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Accounting, Organizations and Society 28 (2003) 1–14

Accounting,  
Organizations  
and Society

www.elsevier.com/locate/aos

## Hofstede never studied culture

Rachel F. Baskerville\*

*Department of Accounting and Finance, University of Auckland, Private Bag 92019, Auckland, New Zealand*

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### Abstract

The continuation of accounting research utilising Hofstede's cultural indices suggests an absence of sufficient consideration for the reasons behind the rejection of such a universalist approach in anthropology and sociology. These reasons include the assumption of equating nation with culture and the difficulty, and limitations on an understanding of culture by means of numeric indices and matrices. Alternative approaches for research on national differences in accounting are suggested. © 2002 Elsevier Science Ltd. All rights reserved.

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In 1967, employees in an organization, IBM, were asked to complete an attitude survey. IBM had organized incidental surveys of parts of its organization since 1950, but it was decided to standardize an international survey in order to provide a management tool for organization development. This survey process repeated until 1973, resulting in 117,000 responses from 88,000 employees in 66 countries. The results of this data led the head of the international team conducting the survey, Geert Hofstede, to develop cultural indices. These indices provided four dimensions of national culture for each one of the countries surveyed. Twenty years later, accounting research is one of numerous disciplines which utilize Hofstede's classification and quantification of cultural differences.

This study acknowledges the variety of applications of Hofstede's *Culture's Consequences—International Differences in Work-Related Values* (1980) (hereafter referred to as *Culture's Con-*

*sequences*) in accounting research, and then examines the development of ideas about culture and its quantification by Hofstede, and the theoretical bases for Hofstede's cultural measurements. This review identifies problems such as: (i) the assumption of equating nation with culture (ii) the difficulties of, and limitations on, a quantification of culture represented by cultural dimensions and matrices; and (iii) the status of the observer outside the culture. Possible alternative and multiple explanations of national differences in accounting systems are also described. A further problem is a general lack of confidence in the assumption of stability of cultural differences, considering the twenty years since the 1980 publication of *Culture's Consequences*. Cultural diffusion and the dynamism of both national and ethnic shifts may be problematic where reification and indexation of culture is concerned.

The outcome of this examination suggests that the manner in which Hofstede established the dimensions of culture, and the subsequent reification of "culture" as a variable in cross-national studies in accounting research, led to a misleading

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\* Tel.: +64-9-373-7599x5648; fax: +64-9-373-7406.

E-mail address: r.baskerville@auckland.ac.nz (R.F. Baskerville).

dependence on cultural indices as an explanatory variable of differences in accounting practices and behaviour.

In the human sciences, the concept of culture itself is elusively all-embracing but contradictory, and claimed by some to be virtually discarded by anthropologists and sociologists (Freilich, 1989). Others believe there is general agreement about what culture involves: for example, Clifford Geertz suggested that culture is “an historically transmitted pattern of meanings embodied in symbols, a system of inherited conceptions expressed in symbolic forms by means of which men communicate, perpetuate, and develop their knowledge about and attitudes toward life” (Geertz, 1993, p. 89). A shorter definition provided by Kuper was that culture is “a matter of ideas and values, a collective cast of mind” (Kuper, 1999, p. 227); but Kuper saw anthropological traditions of cultural studies now being side-lined to cultural politics. He suggested anthropologists were like “owners of an old-fashioned delicatessen operating in the shadow of a mall” (p. 228). Even so, when anthropologists adopt any such concepts of culture, culture is not divided into component systems, or different values in a quantitative style; instead, it is viewed as an integrated pattern of symbols and meanings. Even before Hofstede’s survey started, Marshall Sahlins described anthropology leaving behind identifying cultures by series of dualisms (such as idealism and materialism); and instead promoted that diverse cultural emphases represent differing institutional integrations of symbolic schemes (Sahlins, 1976, p. 211). However, it is not the purpose in this study to review anthropological debates; rather, the objective is to identify the lack of a robust theoretical basis for research using Hofstede’s indices.

Accounting and other researchers using Hofstede’s indices cannot fall back on their appreciation that it has been used in other research to date. Instead, an essential component in research applying Hofstede’s indices of culture would include an examination of the theoretical framework for the cultural indices. To demonstrate the need for more intellectual rigour in such research, the paper is organized as follows:

- The next section provides a citation analysis from Social Sciences Citation Indices to identify research disciplines which utilize Hofstede’s dimensions of culture. This analysis indicates a low usage of Hofstede’s methodology in anthropology and sociology, and an extensive and increasing use in business-related research and psychological research.
- The rejection of the theoretical basis for Hofstede’s approach in anthropology and sociology is described.
- Hofstede’s dimensions raise issues such as the problem of equating nation states with cultures, quantification using indices and matrices, and the status of the observer.
- The weak theoretical basis makes it unclear what Hofstede was theorizing; he might not have studied culture at all. The connections between his dimensions and socio-economic aspects such as Gross Domestic Product suggest that he was measuring socio-economic factors.

His subsequent changing perspectives on culture and national character are noted, and this review concludes with considering the implications of its critique for accounting research.

### 1. More than a super-classic

The number of disciplines which use Hofstede’s dimensions is steadily increasing outside of the core social science disciplines. In order to trace this usage, an analysis was undertaken of the citations of Hofstede (1980) and subsequent editions from the Social Sciences Citation Index over the eighteen years from 1981 to 1998. In common with other citation analyses, there are two caveats on the use of such data: firstly, citations may be negative or positive, or major and minor citations, and therefore the coarse citation count might not reflect diverse characteristics of citations. Secondly, this is only drawn from the Social Sciences Citation Index, and therefore underestimates the citation of *Culture’s Consequences* in other citation bases. Not all social science or accounting journals

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