

**Cultural orientation and attitudes towards different forms of
whistleblowing: A comparison of South Korea, Turkey and the UK**

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ABSTRACT

This article reports the findings of a cross-cultural study that explored the relationship between nationality, cultural orientation and attitudes towards different ways in which an employee might blow the whistle. The study investigated two questions – are there any significant differences in the attitudes of university students from South Korea, Turkey and the UK toward various ways by which an employee blows the whistle in an organization?, and what effect, if any, does cultural orientation have on these attitudes? To answer these questions, the study identified six dimensions of whistleblowing and four types of cultural orientation. The survey was conducted among a total of 759 university students, who voluntarily participated; 284 South Korean, 230 Turkish, and 245 UK. Although all three samples showed a preference for formal, anonymous and internal modes of whistleblowing, there were significant variations related to nationality and cultural orientation. The findings have some key implications for organizational practice and offer directions for future research.

Keywords: cultural orientation, nationality, whistleblowing

INTRODUCTION

Although the benefits of whistleblowing to wider society appear to be increasingly well accepted, illustrated by widespread adoption of legislation aimed at protecting whistleblowers, attitudes towards it continue to be at the very least ambivalent, with many whistleblowers experiencing highly negative responses to their actions (Alford, 2001). Given evidence of the influence of culture in business ethics generally (Smith & Hume, 2005; Thomas & Au, 2002; Palau, 2001; Tsui & Windsor, 2001) whistleblowing researchers have begun to extend their research interests to exploring cultural differences in attitudes to whistleblowing (Tavakoli et al., 2003; Keenan, 2002; King, 2000). Most cross-cultural studies on ethical attitudes and perceptions have reported that national culture has a significant influence on ethical attitudes and behaviors (Su, 2006; Christie, et al., 2003; Ahmed, et al., 2003) and is an important factor in explaining individual ethical attitudes preferences (Su, 2006). Culture has also been shown to be closely linked to ethical decision making through its influence on valuations, reasoning, attitudes, and individual preferences (Lu et al., 1999; Chen et al.,

1997; Leung et al., 1995). With regard to its possible influence on whistleblowing, we can expect culture to have an influence through shaping people's perceptions on three key issues – what kind of activities are perceived as wrongdoing; what is considered the appropriate response to wrongdoing i.e. to do nothing, to confront the perpetrator(s), or to report the wrongdoing (i.e. blow the whistle); and finally, in those situations where whistleblowing is seen as the appropriate response, what *form* of whistleblowing is seen as most appropriate. The present article focuses on this last point, presenting findings from a study of attitudes towards whistleblowing amongst students from South Korea, Turkey and the UK. Our study examines two questions: (1) Are there any significant differences between the countries, in terms of attitudes towards the ways in which an employee might blow the whistle on wrongdoing in an organization? (2) To what extent are these attitudes linked to cultural orientation?

WHISTLEBLOWING AND CULTURAL DIFFERENCES

A Typology of Whistleblowing Whistleblowing is typically defined as reporting wrongdoing to an individual or organization believed to have the power to stop it (Near and Miceli, 1985, p.4), and there may be considerable variation in the actual ways by which employees might blow the whistle. Previous whistleblowing studies have distinguished between internal versus external approaches, and identified versus anonymous (Dworkin and Baucus, 1998; Grant, 2002; Heungsik, Rehg and Donggi, 2005). We propose a typology of whistleblowing based on three dimensions, each dimension representing a choice for the employee – formal versus informal, identified versus anonymous, and internal versus external,.

Formal versus informal: This classification is based on whether the communication channel or procedure used for reporting wrongdoing is already in place in an organization. Formal whistleblowing is an institutional form of reporting wrongdoing, following the standard lines of communication or a formal organizational protocol for

such reporting, whereas informal whistleblowing is done by the employee personally telling close associates or someone s/he trusts about the wrongdoing. Rohde-Liebenau (2006, p.5) suggests a classification of unauthorized vs. authorized whistleblowing and formal whistleblowing would be an example of the latter.

Identified versus anonymous: Identified whistleblowing is an employee's reporting of a wrongdoing using his or her real name (or in some other form giving information which might identify him or her) whereas in anonymous whistleblowing the employee gives no information about himself or herself, and may use an assumed name.

Internal versus external: This classification is based on whether an employee provides information to someone inside or outside of the organization. Internal whistleblowing is the employee's reporting of wrongdoing to a supervisor or someone else within the organization who can correct the wrongdoing (whether or not that person has formal responsibility for correcting the wrongdoing). External whistleblowing is reporting of a wrongdoing to outside agencies believed to have the necessary power to correct the wrongdoing. Presented as a decision tree, these three dimensions lead to eight conceptually distinct ways to blow the whistle. Although the decisions could arguably be presented in any sequence, we place formal versus informal first as this would seem to represent the initial decision i.e. am I going to raise this matter formally or not?

 Insert Figure 1 about here

Culture Orientation The most widely studied types of cultural orientation are individualism and collectivism, which are characterized by how much a person stresses his or her own goals, or the goals of his or her group (Triandis, 1995, 1996; Bochner, 1994; Hofstede, 1980). Triandis & Gelfand (1998) propose a horizontal/vertical dimension to individualism/collectivism which refers to whether a person defines his or her role primarily as the equal of others or as part of a hierarchy. They therefore propose four types of cultural orientation: horizontal individualism, vertical individualism, horizontal collectivism, and vertical collectivism. Horizontal individualism refers to the tendency to be self-reliant, unique, and distinctive from groups, and to see the individual as being equal to all others. Vertical individualism is

characterized as the tendency to want to be distinguished from others and move up in the hierarchy as a result of competition with others. Horizontal collectivism refers to the tendency to see oneself as being equal to others and to highlight common goals, interdependence, and sociability. Finally, vertical collectivism is the tendency to stress loyalty to one's group and adherence to hierarchical relationships with others, both of which lead to a willingness to sacrifice individual goals for the goal of a group and to submit to authority. Nations vary widely in their emphasis on individualism or collectivism and horizontalism or verticalism. For the three countries in the present study (South Korea, Turkey and the UK) there is limited data using the Triandis and Gelfand formulation, but in terms of Hofstede's dimensions they represent a useful range – South Korea is highly collectivist, the UK highly individualist, with Turkey somewhere in between (Hofstede, 1980).

Whistleblowing and Cultural Orientation The existing literature suggests various ways in which the two cultural dimensions might influence attitudes towards whistleblowing. Drawing upon Hofstede (1980), Sims & Keenan (1999, p.141) suggested that whistleblowing tendencies might be influenced by individualism and collectivism. Collectivists avoid directly criticizing a co-worker, consistent with a motivation to preserve harmonious working relationships (Holtgraves, 1997; Lee, 1993; Ting-Toomey et al., 1991). In general collectivist cultures disapprove of whistleblowing, since it disrupts the unity of an organization (Brody, Coulter & Mihalek, 1998). Linking to the vertical-horizontal dimension, King (1999) examined the effects of organizational structure on the decision to report a corporation's wrongdoing, and found that structures which are highly vertical in nature serve to discourage employees from using an internal channel to blow the whistle; thus individuals working in a culture of vertical orientation are more likely to be reluctant to report the wrongdoing through internal channels. These linkages between cultural orientation and whistleblowing suggest there will be an impact on the attitudes of people towards an employee's response to wrongdoing as well as to how the employee reports this wrongdoing.

METHODOLOGY

To explore attitudes towards the various ways of blowing the whistle we focus on the three dimensions described earlier, rather than the eight distinct types of whistleblowing to which these dimensions give rise. This is because it is more feasible to measure attitudes towards the choice each dimension represents rather than the more complex idea of a particular type of whistleblowing. We surveyed undergraduate students majoring in social sciences from South Korea, Turkey and the UK, between March and November 2006. Using student samples is helpful in increasing equality of variances of compared samples; ensuring the homogeneity of samples is often a critical problem in cross-cultural studies (Chirkov et al., 2003, p.102). Details of the sample can be found in Table 1.

 Insert Table 1 about here

The authors developed the questionnaire in English to measure students' attitudes towards the various ways in which an employee might blow the whistle on wrongdoing observed in the organization. It consisted of three parts; the first part measured attitudes towards the ways by which an employee blows the whistle; the second part measured students' cultural orientation; and the final part asked the respondents for personal information (gender, age, course year and nationality). Since the nature and seriousness of wrongdoing and the characteristics of an employee able to report it might be perceived differently by different respondents, a vignette was used to produce a common scenario for all respondents: "Assume that the sales department of a company for whom one man has worked for five years has committed the crime of tax evasion by manipulating its account books and receipts. The man discovers it one day by chance."

Respondent's attitudes towards how the employee might blow the whistle were measured by asking respondents, 'if he were to report the wrongdoing in any of the following ways, what would you think of his action?'

 Insert Table 2 about here

Each item was rated on a five-point scale ranging from *Strongly disapprove* (1) to

Strongly approve (5). The Cronbach's alpha value of all scales was above 0.5, and so the reliability of the scales is acceptable for statistical analysis.

Cultural orientation was measured by asking respondents to indicate how much they agreed or disagreed with statements on cultural attitudes. There were 24 items concerning horizontal and vertical individualism and collectivism; 16 items from Triandis & Gelfand (1998) that measured these four types of cultural orientation, and 8 items from the 32 items in the Singelis et al. (1995) study. However, 14 items were deleted in factor analysis as they failed to go over the satisfying criteria 0.5 of factor loadings in the total sample of 759, so only 10 items were analyzed. These are shown in Table 3.

 Insert Table 3 about here

The statements were arranged in random order, and respondents were asked to rate each statement on a 5-point scale from *Strongly disagree* (1) to *Strongly agree* (5).

RESULTS

The descriptive statistics for all variables are shown in table 4, which also shows the abbreviations to be used in the remaining tables.

 Insert Table 4 about here

Analysis by country The first question is whether there are any differences between the three countries in terms of the students' attitudes toward the ways by which an employee blows the whistle. An ANOVA test was used to explore the differences in students' attitudes on the various dimensions of whistleblowing.

 Insert Table 5 about here

Table 5 shows a distinct and consistent pattern of preference in all three countries for each of the dimensions – without exception the preferred choices are internal,

anonymous, and formal. However, there are significant variations between countries in terms of the differences within each dimension. Though all three samples show a marked preference for internal over external reporting, the difference is most pronounced for the UK (mean difference of 1.59, compared with .84 for Turkey and .96 for South Korea). The difference in means between identified and anonymous is relatively small for the UK (.12) and Turkey (.04), but for South Korea it is a substantial .57 – the choice between identified and anonymous clearly matters much more to Korean respondents. Similarly, for the difference between formal and informal, only the UK shows a substantial difference (.60) compared to .07 for Turkey and .14 for South Korea.

Analysis by cultural orientation We suggested that differences in attitudes towards whistleblowing might be related to cultural orientation, and this is indeed the case – see Table 6.

 Insert Table 6 about here

Horizontal individualism was positively related to internal, formal, and informal whistleblowing while vertical individualism was negatively related to internal whistleblowing but positively with anonymous and informal whistleblowing. HC had significantly positive relationships with internal, formal and informal while VC had with anonymous whistleblowing. Among types of whistleblowing, the relationship between ID and AN was significantly negative ($r = -.413, p < .000$), and it between EX and ID was significantly positive ($r = .140, p < .000$). There were no significant correlations between the four types of cultural orientation and the whistle-blowing dimensions EX and ID.

Given evidence of the influence of cultural orientation, it is possible that the country-related differences noted above do not represent a main effect, but are merely the result of differences in cultural orientation between the three countries. We therefore analyzed the data to examine how the cultural orientation varies by the students' country of origin. The results are shown in Table 7.

 Insert Table 7 about here

Whilst the ANOVA results in Table 7 indicate considerable differences in cultural orientation in the three countries, this is slightly deceptive. Given Turkey's long history of sitting literally and metaphorically between Europe and Asia, one might imagine that the three countries would represent a continuum in terms of cultural orientation but as Table 8 shows, in each case two countries were similar to each other, and different to the third to a statistically significant degree. This produces a clustering pattern in terms of the means for each country.

 Insert Table 8 about here

We use the term 'cluster' with some caution – we are not suggesting an analogy with the widely-used clusters (e.g. Anglo, Hispanic) used in cross-cultural management, instead we are merely seeking to draw attention to the fact that on each cultural orientation our three sample countries show an interesting pattern of similarity and difference.

This complex picture of similarity and difference in attitudes and cultural orientation across the three countries suggests there is no straightforward link between country, cultural orientation and attitudes to whistleblowing, and we therefore decided to undertake a regression analysis to examine the relationship of these three variables.

Analysis by cultural orientation and country Having shown that attitudes to whistleblowing and cultural orientation both vary by country, we now consider how these variables are related for each country. Table 9 shows the regression results.

 Insert Table 9 about here

The tables reveal an interesting pattern. Firstly, correlations are generally higher and more significant for the two horizontal dimensions, HI and HC. The striking exception is the high correlation between VC and anonymous whistleblowing in the Turkish sample (.439, $p < .0001$). Secondly, the impact of cultural orientation varies greatly between countries. The most obvious example is that HI has significant but quite opposite effects on attitudes towards identified whistleblowing between the British

and Turkish samples (-.233 and .302 respectively), whilst HC shows a similar divergent effect for external whistleblowing between the Turkish and South Korean samples (-.205 and .175). Thirdly, of the 72 possible interactions only 21 showed a statistically significant effect, and even for these the effect size was generally low – only 4 were above the .3 level which Cohen (1988) suggests represents a moderate correlation. Overall then, we can see that the relationship between attitudes to whistleblowing is neither a simple one between cultural orientation, or country of origin, nor even an interactive effect between these two variables. We can therefore conclude that attitudes are influenced by nationality and cultural orientation, but not in a predictable fashion, as the same cultural orientation can be correlated with quite different attitudes depending upon nationality.

DISCUSSION

Before examining the results in more detail, we should acknowledge some of the methodological limitations. There are obviously drawbacks in the use of student participants, in terms of their generalizability to the wider population (Weber & Gillespie, 1998) and of course the samples in this study may not even be representative of the population of university students in the three countries. The use of self-reported attitudes means that students' responses might merely reflect prevailing social norms, and/or be subject to social desirability effects (Randall & Fernandes, 1991). The scenario to which the students were asked to respond is very specific, and it may be that their response in part reflects their attitudes towards that particular form of wrongdoing. Also, although the data has been used to draw inferences about how different types of whistleblowing are viewed in different nations, the fact that we did not directly ask participants about what they would do in this situation limits our ability to draw more direct conclusions about which types of whistleblowing might be most effective in different cultures. Another potential limitation is our decision to measure attitudes towards the dimensions of whistleblowing, rather than the specific types, which leaves unexplored the question of possible interaction effects. For example, the strongest attitudes of South Korea students concerned their preference for formal over informal routes, and it might be that this preference overrides their other stated preferences

(anonymous over identified, and internal over external) such that formal whistleblowing is most preferred even when in combination with the least preferred options on the other dimensions.

Despite these limitations, the study offers a number of important insights. The purpose of this study was to examine whether there are significant differences in attitudes on whistleblowing between different nationalities, and whether these differences might be explained by differences in cultural orientation. In gathering data from three different countries we expected to obtain data from populations with different cultural orientations, and we implicitly assumed that cultural orientation would be the underlying factor. In fact, our findings showed that nationality was the more significant factor. Although statistically significant differences in attitudes toward whistleblowing were observed for both nationality and cultural orientation, the effect size was much greater for nationality. Crucially, the influence of cultural orientation varied by nationality and also across the various dimensions of whistleblowing, meaning that the same cultural orientation could have different effects in different countries and therefore that the relation between cultural orientation and attitudes towards whistleblowing cannot be generalized across countries. We also observed a relatively poor fit between cultural orientation and country of origin, and this highlights the importance of examining possible explanations for between-country differences which are not inherently 'cultural' (Tayeb, 2001). Non-cultural explanations could include the legal system, labor market, economy etc. Chikudate (2002) offers the example of the dominance of within-company career progression for Japanese executives, which means they stake their entire career capital in a single company and cannot risk losing their jobs if their reporting of wrongdoing is not well-received by the company. We speculate that an interaction between cultural orientation and non-cultural aspects of the country may foster specific attitudes on the ways to blow the whistle, but further work is needed in this area.

As well as contributing to our understanding of the influence of culture and nationality on whistleblowing, the study also provides some specific results of immediate relevance to business ethics in practice. We noted above that although all

three samples showed the same preference on each of the three ‘choices’ which the dimensions capture, the strength of this preference varied. So, organizational systems for dealing with an employee’s response to wrongdoing should be based on an understanding of the impact of nationality and cultural orientation on employees’ preferred ways to blow the whistle. This has obvious implications for policy and practice, suggesting as it does that organizations seeking to improve the likelihood of employees’ reporting wrongdoing may need to tailor their policies and procedures to a country-specific context. For example, the results show the general preference for anonymous over identified whistleblowing is relatively weak in Turkey and the UK, but much stronger in South Korea, suggesting that developing a channel by which an employee anonymously reports a wrongdoing would be a particularly effective strategy in this country. The results could also contribute to education and training intended to increase cross-cultural awareness on unethical practices

We conclude with a consideration of directions for future research. There are good grounds for assuming that studies replicating the present research design could be worthwhile. We noted earlier that culture might influence what gets viewed as wrongdoing and what is seen as the most appropriate response (e.g. reporting versus inaction or confrontation). These issues have not been explored in the present paper, but our findings certainly suggest that this is an area worth investigating. We might use a short form of the present survey but vary the wrongdoing vignette, and also examine directly the question of whether respondents believe the individual encountering the wrongdoing should act at all, and if so, in what manner. We might also want to broaden the data set by surveying student samples from other countries. However, if we view the present study as exploratory then our findings suggest we could usefully attempt to examine the issues more directly – surveying employees rather than students, and asking directly about their behavioral intentions (rather than their attitudes towards someone else’s behavior). We might also explore the possibility of looking directly at behavior – some multi-national organizations will have well-developed reporting mechanisms and it may be possible to compare directly the frequency of reporting, and the preferred route, for sites in a range of countries.

Whilst wrongdoing in any organization can have significant consequences, it is in multi-national enterprises that such wrongdoing can have the most far-reaching effects. The present study has drawn attention to the need for these organizations to be open to national and cultural differences in the way in which their employees will view and act upon such wrongdoing, where necessary tailoring organizational policies and procedures to accommodate these differences.

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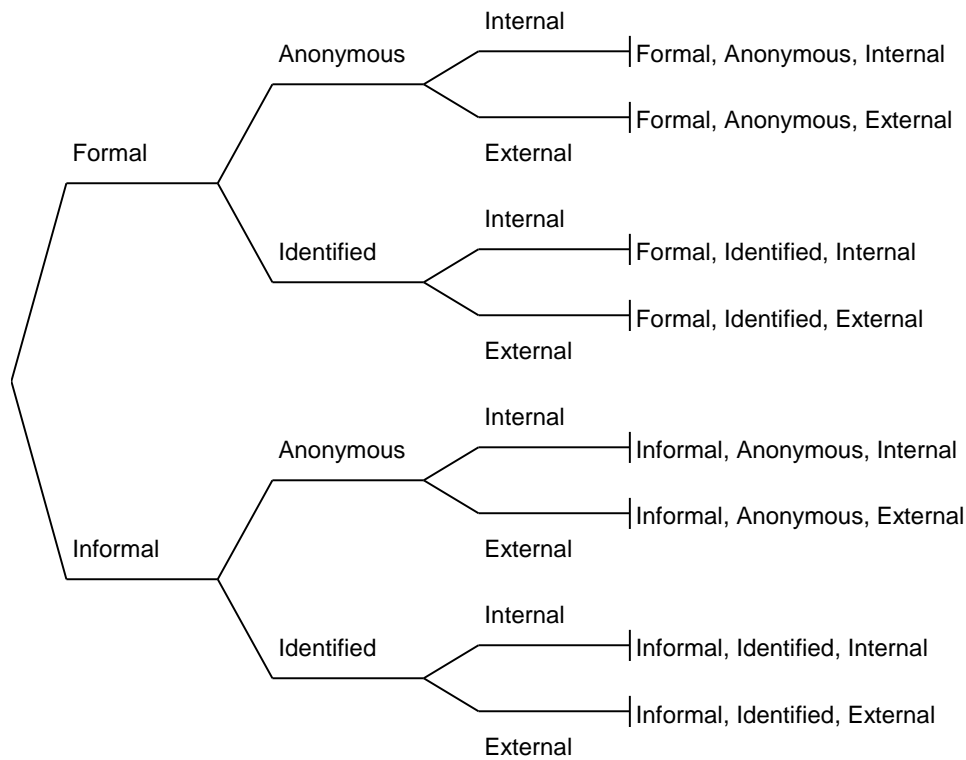
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FIGURE 1**A Typology of Whistleblowing****TABLE 1****Sample Demographics**

Country	Total	Gender		Age				Year of degree			
		M	F	<20	20-24	25-29	>=30	Freshman	Sophomore	Junior	Senior
South Korea	284	160	124	8	214	62	0	57	105	68	54
Turkey	230	119	111	40	185	2	3	72	61	54	43
UK	245	135	110	142	102	0	1	121	57	67	0*

* As the length of a UK degree is typically 3 years, we have equated 1st, 2nd and 3rd years with Freshman, Sophomore and Junior respectively.

TABLE 2**Questionnaire Items: attitudes to different types of whistleblowing**

Whistleblowing route	Item	Cronbach's alpha
Internal	He reports the wrongdoing to the appropriate persons within the workplace.	.721
	He lets upper level of management know about it.	
	He reports it to his supervisor.	
External	He reports the wrongdoing to the appropriate authorities outside of the workplace.	.611
	He provides information to outside agencies.	
	He informs the public of it.	
Identified	He reports it by using his real name.	.665
	He reports the wrongdoing by giving detailed information about himself.	
Anonymous	He reports it using an assumed name.	.637
	He reports the wrongdoing but doesn't give any information about himself.	
Formal	He uses official channels to report it.	.510
	He reports it by means of procedures already in place.	
Informal	He informally reports it to close associates who could correct it.	.585
	He informally reports it to someone he trusts who is in charge of correcting it.	

TABLE 3**Questionnaire Items: cultural orientation**

Cultural orientation	Item	Cronbach's alpha
Horizontal individualism	'My personal identity, independent of others, is very important to me.	.564
	I rely on myself most of the time; I rarely rely on others.	
	I'd rather depend on myself than others.	
Vertical individualism	When another person does better than I do, I get tense and aroused	.645
	It annoys me when other people perform better than I do.	
Horizontal collectivism	To me, pleasure is spending time with others.	.560
	My happiness depends very much on the happiness of those around me.	
Vertical collectivism	Family members should stick together, no matter what sacrifices are required.	.645
	It is my duty to take care of my family, even when I have to sacrifice what I want.	
	I do what would please my family, even if I detest the activity.	

TABLE 4
Descriptive Statistics

	Mean	s.d.
Horizontal Individualism (HI)	3.68	.73
Vertical Individualism (VI)	3.20	1.00
Horizontal Collectivism (HC)	3.60	.83
Vertical Collectivism (VC)	3.54	.79
Types of whistleblowing:		
Internal (IN)	3.71	.85
External (EX)	2.58	.90
Identified (ID)	2.81	1.05
Anonymous (AN)	3.08	1.02
Formal (FO)	3.65	.92
Informal (IF)	3.39	.96

TABLE 5
Attitudes toward whistleblowing by country
(South Korea N=284, Turkey N=230, UK=245)

Whistleblowing dimensions	South Korea		Turkey		UK		F value
	Mean	s.d.	Mean	s.d.	Mean	s.d.	
IN	3.49	.82	3.69	.88	3.97	.78	22.161***
EX	2.53	.84	2.85	.98	2.38	.82	17.726***
ID	2.66	.97	2.94	1.16	2.87	1.01	5.298**
AN	3.23	1.00	2.98	1.13	2.99	.92	5.040**
FO	3.64	.91	3.40	.92	3.91	.89	19.195***
IF	3.50	.87	3.33	1.05	3.31	.95	3.106*

1) * p<.05; ** p<.01; *** p<.001; two tailed tests.

2) IN=Internal, EX=External, ID=Identified, AN=Anonymous, FO=Formal, IF=Informal Whistleblowing.

TABLE 6
Correlations between Cultural Orientation and Whistleblowing Dimensions
(N=759)

	HI	VI	HC	VC	IN	EX	ID	AN	FO	IF
HI	1.00									
VI	.032	1.00								
HC	.059	.087*	1.00							
VC	.142***	.068	.261***	1.00						
IN	.188***	-.077*	.079*	.055	1.00					
EX	.025	-.012	-.045	-.014	.038	1.00				
ID	.055	-.056	.047	-.008	.238***	.140***	1.00			
AN	.041	.131***	.012	.096**	-.051	.136***	-.413***	1.00		
FO	.140***	.034	.138***	.045	.488***	.109**	.267***	-.001	1.00	
IF	.081*	.089*	.176***	.066	.076*	.012	-.052	.154***	-.051	1.00

* $p < .05$, ** $p < .01$, *** $p < .001$; two tailed tests.

TABLE 7
Cultural orientation by country (South Korea N=284, Turkey N=230, UK=245)

Cultural Orientation	South Korea		Turkey		UK		F value
	Mean	s.d.	Mean	s.d.	Mean	s.d.	
HI	3.57	.77	3.81	.72	3.70	.67	7.057***
VI	3.68	.81	2.85	1.02	2.97	.98	61.355***
HC	3.73	.82	3.42	.86	3.64	.78	9.487***
VC	3.57	.84	3.60	.73	3.43	.77	3.221*

1) * $p < .05$; *** $p < .001$; two tailed tests.

2) HI=Horizontal Individualism, VI=Vertical Individualism, HC=Horizontal Collectivism, and VC=Vertical Collectivism

TABLE 8
Cultural Orientation (mean values)

Cultural orientation	Lower cluster	Higher cluster
HI	South Korea (3.57)	UK (3.70), Turkey (3.81)
VI	Turkey (2.85), UK (2.97)	South Korea (3.68)
HC	Turkey (3.42)	UK (3.64), South Korea (3.73)
VC	UK (3.43)	South Korea (3.57), Turkey (3.60)

TABLE 9
Results of Multiple Regressions of Cultural Orientations on attitudes to
whistleblowing (UK N=245, Turkey N=230, South Korea N=284)

The ways to blow the whistle		Independent Variables				Constant	Adjusted R-square	F-value
		HI	VI	HC	VC			
IN	UK	.214**	-.071	.243***	.005	24.91***	.092	7.149***
	T	.396***	-.011	.087	-.091	2.243***	.098	7.251***
	SK	.027	.052	-.086	.125*	3.081***	.009	1.624
EX	UK	.045	-.030	-.067	-.070	2.787***	-.005	.722
	T	.129	.057	-.205**	.096	2.553***	.021	2.237
	SK	-.075	.052	.175**	-.092	2.279***	.022	2.585*
ID	UK	-.233*	-.078	-.017	-.005	4.039***	.016	2.016
	T	.302**	.061	.117	-.234*	2.062***	.038	3.250*
	SK	.105	-.048	.150*	.091	1.577***	.020	2.449*
AN	UK	.206*	.115	.102	-.048	1.680***	.030	2.909*
	T	-.072	.020	-.216*	.439***	2.357***	.063	4.868***
	SK	.020	.190*	-.024	.020	2.473***	.012	1.856
FO	UK	.394***	-.071	.254***	-.050	1.911***	.130	10.138***
	T	.271***	.090	.111	-.058	1.939***	.048	3.887**
	SK	-.015	.067	.040	.088	3.112***	-.003	.785
IF	UK	-.040	-.077	.237**	-.077	2.636	.026	2.647*
	T	.244**	-.021	.209*	.160	1.165*	.081	6.032***
	SK	.044	.154*	.100	-.023	2.482***	.021	2.518*

1) * p<.05; ** p<.01; *** p<.001; two tailed tests.

2) UK=United Kingdom, T=Turkey, S=South Korea; HI=Horizontal Individualism, VI=Vertical Individualism, HC=Horizontal Collectivism, VC=Vertical Collectivism.