Article

Relations between National and Organisational Culture—Case Study

Joanna Szydło * and Justyna Grzes-Bukłaho *

Faculty of Engineering Management, Bialystok University of Technology, 45A Wiejska Street, 15-351 Bialystok, Poland

* Correspondence: j.szydlo@pb.edu.pl (J.S.); j.grzes@pb.edu.pl (J.G.-B.); Tel.: +48-662-321-638 (J.S.)

Received: 15 January 2020; Accepted: 14 February 2020; Published: 18 February 2020

Abstract: Management science focuses on organisational culture. This reflection also applies to the broadly understood cultural context, as organisations operate in specific places and at specific times. As entrepreneurs enter foreign markets, there is a need to deepen their knowledge of cultural aspects, which results in the possibility to generate practical guidelines for shaping organisational culture in a different cultural environment. The article assumes that out of four elements conditioning organisational culture—type of environment, type of organisation, features of organisation and features of participants—two of them, type of environment and features of its participants, are the basic ways to organisational culture, by means of which the organisational culture is permeated by artefacts, values and basic assumptions, characteristic of national cultures. This permeation is exemplified by organisations from the same industry, having the same top management but functioning in different cultural environments. The study was conducted with the use of the multiple, exploratory and explanatory case study method. It consisted of three stages: The first stage included literature analyses (analyses of secondary data and legacy data), which aimed to determine the features of two cultures—Polish and Ukrainian. At the second stage, the authors conducted pilot studies among the representatives of the Polish and Ukrainian national culture. At the third stage, the organisational cultures of companies operating in the environment of the Polish and Ukrainian culture were surveyed. The research sample included 590 people. The authors based their studies on the Milton Rokeach Values Scale and an author’s tool, in which Hofstede’s concept of cultural dimensions. The statistical analysis involved the nonparametric Mann–Whitney U test.

Keywords: national culture; organisational culture; case study; Poland; Ukraine

1. Introduction

Culture shapes the way of thinking about humanity and sets the framework for what is considered to be the means of achieving humanity. It is always “someone else’s” culture because it is made up of specific people who express themselves by its means. The richness of humanity lies in the diversity of cultures. However, an effective dialogue between representatives of different cultures is not possible without shared knowledge. Knowledge of cultural aspects makes it possible to understand differences that exist in interacting cultures.

Management sciences focus on organisational culture. In this article, the authors assume that it is a learned and continuously shaped product of group experience based on values, norms from which artefacts and behaviours of members of a given organisation arise [1]. Such a reflection also concerns a broadly understood cultural context, as organisations function in specific places and at specific times.

To understand the phenomenon of organisational culture, it is necessary to refer to the diversity of societies in terms of values that are key to organisation, such as attitude to the individual and group, power, uncertainty and risk taking [2]. Therefore, with the entry of entrepreneurs into foreign markets,
it is necessary to deepen the knowledge of cultural aspects, which results in the possibility to generate practical guidelines for shaping organisational culture in a culturally different environment. On the maps of Europe and the world there exist places insufficiently described in terms of culture, although entrepreneurs establish branches of their companies there [3–7]. Such a place is Ukraine. Theoretical analyses and research relating to the national culture of this country are relatively poor. At the same time, they seem to be important due to the close geographical location of Ukraine in relation to Poland, which is conducive to conducting business activity by native companies. Nevertheless, this activity entails specific problems, as managing companies that operate in culturally different conditions not only require orientation on the language or customs of other communities, but also more subtle skills, based on tolerance, openness and acceptance [8,9]. G. Hofstede’s position, according to whom intercultural communication can be learned and that the basis of such a learning process is primarily the realisation that each person is “mentally programmed” in a different way because he or she was brought up in a different way [10], seems optimistic in this context.

The article assumes that out of four elements conditioning organisational culture: type of environment, type of organisation, features of organisation and features of participants; two of them—type of environment and features of its participants—are the basic ways, by means of which artefacts, values and basic assumptions characteristic of national cultures permeate organisational culture. This permeation is exemplified by organisations operating in a different cultural environment. First of all, Polish and Ukrainian national cultures were characterised. The authors diagnosed the influence of national culture on the organisational culture of enterprises operating in two neighbouring countries: Poland and Ukraine. Such research seems to be significant in the context of social and political events in Ukraine and its economic prospects.

2. Organisational Culture—Theoretical Background

Organisational culture is an ambiguous concept. This was evidenced more than half a century ago by A. Kroeber and C. Kluckhohn, who analysed over 160 definitions of culture. They show culture as a set of values created by humanity. Social sciences attributed this notion with a broad meaning: everything that does not arise by itself from nature, but is created by human work, is a product of deliberate reflection and human activity [11–15]. The definition of culture provided a basis for definitions of organisational culture which are difficult to systematise. M. Kostera emphasises that all attempts at systematisation teach us, above all, humbleness in our attempts to organise the world or even its fragments [16]. Ł. Sułkowski points out that among various definitions of culture, from the point of view of management, the following terms emerge,

- numeric—enumerating cultural processes in organisations;
- historical—focusing on continuity and accumulation of cultural achievements in organisations;
- normative—concerning the creation of norms and rules of behaviour for members of organisations;
- psychological—focusing on adaptation and learning processes of organisation members
- structural—emphasising the importance of integration of organisational culture; its holistic, systemic character; and
- genetic—looking for the sources of culture and interpreting organisational culture as a product of the cultural context (social or national culture) [2].

Definitions of organisational culture differ, depending on whether they concern the way of thinking or the way of acting. The concept of organisational culture is also defined differently, depending on the discipline of science within which it is analysed.

In sociology, social psychology, cultural anthropology, cultural studies and organisational culture are treated as a set of norms and values determining specific behaviours of members of a given institution and differentiating this institution from other ones. As a descriptive category, it is not subject to valuation due to the efficiency of the organisation. Therefore, it cannot be described as good or bad, or high or low. It can only be determined whether it is more or less visible. However,
the theory of organisation and management is dominated by an approach that evaluates cultures [17]. Organisational culture, understood as a system of values and norms concerning rational action, is here identified with the effectiveness of organisational solutions [18]. Theoreticians will adopt different definitions, depending on the paradigm on which they are based. Practitioners will have a tendency to take an operational and instrumental approach to organisational culture [2]. Before starting research, it seems necessary to analyse the definition of organisational culture (Table 1).

**Table 1.** Selected definitions of organisational culture.

| Author                  | Definitions of Organisational Culture                                                                                                                                                                                                 |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E. Jacques              | A customary or traditional way of thinking and acting which is to some extent shared by members of an organisation and which new employees must at least partly accept [19].                                                                                   |
| R. Likert & J. Likert   | A dominating pattern of values, myths, beliefs, assumptions, norms, their personification in a language, symbols, artefacts, as well as technologies, management objectives and practices, feelings, attitudes, actions and interactions [20].                                |
| C. Geertz               | Culture is a network of meanings hung by man. Studying it is not an experimental science that seeks rights, but an interpretive science that seeks meaning [21].                                                                                       |
| T.E. Deal & A.A. Kennedy| Corporate culture is the cohesion of values, myths, heroes and symbols that gives a large number of meanings and interpretations according to people working in the company [22].                                                                 |
| T.J. Peters & R.H. Waterman | Organisational culture is primarily made up of norms and values accepted by its participants. It constitutes a specific core of the organisation’s activities that is the source of almost all strategic moves [23]. |
| E.H. Schein             | A model of shared, fundamental assumptions that a given group has created by solving problems of adaptation to the environment and internal integration. The pattern can be considered effective. It is taught to new members of the organisation as a correct way of solving problems [24]. |
| H. Schenplein           | Values, standards and beliefs commonly accepted in an organisation and constituting a system [25].                                                                                                                                         |
| Cz. Sikorski            | A set of norms and values that determine the specific behaviour of the members of an institution and differentiate it from others [17].                                                                                                         |
| A.K. Koźmiński          | Organisational culture is the genetic code of a given community, written in the social consciousness, causing the repetition of both individual and collective behaviours, images, emotions and attitudes [26].                                                |
| G. Hofstede             | “Programming the minds” of the members of the organisation, i.e., a set of values, standards and organisational rules effectively instilled by the group [10].                                                                                      |
| C. Siehl & J. Martin    | Organisational culture can be treated as glue that joins an organisation together by sharing meaning patterns. The culture focuses on values, beliefs and expectations that are shared by members of the organisation [27].                           |
| P.M. Blau               | Specific, unwritten social “rules of the game” in an organisation that allow participants of the social life to understand the organisation and identify themselves with it [28].                                                                  |
| A.M. Pettigrew          | Culture is a system of publicly and collectively accepted meanings for a given group at a given time. This system of concepts, forms, categories and images allows people to interpret their own situation [29]. |
| J. Van Maanen          | Culture refers to the knowledge that is passed on to the members of a group in order to share it; such knowledge is used to inform, embed, shape and account for routine and non-routine activities of the members of a culture. Culture is expressed (or constituted) only by the actions or words of its members and must be interpreted by the employees of the organisation. Culture as such is not visible; it becomes visible only through its representation [30]. |
Table 1. Cont.

| Author                        | Definitions of Organisational Culture                                                                                                                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| L. Smircich                   | Networks of meanings woven by people in the organisation process of organising [31].                                                                                             |
| M.R. Louis                    | Organisations are culturally burdened environments, i.e. distinct social groups with a set of common agreements on the organisation of activities, languages and other symbolic carriers of common meanings [32]. |
| G. Morgan                     | Organisational culture usually refers to a pattern of development reflected by social systems of knowledge, ideology, values, laws and daily rituals [33].                              |
| R. Denison                    | Culture refers to the deep structures of an organisation that are rooted in the values, beliefs and assumptions of its members. Meaning is established by socialisation with different groups in the workplace. Interaction reproduces a symbolic world that gives cultures both a high degree of stability and a certain nature of uncertainty and fragility rooted in the system, depending on individual activities [34]. |
| R. Deshapande & R. Parasurman| Unwritten, often subconsciously perceived principles that fill the gap between what is unwritten and what actually happens in an organisation [35].                                                                                      |
| J.M. Kobi & H. Wüthrich       | Organisations not only have a culture, but also are a culture [36].                                                                                                              |
| R. Goffee & G. Jones          | Culture means values shared by the community, the main identity element of a company. Without cultural patterns, a company lacks sustainable values, direction and purpose. Culture is a kind of community. A cultural pattern depends on people and the relationships they have with each other [37]. |

Source: own study.

To summarise the elaborations on the nature of organisational culture, we can use the statements proposed by the following researchers, Cz. Sikorski [38], L. Zbiegien-Maciag [39], B.R. Kuc & J.M. Moczydłowska [40] and G. Hofstede [10]:

- organisational culture is a social creation, it is created and maintained by a group of people who form the organisation;
- organisational culture is holistic, it encompasses the phenomenon in its entirety, which is more than the sum of simple components;
- organisational culture is the beliefs shared by members of an organisation;
- organisational culture is something that unites, stabilises, reduces uncertainty, leads to internal integration, enabling employees to adapt to a changing environment;
- organisational culture is linked to the subjects of anthropological studies, such as rituals and symbols;
- organisational culture is shaped and developed in the process—it is an inertial (ongoing) and, at the same time, self-developing phenomenon, it is the result of the learning process by means of dealing with environmental problems and internal coordination;
- organisational culture is historically determined;
- organisational culture is passed on in the process of socialisation, it is rarely consciously taught;
- organisational culture changes, though it is difficult to change - the processes of cultural evolution are gradual and slow; and
- organisational culture “hides” largely in employees’ minds, feelings, perceptions and reactions.

M. Kostera, S. Kownacki and A. Szumski [41] group the factors influencing the organisational culture in four categories: type of environment, type of organisation, features of organisation and features of participants. Two of them form a group of external and two internal determinants. External variables include
• type of environment—national culture, regional culture, local culture and the current system of social values, and
• features of participants—individual norms, values, attitudes, education, gender, age, work experience, life experience and emotional ties.

Internal variables include
• type of organisation—market situation, products and technology, industry, and
• features of organisation—age, history, size, management style, leadership, administrative system, policy and strategy, management procedures, structure (Figure 1).

**Figure 1.** National conditions of organisational culture. Source: elaboration on the basis of [41].

The culture of the social environment, constituting an external environment of the organisation, influences the culture of the organisation. It is reasonable to subject it to thorough analysis. The most frequently indicated factor determining the value of organisational culture is national culture. G. Hofstede claims that the dimensions of national culture are linked with some dimensions of organisational culture [10]. They also prove that combining organisational culture with national culture results in high work satisfaction, improves decision-making processes and is positively correlated with the effectiveness of activities in the organisation [42,43]. National culture, being a part of the cultural environment of the organisation, has an impact on the organisational culture through all these factors. However, it has been recognised that out of four elements conditioning organisational culture, two—the type of environment and features of its participants—are the basic ways through which artefacts, values and basic cultural assumptions characteristic of national cultures permeate organisational culture.

3. **National Culture—Theoretical Background**

Culture is a fundamental factor in the creation of nationalism. A. Kłoskowska emphasises that national culture is a broad and complex system of modes of action, norms, values, beliefs, knowledge and symbolic works, which is considered by a certain social community to be its own, particularly
ascribed to it, having grown from its traditions and historical experiences and functioned within it [44]. G. Hofstede points out that in the historical process, nations were shaped as forms of social organisation, therefore the concept of culture is literally more related to the nation than the state [10]. This does not change the fact that many states have formed a coherent whole, despite the sometimes great diversity of the groups [45–48] or non-assimilated national minorities. In countries with a particular historical heritage, there are many factors that favour further integration. The state language (mostly one), the media, the state education system, the army, the political system or the representation of a country are of great symbolic significance and carry a high emotional load. Modern states are not internally as homogeneous as isolated, illiterate societies studied by anthropologists, but still, the sense of belonging to a given state has a very strong influence on the programming of the mind common to all citizens [10,49,50].

National culture, understood as one of the dimensions of the environment, influences the way subjects function within it. This is particularly visible nowadays, when companies engaging in business activities on international markets are confronted with many different national cultures. These cultures shape the values, norms, behaviour of employees and contractors of international companies [51]. According to F. Trompenaars and Ch. Hampden-Turner, culture is the context in which everything happens—even legal issues detached from the context lose their meaning. The culture of a nation can be defined as values, expectations and behaviours learned and shared by a group of people, transferred from generation to generation [52].

Identifying cultural patterns is a complex process. The features of national cultures are formed in the context of historical, geographical and economic conditions, and the sources of shared values should be found in tradition, religion and language.

There are fundamental differences between the Polish and Ukrainian national cultures. The political events of 2014 and early 2015 confirm this fact. Due to its strong homogenisation, the Polish state is more integrated than the Ukrainian one [53–58]. However, despite differences in terms of language, political views and declaration of nationality, Ukraine shows some common features related to a high level of avoiding uncertainty, collectivism or a relatively large power distance. Therefore, it is reasonable to speak about Polish and Ukrainian culture. J. Mikułowski Pomorski, using G. Hofstede’s classification, shows differences in the national cultures of European countries. The list includes Poland and Ukraine (Table 2).

In terms of power distance, Ukraine ranks first, whereas Poland occupies the fifteenth place. It follows that Ukrainian culture is characterised by large and the Polish culture by moderate power distance. Ukrainians are culturally more collective than Poles, who are characterised by stronger individualism. Ukrainian culture is more feminine than Polish culture. Ukrainians are more likely to avoid uncertainty than Poles.

Undoubtedly, one of the most important reasons differentiating the two cultures is religion, although both countries are Christian. In Ukraine, the dominant religion is Orthodoxy and in Poland it is Catholicism. Based on the review of the literature devoted to the cultural features of Orthodoxy and Catholicism, it can be concluded that the representatives of the Orthodox faith exhibit the characteristics of collectiveness to a greater extent than the representatives of the Catholic faith, where individualism prevails. They are also characterised by a greater power distance than the representatives of the Catholic denomination. They display more female traits, while Catholics male ones [1].
Table 2. Cultural dimensions of European nations.

| Rank | Large Power Distance | Individualism | Masculinity | Strong Avoiding Uncertainty |
|------|----------------------|---------------|-------------|-----------------------------|
| 1    | Ukraine              | Great Britain | Albania     | Greece                      |
| 2    | Russia               | Holland       | Austria     | Portugal                    |
| 3    | Rumania              | Italy         | Hungary     | Serbia                      |
| 4    | Albania              | Belgium       | Poland      | Belgium                     |
| 5    | Serbia               | Denmark       | Italy       | Slovenia                    |
| 6    | Bulgaria             | Sweden        | Switzerland | France                      |
| 7    | Croatia              | France        | Ireland     | Spain                       |
| 8    | Slovenia             | Latvia        | Great Britain | Turkey                       |
| 9    | France               | Ireland       | Germany     | Hungary                     |
| 10   | Turkey               | Norway        | Greece      | Bulgaria                    |
| 11   | Belgium              | Switzerland   | Latvia      | Croatia                     |
| 12   | Portugal             | Germany       | Belgium     | Russia                      |
| 13   | Greece               | Finland       | Bulgaria    | Ukraine                     |
| 14   | Spain                | Poland        | Turkey      | Romania                     |
| 15   | Poland               | Czech Republic | Croatia  | Italy                       |
| 16   | Italy                | Hungary       | Russia      | Albania                     |
| 17   | Czech Republic       | Austria       | Ukraine     | Austria                     |
| 18   | Latvia               | Spain         | Romania     | Germany                     |
| 19   | Holland              | Russia        | Czech Republic | Czech Republic               |
| 20   | Great Britain        | Ukraine       | Serbia      | Finland                     |
| 21   | Germany              | Turkey        | France      | Switzerland                 |
| 22   | Switzerland          | Croatia       | Spain       | Latvia                      |
| 23   | Finland              | Greece        | Portugal    | Holland                     |
| 24   | Norway               | Portugal      | Finland     | Poland                      |
| 25   | Sweden               | Slovenia      | Slovenia    | Norway                      |
| 26   | Ireland              | Serbia        | Denmark     | Great Britain               |
| 27   | Hungary              | Bulgaria      | Holland     | Ireland                     |
| 28   | Denmark              | Albania       | Norway      | Sweden                      |
| 29   | Austria              | Romania       | Sweden      | Denmark                     |

Small power distance | Collectivism | Femininity | Weak avoiding uncertainty

Source: elaboration on the basis of [59].

G. Hofstede defined the values of indicators for individualism, power distance, masculinity and avoiding uncertainty for Poland and Ukraine. Table 3 presents the results of this comparison.

Table 3. Values of indicators for individualism, power distance, masculinity and avoiding uncertainty for Poland and Ukraine.

| Country | Individualism | Power Distance | Masculinity | Avoiding Uncertainty |
|---------|---------------|----------------|-------------|----------------------|
| Poland  | 60            | 68             | 64          | 93                   |
| Ukraine | 25            | 92             | 27          | 95                   |

Source: elaboration on the basis of the work in [60].

In the light of these results, it can be observed that in Polish culture, the individualism indicator is much higher than in Ukrainian culture. Hierarchical structure in both countries is relatively high in relation to other European countries. However, Poland and Ukraine are within comparison: in Poland the hierarchical approach can be considered moderately high, and in Ukraine it is very high. The level of avoiding uncertainty is relatively high for both cultures, although in Ukraine it seems to be slightly higher. The Polish culture, on the other hand, shows more male features, whereas the Ukrainian culture shows more female features.
4. Methodology of the Present Study

The study was conducted with the use of the multiple, exploratory and explanatory case study method [61, 62]. It consisted of three stages: The first stage included literature analyses (analyses of secondary data and legacy data), which aimed at determining the features of Polish and Ukrainian cultures. At the second stage, pilot studies were conducted among representatives of the Polish and Ukrainian national culture. At the third stage, the organisational cultures of companies operating in the environment of Polish and Ukrainian culture were surveyed. The cases were deliberately selected due to identical industry and top-level management. A Polish company producing metal furniture established a branch in Ukraine. The production processes and all principles of functioning of the Polish organisation were transferred to Ukraine. The aim of the article was to precisely compare organisational cultures, where the occurrence of possible differences could be dictated by national culture. The research sample included 590 people. Among the surveyed, 64% were employees of the Polish organisation and 36% were employees of the Ukrainian organisation; 87% were men and 13% women. Taking into account educational background, note that 37% of people had higher education, 44% secondary education, 18% vocational education and 1% primary education. The percentage share of work experience was as follows; 28% of respondents had one year’s seniority, 32% had between one and five years, 14% had 5–10 years of experience and 26% had more than ten years seniority.

The Milton Rokeach Value Scale was used to diagnose the value system. It contains a catalogue of selected 18 terminal values and 18 instrumental values. The measurement is, as in the version proposed by the author of the Scale, obtained in a ranking procedure from 1 to 18 (rank “1” means the highest preferred value and rank “18” means the lowest preferred value). The task of the surveyed was to rank the terminal values (from 1 to 18) and instrumental values (from 1 to 18) [63, 64].

M. Rokeach identifies a value with an abstract notion and characterises it as a central, resistant to modification belief, relatively unchangeable throughout life. He distinguishes two types of values: those that determine the terminal state of existence (terminal) and those that determine modes of behaviour (instrumental). Among terminal values one can distinguish intrapersonal—focusing on the individual, and interpersonal—concentrated on the society. Among instrumental values, there are moral, interpersonal and competence values, which are more personal than social, related to self-acceptance. Values are clearly understood as what is desirable. An important element of the researcher’s proposal is the search for a relatively complete catalogue of values. According to M. Rokeach, the set of values praised by people is not too numerous. People differ in the hierarchy of values rather than in their collection. In other words, most of us appreciate similar values, although we distribute our preferences differently. M. Rokeach placed terminal and instrumental values on two separate scales [63].

Terminal values include “national security” (protection from attack), “family security” (taking care of loved ones), “mature love” (sexual and spiritual intimacy), “a comfortable life” (a prosperous life), “wisdom” (mature understanding of life), “a sense of accomplishment” (lasting contribution), “self-respect” (self-esteem), “a world at peace” (free of war and conflict), “true friendship” (close companionship), “pleasure” (nice feelings, no excessive haste), “internal harmony” (no internal conflicts), “equality” (brotherhood, equal opportunities for all), “happiness” (joy, contentedness), “a world of beauty” (beauty of nature and the arts), “social recognition” (respect, admiration), “freedom” (personal independence, freedom of choice), “salvation” (salvation of the soul, eternal life) and “an exciting life” (stimulating, active).

In the case of terminal values, one can talk of intrapersonal values—focused on the individual, such as “prosperity”, “exciting life”, “social recognition”, “dignity”, “freedom”, “comfortable life”, and interpersonal values—concentrated on the society, such as: “mature love”, “friendship”, “wisdom”, “equality” and “world at peace”.

In turn, instrumental values are “ambitious” (hard-working, aspiring), “pure” (neat, tidy), “intellectual” (intelligent, reflective), “loving” (affectionate, tender), “logical” (consistent, rational), “independent” (unsubordinated to anyone, independent), “imaginative” (bold, creative), “responsible”
(self-reliant, self-sufficient), “courageous” (standing up for one’s beliefs), “self-controlled” (restrained, self-disciplined), “broad-minded” (open-minded), “cheerful” (light-hearted, joyful), “helpful” (helping, assisting), “obedient” (dutiful, respectful), “honest” (incapable of cheating, sincere, truthful), “polite” (courteous, well-mannered), “capable” (with great skill) and “forgiving” (ready to forgive others).

In terms of instrumental values, one can speak of moral values, such as “honest”, “helpful”, “tolerant”, “responsible”, “forgiving” and “obedient” and competence values such as “intelligent”, “ambitious”, “courageous” and “capable”.

Organisational culture is shaped under the impact of a number of values that fall within one of two orientations—task orientation or relationship orientation. Among terminal values, those of an intrapersonal nature that focus on the individual, such as “prosperity”, “sense of accomplishment”, “sense of dignity”, “pleasure”, “happiness”, “world of beauty”, “freedom”, “social recognition” and “exciting life”, may be conducive to the creation of a task-oriented organisational culture, whereas other terminal values, those of an interpersonal nature, focused on the individual, such as “national security”, “family security”, “mature love”, “wisdom”, “world at peace”, “true friendship”, “equality”, “internal harmony” and “salvation”, can foster the creation of a relationship-oriented organisational culture. Still, from among instrumental values, organisational culture with a relationship orientation will be favoured by moral values, such as “pure”, “loving”, “responsible”, “self-controlled”, “helpful”, “obedient”, “honest”, “polite” and “forgiving”, whereas task orientation will be favoured by competence values, having more personal than social character, such as “ambitious”, “intellectual”, “logical”, “independent”, “imaginative”, “courageous”, “broad-minded”, “cheerful”, and “capable” [63,64].

Another tool was constructed by one of the authors of the text. It uses the concept of G. Hofstede’s cultural dimensions and defines four dimensions of cultural changeability: power distance, individualism–collectivism, masculinity–femininity and avoiding uncertainty [10].

Power distance reflects a dominant approach to inequality in culture, expressed in the relationship between subordinates and superiors. Societies with short power distance perceive people as equals and oppose disproportions in access to power. Long power distance societies, on the other hand, regard hierarchy as natural and approve of inequality among people. They accept that power is not equally distributed [10].

Individualism and collectivism are two different kinds of interpretation of the world. The first is characterised by putting the good of the individual above the good of the group, whereas the second is characterised by submitting the good of the individual to the good of the group. Individualism is characteristic of cultures in which individual goals of its members are equally important or even sometimes more important than group goals. Interpersonal relationships are not burdened with the obligation to cooperate. Collectivism, on the other hand, is characteristic of those human groups in which group goals prevail over individual goals, and people show interest in forming compact groups from the very beginning [10].

Masculine cultures are characterised by “hard” instrumental values, whereas female cultures by “soft” values, whose core is the quality of interpersonal relations. Societies defined as feminine are those in which the social roles of both genders permeate each other and can exist interchangeably [10].

Avoiding uncertainty concerns the degree of risk to which members of a given culture are affected in connection with uncertain or unchanging situations. Representatives of cultures with a high degree of uncertainty avoidance expect clear rules of conduct and detailed operating instructions. They also show a great need for formal regulations, provisions and established norms of behaviour. They are reluctant to accept even the smallest changes. In most cases, they are also unwilling to take risks. Among cultures with a low level of uncertainty avoidance, unpredictability is quite well tolerated. In unusual situations their representatives improvise creatively, show initiative and inventiveness. They also tolerate differences of opinion well. They are also characterised by a relatively high tendency to take risky actions [10].

Each dimension was juxtaposed by 15 opposing statements. The statements describing a low level of power distance, individualism, masculinity and low level of avoiding uncertainty are placed
on the left side of the table. The opposing statements—high level of power distance, collectivism, femininity and high level of uncertainty avoidance—are placed on the right side of the table. If the respondent identified himself/herself with the statement on the left side, he/she could choose a scale from 1 (highest level of identification) to 3 (lowest level of identification) with a given statement. If the subject identified himself/herself with the statement on the right-hand side, depending on the degree of identification, he/she could select a scale from 5 (lowest degree of identification) to 7 (highest degree of identification). Respondents for whom both statements were equally close inserted an x in the middle of the scale.

The statistical analysis involved the nonparametric Mann–Whitney U test.

5. National Culture and Organisational Culture—Analysis of Axiological Differences

The research objective was to diagnose the impact of national culture on organisational culture at the value level. The indicators of terminal value preferences in the Polish and Ukrainian research group and the results of statistical analysis are presented below (Table 4).

| Values.                        | Arithmetic Mean Rank | z-Score | p-Value |
|-------------------------------|----------------------|---------|---------|
|                               | Poland | Ukraine |         |         |
| National Security             | 8.13 (6) | 5.37 (3) | 3.419 | 0.001 |
| Family Security               | 3.12 (1) | 4.00 (1) | −1.119 | 0.263 |
| Mature Love                   | 7.85 (5) | 7.68 (6) | −0.233 | 0.816 |
| A Comfortable Life            | 7.66 (4) | 9.34 (9) | −2.340 | 0.019 |
| Wisdom                        | 6.80 (2) | 5.06 (2) | 2.462 | 0.014 |
| A Sense of Accomplishment     | 11.13 (13) | 11.61 (14) | −0.781 | 0.435 |
| Self-Respect                  | 7.31 (3) | 10.15 (11) | −4.093 | 0.000 |
| A World at Peace              | 9.62 (11) | 7.66 (5) | 2.516 | 0.012 |
| True Friendship               | 8.83 (9) | 6.97 (4) | 2.684 | 0.007 |
| Pleasure                      | 10.6 (12) | 11.76 (15) | −1.843 | 0.065 |
| Equality                      | 11.38 (14) | 11.13 (12) | 0.269 | 0.788 |
| Inner Harmony                 | 9.17 (10) | 8.27 (7) | 1.254 | 0.210 |
| Happiness                     | 8.59 (8) | 9.16 (8) | −0.930 | 0.352 |
| A World of Beauty             | 13.28 (17) | 13.97 (17) | −0.803 | 0.422 |
| Social Recognition            | 12.51 (15) | 14.27 (18) | −3.201 | 0.001 |
| Freedom                       | 8.35 (7) | 9.79 (10) | −2.025 | 0.043 |
| Salvation                     | 12.54 (16) | 13.16 (16) | −0.949 | 0.343 |
| An Exciting Life              | 13.41 (18) | 11.42 (13) | 2.863 | 0.004 |

Mann–Whitney U test. Source: own study.

For nine values, the differences in preference indicators are at the required level of statistical significance (p < 0.05). These are terminal values, such as “self-esteem” (p = 0.000), “national security” (p = 0.001), “social recognition” (p = 0.001), “an exciting life” (p = 0.004), “true friendship” (p = 0.007), “a world at peace” (p = 0.012), “wisdom” (p = 0.014), “a comfortable life” (p = 0.019) and “freedom” (p = 0.043). In the case of one value, “pleasure”, differences were found at the limit of statistical significance (p = 0.065). Statistically significant differences in intergroup comparisons were not found for such values as “family security”, “mature love”, “a sense of accomplishment”, “equality”, “internal harmony”, “happiness”, “a world of beauty” and “salvation”.

Respondents from the Polish organisation ascribed relatively higher values for “sense of own dignity”, “social recognition”, “comfortable life”, “freedom” and “pleasure” (difference at the border of statistical significance) compared to the respondents from the Ukrainian organisation. Both groups appreciated the values to the same extent: “family security”, “mature love”, “a sense of accomplishment”, “equality”, “happiness”, “a world of beauty” and “salvation”. In contrast, “national
security”, “an exciting life”, “a world at peace”, “true friendship”, “wisdom” and “internal balance” were more important for employees from Ukraine than from Poland.

The terminal values, due to their specific motivational features, can be task-oriented and intrapersonal or interpersonal (Table 5).

Table 5. Summary of terminal values: intrapersonal and interpersonal.

| Terminal Task-Oriented Values (Intrapersonal) | Terminal Relationship-Oriented Values (Interpersonal) |
|-----------------------------------------------|------------------------------------------------------|
| welfare                                       | national security                                    |
| a sense of accomplishment                     | family safety                                        |
| self-esteem                                   | mature love                                          |
| pleasure                                      | wisdom                                               |
| a world of beauty                             | a world at peace                                     |
| happiness                                     | true friendship                                      |
| social recognition                            | equality                                             |
| freedom                                       | internal balance                                     |
| exciting life                                 | salvation                                            |

Source: elaboration on the basis of the work in [64].

In further analysis, the average ranks were summed up separately for each type of value. In this way, for both research groups, aggregated indicators of interpersonal and intrapersonal values (included in the scale of terminal values) were obtained. Their results are presented in Table 6.

Table 6. Aggregate indicators of intrapersonal and interpersonal values (included in the terminal value scale) in the Polish and Ukrainian groups.

| Terminal Values                      | Aggregate Value Indicator in the Group: | z-Score | p-Value |
|--------------------------------------|----------------------------------------|--------|---------|
|                                      | Polish | Ukrainian |        |         |
| Intrapersonal—task-oriented         | 10.32  | 11.27     | −3.652 | 0.000   |
| Interpersonal—relationship-oriented| 8.60   | 7.70      | 3.326  | 0.001   |

Own: own study.

The analysis of the obtained results allows for formulating a key conclusion from the researcher’s point of view. Employees of the Polish organisation valued the values included in the intrapersonal orientation category higher than employees of the Ukrainian organisation (p = 0.000). On the other hand, employees of the Ukrainian organisation valued values included in the interpersonal orientation category higher than employees of the Polish organisation (p = 0.001). Despite statistically significant differences, it should be noted that for both groups the aggregated interpersonal value ratio is higher than the intrapersonal value.

In the second part of the study, respondents of both organisations ranked instrumental values (Table 7).
Table 7. Instrumental values preferences in groups of employees in enterprises in Poland and Ukraine.

| Values            | Rank Arithmetic Mean | z-Score | p-Value |
|-------------------|----------------------|---------|---------|
|                   | Poland               | Ukraine |         |
| Ambitious         | 7.12 (2)             | 10.18 (11) | −3.584 | 0.000 |
| Pure              | 8.43 (5)             | 7.58 (5) | 0.919 | 0.358 |
| Intellectual      | 10.09 (13)           | 7.26 (4) | 3.465 | 0.001 |
| Loving            | 7.6 (4)              | 9.21 (9) | −1.643 | 0.100 |
| Logical           | 8.44 (6)             | 14.9 (18) | −7.905 | 0.000 |
| Independent       | 9.3 (8)              | 12.11 (16) | −3.499 | 0.000 |
| Broad-minded      | 11.71 (16)           | 9.39 (10) | 3.196 | 0.001 |
| Imaginative       | 10.62 (15)           | 11.5 (14) | −1.370 | 0.171 |
| Responsible       | 5.6 (1)              | 5.71 (2) | −0.479 | 0.639 |
| Courageous        | 9.64 (11)            | 11.06 (13) | −1.708 | 0.088 |
| Self-controlled   | 9.41 (9)             | 7.1 (3) | 3.439 | 0.001 |
| Cheerful          | 10.07 (12)           | 12.13 (17) | −2.662 | 0.008 |
| Helpful           | 8.7 (7)              | 10.31 (12) | −2.225 | 0.026 |
| Obedient          | 13.72 (18)           | 11.56 (15) | 3.807 | 0.000 |
| Honest            | 7.47 (3)             | 5.35 (1) | 3.122 | 0.002 |
| Polite            | 9.59 (10)            | 7.63 (6) | 2.946 | 0.003 |
| Capable           | 10.48 (14)           | 8.48 (7) | 2.745 | 0.006 |
| Forgiving         | 12.65 (17)           | 8.82 (8) | 4.748 | 0.000 |

Mann–Whitney U test. Source: own study.

For the above thirteen values, the differences in preference indicators are at the required level of statistical significance ($p < 0.05$). These are such instrumental values as “ambitious” ($p = 0.000$), “logical” ($p = 0.000$), “independent” ($p = 0.000$), “obedient” ($p = 0.000$), “forgiving” ($p = 0.000$), “intellectual” ($p = 0.001$), “broad-minded” ($p = 0.001$), “self-controlled” ($p = 0.001$), “honest” ($p = 0.002$), “polite” ($p = 0.003$), “capable” ($p = 0.006$), “cheerful” ($p = 0.008$) and “helpful” ($p = 0.026$). Statistically significant differences in intergroup comparisons were not found for such values as: “pure”, “loving”, “imaginative”, “responsible” and “courageous”.

Respondents from the Polish organisation assessed values relatively higher than respondents from the Ukrainian organisation: “logical”, “ambitious”, “independent”, “cheerful”, “loving”, “helpful”, “courageous” and “imaginative”. Both groups equally appreciated the value of “responsible”. However, “forgiving”, “intellectual”, “broad-minded”, “self-controlled”, “obedient”, “honest” and “capable”; “polite” and “pure” were more important for employees from Ukraine than from Poland.

Instrumental values, due to their specific motivational features, can be task-orientated and have a competence character, or can have a moral character (Table 8).

Table 8. Summary of instrumental values: competence and moral.

| Task-Oriented Instrumental Values | Relationship-Oriented Instrumental Values |
|----------------------------------|-----------------------------------------|
| (Competence)                     | (Moral)                                 |
| ambitious                        | pure                                    |
| intellectual                     | loving                                  |
| logical                          | responsible                             |
| independent                      | self-controlled                         |
| imaginative                      | helpful                                 |
| courageous                       | obedient                                |
| broad-minded                     | honest                                  |
| cheerful                         | polite                                  |
| capable                          | forgiving                               |

Source: elaboration on the basis of work in [56].
In further analysis, the average ranks were summed up separately for each type of value. In this way, aggregate indicators of competence and moral values (included in the scale of instrumental values) were obtained for both research groups. Their results are presented in Table 9.

**Table 9.** Aggregate indicators of competence and moral values (included within the scale of instrumental values) in the Polish and Ukrainian groups.

| Instrumental Values | Aggregate Value Indicator in the Group: | z-Score | p-Value |
|---------------------|----------------------------------------|---------|---------|
|                     | Polish | Ukrainian |         |         |
| Competence: task-oriented | 9.72   | 10.78     | −3.736 | 0.000   |
| Moral: relationship-oriented | 9.24   | 8.14      | 3.983  | 0.000   |

Source: own study.

The analysis of the obtained results shows that the employees of the Polish organisation assessed the values included in the competence orientation category higher than the employees of the Ukrainian organisation ($p = 0.000$). On the other hand, the employees of the Ukrainian organisation assessed the values included in the moral orientation category higher than the employees of the Polish organisation ($p = 0.000$). Despite the observed, statistically significant differences, it should be noted that in both groups the aggregate indicator of moral values is higher than for competence values. It seems important that the indicators of competence and moral values are very similar in the case of the group of Polish respondents. On the other hand, significant discrepancies between value indicators can be observed in the case of respondents from Ukraine.

The final effect of this part of the research was to develop even more general indicators, obtained by combining indicators of intrapersonal and competence values and indicators of interpersonal and moral values (Table 10, Figure 2).

However, the research shows that employees from the Polish organisation—as in the case of the previous group of values—appreciated task-oriented values to a greater extent, and employees from the Ukrainian organisation had values oriented towards interpersonal relations.

Note that there are differences in the organisational cultures of the studied companies that refer to the location of individual value groups in the hierarchical system.
Table 10. Aggregate value indicators: intrapersonal and competence as well as interpersonal and moral (included in the value scales: terminal and instrumental) in the Polish and Ukrainian groups.

| Values                        | Aggregate Value Indicator in the Group: |
|-------------------------------|----------------------------------------|
|                               | Polish | Ukrainian |
| Intrapersonal and competence: task-oriented | 10.02  | 11.03  |
| Interpersonal and moral: relationship-oriented | 8.92   | 7.92   |

Source: own study.

6. National Culture and Organisational Culture—Analysis of Differences in Organisational Culture Dimensions

Another objective was to examine the impact of national culture on organisational culture, taking into account the level of basic assumptions expressed by cultural dimensions.

Differences were diagnosed between the indicators of acceptance of particular statements, included in the four cultural dimensions, in the group of Polish and Ukrainian employees. These statements referred to the specificity of national culture that exists in the external environment of the company. Statistical analysis, as in the case of the study on values, was carried out with the use of the Mann–Whitney U test.

The first analysed dimension was power distance. It has direct implications for management since they relate to the leadership style of the organisation, e.g., the prescriptive style of direct supervision of employees may prove to be very effective in a place where the organisational culture is characterised by a higher level of power distance, and the participatory style may prove to be very effective in a place with a smaller power distance.

A group of fifteen statements refers to the studied dimension, i.e., power distance (Table 11).

Table 11. Differences in power distance indicators in groups of Polish and Ukrainian employees.

| Categories of Power Distance | Mean Poland | Mean Ukraine | z-Score | p-Level |
|-----------------------------|------------|-------------|---------|---------|
| 1. Inequality               | 2.768      | 4.710       | −5.562  | 0.000   |
| 2. Authoritarianism         | 3.321      | 3.532       | −0.605  | 0.545   |
| 3. Dependence               | 3.366      | 3.323       | 0.069   | 0.945   |
| 4. Hierarchy                | 4.098      | 4.210       | −0.610  | 0.542   |
| 5. Supervision              | 3.196      | 4.500       | −3.667  | 0.000   |
| 6. Fear of expressing opinions | 4.732  | 4.274       | 1.923   | 0.054   |
| 7. Attitude of superiors    | 2.161      | 3.194       | −3.488  | 0.000   |
| 8. Legitimacy of power      | 2.116      | 2.742       | −2.864  | 0.004   |
| 9. Equal rights             | 2.027      | 3.032       | −3.732  | 0.000   |
| 10. Demonstration of power  | 2.661      | 4.048       | −4.311  | 0.000   |
| 11. Guilt for mistakes      | 3.652      | 4.629       | −3.281  | 0.001   |
| 12. Social change           | 3.625      | 3.758       | −0.402  | 0.688   |
| 13. Threat to power         | 2.893      | 3.355       | −1.416  | 0.157   |
| 14. Conflict of power       | 2.313      | 2.677       | −0.688  | 0.491   |
| 15. Solidarity              | 2.134      | 2.629       | −1.573  | 0.116   |

Mann–Whitney U test. Source: own study.

The analysis of indicators relating to power distance provides a basis for the conclusion that the employees of the Ukrainian company accepted a greater power distance than the employees of those of the Polish enterprise in such manifestations as “inequality” (\( p = 0.000 \)), “supervision” (\( p = 0.000 \)), “attitude of superiors” (\( p = 0.000 \)), “equal rights” (\( p = 0.000 \)), “demonstration of power” (\( p = 0.000 \)), “guilt for mistakes” (\( p = 0.001 \)) and “legitimacy of power” (\( p = 0.004 \)).

Note that in the Polish group, the power distance indicator was higher than in the Ukrainian group with respect to the category “fear of expressing opinions” (difference at \( p \)-value = 0.054).
For the other indicators of power distance: “authoritarianism”, “dependence”, “hierarchy”, “social change”, “threat to power”, “conflict of power” and “solidarity, no statistically significant differences were found.

Respondents from the Polish organisation identified themselves more strongly with the statement that social inequality is reprehensible and should be minimised. They also believed that strict supervision is not related to work efficiency. The supervisor, on the other hand, should maintain constant contact with employees. Creating a distance does not promote good communication. The superior should not show their own power. It is important that the authority is legal and subject to constant control in order to exercise it in an ethical manner. It is also significant that people have equal rights and are respected. However, expressing an opinion contrary to that of the boss is not common practice. When difficulties arise, it is the system that is to blame for the mistakes, not the individual.

Respondents from the Ukrainian organisation more clearly agreed with the statement that inequality is natural and ensures law and order in a society and that those in power should show it. Power overrides morality; its legality is a secondary issue. It also entails specific privileges, and therefore disproportions between employees and managers are not controversial. Close supervision also promotes work efficiency. Thus, it is not surprising that the contact between the supervisor and the employees is limited, as excessive familiarity leads to a reduction in the distance that helps to discipline the employees. As a counterbalance, employees from the Ukrainian organisation declared that they are not afraid of expressing an opinion contrary to that of their boss. In the event of failure, the blame for mistakes lies with those subordinates who disobey orders delegated by superiors.

The conducted research shows that the level of power distance is higher in Ukraine than in Poland. Therefore, a prescriptive style of leadership may turn out to be more effective in the Ukrainian than in the Polish company.

Another dimension differentiating Polish and Ukrainian culture is the ratio of individualism–collectivism. This dimension concerns such management functions as organising and directing. It is related to the ways of designing workstations, the recruitment process, evaluating and rewarding employees as well as motivating them.

The studied individualism–collectivism dimension refers to in a group of fifteen statements (Table 12).

| Categories | Individualism–Collectivism | Mean | z-Score | p-Value |
|------------|-----------------------------|------|---------|---------|
|            | Poland | Ukraine |         |         |
| 1. Dependence | 4.339  | 4.968  | −1.537 | 0.124  |
| 2. Identity | 3.339  | 4.355  | −3.262 | 0.001  |
| 3. Emotional link | 4.018  | 4.371  | −1.260 | 0.208  |
| 4. Link with organisation | 3.304  | 4.371  | −3.353 | 0.001  |
| 5. Safety | 3.652  | 3.855  | −1.053 | 0.292  |
| 6. Order | 4.625  | 3.790  | 2.729  | 0.006  |
| 7. Affiliation | 3.598  | 4.113  | −1.821 | 0.069  |
| 8. Life goals | 5.027  | 3.435  | 5.026  | 0.000  |
| 9. Pursuit of goal | 4.304  | 3.484  | 2.558  | 0.011  |
| 10. Private life | 1.857  | 2.597  | −2.611 | 0.009  |
| 11. Loyalty | 3.875  | 4.629  | −2.450 | 0.014  |
| 12. Trust | 3.420  | 4.435  | −3.774 | 0.000  |
| 13. Responsibility | 3.098  | 4.903  | −5.056 | 0.000  |
| 14. Relations | 2.795  | 3.129  | −1.796 | 0.073  |
| 15. Validity of standards | 5.063  | 5.016  | 0.949  | 0.343  |

Mann–Whitney U test. Source: own study.
The analysis of indicators referring to the discussed dimension provides a basis for the conclusion that the employees of the Polish organisation valued the statements characteristic of individualism higher than the employees of the Ukrainian organisation in such manifestations as “trust” \((p = 0.000)\), “responsibility” \((p = 0.000)\), “identity” \((p = 0.001)\), “link with organisation” \((p = 0.001)\), “private life” \((p = 0.009)\) and “loyalty” \((p = 0.014)\). For two categories—“affiliation” \((p = 0.069)\) and “relations” \((p = 0.073)\)—differences were found at the border of statistical significance.

It should also be noted that the employees of the Polish organisation more valued statements closer to collectivism in terms of categories: “life goals” \((p = 0.000)\), “pursuit of goal” \((p = 0.011)\) and “order” \((p = 0.006)\) than those of the Ukrainian organisation.

In the case of the other indicators of the dimension of individualism–collectivism: “relations”, “dependence”, “emotional link”, “safety”, “affiliation” and “validity of norms” no statistically significant differences were found.

In the group representing the Polish national culture, respondents strongly identified themselves with the statement that the identity of an individual is related to his or her unique personality. A person joins an organisation because he/she sees an interest in it. It is also important to separate the private and professional sphere. Everyone has the right to personal life and no one should interfere in it. Employees of the Polish company more often believed that managers care more about order than diversity. However, achievements and initiative shown by the employee are valued. On the other hand, striving to achieve one’s own goals without reflecting on others arouses social disapproval. There exists a need to make individual friendships, but lack of loyalty to someone who has failed is well justified. Great trust is attributed to individual decisions. Important goals are prestige and achieving specialist knowledge. Still, prestige is inferior to successful emotional life and security. Everyone is an architect of their own future.

Respondents from the Ukrainian company were more likely to believe that identity is gained by affiliation with a group. This indicates a lower level of individualism than in the case of respondents from a Ukrainian company. According to the Ukrainian respondents, a person is emotionally and morally involved in an organisation’s activities. This is closely related to private life, which should be subordinated to the social good. In the group representing Ukrainian national culture, there emerged statements that managers care more about diversity than order. Group decisions are more trustworthy than individual ones. Friendships are very durable and important. Therefore, it is not surprising to be loyal to a friend who has failed. Social relations are determined by the division into own and stranger groups. Functioning in a group provides a sense of security. Respondents claimed that accountability for others is more important than just looking at the world from one’s own perspective. However, in some cases it is socially acceptable to admit to pursue one’s own goals without considering others. This may be associated with prestige, which turns out to be important for employees of a Ukrainian organisation.

In the Polish culture, the individualism indicator is higher than in the Ukrainian culture. Members of the society representing individualist culture are expected to take care of themselves and their closest family; however, with regard to members of a society representing collectivist culture, it is characteristic to identify themselves with the group, take care of it and nurture relations within the group. Therefore, such management functions as organising and directing, in the case of a higher individualism indicator in a given culture, should be directed primarily at an individual, and in the case of a higher collectivism indicator, at a group.

The third dimension differentiating the Polish and Ukrainian culture is the masculinity-femininity ratio. This dimension refers to the style of management and interpersonal relations prevailing in the enterprise. In the male culture, a superior is required to be firm, independent in capable of decision-making, and to focus on a strict division of roles. In the female culture, the superior should focus on relations rather than tasks and attach great importance to the manner of communication.

The masculinity–woman dimension refers to a group of fifteen statements (Table 13).
Table 13. Differences in masculinity and femininity indicators in groups of Polish and Ukrainian employees.

| Categories                          | Mean   | z-Score | p-Value |
|-------------------------------------|--------|---------|---------|
| Poland                              | Ukraine          |
| 1. Conquest                        | 4.429  | 3.806   | 2.208   | 0.027   |
| 2. Social roles                     | 5.223  | 4.694   | 2.596   | 0.009   |
| 3. Quality of life                  | 4.464  | 3.258   | 3.727   | 0.000   |
| 4. Attitude to work                 | 4.134  | 2.726   | 4.406   | 0.000   |
| 5. Sense of life                    | 5.714  | 5.516   | 1.092   | 0.275   |
| 6. Significance in life             | 4.313  | 3.806   | 1.551   | 0.121   |
| 7. Independence                     | 3.804  | 3.597   | 0.746   | 0.455   |
| 8. Motivation                       | 3.107  | 3.161   | -0.264  | 0.792   |
| 9. Success                          | 3.866  | 3.290   | 2.124   | 0.034   |
| 10. Beauty                          | 4.384  | 3.081   | 4.326   | 0.000   |
| 11. Pace of action                  | 4.768  | 4.032   | 2.429   | 0.015   |
| 12. Gender difference               | 3.527  | 3.387   | 0.699   | 0.484   |
| 13. Accomplishments                 | 3.911  | 3.694   | 0.943   | 0.346   |
| 14. Pace of work                    | 3.455  | 2.871   | 1.727   | 0.084   |
| 15. Strengths                       | 4.384  | 4.452   | -0.178  | 0.859   |

Mann–Whitney U test. Source: own study.

The analysis of indicators relating to the masculinity-femininity dimension provides a basis for concluding that the employees of the Ukrainian organisation valued the statements characterising masculinity in such manifestations as “quality of life” \((p = 0.000)\), “attitude to work” \((p = 0.000)\), “beauty” \((p = 0.000)\), “social roles” \((p = 0.009)\), “pace of action” \((p = 0.015)\), “conquest” \((p = 0.027)\) and “success” \((p = 0.034)\).

In the case of the other indicators of masculinity–femininity dimension: “sense of life”, “independence”, “motivation”, “gender differences”, “accomplishments”, “pace of work” and “strengths” no statistically significant differences were found.

The group representing the Polish national culture, more strongly than the group representing the Ukrainian national culture, identified itself with the statement that man is more important than social roles. The caring functions are at least as honourable as those of the conqueror. The pace of action should be in line with the adage: make haste slowly. Respondents from the Polish company also identified themselves with the conviction that the quality of life, which is more important than the achieved results, is what matters most in action. They considered that work is important, but not the most important in an individual’s life. People are not judged by their accomplishments, one sympathises with those who did not succeed. Size and quantity are not as important as in the case of respondents from the Ukrainian company.

The group representing the Ukrainian national culture strongly identified itself with the statement that social roles are very important. A man should have the qualities of a conqueror, and a woman should hold caring functions. It was also stated that what matters most in action is the result and those who achieved success deserve admiration. What matters is quantity and size. The leading maxim was considered: first come, first served.

In the Polish culture, the masculinity indicator is slightly lower than in the Ukrainian culture. Note that the results of the conducted research differ from the data on the masculinity–woman dimension in the Polish and Ukrainian cultures presented in literature. In male cultures, the division of roles is emphasised, whereas in female cultures such division does not meet with approval. In Ukraine the division of roles is strongly emphasised, which has resulted in women assuming male roles.

The last studied dimension differentiating the Polish and Ukrainian culture is avoiding uncertainty. This dimension is connected with power distance, because formal principles and regulations result from the very structure of the organisation. They specify the duties and rights of superiors and subordinates.

A group of fifteen statements refers to the studied dimension: avoiding uncertainty (Table 14).
Table 14. Differences in the avoiding uncertainty indicator for groups of Polish and Ukrainian employees.

| Categories of Avoiding Uncertainty | Mean Poland | Mean Ukraine | z-Score | p-Level |
|-----------------------------------|-------------|--------------|---------|---------|
| 1. Attitude to future             | 2.723       | 3.387        | -2.567  | 0.010   |
| 2. Fear                           | 4.339       | 4.500        | -0.578  | 0.563   |
| 3. Approach                       | 3.143       | 2.968        | 0.424   | 0.671   |
| 4. Change                         | 4.616       | 4.032        | -0.184  | 0.854   |
| 5. Risk of action                 | 3.652       | 3.258        | 1.064   | 0.287   |
| 6. Conflicts                      | 4.277       | 4.016        | 0.830   | 0.407   |
| 7. Difference of opinion          | 2.688       | 2.500        | 0.387   | 0.699   |
| 8. Attitude to age                | 2.554       | 2.629        | -0.347  | 0.728   |
| 9. Age and position               | 3.607       | 4.081        | -1.973  | 0.048   |
| 10. Universal truths              | 4.321       | 4.419        | -0.189  | 0.850   |
| 11. Role of regulations           | 4.777       | 4.774        | -0.075  | 0.940   |
| 12. Non-compliance                | 3.509       | 4.210        | -2.498  | 0.012   |
| 13. Breach of principles          | 4.795       | 5.032        | -0.644  | 0.519   |
| 14. Authority                     | 2.696       | 3.371        | -2.827  | 0.005   |
| 15. Acceptance towards foreigners | 3.411       | 2.952        | 1.457   | 0.145   |

Mann–Whitney U test. Source: own study.

The analysis of indicators (individual statements, cf. chapter II.2.2) referring to avoiding uncertainty is the basis for the conclusion that the employees of the Ukrainian organisation accepted a higher level of avoiding uncertainty than the employees of the Polish organisation. This was manifested by means of “authority” \( p = 0.005 \), “attitude to future” \( p = 0.010 \), “non-compliance” \( p = 0.012 \) and “age and position” \( p = 0.048 \).

In case of other indicators for the avoiding uncertainty dimension: “fear”, “approach”, “change”, “risk of action”, “conflicts”, “difference of opinion”, “attitude to age”, “universal truths”, “role of regulations”, “breach of principles” and “acceptance towards foreigners” no statistically significant differences were found.

The group representing the Polish national culture strongly identified itself with the statement that every day must be accepted with joy and openness. Lower average age of employees at higher positions is accepted. There is a great confidence in common sense. Respondents indicated that if regulations are not followed, they should be changed.

The group representing the Ukrainian national culture strongly identified itself with the statement that the future poses a threat, and one must anticipate and be prepared for surprises. Preference is given to higher average age of employees at higher positions (gerontocracy). Respondents claimed that only experts should be trusted. Regulations that guarantee safety are also very important. Those who failed to obey them should be considered guilty and eventually punished.

Surveys conducted in the Polish and Ukrainian organisations show that the rate of avoiding uncertainty in Ukraine is slightly higher than in Poland. Note that only in four out of fifteen categories the differences between the surveyed groups turned out to be statistically significant.

As in the case of values, the so-called basic assumptions, the aggregation of indicators was performed. It consists in summing up all indicators belonging to a given cultural dimension, separately for the Polish and Ukrainian groups. Table 15 presents the results of this procedure.
Table 15. Aggregate indicators of cultural dimensions in the group of employees of Polish and Ukrainian organisations.

| Dimensions                  | Average Value | z-Score | p-Value |
|-----------------------------|---------------|---------|---------|
| Poland                      | Ukraine       |         |         |
| Power distance              | 3.00          | 3.64    | -3.502  | 0.000   |
| Individualism-collectivism  | 3.75          | 4.10    | -2.321  | 0.020   |
| Masculinity-femininity      | 4.23          | 3.69    | 3.620   | 0.000   |
| Avoiding uncertainty        | 3.67          | 3.74    | -0.580  | 0.562   |

Source: own study.

Aggregate indicators, which included responses from respondents of the surveyed organisations, show statistically significant differences in three out of four cultural dimensions. These are power distance \((p = 0.000)\), masculinity–femininity \((p = 0.000)\) and individualism-collectivism \((p = 0.002)\). The two groups did not differ significantly in the avoiding uncertainty dimension (Figure 3).

![Figure 3](image.png)

Figure 3. Aggregate indicators of cultural dimensions in the group of employees of Polish and Ukrainian organisations. Source: own study.

The differences bring evidence to the influence of national culture on organisational culture. The organisational culture of an enterprise operating in the environment of the Polish national culture is characterised by a higher level of individualism than in the case of an enterprise operating in the environment of the Ukrainian national culture, whereas the level of power distance, masculinity and avoiding uncertainty is lower.

7. Conclusions

In the summary of the results of the quantitative studies it was observed that there are statistically significant differences. On this basis it is possible to determine the cultural types of both organisations (Table 16).
Table 16. Cultural types of Polish and Ukrainian organisations.

| Type of Organisation Culture | Country   | Values                                                                 | Basic assumptions                          | Cultural orientation | Management recommendations |
|------------------------------|-----------|------------------------------------------------------------------------|--------------------------------------------|----------------------|---------------------------|
|                              | Poland    | Relatively higher preference for terminal intrapersonal values and instrumental competence values | Lower indicator of power distance          | Prevalence of task-oriented values | Management of individuals may work |
|                              | Ukraine   | Relatively higher preferences for terminal interpersonal values and instrumental moral values | Higher indicator of individualism Higher femininity indicator | Prevalence of relationship-oriented values | Participatory style of management may work to a greater extent |

Source: own study.

In the organisational culture of the Polish enterprise in an axiological dimension, relatively more importance is attached to terminal intrapersonal and instrumental competence values than to terminal interpersonal and instrumental moral values. Organisational culture is more task-oriented than relationship-oriented. The diagnosis of basic cultural assumptions reveals a higher level of individualism and a lower level of power distance, masculinity and avoidance of uncertainty than in the organisational culture of an enterprise operating in the environment of Ukrainian national culture.

In the organisational culture of the Ukrainian enterprise, special attention is paid to issues related to the professional and social position; there is a high degree of ritualization of interpersonal relations. In the axiological dimension, relatively more importance is attached to the terminal interpersonal and instrumental moral values. Organisational culture is more oriented towards interpersonal relations than towards task execution. When considering the so-called basic assumptions, note that culture in the Ukrainian organisation is characterised by a higher level of hierarchy, masculinity and avoiding uncertainty than in the Polish organisation. A stronger collectivism factor is also observed.

Establishing a cultural type of an organisation is beneficial to management consistent with culture. It should be emphasised that even if the foreign headquarters of the company take over the ideas and policies typical of the parent company, the employees are to a large extent guided by the values and beliefs dominant in their own culture. A situation in which the cultural beliefs of employees are in line with the requirements of formal organisational solutions is comfortable for them. Employees then have a sense of control over their own organisational behaviours, they react accurately to various information and events, and are able to anticipate and plan their actions. It happens, however, that employees of foreign organisations do not always accept the management’s recommendations. There are conflicts between managers and subordinates. Management practices and methods used in one country do not necessarily fully bring effective and efficient solutions in another. Therefore, it is important to apply the knowledge of cultural issues in management.

Author Contributions: Conceptualization, J.S. and J.G.-B.; Data curation, J.S. and J.G.-B.; Funding acquisition, J.S. and J.G.-B.; Investigation, J.S. and J.G.-B.; Methodology, J.S. and J.G.-B.; Supervision, J.S. and J.G.-B.; Validation, J.S. and J.G.-B.; Writing—original draft, J.S. and J.G.-B.; Writing—review & editing, J.S. and J.G.-B. All authors have read and agreed to the published version of the manuscript.

Funding: This research has no external funding.

Conflicts of Interest: The authors declare no conflicts of interest.
References

1. Mazur, B. *Kultura organizacyjna w zróżnicowanym wyznaniowo otoczeniu*; Oficyna Wydawnicza Politechniki Białostockiej: Białystok, Poland, 2012.

2. Szulkowski, L. *Kulturowe procesy w zarządzaniu*; Difin: Warszawa, Poland, 2012.

3. Low, W.W.; Abdul-Rahman, H.; Zakaria, N. Organisational culture of Malaysian international construction organisations. *Int. J. Constr. Manag.* 2018, 20, 105–121. [CrossRef]

4. Lim, E.; António, N.S. National culture as a moderator in ambidexterity-performance relationships: A meta-analysis. *Int. J. Bus. Innov. Res.* 2020, 21, 128–149. [CrossRef]

5. Metwally, D.; Ruiz-Palomino, P.; Metwally, M.; Gartzia, L. How Ethical Leadership Shapes Employees’ Readiness to Change: The Mediating Role of an Organisational Culture of Effectiveness. *Front. Psychol.* 2019, 10, 2493. [CrossRef] [PubMed]

6. Harris, S.; Carr, C. National cultural values and the purpose of businesses. *Int. Bus. Rev.* 2008, 17, 103–117. [CrossRef]

7. Lai, K.S.; Yusof, N.; Kamal, E.M. Organisational culture of the architectural firm: A case in a developing country. *Int. J. Constr. Manag.* 2016, 16, 197–208. [CrossRef]

8. Koźmiński, A.K.; Jemielniak, D.; Latusek, D. Wspólczesne spojrzenie na kulturę organizacji. *E-Mentor* 2009, 3, 4–14.

9. Szydło, J. *Kulturowe ramy zarządzania*; Wydawnictwo Naukowe Sophia: Katowice, Poland, 2018.

10. Hofstede, G.; Hofstede, G.J. *Kultury i organizacje. Zaprogramowanie umysłu*; Wydanie II zmienione; PWE: Warszawa, Poland, 2007.

11. Szczepański, J. *Elementarne pojęcia socjologii*; PWN: Warszawa, Poland, 1970.

12. Torelli, C.; Leslie, L.M.; Kim, S. Power and status across cultures. *Curr. Opin. Psychol.* 2020, 33, 12–17. [CrossRef] [PubMed]

13. Savard, I.; Mizoguchi, R. Context or culture: What is the difference? *Res. Pract. Technol. Enhanc. Learn.* 2019, 14, 23. [CrossRef]

14. De Silva Kanakaratne, M.; Bray, J.; Robson, J. The influence of national culture and industry structure on grocery retail customer loyalty. *J. Retail. Consum. Serv.* 2020, 54, 102013. [CrossRef]

15. Jacques, E. *The Changing Culture of a Factory*; Dryden Press: New York, NY, USA, 1952.

16. Likert, R.; Likert, J. *New Ways of Managing Conflict*; McGraw-Hill: New York, NY, USA, 1976.

17. Geertz, C. *Interpretation of Cultures*; Basic Books: New York, NY, USA, 1979.

18. Peters, T.J.; Waterman, R.H. *In Search of Excellence: Lessons from America’s Best Run Companies*; Harper and Row Publishers: New York, NY, USA, 1982.

19. Schein, E.H. *Organisational Culture and Leadership*; Jossey-Bass Publisher: San Francisco, CA, USA; Washington, DC, USA; London, UK, 1985.

20. Schenplein, H. Kultura przedsiębiorstwa i jej rozwój. *Organizacja i Kierownictwo* 1988, 7, 8.

21. Kostera, M. *Postmodernizm w zarządzaniu*; PWE: Warszawa, Poland, 1996.

22. Sikorski, C.Z. *Sztuka kierowania—Szkice o kulturze organizacyjnej*; Instytut Wydawniczy Związków Zawodowych: Warszawa, Poland, 1986.

23. Jacques, E. *The Changing Culture of a Factory*; Dryden Press: New York, NY, USA, 1952.

24. Likert, R.; Likert, J. *New Ways of Managing Conflict*; McGraw-Hill: New York, NY, USA, 1976.

25. Geertz, C. *Interpretation of Cultures*; Basic Books: New York, NY, USA, 1979.

26. Deal, T.E.; Kennedy, A.A. *Corporate Cultures: The Rites and Rituals of Corporate Life*; Perseus Publishing: Cambridge, MA, USA, 1982.

27. Peters, T.J.; Waterman, R.H. *In Search of Excellence: Lessons from America’s Best Run Companies*; Harper and Row Publishers: New York, NY, USA, 1982.

28. Schein, E.H. *Organisational Culture and Leadership*; Jossey-Bass Publisher: San Francisco, CA, USA; Washington, DC, USA; London, UK, 1985.

29. Schenplein, H. Kultura przedsiębiorstwa i jej rozwój. *Organizacja i Kierownictwo* 1988, 7, 8.

30. Kostera, M. *Postmodernizm w zarządzaniu*; PWE: Warszawa, Poland, 1996.

31. Sikorski, C.Z. *Sztuka kierowania—Szkice o kulturze organizacyjnej*; Instytut Wydawniczy Związków Zawodowych: Warszawa, Poland, 1986.

32. Stariczek, S. *Nauk kulturowy w zarządzaniu*; Wydawnictwo Uniwersytetu Ekonomicznego: Wrocław, Poland, 2008.

33. Jacques, E. *The Changing Culture of a Factory*; Dryden Press: New York, NY, USA, 1952.

34. Likert, R.; Likert, J. *New Ways of Managing Conflict*; McGraw-Hill: New York, NY, USA, 1976.

35. Geertz, C. *Interpretation of Cultures*; Basic Books: New York, NY, USA, 1979.

36. Deal, T.E.; Kennedy, A.A. *Corporate Cultures: The Rites and Rituals of Corporate Life*; Perseus Publishing: Cambridge, MA, USA, 1982.

37. Peters, T.J.; Waterman, R.H. *In Search of Excellence: Lessons from America’s Best Run Companies*; Harper and Row Publishers: New York, NY, USA, 1982.

38. Schein, E.H. *Organisational Culture and Leadership*; Jossey-Bass Publisher: San Francisco, CA, USA; Washington, DC, USA; London, UK, 1985.

39. Schenplein, H. Kultura przedsiębiorstwa i jej rozwój. *Organizacja i Kierownictwo* 1988, 7, 8.

40. Kostera, M. *Postmodernizm w zarządzaniu*; PWE: Warszawa, Poland, 1996.

41. Sikorski, C.Z. *Sztuka kierowania—Szkice o kulturze organizacyjnej*; Instytut Wydawniczy Związków Zawodowych: Warszawa, Poland, 1986.

42. Stariczek, S. *Nauk kulturowy w zarządzaniu*; Wydawnictwo Uniwersytetu Ekonomicznego: Wrocław, Poland, 2008.
30. Van Maanen, J. Tales of the Field: On Writing Ethnography, Series: (CGWEP) Chicago Guides to Writing, Ending, and Publishing; University of Chicago Press: Chicago, IL, USA, 1988.

31. Smircich, L. Studding Organisations as Cultures. In Beyond Method: Strategies for Social Research; Morgan, G., Ed.; Beverly Hills-London-New Delhi: Thousand Oaks, CA, USA, 1983.

32. Louis, M.R. Organisations as Culture-Bearing Milieu. In Organisational Symbolism; Pondy, L.R., Ed.; JAI: Greenwich, CT, USA, 1980.

33. Morgan, G. Obrazy organizacji; PWN: Warszawa, Poland, 1997.

34. Denison, D. What is the difference between organisational culture and organisational climate? A native’s point of view on a decade of paradigm wars. Acad. Manag. Rev. 1996, 21, 1–36. [CrossRef]

35. Deshpande, R.; Parasurman, A. Linking Corporate Culture to Strategic Planning. Bus. Horiz. 1986, 29, 28–37. [CrossRef]

36. Kobi, J.M.; Wüthrich, H. Culture d’entreprise. Modes d’action. Diagnostic et Intervention; Nathan: Paris, France, 1991.

37. Ferris, G.R.; Wagner, J.A. Quality circles in the United States: A conceptual re-evaluation. J. Appl. Behav. Sci. 1985, 21, 155–167. [CrossRef] [PubMed]

40. Kuc, R.B.; Moczydłowska, J.M. Zachowania organizacyjne: Motywacja, przywództwo, kultura organizacyjna. In Zarządzanie. Teoria i praktyka; Koźmiński, A.K., Piotrowski, W., Eds.; PWN: Warszawa, Poland, 1998.

42. Trompenaars, F.; Hampden-Turner, C.H. Siedem wymiarów kultury. Znaczenie różnic kulturowych w działalności gospodarczej; Oficyna Ekonomiczna: Kraków, Poland, 2002.

49. Gellner, E. Nations and Nationalism; Cornell University Press: Ithaca, NY, USA, 1983.

50. Leerssen, J. Nationalism and the Cultivation of Culture. Nations Natl. 2006, 12, 559–578. [CrossRef]

51. Rozkwitalska, M. Kultury organizacyjne przedsiębiorstw w bizнесie międzynarodowym. In Problemy zarządzania we współczesnych organizacjach. Teoria i praktyka; Polak, W., Noch, T., Eds.; Wydawnictwo Wyższej Szkoły Administracji: Gdańsk, Poland, 2008.

52. Trompenaars, F.; Hampden-Turner, C.H. Siedem wymiarów kultury. Znaczenie różnic kulturowych w działalności gospodarczej; Oficyna Ekonomiczna: Kraków, Poland, 2012.

56. Riabczuk, M. Dwie Ukrainy; Kolegium Europy Wschodniej: Wrocław, Poland, 2004.

57. Kasianov, G.; Ther, P. A Laboratory of Transnational History. Ukraine and Ukrainian Historiography Since 1991; Central European University Press: Budapest, Hungary, 2008.

58. Prykarpatska, I. Culture-specific differences in polite speech acts in Ukrainian and American English: Wishes, greetings and complaints; Uniwersytet Jagielloński: Kraków, Poland, 2010.
59. Mikułowski Pomorski, J. *Jak narody porozumiewają się ze sobą w komunikacji międzykulturowej i komunikowaniu medialnym*; Taiñpn Universitas: Kraków, Poland, 2012.

60. Hofstede, G. Available online: http://geert-hofstede.com/countries.html (accessed on 8 January 2020).

61. Stake, R.E. Case Studies. In *Handbook of Qualitative Research*; Denzin, N., Lincoln, Y., Eds.; Sage: Thousand Oaks, CA, USA; London, UK; New Delhi, India, 1994; pp. 237–238.

62. Yin, R.K. *Applications of Case Study Research*; Sage: Newbury Park, CA, USA, 1993.

63. Rokeach, M. *The Nature of Human Values*; Free Press: New York, NY, USA, 1973.

64. Rokeach, M. Value Theory and Communication Research: Review and Commentary. *Ann. Int. Commun. Assoc. Commun. Yearb.* 1979, 3, 7–28. [CrossRef]

© 2020 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (http://creativecommons.org/licenses/by/4.0/).