business firms to make changes to their market strategies to better trigger their online sale by targeting two different cultures.

Keywords: Business to-consumer (B2C), Culture, Developed and Developing countries, E-commerce, online shopping

1. INTRODUCTION

Business-to-consumer (B2C) refers to the e-commerce in which business sells directly to individual buyers (Bidgoli, 2002), and has the ability to attract global buyers to improve productivity. However, there have been some uncertainties in the significance of e-commerce in developing countries (Lawrence and Usman, 2010). Such as Pakistan, where online users are growing and e-commerce is developing but the use of online shopping is rather limited (Kundi and Shah, 2009). The acceptance rate of online shopping is low in Asian countries as compared to the Western world (Lee Heng et al., 2010) and one reason is different buyer behaviour for intention to purchase online (Jing et al., 2008). Appropriate web interface characteristics are require for building trust in e-commerce for more culturally diverse audiences (Cyr and Fraser, 2004). Therefore, the development of cultural factors in e-commerce websites will support the buyer intention of online purchasing (Singh et al., 2012).

E-commerce as a worldwide transaction system is the increasing development that attempts to influence consumers to make their lives easier. Since most of the information is available on the e-commerce web which may be relevant to the global audience. However may be misinterpreted by the specific cultural group and may overwhelm the consumer by tremendous numbers of functionalities. A website is the central way an e-vendor communicates with their consumers. In order to bring confidence and trust, e-vendors seek to provide encouraging online purchasing experiences for potential consumers. Therefore the website appearances encourage or discourage a buyer's online purchasing intentions (Cyr et al. 2005). In the context of e-commerce, website design characteristics have different influences on forming consumers' trust and distrust (Ou and Sia, 2010). In particular, the development of effective B2C e-commerce websites such as visually pleasing, accessible content information and easy to navigate influences consumers' trust and must appeal to consumers' from diverse cultures (Cyr, 2013; Éthier et al., 2008).

In recent years, research interest in the cultural aspects of in B2C e-commerce web applications has grown significantly (Sohaib and Kang, 2012; Sun, 2011b; Chu and Yang, 2010; Marcus and Hamoodi, 2009; Chu and Zhu, 2010). Culture has been recognized as an important influential factor for online consumer behavior (Gong, 2009). Various methods have been suggested to develop e-commerce model for one cultural environment that would suitable for another culture. For a B2C e-commerce website to perform worldwide business successfully, the presentation of website features should be conveyed through cultural factors such as localization to attract their local customers (Sohaib and Kang, 2012). Culture is clearly a variable in the design of information systems with good usability (Guo et al., 2011).

The purpose of this study is to examine how B2C websites communication differentiates on cultural grounds and to explore how business firms reach their local consumers. In particular, analysing cultural factors defined by (Hofstede, 1980) and (Hall's 1976) to observe the adaptation of the specific cultural characteristics in B2C websites. The main research question we intend to investigate is what cultural dimensions are important for localization of B2C e-commerce websites?

We wished to verify the validity of the cultural web content model (Singh et al., 2005) on consumer acceptance of e-commerce that was mostly studied for advanced countries' research for use in a developing country; such as Pakistan. The existing studies have either not recognized or have not empirically investigated the cultural aspects of B2C e-commerce in Pakistan. We also wished to examine the differences between Pakistan and developed country (Australia), where the use of online shopping is flourishing. No studies exist in the context of e-commerce between the two countries, Pakistan and Australia to draw research implication on the development of a global e-commerce culture.

In order to depict some useful measures that could be adopted not only for the local Pakistani firms to support online purchasing, but also for the international companies to enter Pakistan online successfully. It becomes critical for companies to develop culturally adapted e-commerce websites because one cultural group buyers' satisfaction may be completely ineffective in producing a desired response in other group market.

This study is organized as follows. The next section presents literature review on cultural e-commerce and online shopping trends in Pakistan and Australia. Then the research design and hypothesis are presented. Following that, the statistical analysis and findings are provided. Finally the study is concluded and leaves an open issue.

2. RELATED WORK

2.1 Cultural B2C E-commerce

According to Hofstede et al. (2010) culture refers to "mental software" that is "the collective programming of the mind which distinguishes the members of one group or category of people from another". According to Hofstede (2013) national cultures vary along six key dimensions which are Power Distance (PDI), Individualism-collectivism (IDV), Masculinity-femininity (MAS), Uncertainty Avoidance (UAI), Long-term vs. Short-term Orientation (LTO) and Indulgence vs. Restraint (IVR). High power distance societies lean towards the authorities and take unequal distribution of power while low power distance societies believe in equal rights. Individualist societies focus on individual decision making while collectivist societies focuses on group norms. In Masculinity societies gender roles are clearly distinctive. While in Femininity societies social gender roles overlap. Uncertainty avoidance refers to societies which have certain degree of uncertainty situation and tries to avoid them. In long-term orientation societies people search for virtue, while short-term oriented societies believe in establishing the absolute truth. Indulgence societies allow free enjoyment and pleasure while Restraint societies prevent enjoyment and delight. On the other hand, Hall (1976) considered cultures as high and low-context dimensions based on communication or

messages. In high-context culture society's communication is fast with simple messages. In low-context culture society's communication is indirect comprised of detailed and comprehensive messages. With reference to cultural differences, Hofstede's (1980) and Hall's (1976) cultural aspects have been comprehensively used in B2C e-commerce research studies (Sinkovics et al., 2007; Isa et al., 2009; Chu and Yang, 2010; Singh et al., 2012; Tian and Lan, 2009).

In the literature, a number of suggestions have proposed that culture is an important factor for international e-business. For-example, studies related to Chinese, Korean, Singapore, Arab, European, USA and Australian culture in e-business context highlighted importance of cross-cultural consideration of e-commerce (Casaló et al., 2011; Clemons et al., 2012; Kang, 2009; Isa et al., 2009; Kurnia, 2008; Rambo et al., 2009; Purwati, 2011; Sun, 2011a; Shi et al., 2013; Costa, 2006; Yap et al., 2006; Yoon, 2009; Su and Adams, 2005).

Culture can affect the behaviour of electronic commerce customers. For that reason, Chung and Park (2009) have adopted an acceptance model for e-commerce that integrates trust, perceived usefulness and perceived ease of use as variables together with Hofstede's cultural dimensions. Tolba (2003) compares a number of Jordanian local websites analysing the effect of Hofstede cultural dimension on TAM model. The findings show that users from different cultures have different preferences about interface design. Pavlou and Chai (2002) applied a theory of planned behaviour (TPB) viewpoint to analyse behavioural intentions of online transaction in two dissimilar countries, China and the United States. Smith et al. (2004) define the term cultural attractors "the interface design elements of the website that reflect the signs and their meanings to match the expectations of the local culture" for interface design.

2.2 Online Shopping Trends in Pakistan

Pakistan is a developing country of south Asia with an increasing trend of internet users which reached over 20 million and ranked 15 worldwide (WDI, 2011). Pakistan was also ranked as one of the top countries that registered a high growth rate in broadband Internet penetration (Yasir, 2011; WDI, 2011). The number of broadband subscribers in Pakistan reached 1.79 million as of December 2011. The number of broadband subscribers will cross the mark of 19 million and the mobile users will cross 160 million until 2020 (PTA, 2011).

Kundi and Shah (2009) noted that Pakistan "IT business is growing at annual rate of 50% per annum, where PCs growth rate is 30% per year". Interaction with internet in Pakistan has grown significantly. However, Pakistani online users will look to buy computer hardware (25%) and clothing (18%) (Nielsen, 2010). Online shopping is a new phenomenon for people in Pakistan. Hussain et al. (2007) discusses the issues concerning payment methods for online purchases in China, India and Pakistan And identified that e-commerce users are unwilling to use a credit card for online purchases as a method of payment. Nazir et al. (2012) investigated that online shopping in Pakistan affects the attitude of consumer buying behaviour. Pakistan is on its way to e-business. E-business in Pakistan is still in its early stages but it is developing (Kundi and Shah, 2009). Online users are growing in Pakistan; they need facilitation to familiarize with online business practices. There is a need to build confidence and develop trust to transact online (Kundi and Shah, 2009).

2.3 Online Shopping Trends in Australia

The Internet users in Australia per 100 users were 75 in 2010 and ranked 24 worldwide (WDI 2011). Australia has experienced fast growth in online shopping July 2012 and with almost 90% of online shoppers expecting to increase their online spending over the next twelve months (PwC, 2012). According to (NAB, 2012), share of Australian domestic online sales exceeds that of international websites. However, "the lack of local big brand retailers selling online is forcing shoppers to buy from overseas competitors" (Angus, 2012). Online shopping

still is not a major force in Australian retail (Simmons, 2012). For Australia, buyers are becoming more comfortable with online purchasing. According to 2010 Access Economics report, In Australia 65% to 75% of online consumer groups are aged between 25 - 44 years where the smart phones are also playing an important role in e-commerce. However, "70% of online shoppers mostly shop at overseas retailers". The presentation or ease of use of e-commerce websites could be the factor (Economics, 2010). The common reason for Australian (25%) for not purchasing online is the lack of trust in internet (ACMA, 2010). According to Kang and Kovacevic (2012) there are also cultural issues in Business to-Consumer (B2C) e-commerce web design and investigated Australian B2C websites that shows Australian users have different preferences to use e-commerce websites. According to 2012 digital media research (PwC, 2012), 75% of Australian makes purchases from overseas online shops. Within the Australian context, it is imperative for firms to identify critical success factors and challenges in order to achieve benefits from e-business globally (Kuzic et al., 2006). The online shopping in Australia has grown significantly in recent years with the widespread of mobile technology. Therefore, consumers are increasingly demanding a smooth experience of online shopping.

3. THEORETICAL BACKGROUND

Marcus and Gould (2000) introduced Hofstede's cultural dimensions to web design and describe the importance of examining these differences. With the increasing diversity of online consumers, the significance of understanding different preferences for online shopping across cultures becomes even more important (Cyr et al., 2005). Therefore, a culturally B2C e-commerce website will incorporate human technology interaction that will have a positive influence on buyer confidence to shop online. According to Yoon (2009) culture can affect the behaviour of online buyers. Various outcomes can be seen if cross-cultural issues to be put in parallel with the development of design for e-commerce (Isa et al., 2009). Different cultures respond differently to technological innovations, thus it is not unusual for a technological innovation to gain rapid acceptance in specific countries but take a considerably longer time to break through in other countries (Gong, 2009). In particular, because of cultures variation the benefits of e-commerce are not as much clearer in developing countries as that of in the developed countries (Tian and Lan, 2009). Li et al. (2007) addresses the cultural issues in e-commerce for national and international users and discusses that innovative web design features are important to attract consumers and increases the chances of e-commerce success.

One of the challenges for business owners is to decide how the information should be communicated in B2C e-commerce website for different cultures. A cognitive-affective model of communication (Te'eni, 2001) for designing information systems that includes communication medium and the message form, have an impact on how the communication is received from the website itself (Cyr et al. 2010). With reference to this study, the B2C e-commerce website is the medium, and the message form is characterized by buyer's cognitive and affective responses by cultural content depiction in B2C e-commerce. Previous researchers have proposed different approaches pertaining to cultural contents adoption in localized vendor website (Sia et al., 2009). Noteworthy exception are (Singh et al., 2012, Singh et al., 2005), who presented cultural framework a unique way to measure cultural values on the website. This study uses the validated cultural framework to analyze the demonstration of cultural values in the context of Pakistani and Australian B2C websites.

3.1 Hypothesis Development

Concerning Hofstede's (1980) cultural dimensions in e-commerce context, (Su and Adams, 2005) investigated that e-commerce business models developed for the West may not be totally suitable for the East. Yap and Dad (2006) also proposed e-commerce business model

developed in one cultural environment might not be suitable for another culture. Evers and Day (1997) studied the users' cultural differences in design of web interfaces. The results showed that 87% of the individualistic culture was satisfied using technology adapted to their culture, compared to 70% of the collectivist cultures. Sinkovics et al. (2007) provide a cultural value analysis of German, U.S., U.K. and Latin American e-commerce websites based on Hofstede's and Hall's cultural dimensions. Findings suggest that companies need to work harder on developing culturally adapted websites.

According to Yoon (2009), people may decrease online shopping in uncertainty avoidance culture as it is the mainly significant national culture value affecting consumer e-commerce acceptance. While consumers in high power distance cultures are less open to new ideas and products, however consumer acceptance of e-commerce in is higher in high power distance culture. Ganguly et al. (2010) found that consumers who are high on masculinity culture value emphasis more on web information designs. Similarly, consumers who are high on uncertainty avoidance culture value emphasis more on web navigation design to create trust. This means that e-vendors should present information logically to high masculine culture so that to help them in quick decision making for purchasing product. While, for high certainty cultures e-vendors should pay attention on navigation features of the website.

Australia and Pakistan represents reverse position on Hofstede's cultural dimensions index (Figure 1: Power Distance (PDI), Individualism-collectivism (IDV), Masculinity-femininity (MAS), Uncertainty Avoidance (UAI)). In particular, we expect to see Pakistani B2C websites to reflect collectivist, more power distance, and high uncertainty avoidance and high context cultural features. While we expect to see Australian B2C websites to reflect individualistic, less power distance, fairly uncertainty avoidance, and low context cultural features.

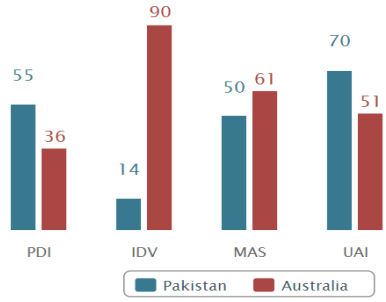

Figure 1: Country cultural dimensions by (Hofstede, 2013)

The proposed hypotheses are:
H1: Local Australian B2C websites show a higher level of individualistic features than do Pakistani B2C websites.
H2: Local Pakistani B2C websites show a higher level of collectivistic features than do Australian B2C websites.
H3: Local Australian B2C websites show a higher level of uncertainty avoidance features than do Pakistani B2C websites.
H4: Local Pakistani B2C websites show a higher level of power distance features than do Australian B2C websites.

Concerning Hall's(1976) cultural dimension of (high vs. low-context), it is suggested that high context websites shows soft sell approach using politeness and are aesthetic with emphasize animation, colour and images. While low context websites suggests hard sell approach such as emphasize on discount and promotions (Sinkovics et al., 2007). Hall's cultural study examples of high-context communications can be found in Pakistani culture while examples of low-context communications can be found in Australian culture.

H5: Local Australian B2C websites show a higher level of low-context features than do Pakistani B2C websites.
H6: Local Pakistani B2C websites show a higher level of high-context features than do Australian B2C websites.

4. RESEARCH DESIGN

In this study, content analysis approach is followed to investigate cultural values depicted in B2C websites. More specifically, the unit of cross-culture analysis is restricted to Australian and Pakistani B2C websites. The sample for the study was generated by region from Alexa (alexa.com); a provider of global web metrics. This study target B2C websites in Pakistan and Australia. Therefore, localization was taken into account. Localized company website is the most workable option for the research (Cyr, 2013). We analysed 32 B2C websites each from Pakistan and Australia in July 2013. All the websites were in English. Hofstede's (1980) and Hall's (1976) cultural factors were used to draw the basis of analysis of all 64 B2C websites. A review of literature was made with an emphasis on research exploring outcomes of cultural characteristics in a web content (Karacay et al., 2010; Isa et al., 2009; Singh et al., 2012; Sivaji et al., 2011; Sinkovics et al., 2007). Table 1 shows the widely recognized cultural aspects framework derived from (Singh et al., 2005, Singh et al., 2012), thereby adding to the items validity. Three doctoral students (coders) at the UTS independently analysed the 64 B2C websites for the fifteen cultural aspects. All three coders were trained in the coding scheme for five hours. The focus was not on any particular type of product, instead on depicting the presence or absence of cultural aspects of the fifteen predefined items by coding 1 (Yes) or 0 (No). The instrument is then statistically validated using SPSS v.20.

4.1 Reliability

Content analysis study should include multiple coders for the content assessment and reporting of inter-coder reliability for the binary data. The most widely measure are Percent agreement and Holsti's method (Lombard et al., 2004). The coders resulted in 960 (64x15) coding's. The agreement among all three coders was checked, which agreed on 790 of the items, hence the percentage inter-coders agreement was 82%.

The Holsti's measure was calculated according to the following formula (Karacay et al., 2010). Where n is the number of coders, and A is the average agreement among coders. The result is 0.93 for our sample data which is above the threshold value of 0.85, so the inter-coder reliability is satisfactory.

$$H = \frac{nA}{1 + (n-1)A}$$

Table 1: Cultural Aspects Framework

	Cultural Factors	Description
Hofstede Cultural factors	**Collectivism** - social networking	Presence or absence of social networking services, e.g. Facebook, twitter, etc.
	-Chat/online help	Presences or absence of online help, live talk, chat with company employees.
	-Newsletter/Blog	Discussion group, online subscription and newsletter
	Individualism -Product Uniqueness	Product unique/differentiation features.
	-Privacy	Presence or absence of privacy policy, privacy

		concern related to unauthorized sharing of personal information
	-Webpage Personalization	Webpage personalization, individual greetings.
	Uncertainty Avoidance -Customer service	Presence or absence of Customer services help, email, FAQs.
	-Navigation	Well displayed navigation links, presence or absence of site maps
	-Local stores	Contact information about local store, dealers.
	Power distance -Company Hierarchy	Information about organization chart, information about ranks of employees.
	-Pride of ownership	Company vision/mission statement, pictures of employees.
Hall's Cultural factors	**Low context** -Hard sell approach	focus on discounts/promotions, product comparison
	-Lower use of animation	use of superlative words and sentences such as ""the top company", etc.
	High Context -Soft sell approach	Politeness in context information for promoting products, images and pictures reflecting politeness, greeting from the company.
	-Aesthetic	Emphasis on the use of different colour and images.

5. ANALYSIS AND FINDINGS

To ensure the comparison between the two different culture data sets (i.e., Australia and Pakistan) and to test the hypothesis, Independent samples t-test were conducted. In order to derive a score (between 0 and 1) for the six distinct cultural dimensions, equally-weighted average of the feature scores within each dimension were calculated. For example, the score for the collectivism dimension was calculated as:

Score(COLL_TOTAL)
= [Score (social networking) + Score(Chat/online help)
+ Score (Newsletter/Blog)] /3

This allows the Independent samples t-test to be applied to each dimension as well as to each of the features. There are two different formulations of the Independent samples t-test, according to whether the two samples being compared have equal or unequal variances. This is tested using 'Leverne's Test for Equality of Variances'. If Leverne's test is passed, the significance value of the Leverne's statistic is > 0.10, and the t-test is performed assuming equal variances. If the significance value is <0.10, then the variances are not assumed to be equal in running the t-test. The results of the t-test for each of the six dimensions and 15 features are listed in below Tables 2- 8. In those cases where the t-test does not support a statistically significant difference, the table entry is italicized. Table 9 shows summary of hypothesis tested for support.

Table 2: Group Statistics for each Dimension

Group Statistics					
	GROUP_ID	**N**	**Mean**	**Std. Deviation**	**Std. Error Mean**
COLL_TOTAL (Collectivism)	Pakistan	32	.802	.237	.041
	Australia	32	.822	.223	.039
INDIV_TOTAL (Individualism)	Pakistan	32	.687	.280	.049
	Australia	32	.875	.163	.028
UNCERT_TOTAL (Uncertainty Avoidance)	Pakistan	32	.854	.223	.039
	Australia	32	.833	.239	.042
POWER_TOTAL (Power distance)	Pakistan	32	.421	.257	.045
	Australia	32	.468	.334	.059
LOWCON_TOTAL (Low context)	Pakistan	32	.265	.380	.067
	Australia	32	.500	.254	.044
HIGHCON_TOTAL (High context)	Pakistan	32	.812	.353	.062
	Australia	32	.593	.346	.061

As anticipated, Table 2 shows that in total, the occurrence of individualism (means: Australia=0.87, Pakistan=0.68) and low-context aspects (means: Australia=0.50, Pakistan=0.26) are more common in Australian B2C websites. While high-context aspects (means: Pakistan=0.81, Australia=0.59) are more in Pakistani B2C websites than Australian. Contrary to our expectation, the Australian B2C websites shows more collectivism (means: Pakistan=0.80, Australia=0.82), power distance (means: Pakistan=0.42, Australia=0.46) and less uncertainty avoidance aspects (means: Pakistan=0.85, Australia=0.83) than Pakistani B2C websites.

5.1 Collectivism

Pakistani B2C website emphasizes on “chat/online help” and group discussion through social networking services with interest groups and employees. However, failed to depicted “newsletter and blog features”. While Australian B2C websites depicted more “newsletter and blog features”. Australia is an Individualist country but the websites showed a combination of both collectivist and the individualist characteristics. The table 3, t-test supports the statistical significance of differences between Pakistan and Australia for the ‘Chat/online help’ ($p=0.04 < 0.05$) and ‘Newsletter/Blog’ ($p =0.002< 0.05$) features. However, the significance of the difference in the overall collectivism dimension is not supported ($p =0.17> 0.05$). Therefore the hypothesis H1 is not supported.

Table 3. Collectivism Dimension – Independent-Samples Test. **indicates significance at the 1% level. *indicates significance at the 5% level.

		Levine's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
social networking	*Equal variances not assumed*			*1.559*	*56.949*	*.125*	*.156*	*.100*	*-.044*	*.357*
Chat/online help	**Equal variances not assumed**			**2.104**	**31.000**	**.044**	**.125***	**.059**	**.004**	**.246**
Newsletter/ Blog	**Equal variances not assumed**			**-3.197**	**53.828**	**.002**	**-.344****	**.108**	**-.559**	**-.128**
Collectivism Dimension	*Equal variances assumed*	*.198*	*.658*	*-.361*	*62*	*.719*	*-.021*	*.058*	*-.136*	*.094*

5.2 Individualism

As anticipated, Australian B2C websites have a high level of Individualistic aspects. The t-test supports the statistical significance of differences between Pakistani and Australian B2C websites for the 'Product Uniqueness' ($p=0.02 < 0.05$) and 'Webpage personalization' ($p =0.01< 0.05$) features, but not for the 'Privacy' ($p=0.08 > 0.05$) feature. Furthermore, the statistical significance of the difference in the overall Individualism dimension is also supported ($p=0.002 < 0.01$). Therefore, the hypothesis H2 is supported.

Table 4. Individualism Dimension - Independent Samples Test. **indicates significance at the 1% level. *indicates significance at the 5% level.

		Leverne's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Product Uniqueness	**Equal variances assumed**	**.261**	**.611**	**-2.309**	**62**	**.024**	**-.281***	**.122**	**-.525**	**-.038**
Privacy	*Equal variances not assumed*			*-1.791*	*31.000*	*.083*	*-.094*	*.052*	*-.201*	*.013*
Webpage Personalization	**Equal variances not assumed**			**-2.675**	**31.000**	**.012**	**-.188***	**.070**	**-.330**	**-.045**
Individualism Dimension	**Equal variances assumed**	**1.199**	**.278**	**-3.269**	**62**	**.002**	**-.188****	**.057**	**-.302**	**-.073**

5.3 Uncertainty Avoidance

To facilitate the online purchase more and avoids uncertainty both Pakistani and Australian B2C websites also emphasize more on “customer services” including “FAQs”, “navigation help” and information about local stores. However, the t-test does not support the statistical significance of differences for any of the three features considered ($p=0.3$, 0.7 and $0.2 > 0.05$). And nor is the statistical significance of the difference in the uncertainty avoidance dimension supported ($p = 0.7 > 0.05$). Therefore the hypothesis H3 is not supported.

Table 5. Uncertainty Avoidance Dimension - Independent Samples Test. **indicates significance at the 1% level. *indicates significance at 5% level.

		Leverne's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Customer service	*Equal variances not assumed*			*-1.000*	*31.000*	*.325*	*-.031*	*.031*	*-.095*	*.032*
Navigation	*Equal variances assumed*	*.428*	*.515*	*-.326*	*62*	*.745*	*-.031*	*.096*	*-.223*	*.160*
Local stores	*Equal variances not assumed*			*1.105*	*60.842*	*.273*	*.125*	*.113*	*-.101*	*.351*
Uncertainty Avoidance Dimension	*Equal variances assumed*	*.375*	*.543*	*.360*	*62*	***.720***	*.021*	*.058*	*-.095*	*.136*

5.4 Power Distance

Pakistani society is a hierarchical society evidenced in high power distance score but the websites didn't prominently depict "company hierarchy" information and "employee titles". Australian society is not in high power distance score but the results shows higher value than Pakistan. The t-test does not support the statistical significance of differences between Pakistani and Australian B2C websites for either of the two features considered for power distance dimension. 'Company hierarchy' feature ($p = 0.2 > 0.05$) and 'pride of ownership' feature ($p = 1 > 0.05$). And nor is the statistical significance of the difference in the power distance dimension supported ($p = 0.5 > 0.05$).Therefore the hypothesis H4 is not supported.

Table 6. Power Distance Dimension - Independent Samples Test. **indicates significance at the 1% level. *indicates significance at the 5% level.

		Leverne's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Company Hierarchy	*Equal variances not assumed*			*-1.072*	*57.374*	*.288*	*-.094*	*.087*	*-.269*	*.081*
Pride of Ownership	*Equal variances assumed*	*.000*	*1.000*	*.000*	*62*	*1.000*	*.000*	*.110*	*-.220*	*.220*
Power Distance Dimension	*Equal variances assumed*	*.920*	*.341*	*-.628*	*62*	*.532*	*-.047*	*.075*	*-.196*	*.102*

5.5 Low Context

Australia is also considered as a low context society, the results show a high value of "hard sell approach", emphasizing on "discounts" and "promotions" depicted in websites. The t-test supports the statistical significance of the difference between Pakistan and Australia for the 'Hard sell approach' Feature ($p = 0.00 < 0.05$), but not for the 'Lower use of animation' feature ($p = 0.76 > 0.05$). Furthermore, the statistical significance of the difference in the low context dimension is supported ($p = 0.00 < 0.05$). Therefore the hypothesis H5 is supported.

Table 7. Low Context Dimension - Independent Samples Test. **indicates significance at the 1% level. *indicates significance at the 5% level.

		Leverne's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Hard sell approach	**Equal variances not assumed**			**-4.594**	**60.254**	**.000**	**-.500****	**.109**	**-.718**	**-.282**
Lower use of animation	*Equal variances assumed*	*.376*	*.542*	*.306*	*62*	*.761*	*.031*	*.102*	*-.173*	*.235*
Low Context Dimension	**Equal variances not assumed**			**-2.897**	**54.037**	**.005**	**-.234****	**.081**	**-.397**	**-.072**

5.6 High Context

Pakistani B2C websites were "aesthetic" and "soft sell approach" is used as a reliable way of selling products. The t-test supports the statistical significance of the difference between Pakistani and Australian B2C websites for the 'Soft sell approach' feature ($p = 0.00 < 0.01$), but not for the 'Aesthetic' feature ($p = 0.55 > 0.05$). Furthermore, the statistical significance of the difference in the high-context dimension is supported ($p = 0.01 < 0.05$). Therefore the hypothesis H6 is supported.

Table 8. High Context Dimension - Independent Samples Test. **indicates significance at the 1% level. *indicates significance at the 5% level.										
		Leverne's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Soft sell approach	**Equal variances not assumed**			**3.308**	**58.748**	**.002**	**.375****	**.113**	**.148**	**.602**
Aesthetic	*Equal variances assumed*	*1.441*	*.235*	*.597*	*62*	*.553*	*.063*	*.105*	*-.147*	*.272*
High Context Dimension	**Equal variances assumed**	**.001**	**.969**	**2.500**	**62**	**.015**	**.219***	**.087**	**.044**	**.394**

Table 9 Summary of the Hypotheses Tested for Support.

Hypothesis#	Hypothesis	Supported by data?
H1	Local Australian B2C websites show a higher level of individualistic features than do Pakistani B2C websites.	YES
H2	Local Pakistani B2C websites show a higher level of collectivistic features than do Australian B2C websites.	NO
H3	Local Australian B2C websites show a higher level of uncertainty avoidance features than do Pakistani B2C websites.	NO
H4	Local Pakistani B2C websites show a higher level of power distance features than do Australian B2C websites.	NO
H5	Local Australian B2C websites show a higher level of low-context features than do Pakistani B2C websites.	YES
H6	Local Pakistani B2C websites show a higher level of high-context features than do Australian B2C websites.	YES

6. THEORETICAL AND MANAGERIAL IMPLICATIONS

In conclusion, it should be stated that in addition to functional requirement of the B2C websites, it should reflects the cultural environment that can influence the online buyers to purchase. It is important to identify online shopping perceptions between two different groups because the Individualistic buyers' satisfaction may be completely ineffective in producing a desired response in the Collectivistic market.

This study shows that there is a variation in the representation of cultural values on the B2C websites both in developed in developing region (Australia and Pakistan). For example, compared to Pakistani websites, Australian websites also depicts collectivist-orientation and

high context communication; while in Pakistani websites there is no depiction of power distance factor. The current research literature suggests that high uncertainty avoidance culture emphasize more on navigation design, but the results here are different.

The results of this study may also help online shopping managers who could use the insights analysed in this research to modify their approaches, depending on the culture they are targeting. In particular, the international companies need to adopt cultural values depicted in their e-commerce website to sell products online in Pakistan successfully.

This study also provides some indications that the cultural trend in B2C websites is providing opportunities to business firms to make changes to their market strategies to trigger their online sale better by targeting two different cultures. Although the results of this study may not be generalized due to the limited number of B2C websites analysed.

6.1 Future Work

Evaluating culture is important to the success of business to-consumer B2C websites. While various methods for measuring B2C website quality have been proposed and have a constant investigation in recent years for improvement. However, No or a little research has been done at this point to empirically investigate online trust and intention of online purchasing in Pakistan. Therefore empirical research is required to draw research implications.

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