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THE IMPACT OF NATIONAL CULTURE ON WORK ETHICS

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BiLiMSEL ETiK BiLDiRiMi

Yüksek Lisans tezi olarak hazırladığım "The Impact of National Culture on Work Ethics". adlı çalışmanın öneri aşamasından sonuçlanmasına kadar geçen süreçte bilimsel etiğe ve akademik kurallara özenle uyduğumu, tez içindeki tüm bilgileri bilimsel ahlak ve genelek çerçevesinde elde ettiğimi, tez yazım kurallarına uygun olarak hazırladığım bu çalışmamda doğrudan veya dolayı olarak yaptığı her alıntıya kaynak gösterdiğimi ve yararlandığım eserlerin kaynakçada gösterilenlerden oluştuğunu beyan ederim.

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THESİS ACCEPTANCE AND APPROVAL

This thesis entitled "**The Impact of National Culture on Work Ethics**" presented by Tayeb Muhammad ISMAEL under the supervision of Prof. Dr. Muammer ERDOĞAN in the business administration department has been accepted as a Master Thesis according to the rules of Higher Education Intuition of Republic of Turkey on / /2017 with unanimity of the member of jury.

Chair: Prof. Dr.   Signature: …….………

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Member : Asst. Prof. Dr.   Signature: ………….....

This thesis has been approved by the committee of the institute of science on …./..../…... with decision number ..../.........

Signature

Prof. Dr.

Director of Institution

ÖNSÖZ

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DEDICATION

I would like to dedicate my thesis to my father (God bless his soul), my mother and to my dearest family whom they incessantly and patiently supported me, as well as to all who helped me to accomplish this work.

ÖZET

Ulusal kültür günümüzün iş dünyasındaki şirket ve kurumların ilgisini çekmektedir. Zira ulusal kültür iş dünyasında çalışanların etüt ve iş tarzı üzerinde etkiler bırakmaktadır. Bu sebepten dolayı uzmanlar, iş ahlakının üzerinde ulusal kültürün etkisini belirlemek üzere çalışmalar yapmaktadırlar.

Bu araştırmanın amacı da, Irak Kürdistan Bölgesindeki ulusal kültürün özel sektörde çalışanların iş ahlakı üzerindeki etkilerini ortaya koymaktır. Araştırmamızda vaka analizi olarak ana ofisi Erbil şehrinde olup Irak'ta ekonomik ve sosyal açıdan oldukça aktif olan Cihan Grup'ta çalışan müdürlerin görüşleri alınmak üzere Cihan Grup tez konusu olarak seçilmiştir.

Tezimizde bilgi ve detaylar; kitap, bilimsel araştırmalar, makaleler ve internet kaynaklarından elde edilmiş ve betimsel analitik yöntem uygulanmıştır. Tezimiz Cihan Grup'ta görevi olan 121 müdürü kapsamış ve her bir müdüre birer anket dağıtılmıştır. 121 anketin 112'si geri dönmüş ve bunlardan 109'u başarılı bir şekilde doldurulmuşken, 3'ü hatalı yanıtlanmıştır. Böylece tezde 3 araştırma hipotezini test etmek üzere muteber 109 doldurulmuş anket yer almış ve 23 versiyonlu Sosyal Bilimciler için istatistiksel paket (SPSS) programı kullanılmıştır.

Çalışmamızda şu sonuca varılmıştır ki; Cihan Grup çalışanlar açısından ulusal kültür ve iş ahlakı arasında yakın bir ilişki vardır. Dolayısıyla ulusal kültürün iş ahlakını oldukça etkilediği görülmektedir.

Sonuç olarak tezden elde edilen tavsiyelere göre; şirketler için çok önemli olan bu konuda başka anketlerin de yapılması gerekmektedir. Yine tavsiye ediliyor ki ulusal kültüre dayalı iş ahlakı; şirketin itibarını ve büyümesini artırmak için iş yerindeki yönetimsel verimi ve ahlaki davranışı destekleyen teşvik edici pozitif değerleri etkiler.

Anahtar Kelimeler: Kültür, Ulusal Kültür, Ahlak, Iş Ahlakı

ABSTRACT

Nowadays, national culture became a concerned matter of corporations and considered as one of the most effective phenomena influences on employee's behaviors. Accordingly, they obliged to conduct more topic-related studies, to explore the impact of national culture on work ethics.

The aim of this research is to focus on some of the main features of the values of national cultural dimensions, and their impacts on work ethics of employees in Iraqi-Kurdistan region's private sector companies. To this end, the research through a case study has attempted to specify the trends of managers working in Cihan Group (CG), located its headquarters in Erbil city in Iraqi-Kurdistan region. The reasons behind choosing this group return to its effectiveness and wide participation in different economic and social sectors throughout the region and all over Iraq.

Theoretical data were gathered from different academic books, scientific researches, articles, journals and internet websites. For empirical part, the research has used the descriptive analytical method. The research sample included all managers working in Cihan Group totaling (121) managers. Appropriate questionnaire has been prepared and then distributed on respondents, but (112) questionnaires were retuned, (3) of them were invalid. Accordingly, (109) of them were valid for statistical analysis, which processed by utilization of statistical package software SPSS v.23, to test three research hypothesis.

Results indicated that there is a close relationship between national culture and work ethics of employees in the group. Moreover, it is indicated that the national culture strongly and significantly impacted on work ethics and its dimensions.

Finally, the research recommended for conducting further researches on this topic in Iraqi-Kurdistan region, as it is considering as one of intangible and important asset in companies. It is recommended also to act for encouraging positive values to support managerial efficiency and ethical behaviors at the workplace to increase company's reputations and further development.

KEYWORDS: Culture, National Culture, Ethics and Work Ethics.

ABBREVIATIONS

NC   National Culture

WEs   Work Ethics

PDI   Power Distance Index

IDV   Individualism vs. Collectivism

IDV   Individualism vs. Collectivism

UAI   Uncertainty Avoidance Index

MAS   Masculinity vs. Femininity

LTO   Long-term Orientation vs. Short-term Orientation

IND   Indulgence vs. Restraint

CEO   Chief Executive Officer

KR   Kurdistan Region

CG   Cihan Group

OC   Organizational Culture

KRG   Kurdistan Regional Government

TASS   Toyota Authorized Service Station

AAOIFI   Accounting and Auditing Organization for Islamic Financial Institutions

B   Boss

S   Subordinate

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CHAPTER ONE

INTRODUCTION

In this chapter the research has touched upon the importance of the research topic and its objectives, as well as research hypothesis, and model of the research, in addition to the limitations that faced during the implementation stage.

1.1. Introduction

It is only a few decades since culture has come into surface with regard to business research, and then its significance has grown fast. The roots of business management and its contemporary concept resume to the 60th of the last century, specifically when Hofestede (the management scientist in IBM-company) placed corner stone to the science of international business management.

Since then, "Hofestede dimensions become one of the most important pillar for international business management" (Al-Hersh, 2008: 332), in which the cultural differences between countries, made business organizations to exert more efforts for understanding this vague phenomenon. Therefore, the impacts of such differences on individual behaviors become an essential matter that enforced business organizations to take it into consideration. Thus, "if the managers were not familiar with the cultural phenomenon, it will certainly affect negatively on their businesses, because such familiarization broadly help business managers to understand different cultural characteristics across different society" (Hassan, 2015: 212).

On the other hand, the topic of ethics has similarly paid more attention by business organizations in recent years, because of the growing unethical behaviors, and criticisms oriented to the illegal manners and actions adopted out of ethical standards. Additionally, due to increasing pressure by civil society organizations and trends towards globalization were another reason in this respect. Commonly, the topics of national culture (NC) and work ethics (WEs) and their interactions have recently witnessed great interest by researchers, and become a general concern for business

organizations worldwide. Accordingly, this research aimed to explore the trends of employees about the impact of NC on WEs of employees working in private sector companies in Iraqi-Kurdistan region.

Through a case study the research has focused on some of the basic features of the values of Hofestede's six dimensions of NC, and the extent of their influences on WEs in private sector companies in the region. Thereby, to attain the objectives the research attempted to investigate the attitudes of a sample in Cihan Group (CG) of companies, centered in Erbil city in Iraqi-Kurdistan region, which provides its services in different economic sectors throughout the region and all over the country as well.

The research divided into five sequential chapters, the first chapter allocated for traditional research items, while, the second chapter touched upon literature review which depended on gathering secondary data from academic books, previous studies, articles, scientific journals and websites. Methodology is the third chapter, which applied descriptive and analytical approach, as being the most commonly curricula used in the study of social situations. "The reason behind using quantitative method was to avoid disadvantages of qualitative methods, like the loss of depth when qualitative data are quantified, and qualitative codes are multidimensional, while quantified data are fixed and one-dimensional" (Driscoll, Yeboah, Salib and Robert, 2007: 25).

In short, this work through data analysis attempted to investigate the research variables to get appropriate factors and indicators, which believed to play a significant role in the development of company's situations on one hand, and on the other hand, to limit the negative approaches of employee's behaviors in private sector companies in the region.

1.2. Overview

Work ethics nowadays consider as a sensitive topic in business world. The concept of ethics refers to a set of principles, moral norms, and values that direct human being's behavior (Panigyraki, 2013: 22), and human attitudes about right and wrong behaviors of human beings. Thus, it is the moral principles usually teach individuals about the rules concerning the right conduct which shaped through long-time among group members. This means that, the ethical behavior emphasize to commonly agreeable norms-many of which are approximately universal (Reynolds, 2010: 3).

In the contemporary world, because of the impact of each of new technologies, globalization, ethics and ethical considerations, the topic become more important (Panigyraki, 2013: 8). The organizations have several significant reasons for developing a work atmosphere, in which staff are urged to behave ethically at workplace (Reynolds, 2010: 6). These reasons are including of: Gaining the community's goodwill, creating an organization that works consistently, fostering good work practices, safeguarding the business and its individuals, as well as avoiding unfavorable publicity.

Culture effect can be conceptualized as a growing phenomenon that has paid further attention in the last decades (Holmgren and Jonsson, 2013: 6). National culture (NC) plays an energetic role in organizational interrelationships and behavioral standards, in such a way that the organizational practices shaped to a certain extent by the NC of a country, in which the organization operates (Amir, 2009: 1). For broader understanding, the culture can be illustrated at several levels they are including of: Meta culture; such as global culture, and micro culture; like organizational culture (Amir, 2009: 1).

In order to gain competitive advantage, firms believe that they need to accommodate cultural diversity and create an atmosphere that is open and flexible (Holmgren and Jonsson, 2013: 1). Thus, it seems that the NC dimensions are complex and very powerful because "People of different ethnical backgrounds possess different attitudes, values, and norms (White and Rouge, 1999: 471). As "the three pillars" that the

corporates should be concentrated on are no more than elements of: people, planet and profit (Panigyraki, 2013: 21).

As conducting studies for exploring facts today becomes an urgent need to avoid negative impacts of NC on organizational achievements (Lee, 2015: 1), and because the nation-wide culture occupies a larger proportion of organizations climate, this research attempts to investigate the effectiveness of NC on employee's psychological behaviors and attitudes at the workplace. Accordingly, the basic objective of this research focuses on finding out the influences of NC dimensions on work ethics (WEs) in Iraqi-Kurdistan region's private sector companies.

In view of the above effectiveness, the study of NC consider as a useful topic for getting important understanding about psychological behaviors, of private sector employees in the region. To this purpose, the research goes deeply through studying research variables to observe prevailing attitudes, and social viewpoints of employees. To this end, the researcher opted to conduct this research through a case study in Iraqi-Kurdistan region, by examining this vague phenomenon in Cihan Group (CG) of companies, located in the region. This group consists of 9 companies and institutions and a headquarters, working in different economic sectors. Moreover, the research expands its investigations by involving all companies and institutions within a case study, so as to diagnose potential interrelationships and effects between both research variables in the group.

1.3. Research Problem

Nowadays the unfavorable WEs are the most concerned question, which business organizations attempt to avoid negative impacts of this phenomenon. In fact, "the differences in culture can create conflicts that pose moral issues and can raise serious ethical dilemmas" (Constantin, 2010: 17). Thus, there are conflicts when there is a discrepancy between the company's code of ethics and the company's actual practices, which can lead to a lack of commitment, and "because of the increase of multiculturalism in the workforce, and so as to avoid conflict, both employees and employers should be aware of the existence of various ethical standards" (Constantin,

2010: 17). In businesses, understanding values of a society will give us the fact relating to what kind of a work environment would satisfy the corporate employees.

Furthermore, despite the accumulation of knowledge in work field about improving the role of NC, and quality systems in different areas of organization like: management, production, service and work environment, but the challenges towards attaining this goal still not reached to its right approach.

On the other hand, there is a relationship between how ethically the individuals behave and their personal values and perceptions, as well as the people vary in terms of their attitudes and orientations within and across nations. Therefore, ignoring employee's feelings mostly create negative ethical behaviors and illegal acts such as corruption. Thus, to prohibit such unfavorable behaviors, organizations need to have transparent vision and careful readings of employees' in-deep consciousness and perceptions.

Considering above facts and associated problems, the research tried to investigate the impacts of Hofestede's NC dimensions on WEs, in private sector companies in Iraqi-Kurdistan region. The research through conducting a case study in CG is trying to find out research results and answering three research hypotheses, then submitting useful recommendations to support future steps in this respect.

1.4. Research Objectives

As "the research topic in field of management science is rather new therefore much of the focus of the international management literature in the time being is based on national differences in cultures" (Becker and Palmer, 2009: 1). Thus, the implementation of this research is so important for measuring different aspects of NC dimensions, and their impacts on WEs in corporations.

As NC plays a prominent role on individual characteristics and behaviors, therefore, companies require dealing correctly and logically with human capital, to polarize feelings and inner attitudes of individuals, to support final objectives of the company. Accordingly, this research aims to diagnose the extent that NC influences on employee's WEs. More accurately, the research attempted to explore the influential factors of NC

dimensions on individual's WEs employing in private sector companies in Iraqi-Kurdistan region, which applied on Cihan Group (CG).

In light of the results, the research intends to submit practicable recommendations to support future efforts in this regard. Generally, the basic objectives of this research confined within the following four points:

- Studying of how the national culture and its dimensions influence on WEs in Iraqi-Kurdistan region, through the case study implemented in CG.
- Diagnosing appropriate solutions for unethical work behaviors and illegal practices of employees at workplace.
- Submitting useful recommendations to limit the negative impacts created by the impacts of NC on WEs, and encouraging the positive characteristics of employee's behaviors at workplace.
- Producing new important facts which believed to contribute the efforts of researchers in this respect.

1.5. Importance of the Research

NC has emerged as one of the dominant themes in management studies during the past decade (Sheridan, 1992: 1049). This work falls within studies that believed to add an important knowledge on managerial area throughout Iraq in general and Iraqi-Kurdistan region in particular. Due of the lack of studies about NC and its impacts on WEs in Iraqi-Kurdistan region, the researcher opted to focus on this phenomenon to try to investigate unknown and vague information in this field. Most importantly, the creation of new information about NC impacts on WEs is useful for both domestic environmental affairs of business organizations in particular and educational sector in the region in general.

As a matter of fact, part of managerial problems return to the illegal practices such as briberies, corruption and other unnatural behaviors, which reflect negatively on managerial processes within organizations. To this end, the researcher attempted to

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investigate this phenomenon to acquire practical results in favor of businesses organizations in the region.

To translate above importance into practice, the research has focused on CG of Companies (CG) centered in Erbil city in Iraqi-Kurdistan region, to implement the case study, to acquire considerable results and necessary answers for research hypothesis. In common, the importance of this research has outlined in the following two areas:

1.5.1. Theoretical Importance

It is absolutely believed that this research will positively contribute theoretically the attempts towards enriching cultural and WEs situations, and also participates in the development of concepts about interrelationships between both research variables. Most importantly, to share the efforts exert to add further information to the body of knowledge concerning the impacts of NC on WEs in the region.

1.5.2. Practical Importance

The result of this research supposedly to support the efforts targeting the exploration of new facts and/ or indicators on the topic which foster the general atmosphere in this area. The practical importance of this research will also appear through detection of vague aspects that help business organizations to improve their internal conditions, by the establishment of acceptable principles in dealing with employees. Moreover, the research intends to provide useful recommendations towards encouraging positive characteristics of corporate employees.

1.6. Research Variables

The research revolves around two variables; Independent variable National Culture (NC) and dependent variable Work Ethics (WEs). Hereunder are both variables with their dimensions in brief:

1.6.1. Independent variable: National culture (NC)

It is the independent variable of this research that consists of six dimensions according to Hofestede theory of culture, they are including of:

- Power distance index [PDI]
- Uncertainty avoidance index [UAI]
- Individualism vs. collectivism [IDV]
- Masculinity vs. femininity [MAS]
- Long-term orientation vs. short-term orientation [LTO]
- Indulgence vs. restraint [IND]

1.6.2. Dependent variable: Work ethics (WE)

The WEs comprises of seven dimensions (Van Ness, Melinsky, Buff and Seifert, 2010, p.3) as follows:

- Centrality of work
- Self-reliance
- Hard work
- leisure
- Morality ethics
- Delay of gratification
- Wasted time

For further simplification of research variables following figure demonstrates both independent and dependent variables and their dimensions:

Figure 1: Shows the research variables (NC & WEs) with their dimensions
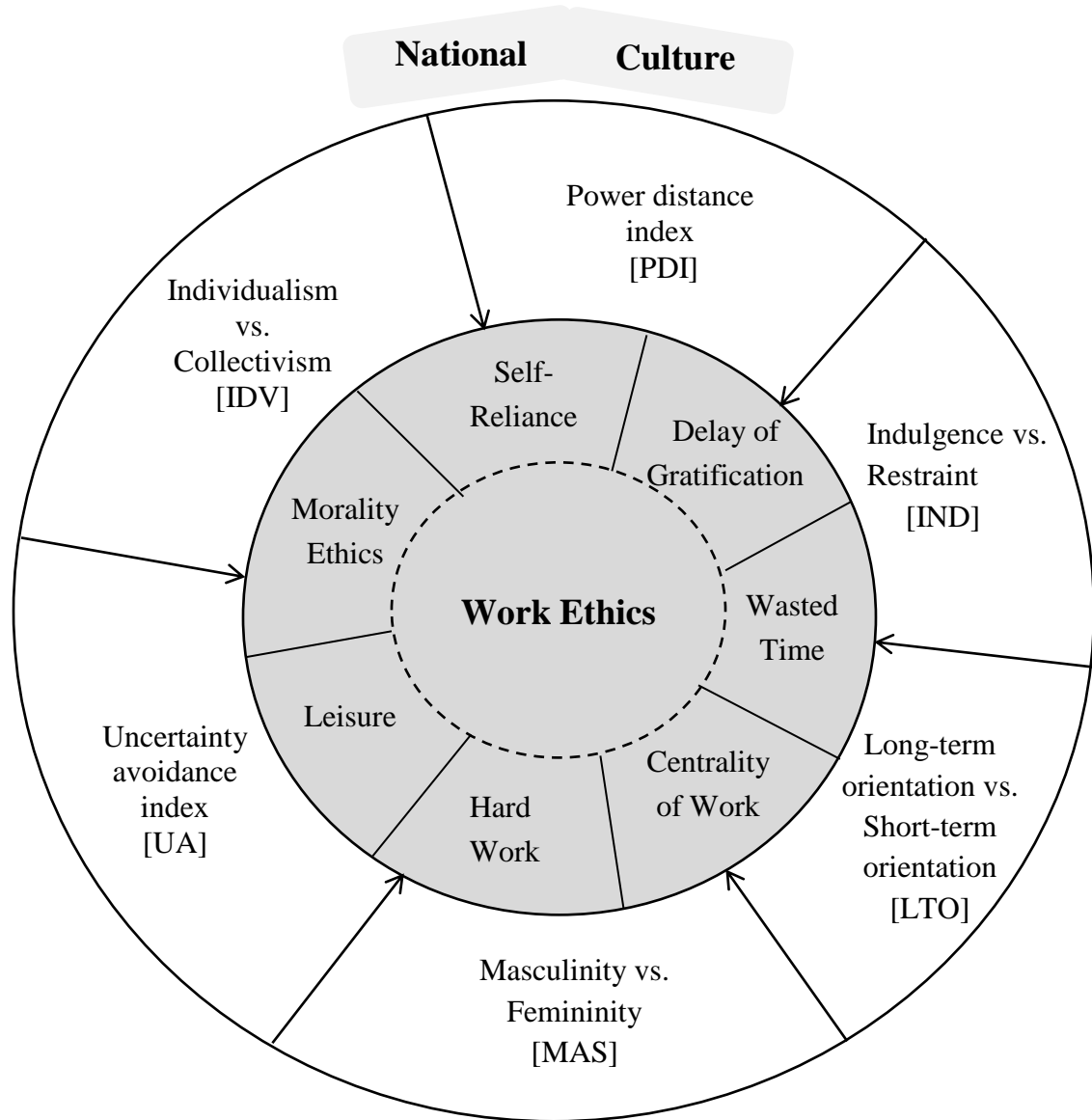
Source: prepared by the researcher in depending on text information

1.7. Research Hypotheses

This research tried mainly to examine the impact of "national culture" on "work ethics" of employees in private sector companies working in Cihan Group (CG) in Iraqi-Kurdistan region. To this end, the following hypotheses proposed to be examined for their validity:

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Hypotheses 1: There is no relationship between national culture and work ethics in general.

Hypotheses 2: There is no impact of national culture totally on work ethics.

Hypotheses 3: There is no impact of national culture totally on each of work ethics dimensions.

1.8.   Research Model

Figure (2) illustrates two thesis variables and shows expected correlations and impacts between both research variables and their dimensions.

Figure 2: Shows model of the research
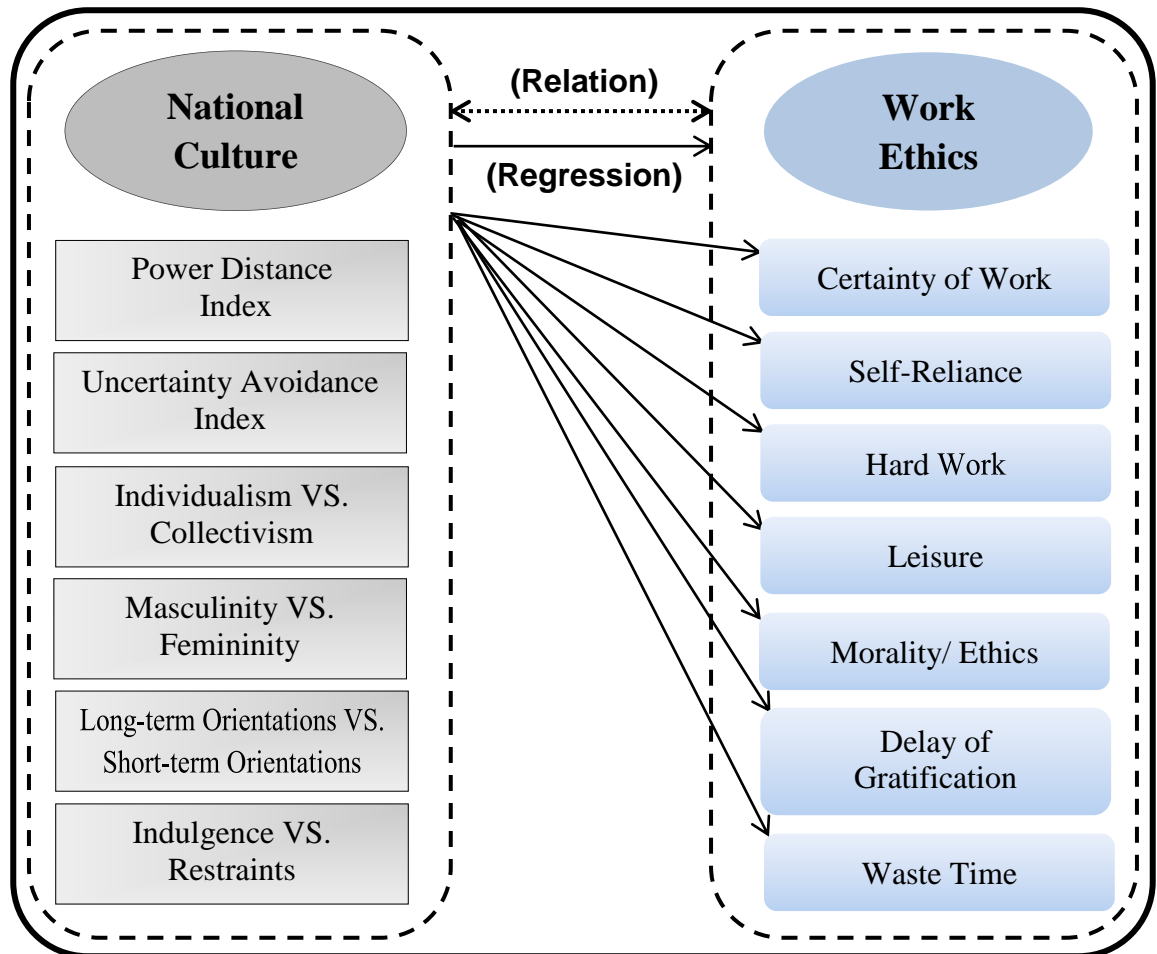
 Source: Prepared by the researcher

1.9. Research Outline

For the sake of answering research hypothesis and attaining research objectives, the work requires harmonic sequence. Accordingly, this research divided into five chapters as outlined hereinafter in summary:

- Chapter one

The research in this chapter presented the introduction, overview including of general background about the research through touching upon research problems and research variables. For further justification of the research, the objectives and importance of the research have been explained, with other traditional research items, such as research hypothesis, research model and limitations of the research.

- Chapter two

This chapter allocated for discussing literature review to display arguments and further clarification about theoretical aspect and keyword items. Regarding cultural dimensions, the research has focused on Hofestede's theory, as being the most dependable source in this area. While for work ethics, the research concentrated on seven dimensions of work ethics and including the origin of this phenomenon. Moreover, in this part different orientations and viewpoints of researchers and previous studies have been considered and/ or quoted to enrich the research efforts.

- Chapter three

This chapter described the research methodology including of; sampling method, survey population, tools of data gathering and data collection processes. As the research depended on descriptive research method through using quantitative method, thereby, this chapter explained the preparation of appropriate questionnaire, which designed for the purpose of data collection from survey population in Cihan Group (CG) in Iraqi-Kurdistan Region.

▪ Chapter four

The empirical part in this chapter allocated for data analysis and results, in which started with the process of descriptive analysis, analyze of questionnaire items and then testing research hypotheses, through utilization of statistical package software SPSS V.23, to test three research hypothesis. Finally, in this chapter the discussion and results of data analysis has been presented for further explanation of analytical results against research objectives.

▪ Chapter five

This chapter outlined a summary of research conclusion, and in the light of results, several significant recommendations have been submitted to contribute challenges towards improving work ethics status in corporations, and also to support future studies in this respect.

Figure 3: Illustrates the research outline

Chapter 1	Introduction	Overview	Research Problem	Research Objectives	Importance of the Research
	Research Variables	Research Hypothesis	Research Model	Research Outline	Limitations of the Research
Chapter 2	Culture	National Culture		Work Ethics	Case Study and its Advantages
Chapter 3	Research Frame	Sampling Methods	Data Collection	Reliability and Validity	Data Analyzes Techniques
Chapter 4	Descriptive Analysis		Hypothesis Testing		Discussion & Results
Chapter 5	Conclusions		Recommendations		

Source: The researcher's own compilation

1.10. Limitations of the Research

As mentioned the research consists of two variables, the first variable is NC/ independent variable, and the second one is WEs/ dependent variable. The research conducted a case study through concentrating on NC dimensions of Hofestede, and its effectiveness on WEs. The case study implemented on CG as one of the most effective private sector companies in Iraqi-Kurdistan region. The group is working in wide and different economic sectors but however didn't cover all sectors of human life and activities.

The research included entire group companies and institutions with their branches in the region, which scattered within the wide geographical areas across the region. Such distribution of companies and branches created some limitations, principally during data collection process. On the other hand, the research focused on a mentioned group in Iraqi-Kurdistan region and accordingly, the results are limited to this region and findings also restricted to the corporations operating in regional boundary.

Moreover, because of the scarcity of studies about this topic in the region, some obstacles emerged due to lack of enough theoretical backgrounds concerning both research variables. Furthermore, the existence of financial crisis and economic squeeze in the region and even throughout the country influenced negatively on psychological behaviors and focus group impressions.

As part of this crisis, the chilliness relations between the region and central government in one hand, and decrease of crude oil prices during research period have created unusual conditions for all Iraqis and Iraqi-Kurdistan regional including the focus group of this research.

CHAPTER TWO

LITERATURE REVIEW

This chapter is including of some details on the main literature words and expressions, to illustrate an obvious view on aspects which directly related to the research concept. In this chapter, the research attempted to shed light on cultural phenomena, national culture, work ethics and brief overview on the case study.

2.1. Culture

The studies of culture were at first developed in the late 1950s, 1960s, and 1970s, by British academics, and has been then taken up and converted by scholars from many various disciplines in the world. The word culture originated from the Latin word "cultura or cultus" that refers to cultivate, so it is linked to the cultivation of agriculture and with the soil. Moreover, "the culture came from social anthropology and it was designed in such a way to represent a wide sensation of human being" (Daniell, 2014: 2). "The construct of culture itself has a long history in anthropology, and the term had been used in earlier writings on organizations" (Schneider, Ehrhart and Macey, 2012: 369), and has different means, each of them depends on the field which used it.

The word ''culture'' involves several contexts, including behavioral patterns shaped in artifacts and traits that completely acquired such as: beliefs, knowledge, laws, morals, customs, arts, habits, and capabilities...etc. "Corporates usually do businesses within specific geographical area, in which employees hold prevailing culture that influences on business and management" (Becker and Palmer, 2009: 2).

The content of culture is referring to the idea and associated values like the relationships between population members living within a particular group. "Values are differing across cultures, and these differences are important to predicting the behavior of employees from different cultures" (Delle and Mensah, 2013: 63), thereby, the culture may be viewed as a common shared pattern of people's interaction, behaviors and knowledge, or in other words, it is a comprehensive understanding which learned

through decades and centuries of social practices, which automatically distinguish these groups of people.

Further, from the latest viewpoints of today's social scientists, the culture simply comprising of the ideational, symbolic, and intangible aspects of human being's communities. The origin of culture is not the cultural artifacts, tools, apparatus or other tangible cultural elements, but it is how the group members interpret, use and understand them, "some groups may have a similar enough culture within to allow for social interaction outside the workplace" (Shahzad, Luqman, RasidKhan and Shabbir, 2012: 977).

Thus, the culture is an intangible phenomenon reflects the values, interpretations, symbols, and perspectives that differentiate the individual in modernized societies. "According to the preponderant opinion, culture rather stable and some more dynamic components, and shaped over time through series of relationships between individuals and groups as well" (Daniell, 2014: 3). The people within a specific culture always explicate the meaning of symbols, artifacts, and behaviors in the equal or in the same ways. It cannot be imagined as something unchangeable embedded in the inner part of individuals, but it is however dynamic, made up of challenged traits and attributes shaped by daily interactions.

According to (Daniell, 2014: 2) there is discrepancy between conceptualizations of the term ''culture'' and characterized it by considering as:

- An ideational system of beliefs, norms and perceptions that relatively stable, and have shaped within socialization through long time.
- An integrated and adaptive socio-cultural system, and indicate the characteristics of social groups resulted from dynamic interactions amongst group members.

In fact, the communities naturally deal with problems that arise continuously out of social interactions, and the culture determines what is important and what is unimportant, what is acceptable and what is unacceptable, or what is right and what is wrong? … Etc.   Based on this reality, we can conclude that the culture should be distinguished from human nature on one hand, and from an individual's personality on

the other. As, human nature is universal and socially inherited, while personality is narrowly relates to a specific person that inherited and learnt socially, so, the culture is related to a specific group and is learnt not inherited by genes, it is collectively created and described the common live, in such a way that cannot be as personality-based, because it is shared by wide range of people.

In short, the culture can be supposed in wider horizon of social heritage of a particular organized group, and is a pattern latest response discovered and developed during lifetime about debatable issues. This means that "transformation of a culture requires influencing people's deepest beliefs and most habitual behaviors" (Rogers, Meehan, and Tanner, 2006: 3). Thus, the values of human groups passed through one generation to the next, and constructed through combination of senses, imaginations of knowledge, beliefs, arts, morals, laws gained over by individual as a member of broader society.

Additionally, the assessment process of culture is as vague as just assessing personality or character in an individual. "We usually think of such an assessment when there is some problem to be illuminated or some specific purpose for which we need information" (Schein, 2004, p.203). Accordingly, it can be concluded that the concept of culture can be illustrated as: "what makes the Chinese Chinese, the French French and the South Africans South African." (Mitchell and Curry, 2003: 15).

2.1.1. Definition of Culture

''Culture'' term has different meanings, it is originated from the Latin ''Colere'' – "Cultivate", to settle, like agriculture. Report of UNISCO, titled; "world culture report 2000: cultural diversity, conflict and pluralism", described the root of culture as; "originally the word culture as in agriculture, or in Spanish, 'Puericultura' – the raising of children-implied the activity of cultivation" (Arizpe, Preis, and Taurus, 2000: 25). Over time, the culture is dynamically changed and developed through interacting of individuals within groups or societies.

Hofstede believe, "understanding people means understanding their background, from which present and future behavior can be predicted" (Hofstede, 1994: 1). "Culture does

not exist in a vacuum; because of multiple influences, they are subject to change, and many of these changes are profound, as in those hundreds of cases involving colonization and/ or invasion" (Samovar, Porter, McDaniel, and Roy, 2010: 54).

Accordingly, the concept of culture is referring to the reflection of communication patterns, and is a way of behaving, and is a collective phenomenon...etc., this means that people who in similar geographical area usually tend to share common traits, characteristics, and norms. So, they behave in similar ways that learned over time through normal social interactions. This indicates that the culture is not inherited genetically by individuals but it has acquired during lifetime. In the light of these viewpoints on culture and its roots, we demonstrate hereunder some of the most commonly agreed on definitions of culture.

Edgar, defined culture in his book titled "*Organizational Culture and Leadership-3rd ed.*" as; "It is both a dynamic phenomenon that surrounds us at all times, being constantly enacted and created by our interactions with others and shaped by leadership behavior, and a set of structures, routes, rules, and norms that guide and constraint behavior'' (Edgar, 2004: 1). While Gelfant and Brett, viewed culture broader than this definition by including religious and political aspects. In this respect they defined culture as; "it is consisting of group members, shared believes, attitudes, norms, behaviors, the group's social, political, economic, and religious institutional structures" (Gelfant and Brett, 2004: 158).

Whereas, Aluko described culture as "an aggregation of attitudes, values, norms, style, consumption and general world view of life: its perception, expression and utility by a people that identify and distinguish them from other people" (Aluko, 2003: 165). Accordingly, "culture should be understood as an open and dynamic process that based on interactive communication, and we cannot think of it as an enclosed system which we makes up a 'cultural mosaic' with other similar or diverse cultural systems" (Uzelac and Cvjeticanin, 2008: 3).

On the other hand, culture defined as "the sharing and alignment of beliefs, attitudes, values, and actions across a group of individuals, organizations, and decision

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environments" (Chandra, Acosta and others, 2016: 3), and it is also described as "the sharing of history, beliefs, ideologies, traditions and language systems" (Rodriguesa, Costab and Gestoso, 2014: 1048).

The Dutch psychologist Greet Hofstede, who discovered so many facts on cultural phenomena defined it as; "the collective programming of the mind that distinguishes the members of one human group from another" (Van der Stede, 2003: 265). Thereby, it is described as a set of unwritten rules of behaviors that set out what particular group expects its members to do and believe.

It is also described as "constitutes patterns, explicit and implicit, of and for behavior, acquired and transmitted by symbols, constituting the distinctive achievements of human groups" (Ndung'u, 2014: 102). Consequently, the culture is "a set of rules and behavior patterns that an individual learns but does not inherit at birth, this process called enculturation, so that a large proportion of their behavior fits the requirements of their culture" (Murphy, 1999: 41).

Simply, "the culture is learned and shared behaviors of a certain community through interacting human beings." (Useem and Useem, 1963: 169), so, it is the common shared programming of the mind that distinguishes the members of one group of people from others.

According to Geert Hofstede, culture also defined as "the collective programming of the mind that distinguishes the members of one category of people from another" (Lewis, 2006: 17). Thus, the culture defined as "a standard of basic shared assumptions, such that has been learned by a group as they solved its external adaptation problem and internal integration". (José and Guevara, 2014: 88).

In view of these viewpoints, we can conclude that the culture is a dynamic phenomenon which reflects a communication pattern, and refers to the common-shared social principles, norms and attitudes, learned by individuals, through long time. This means that each community members share common social principles, which reflect specific characteristics hold by each group member of society.

2.1.2. The Nature of Culture

Since the 19th and early 20th century the culture was considered a matter covers not only intellectual, aesthetic, juridical or moral phenomena, but likewise covers other aspects like habits of eating, clothing style and engineering skills as well. "Culture is understood as the sharing of history, ideologies, beliefs, and language and traditions systems" (Rodriguesa, Costab and Gestoso and others, 2014: 1048). As a rule, when we use the term "culture" we think of association or group of people holding different national backgrounds and the variation in socio-economic stage, ethnicity, age and gender consider as key elements in cultural differences.

As stated, the term culture is a learned set of shared knowledge concerning variety of characteristics like norms, beliefs, and values that influence directly on human behaviors. Most importantly, it should be noted that the culture is not embedded physically, but it is learned through long period of lifetime. For instance, an infant who born in a country and after birth taken and raised by other parents in other country within different society, will act and think completely different from original relatives (parents, cousins, brothers), who live and grew up in their own country. Thus, "ignoring cultural impacts does not support us to appropriately understand the meaning making mechanism inherent in the work stress process." (Chang and Lu, 2007: 551).

However, "Culture is a complex of concrete behavior patterns, traditions, customs, habit clusters-as has, by large, been the case up to now, but as a set of control mechanisms-plans, recipients for governing the behavior" (Geertz, 1973: 8). In essence, "what society has impressed upon the person, forms the basis from which individual characteristics grow, which in turn make an individual unique among other members of society" (Murphy, 1999: 41). The culture naturally realizable but invisible and the individuals with several social backgrounds can be defined by dominant norms and attitudes. Thus, according to anthropological and sociological studies, culture is divided into two main parts; material and non-material cultures (Aluko, 2003: 165), as follows:

- *Material culture*: It is the one that can be realized soon and are observable directly, for example; goods, arts, and technology that acquired easily, and are artifacts like; bridges, houses and handicrafts.
- *Non-material culture:* Such as morals, languages, values, attitudes, and there are also work values, ideology, and other behavioral traits that diagnosed through work processes shared by specific community. Furthermore, the non-material cultures are invisible and/ or intangible, but felt during psychological situations and individual's behavior.

In this respect, "there are three dimensions of development determine the cultural performances on individuals or on community, they are: biological, historical and an individual dimensions" (Haidle and Conard, 2011: 69).

- *The Biological dimension* includes the biological potential and constraints for cultural behavior in genes like; in brain and the ability of individuals to communication.
- *The historical-social dimension* is the historical and social potential, and is a set of historically acquired skills and knowledge such as maintenance of tradition.
- *The individual dimension* incorporates the potential and constraints of an individual, or of a group of individuals set by the personal social setting and individual life history of experiences.

2.1.3. Sub-Culture

Sub-culture refers to "a group of people who share a unique of life within a larger dominant culture, it can distinguish from the dominant culture in language, lifestyle, race, values, and attitudes, and so on" (Elenkov, 2016: 4). It is also described as "groups of people that are in some way represented as non-normative and/ or marginal through their particular interests and practices, through what they are, what and where they do" (Nwalozie, 2015: 2). Sub-cultures within national frame are somewhat vary, and people always distinguished by subcultures like; religion, ethnicity, race, socio-political history, and geographical area. More clearly, in anthropology and sociology, the idiom of

"subculture" has been connected with the viewpoints of deviants, gangs, delinquents...Etc. Thus, the geographical criterion separates particular group of people from others within the same country, and subculture of an organization for instance reflects NC and the organization's own history.

Commonly, subcultures within a country can vary significantly, not only in terms of important behaviors and outcomes, but also with respect to the criteria for their segmentation. Thereby, "since within one nation or even organization there can be many subcultures like; professional associations, political parties' ethic groups … etc." (Nagra, 2012: 27). Based on this attitude, the sub-culture is the segments of larger culture which demonstrate some social privacy such as; dissimilar behavior, norms, values and beliefs of people. This returns mainly to the discrepancies of geographic area or departmental goals and job needs within organization.

"Large organizations have their dominant culture, which refers to the centerpiece values shared by employees, and have multiple sub-cultures which tend to develop in large organizations as a reflection of common problems and experiences faced by group" (Khatib, 1996: 19). According to such approach, the individual's feelings about subculture always associated directly with their commitment towards the organization. The contradiction between both unitary cultures and sub-cultures, may be originated from the concept believed that the sub-cultures usually comprising of those people whom they disagree with dominant culture.

Nevertheless, subculture is not always consisting of groups who oppose the dominant culture, it can be looks like the child, who is never oppose every time on every things with parents (larger culture), because subculture rooted from dominant culture values. On the other hand, "the concept that believes the subcultures usually comprise of people who reject the dominant culture is not fair" (Boisnier and Chatman, 2002: 6). In this regard, the ethnographers have detected different kinds of subcultures and are not based on that imagination of opposing or disagreeing viewpoints. So, "the culture shared between people with a similar profession or occupation is called professional or occupational culture or sub-culture of specific interest group" (Nagra, 2012: 25).

People who live in different nations but who share the same subculture can have more in common with one another than with their fellow nationals. In essence, cultural boundaries do not always correspond to political boundaries, or in other words, sometimes subcultures exist across national borders, especially if the boundaries have been arbitrarily drawn after a conflict.

In the light of above, subculture can be specified as a group of people who share a unique of life within a larger or dominant culture, and can be distinguished from the dominant culture in language, lifestyle, race, values, and attitudes. Concerning organizations, "subculture includes a collective perception of official mission and standards of conduct and refers to arrange at systemized practices established by the member" (Sever, 2008: 1). For this reason, organizations have to pay more attention to this sensitive phenomenon when establish business strategies, and they should be careful when decide about product design, packaging, and advertising as well.

"Researchers differentiated between subcultures and countercultures" (Boisnier and Chatman, 2002: 6), the subcultures imagined as representing endured discrepancies that do not oppose the standard coherence and solidarity of dominant culture values (larger culture). In contrast, the members of countercultures hold discrepant values, because of their membership they obviously resist particular aspects, and they are disagreeable to the larger culture members. Whereas, others view subcultures represent opinions that not conflict with the normative solidarity of dominant culture values. While, individuals of counterculture hold conflicting values that make them to disagree with particular aspects of the dominant culture. "Subsequently, the countercultures are opposing the larger parts members in the organizations". (Boisnier and Chatman, 2002: 6).

Short in say, society often considers subculture as an important part of NC, and some of them suppose it as a usual case in the country. For instance, the general imagination of Chinese's culture is always ignoring the reality that Chinese's people comprise of about 50 different ethnic groups. While, the Camden district in London is famous for historic markets and assembling various subcultures like; goth, punk, and emo, which indicates its privacy from other districts.

Finally, according to (Borna, stearns and Sharma, 2007: 36), subcultures defined as follows:

> *"Subcultures are groups within a larger culture that share one or more of the following: values, norms, patterns of behavior, beliefs, common experience, cultural meanings for affective and cognitive responses, environmental factors, the importance placed on motivational domains, combinations of social situations that form a functional unity, assumptions, means of symbolic expression, shared commitment to a product class, brand, or consumption activity, material artifacts, form of living, ethnicity, or some other demographic characteristic".*

2.1.4. Culture Characteristics

The culture characterize by collectivism emphasize relationships among individuals to a higher degree. Cultural evaluation is a cultural action (tangible and intangible artifacts, activities and customs), and the intellectual cultivation (values, tradition, education, and aesthetics), the combination of which shapes the people's way of living (Mortaki, 2012: 51).

However, any attempt to understand the characteristics of human culture in general, and of any specific culture in particular, needs to analyze the way in which various elements within a culture are arranged and what kind of a relationship they have with each other. In view of definitions of culture, most researchers have been deduced that culture has the following characteristics:

- The culture is not only an attribute of individuals, but it is the quality of a group, whose individuals are dealing and participating in certain limits to the values and standards, practices, ideas and prevailing attitudes within society. These groups can be a family, occupation, and a community in a region or in one nation that are described as classes or levels of culture.
- The culture has been learned by individuals through daily interactions with other group members.

- Culture characterized by having a historical aspect and the culture of a particular community will gradually develops in different human life aspects such as; demographical aspect, geographical aspect, and economical aspect, and is considered as a conclusion of a history of mentioned community.

"As the cultural characteristics influence on employee's behavior, thereby, we can imagine that the employee's characteristics widely connected to performance, meaning that there is an important effect of employee characteristics on his/ her performance" (Musriha,. and Msi, 2013: 22).

2.1.5. Cultural Differences

Cultures are not self-enclosed or static entities but they overlap and interact, in order to be distinguished from one another. Cultures are like clouds, changing over time, coming together and sometimes integrating to produce new acceptable form. Thus, "the culture can be imagined as 'dynamic' in the sense that it changes over time, this change in culture might also lead to conflict" (Kawar, 2012: 106).

Everyone has faced at some point global minds with differences in culture, and they always amusing of misunderstanding, but at the same time have critical influences on careers. Thus, "when culturally varied, individuals are arranged in a group to perform a task with mutual collaboration and effort, these discrepancies of viewpoints and attitudes and other variables can impede the development of unity" (Martin, 2014: 89). On the other side, "culture can still affect areas of businesses, other than decision making, for example; the way employees are expected to be treated when it comes to working hours, conditions and expected rewards" (Becker and Palmer, 2009: 1).

A centerpiece point that leads businesses to success is to understand the role of culture, and there is no doubt that the differences of culture in every sector will have effective impacts on profitability. Actually, the high level of knowledge of such differences in culture will help corporate to build stronger positions, and enabling it to get further competitive advantage. Al-Jenaibi (2011) studied the influence and the scope of cultural differences in corporates in United Arab Emirates, in which the study indicated that

"most employees agreed that a teamwork with culturally difference helps to overcome cultural differences by shared experiences when working within a team" (Al-Jenaibi, 2011: 71).

In spite of being aware of the importance of cultural differences in different countries, it is not easy to gain overall single aspects of cultural details in each of these countries. For this reason corporates should know basic factors regarding cultural differences that have immediate influences on business organizations, these factors are:

- The core issue for corporate's success in any business is mainly awareness of communication, whether operating nationally or internationally. Working internationally requires more attention on this factor, because the communication is so important for international businesses, and the language is the most important point in this respect.
- Customer needs knowledge, so, being aware of such needs is a must for corporates that can be acquired through acquainting cultural aspects of target society. Accordingly, the awareness of customer's cultural background helps corporates to adopt proper decisions in appropriate time.
- The body language is another substantial factor in cultural differences, because different countries have different ways in their communication for exchange information. For example; people in Germany speak in a loud voice in communication, while people in Japan speak so quietly. Accordingly, it is important to know carefully what you mean in body languages when dealing with partners.
- Cultural differences can be recognized through differences of customer demands, gender views, and ideologies.
- Geographical differences are another factor of cultural differences, for instance; the discrepancies between cultures in Iraqi-Kurdistan region with the middle and western parts of Iraq.

Figure (4) shows an example regarding the differences of culture between the people of three countries (Chinese people, French people, and Korean people).

Figure 4: Shows an example about differences of cultures amongst societies

Understanding Different Cultures		
Chinese People	**French People**	**Korean People**
It is impolite to open gifts when received.	It is OK to open gifts when received	Don't wrap your gifts in green, white or black colored paper
If you invited to someone's home, you should always bring a gift to the hostess	Don't give anything with the number 13; it is bad luck to French people	When eating, the eldest or senior person should eat first
Your shoes before entering someone's home	You should always dress well, it is better to be formal than too casual	You should never sign or write anything in red ink
When receiving and offering business card, always do it with both hands and never write on it	Handshake is common way of greeting but friends may greet by kissing on both checks	When meeting someone, the person of lower position should bow to the person of higher position first

Source: http://www.theenglishstudent.com/uploads/2/4/1/5/24150879/5807741.png?684 , accessed on: 15 October, 2016

2.1.5.1. Objective Indicators of Cultural Differences

The influence of cultural differences in corporates can be favorable or unfavorable. Negative impacts are including dysfunctional conflicts, problems to accomplish harmony in group setting and decrease in productivity, while the positive impacts may be a strong knowledge base created by cultural backgrounds, an in-house resource of cultural trainers and a greater inclination to develop the business activities in foreign cultures (Martin, 2014: 90).

Thematic of cultural discrepancies exist at the behavioral level as progressively we become away from directly observable aspects of difference, and the comparison will becomes more ambiguous, because it depends on theoretical positions connecting the observable behaviors with thought processes that not observable straightly. Cultural differences at this level formulate the foundation for much of the accidental comparison that occurs in different settings.

For instance, the "Brazilians expend high rate of their revenue on cosmetics or beauty products in comparison with the citizens of any other major economy" (Ghemawat and Sebastian, 2011: 5). For further understanding, three of the most important objective cultural differences indicators are displayed in under:

- *Religious:* "Religion is found in some form across all human cultures" (Sasaki and Kim, 2011: 401), thereby, the objective indicator in differences is the religious beliefs diversity, in which people divided into numerous groups and subgroups around the world. For example, we can feel the differences of religious rituals between Islamic people with the Indian people. Most research studies that refer to religion as a signal and/ or indicator of cultural differences, have concentrated upon duly situation of whether or not national communities share a common religion. Countries that share the same religion have also been shown to trade more than countries that don't.

- *Language: It* is another observable aspect in culture, which makes an inlet into wider beliefs and imagination approaches. The "Language" itself is associating with several patterns such as; talking, seeing, knowing and acting. The most interesting issue about utilizing language dimension as an objective cultural differences indicator is that it has been displayed to correlate with cultural distinctions. For example, the indirect communication (through translator) will be less effective on trade and other commercial transactions and activities. So, accordingly "we can conclude that in our foreign language education/ teaching, we are not only taught language, but we are also taught culture of concerned nation" (Geng, 2010: 219).

Both factors "*Religion*" and "*Language*" are useful for grouping countries into (Islamic states and Christian states) or (Arabic state and Indian state) …etc. In addition to the categorization above, regarding religion and language indicators, most countries in the world classified in terms of geography as well. Ghemawat and Sebastian have another viewpoint for displaying more logical review on cultural differences. They viewed that "there are four international flow impacts to be considered, including: Information – People – products and Capital" (Ghemawat and Sebastian, 2011: 6).

▪ *Education: "*This factor contributes in forming culture through the system of values and priorities where it is base and actions and teaching styles" (Gjuraj, 2013: 172).

2.1.6. Culture as a Capital

The item of cultural capital is "an asset which contributes to cultural value or in more accurately, it is the stock of cultural value embodied in an asset" (Throsby, 1999: 6). While, "some researchers suggest that a separate concept of cultural capital is needed, so as to formalize the role and effectiveness of this phenomenon in economic and cultural aspects" (Throsby, 1999: 4). Embodied cultural capital indicates to the shaped understanding that has been nationalized and internationalized by societies through socialization process.

The basic discrepancies of performance between two corporates probably return to the reflection of cultural capital or level of cultural capital between both mentioned corporates, while other variables are consistent. Thus, "a cultural capital is a measure of the value that can be placed on the way of being or personality of a group, collective entity, or an organization" (Burrett, 2010: 1). Generally, the culture as a form of capital utilized by certain group or even by particular individual modulates their status within social system. Cultural capital usually exists in embodied in both objectified and institutionalized states, as specified in under:

▪ Objectified cultural capital: It means outlined of comprehensive understanding and appreciation which have been embodied by people through socialization processes.

Objectified cultural capital indicates to artifacts or fabricates such as: books, devices, information technology and instruments.

▪ Institutionalized cultural capital: It comprises of that which kept through credentialing like those found in systems of administrations and religious foundation.

Considering the culture factor, make us to feel how with the creation and annihilation of various form of cultural capital, and the mental models of members within particular group, influences the changes at different speeds, and also influence on how the brains of human beings have developed.

2.1.7. Measuring of Culture

"Both researchers and front-line workers supposed that speedy organizational change was to blame for the deteriorating morale and quality of care" (Gerhon, Stone, Bakken and Larson, 2004: 33). Culture as mentioned previously is "the word that refers to the morals, values, and beliefs of the individuals, family or the society" (Naagarazan, 2006: 5). "To assess these aspects, different questionnaire instruments have been developed to measure cultural values, most of them have been based on previous assumptions concerning the kinds of values organization members share" (Sheridan, 1992: 1038).

Measuring culture means the distinction between particular cultures against another through discrepancies in shared meanings. Measuring culture in a precise way is not an easy process, because it is impossible to be coherent and consistent. However, there are two basic questions that face researchers when they measure the culture, they are:

- The first is the potential standardization (stereotyping), and
- The second is the choice of operational measure.

The term stereotyping indicates the generalization of certain traits and attributes to cover all group members, and it is acknowledged that individuals of a same culture possess different norms, principles, values, symbols …etc. Furthermore, "one culture has no full criteria for governing the activities of another culture as low, or noble, so, every culture

able and must apply such governance to its own activities" ((Lévi-Strauss, and Eribon, 1988: 229).

In order to be measured, the culture can be supposed as a normal distribution. Therefor the averages are most often utilized to describe a particular culture, and also recognized that variations related with this average is possible, thereby avoids stereotypes. However, "there are three common stages used for analyze of culture, these stages are including of the following" (Dufays, 2005: 36).

First: Perceptual level: This level is focusing on forms and propositions, in which individuals are separated through colors, tastes, shapes and the causal connection between these forms. Researches in this kind operationalize culture as; structures, language, color, perception and classification.

Second: This stage of analysis supposes culture as a directive factor which leads an individual's behavior. This category of behavioral level is concentrating on the study of how the certain phenomena, influence strongly by beliefs and values favorable by one culture. Values are always influence on most kinds of behavior, whereas cultural values are considered as a practical measure.

Third: Symbolic stage, this stage focuses on evaluation of how the culture shapes a common template and get steadiness and meaning over time. Accordingly the culture analyzed by means of signs and symbols of specific community, for instance; codes of society and stories.

Additionally, there is another view indicating that "the culture refers to the totality of socio-cultural environment" (Aluko, 2003: 172), so, the culture accordingly measured in terms of attitudes, values and norms which the people hold at nationwide level.

This shows that the above study focused on how the above concepts impact behaviors at workplace, and in this respect for displaying further clarification, the figure (5) below shows these facts that acquired by this study and represents its attitude.

Figure 5: Shows the measurement of culture
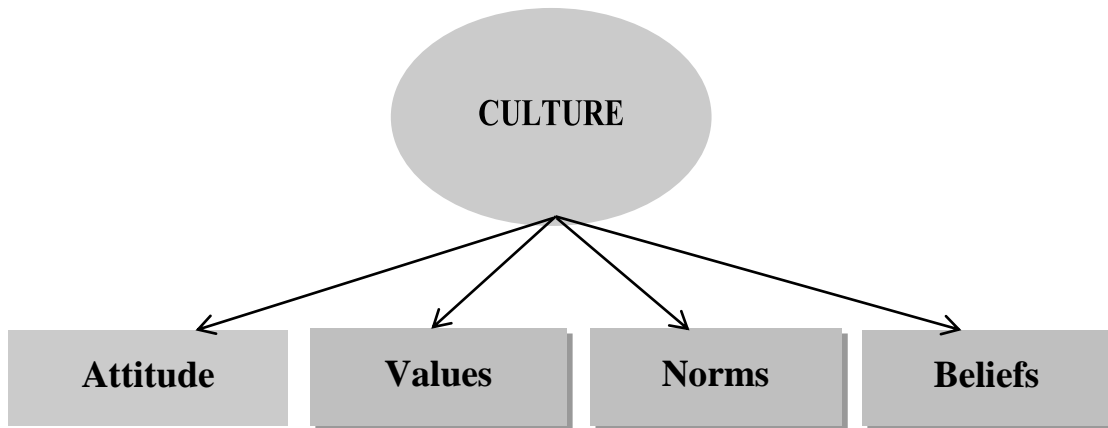
Source: (Aluko, 2003: 172) – date: 25 October, 2016

2.1.8. Cultural Levels

"The term level means the degree to which the cultural phenomenon is visible to the observer" (Schein, 2004: 25). Cultural studies have been recently come into surface, due to being important for exploring realities about cultural effectiveness on organizations such as; employee performances, work ethics, loyalty and others. Despite of interconnections between NC, cross-cultural and organizational culture researches, there are some factors separating each of them. Whereas, the culture itself at a nationwide (which known as a national level culture) refers to the culture at a social or national level which shared between intra-boundary people.

The culture shared among employees within particular corporation is called 'organizational culture', while the culture shared among those employees working in homogeneous profession is called professional or occupational culture or sub-culture of those employees, whom they known as specific interest group, like political party or social class. In the light of these approaches, individual culture is refers to the subjective culture of an individual which is related to how much an individual takes from the different cultures that the individual is part of them.

"Hofestede (2005) divided national levels into: national level, ethnic/ religious level, gender level, generation level, social class level and organizational level" (Linde, 2012:

18). On the other hand, "some researchers divide culture into four levels: national culture or societal culture, organizational culture, professional culture and individual culture" (Nazarian and Atkinson, 2012: 74). In essence, "the culture classified to the following levels that one can feel and seen to the deeply embedded, unconscious, assumptions that defined as the essence of culture" (Schein, 2004: 25), they are including of:

2.1.8.1. National level – Cross-Cultural level

It is a set of core values, practices, customs, norms and attitudes, shared by a society live in a limited boundary that shape the particular behavior of individuals in this society. As stated previously the culture is the pure substance of the physical resources and perceptions of physical and mental techniques, which accordingly let the community to persist. As a result, the culture includes facts, artifacts, and institutions… etc. however the most significant function in this respect is that of the endless of joint and shared interpretations and common past experiences of specified community.

2.1.8.2. Organizational Level

As different approaches were mentioned in defining the organizational culture (OC) and the majority concluded that OC conceptualized as; "shared beliefs and values within the organization that helps to shape behavior pattern of employees" (Adewale and Anthonia, 2013: 116). Thereby, OC defined as "patterns of shared values and beliefs embodied over time, which produces behavioral norms that are adopted in solving problems" (Ahmad, 2012: 51).

Nevertheless, OC does the same action in an organization that culture fulfills in society as a whole. This confirms the fact of what actions or behaviors are important and valid, by then identify the action outlines, and become invisible roadmap for specifying the common principles of business ethics.

Moreover, the term "organizational culture" may infer that the staff of an organization may be more or less socialized in to the OC, and probably away from national culture.

Commonly, the OC is aiming at enabling the organization to go along with the line of dominant values to guide employees towards right action.

2.1.8.3. Group (sub-culture) Level

In spite of culture existence at nationwide and at corporate level, there may be other cultural segments known as "sub-cultures" like; professional associations, political parties and ethical groups. Thus, the individual's work behaviors naturally influenced by the norms and values of these sub-cultures.

2.1.8.4. Individual Level (subjective culture)

The individual culture level has recently explored, which includes a mixture of various cultural levels that the individual's attitudes and characteristics are part of them. This kind of culture may have direct impact on individual's behavior, even in the reverse direction of the entire society culture. This indicates to "what an individual ought to want as a goal in life" or "what and individual wants as a goal in life" (Vauclair, 2009: 70). Following figure shows the above mentioned levels of culture:

Figure 6: Shows the cultural levels
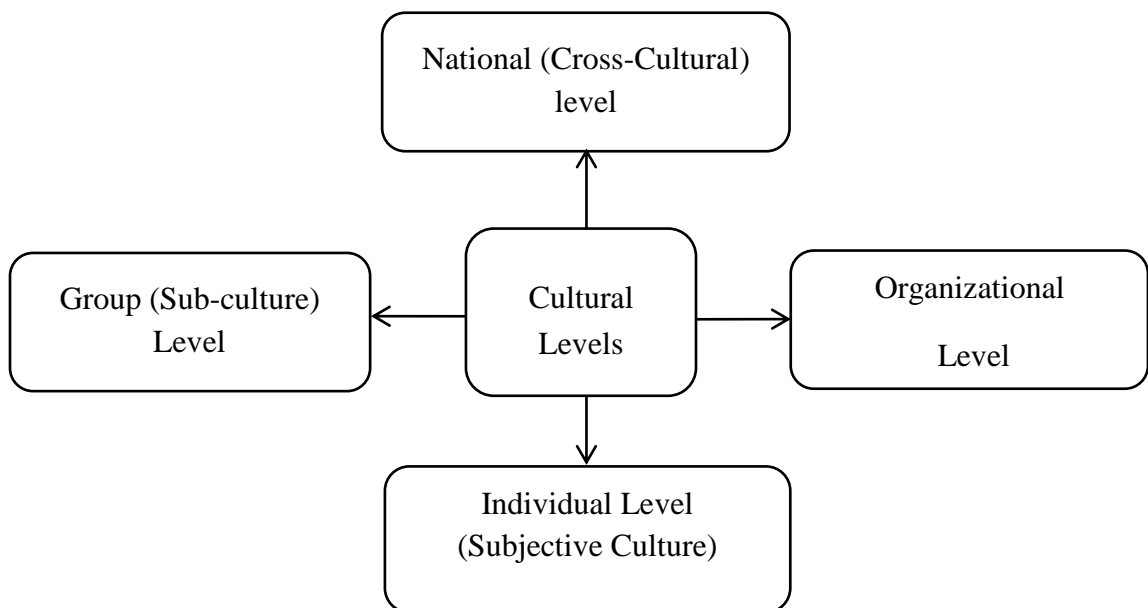
Source: Prepared by the researcher

2.1.9. Cultural Conflicts

"Most conflict management recommendations still concentrate on conflict reduction, minimization or resolution, because of the negative influences it can have on corporations and employees" (Mayer and Louw, 2012: 3). However, "some researchers transfer from dailies/ newspapers which contain extraordinary stories and highlighting the internal behaviors of managers, which including the following abnormal behaviors" (Pitta, Fung, and Iceberg, 1999: 241):

- Illegal campaign contributions
- Bribery
- Knowingly selling defective goods
- Hiding information
- Other troubling acts

These undesired phenomena are regarding individual or organizational misconduct that are out of the common ethical principles. The most critical question entails different ethical standards gathering in daily business activities, this condition is recognized as cultural conflicts.

Furthermore, "this matter can be focused on some countries that the bribery increased in such a way that become part of the fabric of people; there is no business without transaction with it" (Pitta, Fung, and Isberg, 1999: 242). Put simply, "conflicts in corporations is something inevitable given individuals therein need to manage their mutual interdependence" (Gelfand, Leslie, Keller and Dreu, 2012: 1132).

2.2. National Culture

"The formation of National Culture (NC) is dependent upon, and often invokes, a particular version of the past, which it would then either reaffirm or deny" (Joughin, 1999: 2), and "despite globalization, people from different nations continue to have their own distinct habits and tastes, values and norms rooted in their national cultures" (Leng and Botelho, 2010: 262). "The globalization also bit by bit erodes state authorities which diminish the state capacity to run and control ideological structure" (Bland, 2008: 40).

"Hofestede (1990, 1993, 2001, and 2005) developed the most broadly used and influential NC study, which has been covered 50 countries and 3 regions" (Danon-Leva, Cavico and Mujtaba, 2010: 5). Fang, questions Hofstede's conception of NC, in which each NC is "reduced into and isolated from each other in terms of discrete "onions" politically defined and artificially created nation-states" (Fang, 2006: 74). Thus the NC relates to human's deeply held values, such as:

- Good vs. evil
- Normal vs. abnormal
- Safe vs. dangerous, and
- Rational vs. irrational

According to Hofestede, the NC is "the collective programming of the mind which distinguishes the members of one group of people from another" (Khan, 2014: 241). Accordingly, the NC values are learned early, held deeply and change slowly over the course of generations.

2.2.1. The Concept and Characteristics of National Culture

"NC is the particular set of social values, political and economic that exist in a particular nation" (Aluko, 2003: 169). "The results of studies conducted in field of NC proved that each region, country or nation has its own culture, which differentiate it from other regions, countries or nations, and positively influence the lives of individuals" (Militaru and Zanfir, 2012: 28).

"NC is part of the mental software we acquire during the first 10 years of our lives in the family, in the living environment, and at school, and they contain most of our basic values" (Minkov and Hofstede, 2011: 14). It is also considering as the outcome of a set of interactive, common expressions and attitudes that create shared form, and reflects the concerns and aspirations of particular community during a certain historical period. In short, the NC can be identified through the following characteristics:

- Language
- Religion

- Ethnics
- Racial identity
- Cultural history and
- Traditions

These characteristics of NC distinguish human groups in such a way that give each group certain privacy, and differentiate them from the rest of groups or societies. Absolutely, the characteristics above will influence directly or indirectly on family life, education, economic standards, and on business practices too. For the time being, national borders unable to prevent culture to spread across borders, because the culture is easily and quickly passing over international borders, through sophisticated communication technology.

"There are several factors that support and enhance NC consolidation" (Daniell, 2014: 3), they are comprising of: dominant national language, education system in a country, mass media, national political system, sport and other cultural institutions like; opera theaters, and museums, that have significant appeal.

Citizens are always proud of their national mottos, logos, and national achievements, and considering them as national symbols. According to the North Central Regional Educational Laboratory, "cultural norms are behavioral patterns that are idealistic of specific groups. This kind of behaviors is learned from parents, teachers and others whose values, beliefs, attitudes, and behaviors occur within their own OC" (Ndung'u, 2014: 101).

However, some customs are valid and some are not, some contribute to the development of individuals, families, and societies and vice versa. "Like other cultural norms, an individual adherence to or belief in the work ethic is particularly impacted by socialization backgrounds during childhood and after" (Braude, 1975: 134). Accordingly, "NC is the set of norms, behaviors, beliefs and customs that exist within the population of a sovereign nation, therefore, international companies develop management and other practices according to the NC of their workplaces.

In this connection, Greek Hofstede specified the concept of culture as "a process of collective programming of the mind, this determines what is considered acceptable behavior or attractive behavior, and in other words cultural values provide preferences over another" (Ghemawat and Reiche, 2011: 2).

2.2.2. Nature of National Culture

The nature of culture can be conceptualized as comprised of a learned set of shared interpretations respecting norms, values, and believes that influence the behaviors of people within society. Thus, "considering the strong influences of culture on the trend, individuals suppose and pursue, one can state that with NC varying per group or society and strongly determining social context" (Lunenberg, 2014: 13).

It should be noticed that the culture is learned by human being through lifetime and not innate or exists naturally or physically. For example, an Indian-born infant who has brought soon to France after birth by non-Indian parents and raised, there will be differently think and act from his/ her relatives and national people as a whole in India. Moreover, the NC usually indicates to the different nature of countries or regions regarding several factors like; language, religion, socio-economic status, ethnicity, geography, and legal system like federation …etc. Generally, "most models or analytical frameworks of use for understanding NCs take the form of commonly manifested issues; cultural dimensions, orientations, scales or indices" (Daniell, 2014: 6).

In sum, the dominant powers that form NCs comprise, among others are language, history, ecological factors, religions and wars … etc. These factors always reflected in NC, which inconsistent with many phenomena within that nation's communication traits, educational system, and technological development and political structure … etc.

2.2.3. National Culture Differences

It is anticipated that the discrepancies of NC have considerable influences on citizens and on public views. Furthermore, "Past researches assumed of availability of such effectiveness of NC differences on individual values and world opinion" (Markoczy,

2000: 2). This assumption is depending on cross-cultural psychological researches, and indicated that individual's norms, values, and public opinions usually shaped through behaviors that appreciated or penalized from early life of human being. This is done via norms and values transferred by enculturation and training by the degree of social compression on accordance.

As previously mentioned that "the culture is a set of values, assumptions and beliefs learnt through membership in a group of people, and impact the attitudes of group member behaviors" (Ghemawat and Reiche, 2011: 1). Commonly, the NC consisting of several senses and feelings like; norms, customs, behaviors, and beliefs that distinguish particular group live within a certain country. In other words, the NC is involving of several feelings and attitudes such as: customs, beliefs, behaviors and norms that culturally separate communities from others. Due to NC differences, a firm (for instance) works through branches in more than one country, is probably face some difficulties in managing businesses.

A significant point for organizations should be adhered to, is whether the organizational members are being controlled culturally? i.e., whether the employees suit the shared values of the society in which the business unit works or otherwise. Accordingly, "we can identify more generally to know whether the organizational performances affected by human style and their manners, through the interactions among people which we called here as a NC" (Aluko, 2003: 164). This indicates that managing across national borders introduce substantial obstacles, because it obliges multinational businesses to schedule and plan their activities and approaches to every cultural aspects.

2.2.4. National Culture Differences and Multinational Business

Due to significance of NC and its effectiveness on organizational activities, the international corporates attempt to develop their efforts towards further flexibility for improving their domestic affairs and adaptation. Corporates felt that they should pursue necessary proceedings in order to be convenient with the existing NC where they operate through it. Multi-national businesses refer to companies dealing with different major

world markets, and accordingly, they obliged to exert more efforts to improve their communications and coordinate practices, to smoothly deal with the NCs of different worldwide marketplaces. As previously stated the NC is "the collective programming that results from experiences derived from values such as family, government, religion, architecture, and even science" (Mardani and Kazemilari, 2012: 293).

Thereby, the NC is described as a set of beliefs, norms, behaviors and customs exist within the community of a sovereign nation. Through these descriptions and previous explanations, we can conclude that the culture values are learned from early time, held deeply and changed or modified very slowly overtime, which last generations in a specific community.

The cultural differences remain constant and create challenges to international businesses. Effective firms that manage the business properly, able to deal positively with the cultural differences in the environment where they deal with. This indicates that running businesses across borders is an essential company's responsibility, because the work environment enforces multi-national businesses to match itself with the local culture where they operate, and in this regard (Hofstede, 2001: 92) believe that:

> *The people do not carry separate mental programs for action and non-action situations, and that dominant work values in a society have their roots in the family and at school, and they are also reflected in political systems and in dominant ideas, philosophies, and theories".*

The distinctions amongst NC always initiates through highlighting the differences in social behaviors, therefore, it is necessary to mention that NC differences have remained stable. More specifically, individuals behave and believe in particular methods depending on the culture in which they were lived. Managers of multi-cultural companies, who fail understanding the differences of culture, can lead to poor decision making, unsuccessful marketing and safety affairs. Thus, small businesses should precisely plan their activities, to go along with the prevailing national and local cultures in the work environments.

2.2.5. The Effectiveness of National Culture

The "culture is an accumulated phenomenon by those who live within the same environment which comprising of unwritten rules and principles of social life" (Vandayani, Kartini and Azis, 2015: 79). Thus, "the shared culture of one country population called NC" (Daniell, 2014: 3), that has dynamic influences on organizational workforces. As NC being integrated with the inner senses of employees, therefore its influences (whether positive or negative) organizational leaderships to establish practical plan to deal rationally with pressures created by this phenomena. Organizations deal properly with this fact, will be on the right position, otherwise, the organizations will mostly encounter different obstacles created by prevailing NC at workplace.

Understanding the elements of NCs and their interactions with the work environment, consider as the centerpiece concern of organizations which to be taken into account, because of its direct or indirect influences on employee's behaviors. Nonetheless, "the significance of NC and its impacts on organizational climate is enforcing managements to exert more efforts for developing national public policies which allow organizations to achieve the following advantages" (Daniell, 2014: 11).

- Dynamic competition in global markets
- Good coordination regarding common issues; and
- Taking part in the improvement of governance regimes

Thus, "the NCs have noticeable impacts on leadership methods of organizations, which then lead to shape the organizational culture, and subsequently enhance the employee's satisfaction and commitment" (Mardani and Kazemilari, 2012: 299). In this regard, the personality is the identification of the combination of aggregation of personal specifications that affect the individual's reactions to the environment.

Commonly, a firm that has subsidiaries in more than one country probably faces some challenges in administering the cross-cultural relations, because the "NC has a dynamic impact, approximately on the entire individual behavior in particular, and consequently on organizational processes in general, accordingly, the NC has effectiveness on the

situational leadership" (Vandayani, Kartini and Azis, 2015: 81). Moreover, the culture only makes sense in a collective and not individually, therefore, NC described as a standard of fundamental shared assumptions, such that has been learned by specific of a group as they solved its external adaptation problem and domestic integration within particular country.

2.2.6. National Culture Dimensions by Hofestede

Greet Hofestede in his study (1980), has found four cultural dimensions, they are: power distance, individualism vs. collectivism, masculinity vs. femininity and uncertainty avoidance. This scientist "in (1999) found another dimension known as long-term orientation vs. short-term orientation" (Crocamo, 2015: 19).

Figure 7: Shows five Hofestede dimensions of NC according to his study in 1999.

Cultural Dimensions - Hofstede

Small Power Distance		Big Power Distance
Individualism		Collectivism
Masculinity		Femininity
Structured Situations		Unstructured Orientation
Long-Term Orientation		Short-Term Orientation
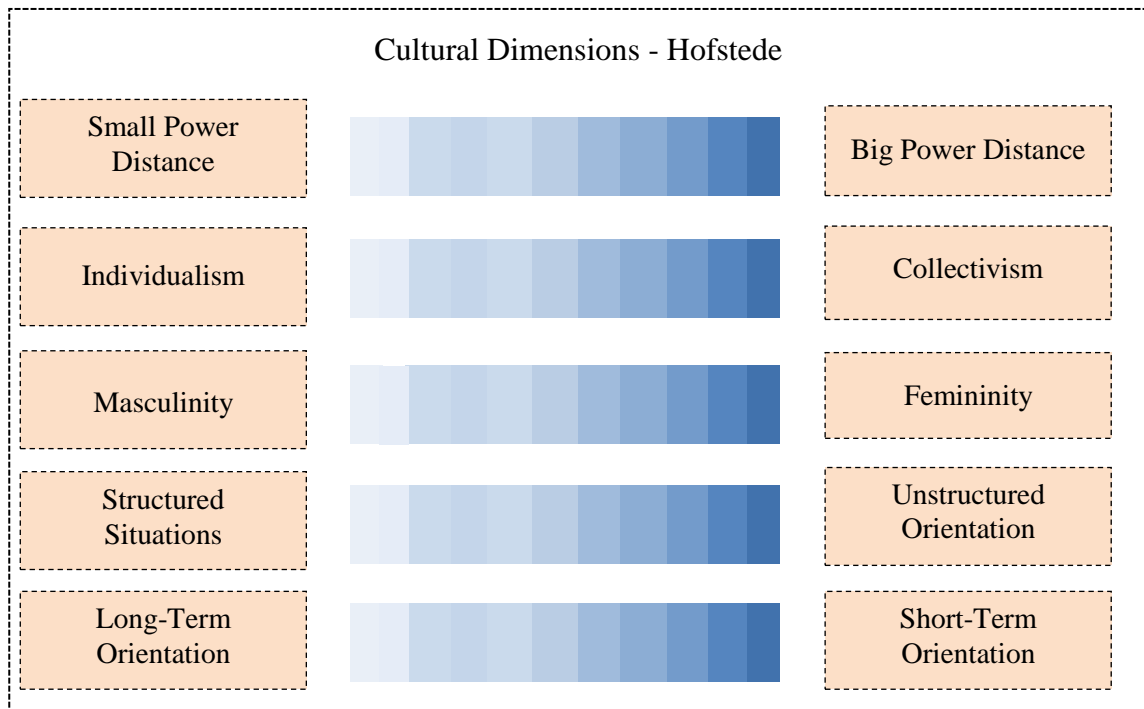
The "NC dimensions are the relative values that distinguish country cultures from each other" (Smith, 2016: 5). Following are the six NC dimensions of Hofestede:

- Power distance index - [PDI]
- Uncertainty avoidance index - [UAI]
- Individualism vs. collectivism - [IDV]
- Masculinity vs. femininity - [MAS]
- Long-term orientation vs. short-term orientation - [LTO] and,
- Indulgence vs. restraint - [IND]

Hereinafter is the explanation of Hofestede's dimensions:

2.2.6.1. Power Distance Index [PDI]

This dimension refers to the extent to which the less powerful members of an organization, corporation and/ or an institution (such as family), agree and anticipate the unequal allocation of power. In other words, "power distance can be viewed as the extent to which less powerful members of a society/ community, accept and expect that power is distributed unequally between genders" (Mooij de. and Hofstede, 2010: 89).

Hofstede himself specified PDI, as the power distance between a boss (B) and a subordinate (S) in a hierarchy is the difference between the extent to which (B) can determine the behavior (manner) of (S), as well as the extent to which (S) can determine the behavior (manner) of (B). Thus, according to Hofestede "The power distance defined that is accepted by both (B) and (S), and supported by their social environment is to be determined by their NC" (Hofstede 2001: 83).

The existence of such inequality of power always realizes and feels by subordinates, followers (or lower level employees) in the organization. The upper level of the index refers to the situation that the hierarchy is constructed obviously and implemented in community by all the odds or reason. Whereas, the lower level of the index indicates that people inquire authority and attempts to allocate power. In the following, some of differences displayed between both above situations (Hofstede 1991: 27, 28 & 37).

High Power Distance	Low Power Distance
Autocratic superior	Consultative superior
Relatively centralization	relatively decentralization
Privileges and status symbols accepted	Privileges and status symbols hated
Inequality acknowledged and normal	Inequality to be avoided
Large emotional distance	Small emotional distance
Employees relatively anxious	Employees rather free from anxiety
Difficulties to disagree with employer	Simple approach on employer

2.2.6.2. Uncertainty Avoidance Index - [UAI]

This index points out the fact of society's forgiveness for vagueness. By this concept the people embrace or avoid an unpredicted incident or unknown events. According to Hofstede, UAI is the extent to which the members of a culture feel threatened by uncertain or unknown situations. In this dimension, the society that score a high level opt a solid symbols of behavior, guidelines, laws, and commonly depend on completely truth, or the tent that only one truth covering everything, and its known by all community members. On the other hand, the lower degree refers to the common acceptance of different ideas, viewpoints and thoughts discrepancies. Thus, the society in this situation tends to enforce less rules and regulations, and as regards the environment, the freedom is more widely prevailed, and the following are some differences between both conditions (Hofstede 1991: 125).

Low Uncertainty	High Uncertainty
People are motivated by new challenges	People are motivated by security
Rules exist if there are strictly necessary	Strict rules are always needed
Society feels rather comfortable in unclear situations	Society is afraid of unfamiliar risks
Uncertainty is accepted and seen as usual	Uncertainty is not accepted and should be avoided

2.2.6.3. Individualism vs. Collectivism - [IDV]

The "individualism-collectivism describes the relationships which individuals have in each culture" (Soares, Farhangmehr, and Shoham, 2007: 280). This dimension refers to discovering the level to which the people within society are integrated within groups. As regards the first expression ''Individualistic'' societies have low and simple ties, in which they mostly relevant with the individual's family level. It is commonly affirm on the term (I) instead of the term (We). While, the "collectivism" according to this dimension, emphasizes on specifying the society as a unit tied up completely together, with regular relationships amongst sub-units, such as families within particular community that integrated to each other very tightly. The following are some of differences between both situations (Hofstede 1991: 67, 73).

Individualistic	Collectivistic
Task orientated	Relationship orientated
Focus is on (I)	Focus is on (We)
Personal freedom	Freedom within scope of group control
Openness	Harmony to be maintained
Supervisor-Employee relationship based on contract to an extended family	Supervisor-Employee relationship similar
Identity based on the individual	Identity based on one's social net-work
Management concentrates on the individual	Management concentrates on group

2.2.6.4. Masculinity vs. Femininity - [MAS]

"Masculinity, in this dimension specified as preference in society for accomplishment, heroism, assertiveness, material remuneration for prosperity, or it measures the extent to which a culture has its social roles clearly distributed among its members" (Leng and Botelho, 2010: 263). On the other side, the "femininity" reflects for more collaboration, moderation, as well as helping weak and caring for quality of human life. According to

this concept, the women in the respective society usually head for offering so many different values.

Otherwise, in feminine characterized societies, the women possess equal opportunity and share modest and caring views equally with men. While, in most masculine characterized society, women are more emphatic and competitive, but on the other side, it is noticed that are less emphatic than the men.

According to the above, we can conclude that there is still a discrepancy and wide gap between both male and female values. For more explanation, the following are some differences between two types of this dimension (Hofstede 1991: 96).

Masculine	Feminine
Live in order to work	Work in order to live
Norm: The best	Norm: The average
Material success and progress	Caring for others and preservation
Failure equals disaster	Failure is less significant
Money and materialism	People and close relationships
Identification rather with the strong	Identification rather with the weak
Decisive and insistent supervisors	Intuitive supervisors

2.2.6.5. Long-term orientation vs. Short-term Orientation - [LTO]

It refers to the linkage between the past with the present, and also with the future events (challenges). A short-term of this dimension (termed by a low level/ degree), illustrates that the traditions are honored and kept, while steadfastness is valued. Otherwise, the societies with high degree (long-term) believe that the adaptation and circumstantial and practical problem-solving are a must.

Moreover, a poor nation (short-term oriented) always possess a little of economic growth, but the long-term oriented nations have more. Following are some differences between two types of this dimension (Hofstede 2001: 255-258).

Short-term orientation	Long-term orientation
Expecting quick results	Patience to wait for results
Low savings	High savings
Focus on the present	Importance of tradition from the past to the present
It is not accepted to miss deadlines term success	Long term benefit is more important than short
Service to others is a key objective	Thrift and perseverance are important goals
High national pride	Try to learn from foreign countries

2.2.6.6. Indulgence vs. Restraint - [IND]

This dimension considered as; a measure of happiness, whether that happiness and joy honored or otherwise. The term "Indulgence' refers to a society that provides enjoyment of fundamental natural human desires, regarding fun and luxury in an ordinary life. Whereas, the "restraint" is refer to a society that set restrictions for controlling gratification of requirements, and tied with the strict social norms. Indulgence society's point of view believes that they to be under dominance, and be in control of their own life and affections. Restrained societies believe that there are factors dictating their life through somewhat interference, by tying up with specific restrictions. Hereinafter are the comparisons between two categories of IND dimension (Hofstede, 2011: 16).

Indulgent Society	Restraint Society
Majority of people declares themselves as happy	less people declare themselves as happy
Leisure has a high importance	Leisure has a lower importance
Rather remember positive feelings	Rather don't remember positive feelings
Perception of one's individual control of life	Perception of shiftlessness
Freedom of speech	Freedom of speech is not seen to be of high concern

For more explanation of NC dimensions, we prefer to refer to the journal of economics, business and management that published a research in which illustrated five of NC dimensions through describing each of them (Nazarian,Irani (Ali, 2013: 11-15), as specified in under:

Hofestede's NC dimensions

Power Distance	Measures the degree to which the less powerful members of society accept and expect that power is distributed unequally.
Uncertainty Avoidance	Measures a society's tolerance of uncertainty and ambiguity, the extent to which the culture likes to control the future
Masculinity versus Femininity	Measures the distribution of roles between the genders
Individualism versus Collectivism	Measures the extent to which people expect to look after him/ herself and immediate family compared to the degree of support expected from social institutions
Shot-term and Long-term Orientation	Measures the degree to which society embraces long-term commitment to traditional as opposed to forward thinking values

Figure 8: Shows the national culture dimensions by Greet Hofestede

Uncertainty Avoidance

Measures a society's tolerance of uncertainty and ambiguity, the extent to which the culture likes to control the future

Power Distance

Measures the degree to which the less powerful members of society accept and expect that power is distributed unequally.

Masculinity versus Femininity

Measures the distribution of roles between the genders

National Culture (NC)

Individualism versus Collectivism

Measures the extent to which people expect to look after him/ herself and immediate family compared to the degree of support expected from social institutions

Shot-term and Long-term Orientation

Measures the degree to which the less powerful members of society accept and expect that power is distributed unequally.

Indulgence vs. Restraint

This dimension measures of happiness, whether that happiness and joy honored or otherwise.

Source: Prepared by the researcher in depending on the topic-related information

2.2.7. Effects of Cultural Dimensions on Employee's Behavior

Hofstede measured culture in six dimensions and believed that cooperation across cultures is very important to human survival. Some analysts apply Hofstede's teachings to national populations and their citizens, and also apply them on company's culture and their employees as well. Following are the explanation of cultural dimensions of Hofestede and their effectiveness on organizational employees.

- Power Distance: This dimension is representing the literature assessment of different levels/ grades of management within hierarchy structure, between lower employees with the upper level of management. For instance, a particular employee who reports to manager, to director, to vice president and reports to the chief executive officer (CEO), has the power distance dimension of three levels of management from employee to the CEO. The higher power distance is the upper one (CEO), and the lower one is the one who locate in the lower level of hierarchy (subordinate). Some organizations on the other hand, may flatten their organizational structure, in order to give a signal to their employees to feel that they connected with their leadership.

- Uncertainty Avoidance: This dimension measures the relief of organizational employees within unorganized work environments, vague situations, where unusual cases and conditions may occur. In a business that has the opportunity to arrange its components like a structure, the culture automatically calls for a specific rule that establish the mentioned structure to maintain the safety and efficiency. In a creative environment the culture always induces the elasticity, flexibility and good desire for problem-solving. However, employees may feel discomfort with either extreme, or an employee who likes to plan for every minutes of day time, in a particular organization that characterized low uncertainty avoidance dimension.

- Individualism: The dimension of individualism assessment is not to aim at showing the degree of individual's characteristics only, but also to show the sense of becoming a member of a specific group who works in, and ties with other members through certain rules and conditions at a workplace. In some societies, individuals are interested in self-interest and shows initiatives towards individual performance. Otherwise, "there are societies prefer public interest, accordingly, the importance of teamwork here appears" (Afaneh, Khaireddin, Sanjuq and Qaddoumi, 2014: 134).

- Masculinity: The measurement of this type of dimension is referring to the organization's personality through masculine and feminine trait. An organization with dominant *masculine culture* always acts in an emphasized and assertive manner, and challenges in a competitive style. While the organization with dominant *feminine culture* is more moderate, mild and caring in comparison with the first type. Organizational

employees usually interesting in styling their behavior after their company's leadership, when the upper leaders have competitive characteristic, the employees induced to pursue the same route to compete with each other's too, or to overcome other competitive of their company. On the other hand, if managers possess caring characteristic, the employees are tend to act more forgiveness behavior and extra kindness.

- Long-term orientation: This dimension measures long-term values, like provision and consistency with the short-term values like traditional appreciation accomplishment of some social commitments, and trying towards personal disruption avoidance. Individuals possess high degree of good long-term orientation respond to a structure pursuing hierarchy style in an organization, where leaders are greatly esteemed. While, an employee possess a low measures of long-term orientation shows personal stability and monitoring some matters like customs, such as mutual favors and/ or gifts from others.

- Indulgence versus Restraint: This dimension measures the extent to which people attempt to arrange and control their willingness and impetuses that based on the method they were raised. This dimension influence on employee through three sub-dimensions they are: happiness, pleasure in life (life control) and the third is importance of leisure and friendship. For example, the USA is an indulgent society with relatively high scale on this dimension. In contrast to indulgent societies, restraint societies (employees) don't put much emphasis on leisure time and control the gratification of their desire. Thereby, employees with this attitude have the perception that their actions are restrained by social norms or habits, and feel that indulging themselves is somewhat wrong.

2.2.8. Differences between Organization and National Culture

Hofstede argues that "comparisons across cultures must occur among people with the same set of occupations" (Hofstede, 2010: 64). The deeply held values of people are usually reflecting the acquired NC through history, for instance distinguish between good vs. evil, normal vs. abnormal, safe vs. dangerous and rational vs. irrational. As known that NCs are gained and learned during human lifetime and convey from generation to the next. The culture has been developed and changed to the most

acceptable form, to fit the moods and principles of particular population within particular society.

As per the majority of expert's point of views, the change of OC is not something occurs between day and night, but it requires long time periods. "OC includes of the wide range and spacious guidelines that originated through every day organizational practices learned at the work places, and can be defined as the norms, values, and basic assumptions of a given organization" (Gershon, Stone, Bakken and Larson, 2004: 35). "Although the people who work in organizations are being influenced by values formed in their early life, however it is the employee's attitude toward the organization and vice versa" (Nazarian, Atkinson and Graves, 2014: 69).

The most important fact which usually ignored, when two or more companies are integrating, is the personal values of individuals. Therefore, unfavorable behaviors of employees influence on overall organizational processes and its outputs. Thereby, "it is necessary to assert that national values have significant impacts on organizational culture as well." (Nazarian, Irani and Ali, 2013: 11).

What is valid, reasonable and regular with one national principle, may be unreasonable and/ or irregular with the other, for this reason it is not easy for corporates to be away from NCs. As, "the heterogeneity of modern communities increasingly shed light on the inadequacy of the nation-state to effectively handle diversity" (Prina, 2013: 2), however, that is not means to relinquish endeavors towards combination of organizations, but it is a signal for warning organizational leadership, to pay more attention to harmonize local interpretations of corporate practices to cultural phenomena.

Accordingly, such acts pave the way for creating appropriate form of understanding principles, correlations, methods, and other elements and behaviors. As workers automatically learn and familiarize with prevailing organizational guidelines, priorities and operations, thereby, they able to persuade themselves to adjust routine behaviors to fit themselves with the model manner of organizational leadership.

Here, a question which comes to the surface inquires of why is it important for oversea or international organizations, to pay interest to those discrepancies amongst NCs worldwide? Absolutely, this question seemed more concern with globalization aspects, which eradicated border barriers between international borders, by means of information attacks, through sophisticated technological devices. In this respect, Geert Hofstede and others explored different cultural dimensions in which they guide organizational managers to follow the facts associated with each of these dimensions.

In short, the efforts towards this matter are an essential issue to translate it into practical fact, which tell organizations how they deal and manage foreign employees whom they hold different national backgrounds, and also guide companies to decrease potential problems. Through utilization of Hofestede cultural dimensions, the most questionable matters around will be simplified and become normal in practical aspects, whereby, make one to familiarize with new circumstances created by new culture.

Actually, everybody is unique, and also no society is found uniform, but you can use this pattern to make the vague less harmful and make yourself away from making mistakes ... etc. Consequently, "a conceptual framework emerges that allows for organizational cultures to be typified and ultimate correlated to variances in NC" (Gulev, 2009: 263).

Thus, it is necessary to mention that "companies do not exist in a space, but they exist in a particular culture or socio-cultural environment" (Awolowo, 2003: 165). Subsequently, if the practices of the company's culture are differs with the normal practices of NC, companies will face difficulties, principally in socialization and incorporation of foreign workers. So it is not easy for a company to take advantage from uniform corporate culture to cope with NC differences.

Accordingly, many companies probably get benefit from accepting and exploitation of cultural differences within the company. Commonly, local culture can impact corporate culture or even region's culture. "Sometimes small and medium companies overlap a prevailing regional culture, which can impact in a strong way the social relationships and structure of an organizational hierarchy too" (Militaru and Zanfir, 2012: 29).

Shortly, in spite of these facts the employees are supposed to be able to socialize into the culture of a particular company, and learn the practices of company's culture, even if contradict with the employee's own NC. Thus, we can summarize the difference between NC and OC, as the NC is basically exists in the deep rooted values of particular culture, and these cultural values can form how community supposes companies to be managed, as well as how the relationships between managers and subordinates must be.

2.2.9. National and Regional Culture

For the sake of understanding the implication of culture in this research, it is preferred to outline both of national and regional culture in summary. As previously declared the "National Culture" defined as; "the commonly held values, attitudes, and views shared by the members of a society" (Kovacic, 2005: 143). The discrepancies between NC and regional culture, assessed through classic distinction in the study of culture, which differentiates etic from emic approaches. "The etic approach compares culture according to a common external framework, while the emic approach specifies its distinctions from within the culture(s) in question" (Weustink, 2014: 11).

In general, values can be realized easily which described as the ideal of a group, and is the expression of good and bad actions, whereas the NC recognized as the common cultural phenomena at nation-wide level, and covers overall country people, involving the regional citizens. In addition to NC, there are local (regional) attitudes and distinctive norms of people, because the regional citizens mostly share similar customs and viewpoints towards specific issues that probably different in a way or another from NC in common.

In the light of above, the NC specified as a superordinate culture and within it different subcultures exist such as: regional culture, corporate culture or a group culture linked by common shared specifications like marketing department, religious group, ethnic group … etc. These groups are found to be a mix of the main characteristics of the NC and some particular aspects concerned to this group.

2.2.9.1. Iraqi National Culture

If we search for Iraqi culture conditions through 6-dimentions model of Hofestede, we can get in-deep feature of Iraqi people's cultural values. According to this model, different scores for each cultural dimension have been obtained that they are illustrated in the graphic below:

Figure 9: Shows the Iraqi scores by Geert Hofestede.
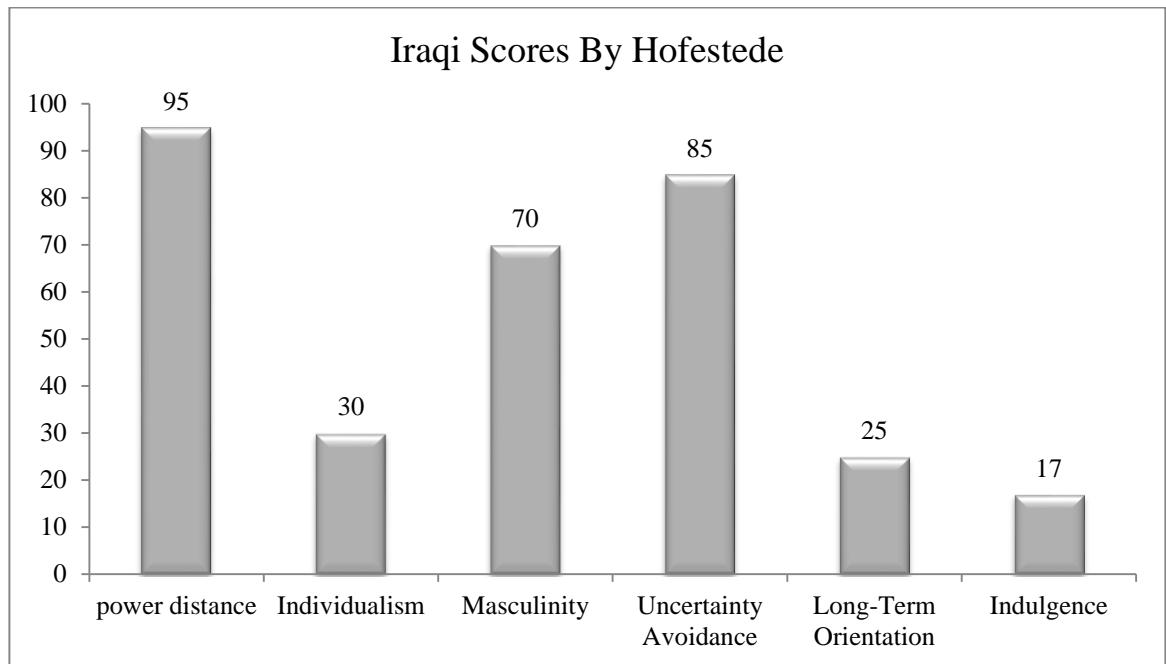
According to this diagram, Hofestede cultural dimensions indicated that Iraq scored 95 degree as a high level for power distance dimension. This result inferred that the Iraqi people accept a hierarchical order, and refers to inequality of individual's status of Iraqi citizens, due to dominance of centralization system of management structure.

Moreover, as regards the dimension of Individualism, Iraq scored 30, which means that Iraq is a collectivistic society, in which the Iraqi people prefer the long-term orientation. Thus, the individuals supposed to look after themselves and believe that people belong

to groups with loyalty and high interdependence. The relationship between the employer and employees in this kind of society is specified as the relations of extended family.

As shown in the diagram, Iraq scored 70 on masculinity dimension, which inferred that the Iraqi people are characterized as a masculinity society. In such result, the people live in order to work, the bosses are anticipated to be more decisive and assertive, and there are no equal chances between citizens in Iraqi society as well.

Concerning uncertainty avoidance, Iraq scored 85, which recorded high level in this dimension. The Iraqi society according to this result is anxious, with uncertainty or vague features that probably occur in the future therefore they try to avoid these situations. Through this culture, there is substantial need for rules and punctuality is the norm as well as the security is become more important. On the other hand, Iraq scored 25 in regarding the dimension of long-term and sort-term orientation that reveals the low level in this connection. Thus, people in such society has normative culture in their thinking, and they show more respects for the past principles and traditions.

As for indulgence dimension Iraq scored 17 point, which is a low level in this dimension that indicates to the restraint of Iraqi people. A society in such type refers to the cynicism and pessimism, and pays no attention to leisure time. Thereby, the Individuals with this orientation believe that their actions are restrained by social norms.

2.2.9.2. Cultural Value of the People of Kurdistan Region

Iraqi Kurdistan region is located in the northern part of Iraq, and according to the Iraqi constitution it has a federal authority. In 2005 the Iraqi constitution has endorsed the fact that Iraq is a federal country comprising of two main nations "Arabs" and "Kurds". Kurdistan regional government - KRG is established in 1992 after conducting a general election in the region. Accordingly, the authority depends on the basis of free and democratic elections performed in the region, and Erbil city is the capital of the region. The regional people possess their own language, and its culture distinguishes them from other parts of Iraq as well as from other societies in the world too.

In 2014, a study conducted by four researchers in Purdue University Calumet/ United States, and published by Global Journal of Management and Business Research, titled "Iraqi and Kurdish Cultural Values in the semi- autonomous state of Kurdistan" (Raric, Winter, Barczyk and Merkt, 2014: 61). The study based on assessment of individuals of both ethnics Arabs living in Kurdistan region and Kurds, through utilization of Hofesetede 5-model of cultural values. The study aimed at detecting the cultural values of Kurdish people in Iraqi-Kurdistan region.

The study used a sample covered (95) students at a university in the region, (56) were Iraqi Arabs and (34) of them were Iraqi ethnic Kurds. Obviously, there was imbalance in the sample between both ethnicities, because of overrepresentation of Arabs. Moreover, the survey population was somewhat mixed in terms of geographical division, as being from rural and urban areas. In this study (70%) of the Iraqi sample was male and the rest (30%) were female, while in Kurdistan region (62%) of participants were female and only (38%) were male. The survey respondents were mostly young adult, who participated voluntarily. The study concluded that several differences were detected between both ethnics, and data results referred that there were considerable discrepancies between both surveyed ethnics as shown in the diagram below (figure 10).

Figure 10: Plot of the five cultural value dimensions for Iraqis and Kurds
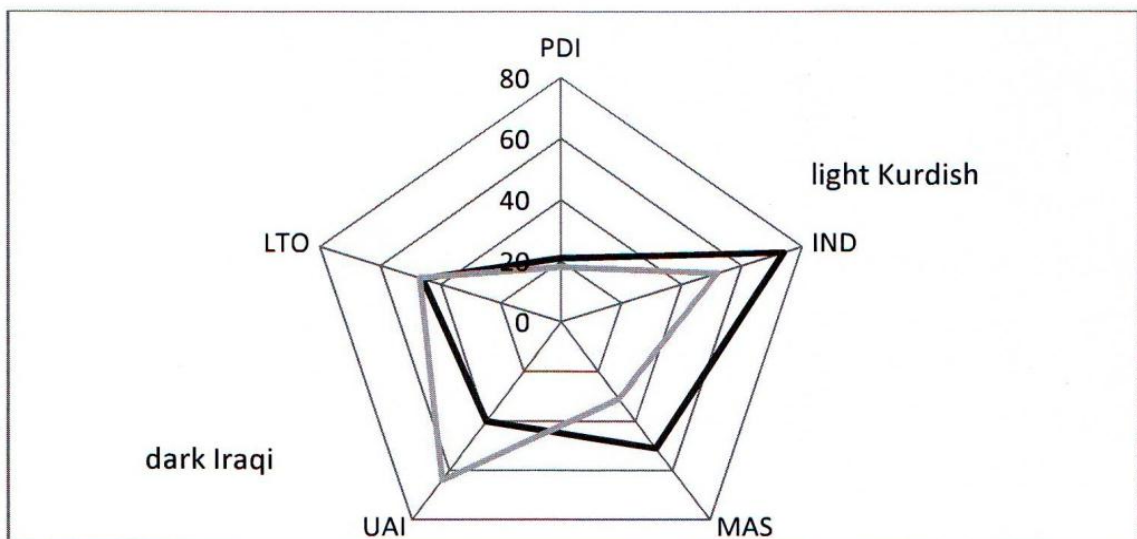
Source: (Raric C., Winter G., Barczyk C. and Merkt E., 2014: 61) - 20 November, 2016

The survey indicated that both Iraqi and Kurdish cultures were characterized as low power distance. Whereas, Kurdish score in terms of power distance (PDI) was (18), while Iraqis in Kurdistan (21) as shown in figure (10). This figure indicated that the survey suggested that both of groups had a low level in their acceptance towards inequality within community members.

Additional survey results showed that Arabs characterized as masculine orientation, which scored (51), while Kurds were feminine orientation by scoring (31). As regards uncertainty avoidance, the study indicated that the culture of Iraqi people was showed low score of UAI (40), while Kurdish culture scored (64) which is a higher level. This means that Kurdish culture is bimodal, while Arabs have high tolerance for uncertainty.

The research indicated that the Iraqi culture defined as individualistic with IND that scored (74) which is higher than Kurds with IND score (52). The data of the study also indicated that both groups had short-term orientation, the Iraqis scored (46), while Kurds scored (47). Both of them were approximately similar, with very little difference in this respect, (figure 10).

On the other side, Hassan in Salahaddin University in Erbil city – KR conducted in 2015 another study in this connection. The study indicated that there were some changes on Iraqi NC, since it was first done by Hofestede in 1980. The study argued that "there were significant changes in cultural values of Iraqi Kurds, in comparison with Hofestede study" (Hassan, 2015: 223). According to this study the PDI, MAS and LTO dimensions were increased. More clearly, it is indicated that Kurds were less masculine, which means that they tend to further an equality of culture, and a tendency was towards PDI where the inequality was not acceptable. Finally, the study suggested that there were long orientation culture in which they plan for better future life.

2.3.   Work Ethics

In this section, we discuss the dependent variable of the research, starting from the explanation of the term WEs and focusing on its definitions. For the purpose of

displaying it more accuracy, we touched upon the relationships of WEs with other fields such as "law" and "morals". Moreover, the research argued the WEs dimensions in some detail, because they related directly with the main objectives of this research.

2.3.1. Meaning of the Term "Ethics"

The term 'ethics' is about knowing and doing what is right or wrong, while, the workplace ethics is about knowing and doing what is right or wrong at work in an corporation. "To study the ethics we should go through both of right and wrong acts of individuals", (Sadozai, Marri, Zaman, Yousufzai and Nas, 2013: 769). By now, the ethical rules have become a corporate's priority, whereas during 21st century ethics is neither an option nor a luxury. "The ethics refer to the moral values and principles that guide action and behavior", (McFarlane, 2013: 52). Naturally, "each society forms a set of rules that establish the boundary of generally accepted behaviors" (Reynold, 2010: 3).

For the time being, the NC acts at the organizational level as an intellectual and emotional pattern for all individuals in organizations. Thus, the concept of ethics can be specified summarily as a topic concerns to philosophy that includes of defending, systematizing and recommending the idea of right and wrong action. It seeks to solve issues and matters of individual morality, by means of defining terms of good and bad, legal (justice) and illegal (injustice), right and wrong, this and in addition to behaviors concerning with virtue and vice versa.

In the light of the above, we can go through five common approaches of ethics that have broadly in use (Meeler, 2016: 1), they are including of the:

- *Right Approach*: The fundamental concept of this approach is that each human being has a right to be treated with esteem and dignity.
- *Virtue Approach*: This approach assumes that there are particular concepts towards identifying which of them the people should pursue.
- *The fairness - Justice Approach*: This approach evaluates the fact of how fair is a conduct or behavior? Does every one treated similarly or equally?

- *The Utilitarian Approach*: This approach rolling around the concept of whether the ethical behavior is providing the greatest benefit to greatest number of people or otherwise?

- *The Common Good Approach*: This category presumes a group, including individuals whose own good is tightly merged to the good of the community.

Although the employers are constantly attempting to develop their employee's skills and qualifications, but the WE however is the real factor that translates the workers approaches, and consequently reflects their levels of loyalty at workplace. For this reason, they increasingly focus at this phenomenon, as an important element that judges employee behaviors. Generally, the ethics concept can be conceptualized more specifically as values and morals that control the behavior of individuals and groups, in which determines what is right and what is wrong, as well as associated with the matters regarding good and evil.

In sum, the WEs realized by analysts as "a system of ethical principles" which include several tools to be utilized for judgments, behaviors, moral manners, and elements. Thus, "the ethical concept can be seen as a conception of conduct or behavior as either right or wrong" (McFarlane, 2013: 52). Thereby, the concept of ethics in business organizations reflect the set of values established by a group of individuals, combined to each other through the functional relationship, to control their behaviors and performance of a business.

2.3.2. Meaning of Ethics When Used With or Without (S)

When we look at the word "ethic" in the dictionary, we will realize that it is utilized with what is known as "good or bad", and always observed to come with moral aspects. However, the term "work ethic" is used in two ways: "ethic" with (s) and without an (s).

- *"Ethic" without "S" on the end:*

The "work ethic" refers to the phenomena that rather vary from the term "work ethics". The term "work ethic" is a phrase that describes the behavior and thought of a particular

person. The dutiful employee who displays considerable efforts at work said to have a good work ethic. Such employees are known with loyal, reliable, self-motivated, and pleased workers. The employees of this kind always reckon that they attempt to obtain suitable success for their work and their own esteem.

For the time being, the phenomenon of "WEs" idea kept in societies, and the moral commitments that people feel to enter into production, demanding, and thus the suitable work may be rooted from religious believes. Indeed, there is a pleasure for employers when employees display acceptable action of WE during work hours. Accordingly, the "WE" may be described as the belief that one should work diligently, beyond minimum expectations, striving for excellence in every aspect of work. Moreover, it can be viewed also as a value based on hard work and diligence, or a belief in the moral benefit of work and its ability to enhance character.

- *"Ethics" with "S" on the end:*

There is a little difference between WEs with mutual idea exist in religious believes system, whereas the WE believe to have several moral standards in areas of trading process, occupations at the workplace. There are so many other behavioral criterions that individuals within each job familiar with, these are workplace ethics (in plural, with an "s"). However, it will be immoral behavior when announcing for existing specific distinguishes and characteristics in a particular commodity, while these specifications are not available in that merchandize.

When drawing map lines between both cases "immoral and unethical", for example, a salesperson might think that it is right when he pretended that the product has a high standard, while someone else may not think so, which believe that it's not better than the other models, and the salesmen may oppose or conflict on this pretention. The first displays that there is nothing wrong with his statement, and the second refusing to, or by another word "lie" to the customer. These kinds of disagreements among standards can disturb younger workers, and many people argue and debate such issues at length.

Further, there are different types of general ethical rules and principles, applicable to any occupational aspects such as loyalty towards organization, honesty in work, confidentiality, precision…etc. unluckily, there will be also some employees unethical with their jobs and performances, due to their cultural backgrounds. Those are opposing rules and organizational principles, because they fail to live up to go with the prevailing standards, procedures and interactions.

2.3.3. Definition of Work Ethics

WEs has no clear-cut definition, but mostly referred to as human behaviors close to morals, because it regards to distinction between good and bad, or between right and wrong, which commonly acceptable by corporate rules at the workplace. Ethics is all starts with morals, which are rules to guide human behavior. So, "WEs depended on several socially agreed principles that are used to improve clear and logical guidelines to direct behavior" (Banyard and Flanagan, 2011: 6). Moreover, it is including of ideas concerning with what is acceptable, valid and desirable by human behavior and vice versa. This means that the ethics include a moral frame, applicable by certain groups such as doctors, particular religion and working groups.

From morals it can be shifted to ethics that has two interpretations; the first one is referring to a social, religious, professions and civil codes, while the second is referring to a philosophical study about moral values of human conducts, and of rules and principles that ought to govern it. In this regard "most of the experts agree that business ethics consists of written and unwritten codes of principles and values that govern decisions within a company" (Constantin, 2010: 15). This means that "it is all about right and wrong, good and bad and the way that we choose to conduct our lives, and what can be more important than that?" (Banyard and Flanagan, 2011: 6-7).

In common, the ethical behavior conforms to generally accepted norms, many of which are almost universal. Accordingly, the ethics can be conceptualized as a set of approaches regarding all about right and wrong actions within a community. Whereas, Reynolds in his definitions focused on human beliefs about right and wrong, he

illustrated that the "ethic is a set of beliefs about right and wrong behavior within a society" (Reynolds, 2010: 3). On the other hand, WEs described as a belief in working diligently, for instance; someone gets at work on time in every working days. Similarly, Naagarazan defined it as "a set of attitudes concerned with the value of work, which forms the motivational orientation" (Naagarazan, 2006: 5).

Substantially, WEs defined as "a set or moral principles or guidelines which control behavior and which enshrine a set of values and beliefs" (Elangovan and Jayashree, 2013: 25). Similarly, Fereell and his colleagues viewed the WEs as "a set of principles, values, and standards that guide employee behavior in the world of business" (Ferrell, Fraedrich and Ferrell, 2013: 7).

2.3.4. Ethics in the Workplace

"The concept of WEs has evolved from the writings of the early 20th century scholars" (Van Ness, Melinsky, Buff, and Seifert, 2010: 10), which described as "employability skills that are listed as something required for job success and need to be taught by educators" (Dung'u, 2014: 101). There are different researches focusing on ethics in organizations, and the ethics in the recent years become one of the most important topics argued by researchers and organizations. This is "because of the continuance of illegal behaviors and unethical acts in corporates, such as fraud, corruption and other unfavorable manners, and there is still countries and organizations suffer from their ethical troubles" (Abdi, Dato, Muhamad and Radzi, 2014: 1).

It is necessary to shed light on the internal culture of organizations which driving employee behaviors, either to a positive ethical direction, or to the negative ethical approaches. Business ethics considered as a set of principles and rules which direct organizational activities, and reflects on employee behaviors. Accordingly, "the ethical business activities are dependent on finding those values that already exist in the corporate culture". (Enginoglu and Arikan, 2016: 45). "This assembles a set of visible and less visible aspects, but which provides the vision, meaning, direction and energy essential for the company's development." (Militaru and Zanfir, 2012: 32).

It is evident that employees who develop their abilities in an organization are impacted by different external factors, and in turn, "each of them has a particular personality which is reflected in his behavior towards the organization and co-workers" (Militaru and Zanfir, 2012: 28). Further, the individuals' behavior always restricted by the organization's policy and structure, and strictly depends on the established corporate emotional and hierarchical relationships. So, "the investigation of ethics as concerning to workplace, is relates to the quality of the relationships of a business in both internally and externally" (Loewy, 2008, p.704), and "something important to be known here is the ethical standards, form within organizations, which reflect to what scope these requirements are guaranteed at workplace" (Naagarazan, 2006: 5).

2.3.5. Interdependence between Culture and Ethics

"In modern civilization, life in local communities influenced by global communications, along with a rather local concentration of globally gained profits–the old view of interdependence vs. dependence and independence" (Treyen, Mulej, and Lynn, 2008: 8). The differences are only felt in the characteristics of individuals exist along with the specific group and general parts.

By other words, "there is no conflict when individuals who differ are capable of finding each other complementary an independent" (Mulej, Potocan, and Rosi, 2005: 5). If we take an individual, organizational, regional, national, or international behavior, we may find that the ethics of interdependence create a kind of culture, which may prohibit serious risky biases.

Furthermore, ethics of interdependence probably have the form of coherence supported by majority of religions, or may be a form of knowledge and awareness that specialists need the mutual help within particular field of science. After industrialization, societies become more correlated, which now referred to as an 'information society", which might be named as "interdependence".

Traditional nations faced transference from primitive economy to the more developed one, led to the appearance of legal institutions and associated cultures. It is a holistic that

those countries had considerable difference, in comparison with other developed countries. The real fact raised here is, how quickly such transitional nations can develop their culture, to make them appropriate with post-industrial situations and new circumstances which globalization imposes.

Thus, "we shouldn't view the culture as only an event, but view it as its economic influence, and its interdependence with economic and other facts of human life processes as well, therefore "an individual here needs to act so in a quite holistic manner" (Treven, Mulej, and Lynn, 2008: 32).

On the other hand, "the culture is impacted by various kinds of forces such as: upbringing socialization, regional culture/ traditions, occupational culture, colonization and globalization" (Ndung'u, 2014: 103). Culture prevails among individuals, attitudes, values and beliefs, all of which influences effectively on individual's attitudes towards daily life. Career is a critical element of individual's life and eventually reflects individual's WEs.

Work is a critical element of human life, therefore, reflects on employee's work ethics. However, there is a reality that separates the "culture" from "WEs", as every community or group has its particular culture and also WEs, for instance, one cannot equate the WEs of a dentist with that of an engineer, because everyone depends on specific scale and criteria in work activities.

Shortly, the WE itself comprised of a wide range of elements and inner factors like: attitude, attendance, hardworking, honesty, loyalty teamwork, self-confidence, productivity, organizational skills, time management, communication, corporation, respect, responsibility, reliability, integrative, initiative, motivation, self-discipline, appearance etc. All of which approximately gained from outside forces mainly from prevailing culture (figure 11).

For further understanding of relationships between the cultural phenomena and WEs of organizations, figure 11 has displayed such relations as follows:

Figure 11: Shows the interrelationships between culture and work ethics
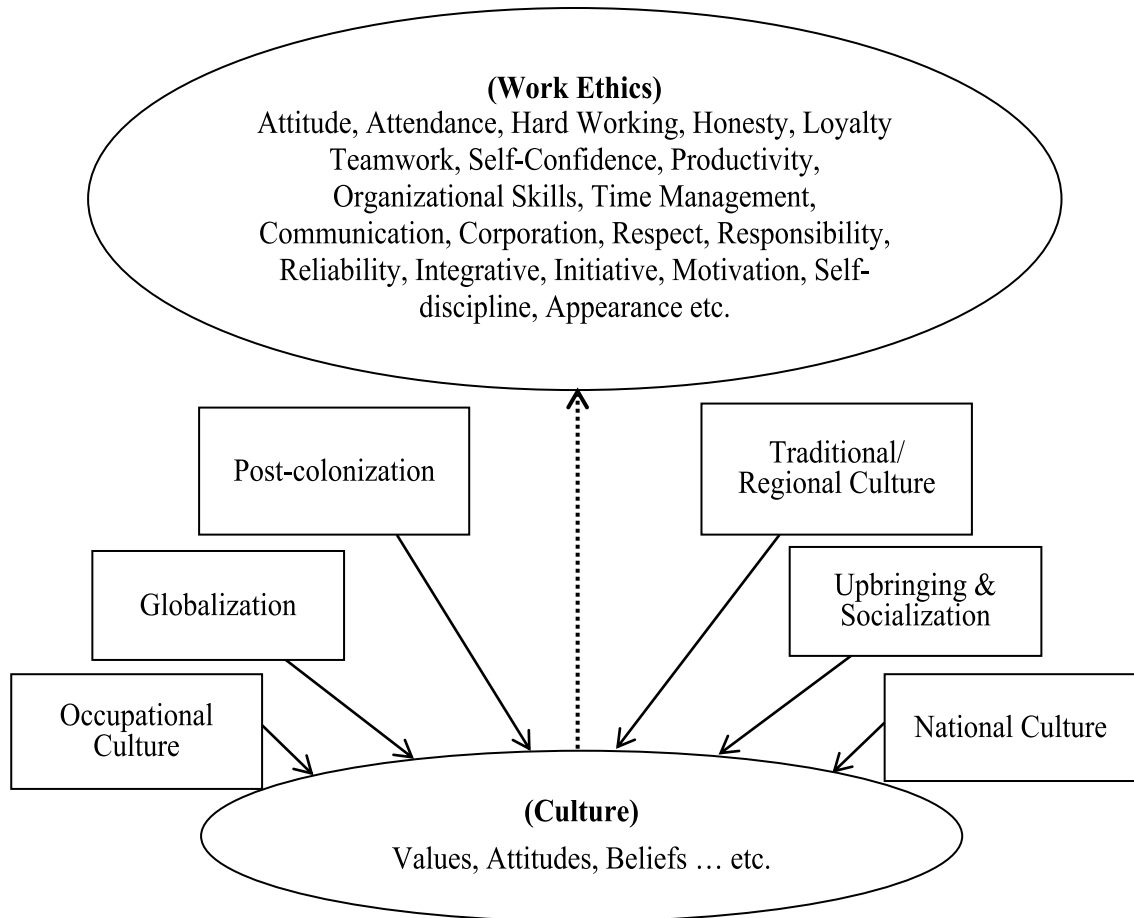
2.3.6. Importance of Work Ethics

As WEs play a vital role in the success of organizations and therefore, "in the world of nowadays, driven by globalization and profit-based strategies, the demand for ethical standards is greater than ever" (Crocamo, 2015: 27), moreover, "discussions of ethical issues in human resource management presupposes that organizations have moral responsibilities towards all their stakeholders" (Nankervis and Compton, 2011: 31). Accordingly, the WEs role become more important, thereby the focus over ethical work standards is increasingly felt, because the WEs affect both individuals and work environment. In other words, "the employee attitudes in the workplace have a significant

influence on the business as a whole" (Elangovan and Jayashree, 2013: 31), as well as "the importance of ethics in the business world is superlative and global" (Salehi, Saeidinia and Aghaei, 2012: 1).

With no doubt, "the unethical behavior affects negatively on organization's reputation, and makes it less attractive to stakeholders, which might have a negative result on the profitability" (Crocamo, 2015: 27). More specifically, the lack of training sessions is a major reason behind the creation of harmful behaviors of employees at workplace. Otherwise, when the loyalty of employees' towards the employer (company) increases, the labors turnover will directly decreases, and as a result the productivity will rise.

Today, most people depend on technology for daily life needs, such as communication, information, transparent relations, and problem solving, therefore, "the WE becomes one of the most needed employability skills conditioned by employers" (Ndung'u, 2014: 101), and accordingly this topic becomes a growing significant area of global research studies.

Nevertheless, there is something important that people unable to depend on technology which called the individual's WEs, and it plays a significant role in daily human life situations. This phenomenon (WEs) is relating to the way of acting or behaving at workplace, a way that depends directly on one's inner sights and self-attitudes that has two directions; (good) or (bad).

Therefore, "ethical decision-making should be developed, principally when managers get to know the necessary framework and tools, to breakdown recognize and detect problem solving approaches to ethical concerns" (Cranse and Matten, 2004: 13). As, the workforce of corporates is an basic capital, therefore an employee's WE plays a centerpiece role in determining good picture for the corporate and vice versa.

Naturally, an individual who possess good WEs is a person who is most dependable and qualified to get better job in a corporation. So, the positive aspect in this respect is the acceptable WEs which characterized through good behaviors, attendance, teamwork

manner, and common agreed on personal attitudes …etc. Thus, the employees can only carry on holding their jobs by means of holding above WEs characteristics. While, an employee with undesirable WEs will be refused and hated by the rest of co-workers and fails to get future bright prospects.

In view of these facts, the actual key factor of one's success is a good WE, while a poor WE holds him back from gaining suitable career, and inversely it prevents him to acquire future dreams. This means that the individuals will harvest what they plant through daily behaviors and practices at workplaces. In this connection and in view of the above mentioned WEs importance, the research preferred to identify five good reasons regarding the importance of WEs (Reynolds, 2010: 6), they are:

- Gaining the good will of the community
- Creating a corporation that operates consistently
- Fostering good business practices
- Protecting the corporation and its employees from legal action
- Avoiding unfavorable publicity

2.3.7. Dimensions of Work Ethics

To study the WEs within the context of Max Weber's original idea, we should be separate it from other work-related concepts. Accordingly to the Multidimensional Work Ethic Profile (MWEP), the research used a measure of multi-dimensional WEs, which comprised of seven Weber-associated dimensions (Van Ness, Buff and Seifert, 2010: 3), they are including of:

2.3.7.1. Centrality of Work

The centrality of work is focusing on the faith in work for its own sake and conviction of its value in life. Thus, "an individual treats work in such a way may feel satisfied by spending time on work" (Grabowski, 2015: 8). Thereby "the centrality of work refers to the importance that an individual places on opportunity to work" (Van Ness, Melinsky,

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Buff and Seifert, 2010: 7). The study of Velde, Feiji and Van Emmerilk (1998), concluded through their findings that there is a close relationship between age and centrality of work. They believe that "it is not easy to compare and interpret research findings across cultures, because they may differ in terms of social and economic circumstances and processes to a large extent" (Van der, Feij and Emmerik, 1998: 73). In short, the centrality of work indicates to the personal concentration on work, and good exploitation of existing time in particular economic activity, this naturally returns to the personal characteristics towards this phenomenon.

2.3.7.2. Self-reliance

The term "self-reliance" refers to the feelings of trust that an individual has in his/ her own capabilities. Thus, "Self-reliance may be essentially prudent for persons who are yet not commenced in their jobs, since it is conceivable that they should be monitored more strictly than established professionals" (Ness, Melinsky, Buff and Seifert, 2010: 13). Moreover, the self-reliance may be cautious for some employees, especially for individuals who are still in the outset of his career need to put an eye on them more than others at workplace.

2.3.7.3. Hard Work

Hard work means what an individual make on top of all that, and "refers to faith in virtue of hard work, and believes that this activity makes an individual better and heads to success" (Grabowski, 2015: 8). Similarly, "it is a believe that an individual able to become a better one and can accomplish personal attentions through a commitment to the value and significance of work" (Van Ness, Melinsky, Buff anf Seifert, 2010: 6).

An individual committed to hard work expect that able to defeat almost all barriers, and can attain overall personal goals, and consequently become a better person within group or society. It is obvious that there is a difference between younger people and older one, as regards their perceptions of what actually comprises hard work, so their efforts and behaviors and responses for cases are inclined.

2.3.7.4. Leisure

The word "leisure" refers to the period of time when someone is not working, or may refer to the opportunity offered by free time to conduct a particular task. Further to this respect, "Historically, using algebraic equation subtracting the working time from the total time we get leisure time or non-working time" (Van Ness, Buff and Seifert, 2010: 5). Thus, to understand the relationship between "work time" and "leisure time" we need to be careful to distinguish between the possibilities of entertainment and leisure activity, with orientation on the entertainment.

Leisure potential is about having positive respond and flexibility of an individual to do an action in an identified place with a limited time. Here we have to distinguish between leisure activity and leisure orientation, the first means participating of an individual in non-work activities, while the second one means having the desire for participating non-work activities.

2.3.7.5. Morality/ Ethics

This dimension "morality/ ethics refers mainly to faith in fair and moral existence and expects that people should be honest in doing business with others" (Grabowski, 2015: 8), and also indicates to the matters of the surrounding issues, norms and behavioral questions. Sometimes, ethic is used to identify people's behavior or activities, whereas morality is used to identify the study of behavioral standards principally that regards with conduct of the rules that identify the phenomena of right and wrong. Additionally, the usage of morals and ethics provisions is interchangeable and utilized as a method to refer to the way, in which people behave or anticipated to behave in the next period.

2.3.7.6. Delay of Gratification

It is a personal ability to sustain a task for attaining long-term objectives in spite of existing specific alternatives that displays short-term gratification. Thereby, "this dimension believes that things an individual must wait for are of greatest value" (Grabowski, 2015: 8). Delay of gratification is examined by many researchers in respect

of socio-economic condition, and they concluded that the delay of gratification results from having ability to disregard short-term rewards.

2.3.7.7. Wasted Time

The term wasted time indicates to the linkages of an activity, representing high commitment to the time management, and "aiming at improving and maximizing productivity, because the constructive and efficient exploitation of time is usually coherent with a firm work ethics" (Van Ness, Melinsky, Buff and Seifert, 2010: 7). Such effective and constructive utilization of time actually increases the viewpoints backing the importance of efficient time using. Otherwise, bad exploitation of time management has led to poor performances. Without doubt such behaviors towards time procrastination can be associated with a sense of inner discomfort. For more clarification figure (12) shows the seven Max Weber dimensions of WEs:

Figure 12: Shows the seven Max Weber dimensions of work ethics
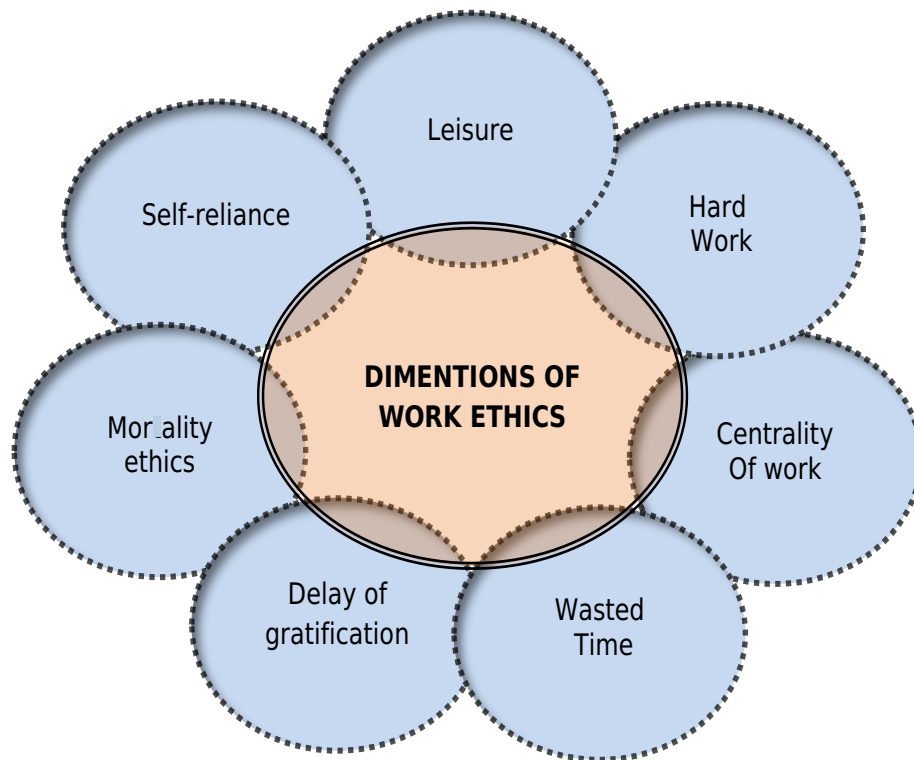
Source: Prepared by the researcher depending on topic-related content

2.3.8. Ethical Principles of Business Organizations

The "Ethical decisions are a part of everyday life for those who work in organizations" (Ferrell, Fraedrich and Ferrell, 2013: 6). Additionally, "For an appropriate business conduct there are commonly five basic standards known as principles of business ethics" (Gavai, 2010: 8-9), they are including of:

- *Service first and profit next:* This point is indicating that although the profit maximization is an aim of profitable organizations, but however it comes after services to be provided to its customers.
- *Business must be just and human, as well as efficient and dynamic:* This point refers to the principles that should be taken into consideration by businesses, which includes the human and social objectives.
- *With the growth in the size of business, attention must be to the growth of human values also:* Business managers should pay more attention and priorities to human-related aspects. When business is steadily growing, because in practice such attentions are rather difficult, therefore the employees might feel as part of formal and automatic.
- *Every business has a basic obligation of making the best and fullest use of its inputs:* This point indicates that the businesses should utilize its resources to the maximum extent possible, but nevertheless such resources are including not only goods and services but also includes the human values, social needs, and work environment condition as well.
- *The business should promote and support open and healthy competition:* "With the ethical basis, the focus lays on the attitudes in front of the economic environment, while unethically doing led to illegal reactions" (Crocamo, 2015: 36).

Short in say, we can conclude that "the ethical practices governing businesses and the behaviors of business owners, and employees are found within broader ethical principles and conventions governing conduct, and relate to each other within community" (McFarlane, 2013: 52).

2.3.9. Differences between Ethics, Morals and Law

"The word "ethic" came from Greek word "ethos" which mean the habits and customs of people, while the word "moral" came from Latin word "mos", which means custom, and it was introduced by Cicero as an equivalent to the Greek ethos" (Gammel, 2006: 1). Both words "ethics" and "morality" in English have similar meaning, morality derived from the Latin word "moralitas", while ethics derived from the Greek word "ethikos".

There is no variance between describing discrimination as a moral issue or an ethical issue, or between saying that the discrimination is morally wrong or that is ethically wrong. American Heritage Dictionary defined ethics as: "The study of the general nature of morals and of specific moral choices, moral philosophy and the rules or standards, governing the conduct of the members of a profession" (Ferrell, Fraedrich, and Ferrell, 2013: 7). While Rahim differentiated both of them as follows:

> *Despite the similarity between "ethics and morals", there are also some discrepancies between them. In which morality indicates to standards and rules of conduct in a community, and it is specific to societies that exist in certain time and location, as well as related with actions that describing the right and wrong. While ethics restricted to rules relating to particular codes of action for particular groups (Rahim, 2011: 182).*

In the light of above approaches, the "ethics" refer to the inquiry into the nature and in-depth of morality, while the "morality" indicates to moral judgment, rules and standards of conduct. Thereby, "the ethics may be illustrated as the study and philosophy of human practice, with the affirmation on defining right and wrong" (Ferrell, John and Ferrell, 2013: 7). Morals are individual's personal believes and attitudes regarding right and wrong behaviors, but, the ethics are referring to the standards and codes of human behavior that expected of an individual by a certain group like, organization, company, nation, to which this individual belongs. Accordingly, the moral acts refer to what individuals believe about the right action and wrong action to do.

Further, the "Law" is referring to a system of rules that oblige the routes of what we should do, and what we should not do. Laws are usually imposed or enforced by means of competent governmental institutions like courts and police. "The valid acts are those acts go along with the legal and constitutional texts and vice versa" (Reynolds, 2010: 5).

Eventually, we can conclude that the ethics refer to the social systems, rules and principles of conduct, recognized by a certain class of individual actions or a certain group or culture. Moreover, it depends on others for definition, and they tend to be consistent within particular context, whereas can different between contexts. On the other side, the morals refer to internally principles or customs regarding to individual's right or wrong practices, and determines action and non-action. *"Morals"* always consistent, although can change if a person beliefs change, and moral refers to the shared beliefs and values by a society that telling them what is right and what is wrong. While, the "*Law*" is a set of rules bind among people within the country to impose sanctions against violations.

2.3.10.   Interrelationship between "Ethics" and "Law"

The term "*ethics*" describes standards or codes of behavior expected of an individual by a group to which an individual belongs. While "*Law*" is a system of rules that tells us what we can act and cannot act. "The law is enforced by means of different governmental institutions like police, law-making bodies and courts, while the legal actions are those actions that conform to the law" (Reynolds, 2010: 4). More specifically, "the system of principles guiding human conduct independent of and sometimes contrary to enacted law and emerging from human intelligence helps to establish what is ethical and what is unethical for businesses" (McFarlane, 2013: 53).

As mentioned previously, the law is a set of general rules that are disseminated and publicly published, and widely agreeable with compulsory nature. It is also established by governments that describes how individuals should act and behave legally, and arranges the relationships amongst individuals within communities. Despite above, "there are some differences between business ethics (in terms of issues regarding right or

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wrong) and the law, in which the business ethics usually starts at the point where the law terminates" (Crance and Matten 2004: 9).

Both of *ethics* and *laws* are working together, to guarantee that the people act in a right behavior and likewise cooperate perfectly to keep safety, health and public welfare as a whole. Although ethics came from national level which do not establish punishments for violating social standards, principles and civil codes, many institutions established remedial actions for such violations.

In addition to these differences, "there are however close relationships between legal standards with ethical norms, as the law is an "institutionalization or ethical codification into specific social rules, regulations, and proscriptions" (Crance and Matten, 2004: 9), and both of "ethics and law" together help to keep social orders. Law refers to regulations established to impose safety and security, while ethics entail the norms based on culture. Thus, "the relationship between both ethics and legality cannot be denied, but still a significant distinction has to be made, while ethics are complied with voluntarily the compliance with the law is often involuntarily/compulsorily" (Constantin, 2010: 16).

Figure (13) shows the overlapping between "ethics and law" and indicates that ethical affairs didn't completely covered by the law. This is the reason of claiming that the law gives the minimum limit of permitted norms of individual's behavior, which gives the supposition that legal practices should not be needed ethical. Accordingly, the business ethics should deal basically with issues that are not mentioned or instructed by the law. They create disputes, controversies due to sophisticated views towards an issue-related, which aiming at discovering appropriate solution for business ethics, such as paying incentives to directors or one's misuse of some private information.

The WEs is an action to be done in such a way different from others, because it is not necessary depends on specific procedures in the adoption of particular resolution about certain case, like accounting and engineering sectors, and it is an ethical or proper decision to behave morally about getting better decisions. As the nature of ethics and laws, they are both interfere with each other, and can be imagined that ethical standards

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are available in depending on reality of having legality to be adhered to, so as to avoid mulct and other unfavorable consequences. In short, "the fact should be taken into account is that the business ethics usually starts at a point where the legislation frame is terminated" (Cracamo, 2015: 26).

Figure 13: Shows the interrelationship between "Ethics" and "Law"

(Law and Ethics)
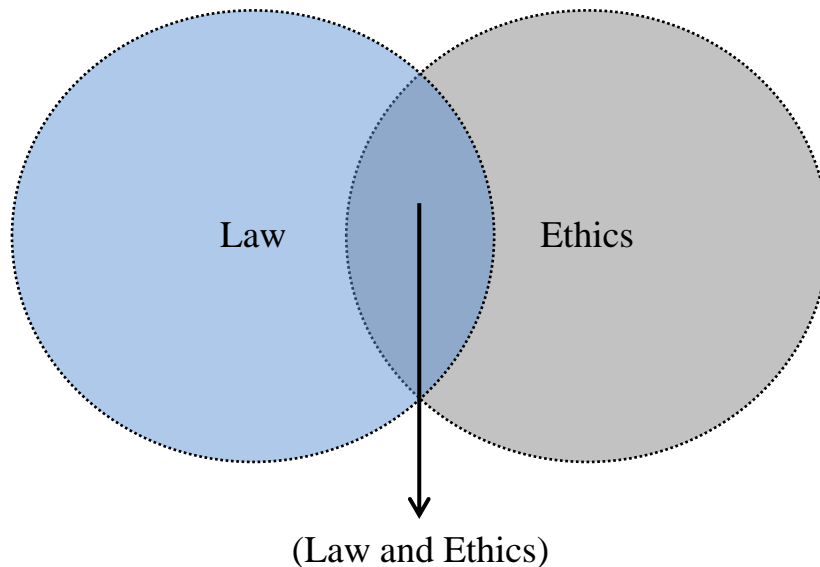
Source: (Crance and Matten, 2004: 9), date: 10 January, 2017

2.3.11.   Positive and Negative Work Ethics at Workplace

The study of ethics provides necessary understanding on human behaviors and information about positive and negative aspects of employee's behaviors. Further to that, "It allows reflecting on the behavior of psychologists, to give a better comprehension of the subject, and some great evaluative points for essays" (Banyard and Flanagan, 2011: 19). Absolutely, "the managers have influential impacts on ethical behaviors, because the decisions they issue promptly influence on the perception of the existing ethical climate" (Moore and Moore, 2014: 11). This means that positive and negative practices of employees partly return to the decisions by the top management. In addition to that, good person in the wrong circumstances can do undesirable things, and less ethically motivated individuals can in the right circumstances, do the desirable and proper things.

In general, "Most people would agree that good ethical standards require both businesses and individuals to conform to sound moral principles" (Ferrell, Fraedrich, and Ferrell, 2013: 7). There is a fact that the positive behaviors and practices in organizations naturally produce favorable changes in organizational effectiveness and vice versa. Short in say, the research attempts to mention the most important characteristics of both ethical types (negative and positive) that have direct impacts on general conditions of organizations. There are various fruitful measures and habits, by which an employee can offer good and acceptable features to co-workers, following are some characteristics of positive WEs:

- Reliability
- Being on time at work and meetings
- Positive attitudes and being helpful to other co-workers.
- Good interpersonal skills and kindness
- Transparency in performing overall activities
- Precision and correctness and
- Good behavior at work

In spite of the abovementioned good characteristics and habits, there are also poor work habits or negative WEs they are including of:

- Procrastination

It is mostly pursued by some of employees through lethargy idleness and ignorant behaviors that make some troubles to both employee and employer.

- Attitude Problem

This point is another risky phenomenon, whereby employee refuses to obey instructions issued by supervisor, pretending that possess strong personality in the company. Eventually, such kind of ethics always led to accumulation of work pressure and sophisticate overall corporate processes in general.

- Politicking and Gossiping

Unfair social relationships like badmouthing and politicking create unfavorable circumstances, and usually cause clutter or sensitiveness for the entire company affairs. Thus, maintaining cordial and politeness in dealing colleagues at the work place is a sole way to be pursued for success and corporate prosperity.

– Stinkers as jokes

Sometimes people dislike informal behaviors done by others, and some companies have strict rules against such characteristics, which may cause creation of confusion among employees which damage functional relationships in the company.

– Punctuations

Being late for work is another bad habit of some employees that should be avoided through respecting organizational regulations and strictly adherence of working time.

– Personal life comes first

This category of behavior will prefers to the personal and family member interests over career or job, and falls within selfishness phenomena. It is however to be recovered by putting public interests over self-interests, or in other words paying attention to corporate interests first. For further deepening and understanding in this connection, we prefer to show hereinafter some of other primary forms of employee misconduct or unethical behaviors at workplace.

- Illegal practices
- Ignoring procedures and policies
- Abusing confidentiality agreements
- Falsifying information
- Making decisions for your own personal gain
- Withholding information

2.3.12. Sources of Work Ethics

Most of studies referred to three main sources of WEs, they are including of:
- Religion

- Culture
- Law

Others went deeply in identifying these sources, by considering on two main pillars, they are:

- Systems of social, moral values and norms and traditions of society.
- The value system of self-related personality and beliefs interacted with the past experiences

According to the last viewpoints, the sources of WEs can be illustrated as follows:

Figure 14: Illustrates the sources of work ethics

```
                    ┌─────────────────────────┐
                    │    Work Ethics (WEs)     │
                    └─────────────────────────┘
           ┌──────────────────────┴──────────────────────┐
┌──────────────────────────┐          ┌──────────────────────────────────┐
│   Social Value System    │          │  Value System and Personal Believes │
└──────────────────────────┘          └──────────────────────────────────┘
┌──────────────────────────┐          ┌──────────────────────────────────┐
│ – Natural Personal Values│          │ – Prevailing Culture of Society  │
│ – Religious and sectarian│          │ – Group Value                    │
│   beliefs                │          │ – Family Value                   │
│ – Previous experience and│          │ – Work Value                     │
│   educational level      │          │ – Civilized Social Value         │
│ – Experience and Education│         │                                  │
│   Level                  │          │                                  │
│ – Personal Characteristics│         │                                  │
└──────────────────────────┘          └──────────────────────────────────┘
```
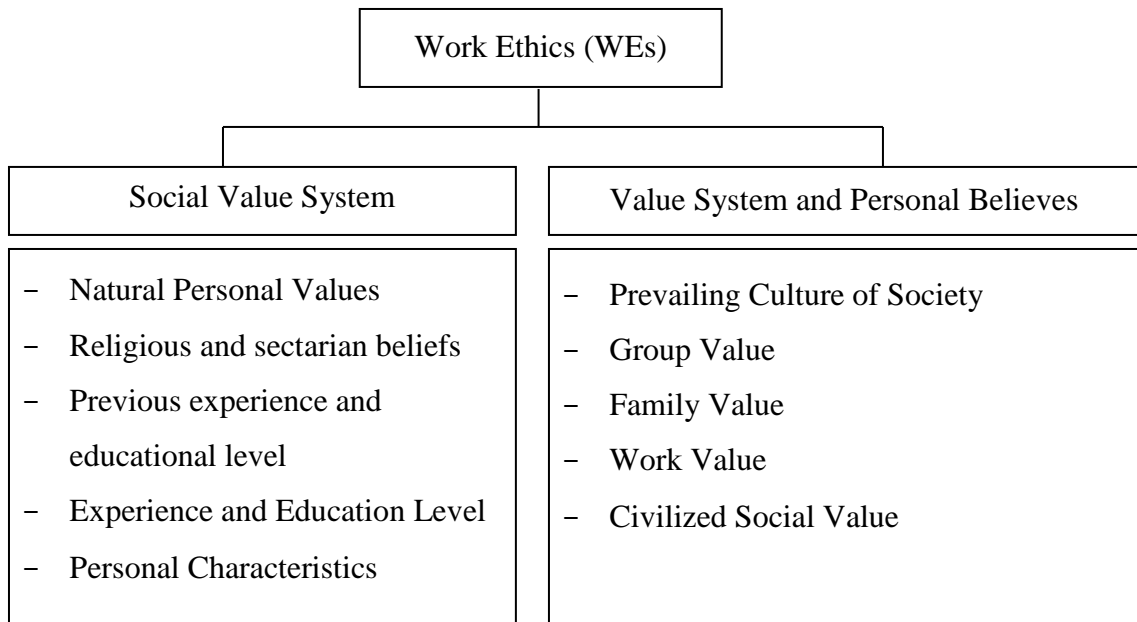
Source: http://www.nazaha.iq/conf7/conf7-soci5.pdf , accessed on: 29 January, 2017

2.3.13.   Categorizes of Ethical Conflicts

Putting this fact into mind that "it should not be surprising that almost all corporations of different sizes have some domestic conflicts" (Rahim, 2001: 185), and sets of rules and instructions show the outlines of allowed or prohibited employee behaviors at workplace. These rules and instructions become a roadmap for decision-makers to pursue in managerial processes. In spite of these rules and instructions, the managers

always encounter some obstacles during the implementation stages, due to simplicity or insufficiency of these rules/ instructions in guiding decision-makers.

As regards gift-giving for instance, it is a normal manner in a culture, while it is prohibited in most of other cultures. Therefore, it is probably imagined as an "ethical" or "unethical", which depends on the society's culture and attitudes towards this situation. However, "Gift-giving generally described as the process of selection, transfer and evaluation of material (tangible) and non-material (intangible) objects, in fulfilling of an obligation or in a spontaneous manner" (Gavanaugh, 2015: 2).

In Chinese society, presenting a gift, even if it is small and simple, reflects a great deal of respect, and greatly appreciated and translated as business etiquette. While "in Melanesia for example, gifts serve both a social and an economic aspect, because they were given and received on credit as a loans and a means of a type of trade" (Ruffle, 1999: 401). While such acts in sometimes face confusion which resume to the gift receiver, because of misreading it by the others.

Moreover, there are also poor orientations towards gift-giving principally gifts present to influence on decision-makers judgments regarding particular case. This kind of gifts is naturally supposed as a bribe given for personal interests. However, "in western cultures, bribes are completely unacceptable and not the right action, and considered as a violation. Therewith, "there is widespread belief that the standard behavior would be to camouflage a bribe as a gift" (Lambsdorff and Frank, 2010: 1).

In essence, there are a wide range of ethical conflicts, chained from simple one which is to some extent innocent behavior such as presenting token gifts to dangerous cases like political prisoner labor. For this reason, "to measure the level of seriousness of cases it need paying more focus on the exact case under discussion" (Pitta, Tsiang, and Isberg, 1999: 243). Furthermore, in the time being, "lots of researchers focusing on ethics in the workplace, and the phenomena of unethical practices still exist in the organizations like corruption, lies … etc." (Abdi, Nor and Radzi, 2014: 2).

2.3.14.   Creating an Ethical Work Environment

In today's competitive environment of businesses, corporates are unable to bear and afford to waste the potential of their workplace. There are significant factors in the employee's work environment that effectively influence on company's performance. A similarly connection happens between ethics and a business culture, therefore viewed as ethics is an important part of a business culture. Thus, "a major purpose to connect business culture and ethics is to make sure the same comprehending of ethics among a group of people" (Crocamo, 2015: 25), and accordingly encouraging a good WE is very important for corporations.

In this regard, the "recent incidents of unethical activity in business underscore the widespread need for a better comprehending of the factors that contribute to ethical and unethical decisions" (Ferrell, Fraedrich and Ferrell, 2013: 25). Thereby, the WEs infrastructure must be established to support responsible choices and behaviors, and consequently by so doing the employees feel that they consider themselves as an integral part of organizational culture, which lead to increase of individual's loyalty, integrity and organizational success in common.

Employees may also be urged to do whatever it takes, to accomplish the job on time, the employees in such environment feel uncomfortable and feel stress. Thereby, to fulfill the task they pursue unethical conduct to meet the management plans and identified career requirements. Further to that, it is necessary for employees to have knowledgeable resource with whom they able to talk perceived unethical actions. Ordinarily, "most employees desire to perform their jobs successfully and ethically, but at the same time good employees sometimes make bad ethical choices" (Reynolds 2010: 14), which mostly cause the creation of a worried workplace environment.

Indeed, in large companies with great amount of workers, there will be some pressure feelings at the workplace, which originate from aggressive competitors, unrealistic budget and tight deadlines … etc. In this connection, leaders today must change the styles of functioning, and they should spend important time to control factors concerning

the workplace environment, rather than micromanage. Accordingly, "to improve the environmental conditions leaders must do the following steps" (Chandrasekhar, 2001: 4)

- Give adequate authority to employees to the lower levels
- Delegate responsibilities to employees
- Increase their accountability
- Encourage the teamwork style in doing tasks

2.4. Case Study and its Advantages

"Case studies have been widely used in field of social sciences and have been found to be especially valuable in practice-oriented areas such as education, management, public administration, and social work" (Starman, 2013: 29). Although a case studies sometimes criticized, but however there are several advantages in using case studies.

- Primarily, "the examination of the data is most often conducted within the context of its use" (Zainal, 2007: 4). Additionally, "the purpose of the case study research may be descriptive, interpretive and explanatory" (Zucker, 2009: 4). Thus, it is believed that the case study is suitable for the exploratory stage of an investigation that surveys and histories were adequate for the descriptive stage. Therefore, experiments were the sole way for doing exploratory or casual investigations.
- Another significance of case study method is to respond specific questions such as; (how), (why) and (where) the human's real-life examples are exist, for someone wants to conduct a research. It is also important for when the limits and boundaries between phenomenon and its context are plainly and precisely evident. Further, the "case studies usually observe data at the micro level, and the researcher should be more conscious about the topic selection, and also justify the reason behind such choice" (Zainal, 2007: 4).
- In addition, "A case study is adopted in an exploratory study, as it allows examining a contemporary phenomenon within its life context, when the borders between the phenomena and the context are ambiguous" (Amir, 2009: 43). This method is widely investigated on one or few units, which enables a researcher to closely examine the

data within a specific context. Further to that, "a case study may be conducted on a single organization (such as a company), the analysis may contain outcomes about the ethical services and individuals employed in the organization" (Yin, 2009: 50).

- This method selects a limited geographical area or very limited number of respondents, and examines contemporary real-life of phenomena, through detailed contextual analysis of restricted number of events or situations, and their relationships. So, the case study can be viewed as: "an empirical inquiry that investigates a contemporary phenomenon, within its real-life context, when the boundaries between phenomenon and context are not clearly evident, and in which multiple sources of evidence are used." (Zainal, 2007: 2).

- A single case study will give full information on the whole phenomena of research population.

- Accordingly, "this method enables a researcher to closely examine the data within a specific context" (Zainal, 2007: 1).

In the light of above positive views, the current research adopted this method (case study), through applying on Cihan group (CG) of companies, based its Headquarters in Erbil city, which is a gargantuan group of companies in Iraqi Kurdistan region, and it is one of the most effective group at nationwide level. CG has a vital and economical role in the region, and plays a remarkable role in regional development and its prosperity. It is also considered as one of the most effective economic pillars in the region, through its dynamic participation in substantial social and economic sectors, like construction, education, banking, insurance, cars trading, international trading, media …etc.

Thus, the investigation of the impact of national culture on work ethics could be actively implemented through application of research procedures on a case study, as it is valid especially when the objectives are deeply comprehending of single or multiple phenomena. Thus, this method has been chosen to acquire useful in-depth insights of respondents about the mutual impacts of both research variables. To this end, the researcher, decided to focus on potential relationships and mutual influences between research variables "National Culture and Work Ethics" through investigating data in CG.

In sum, "the advantages or usage of case study justified in the following summarized three points" (Zainal, 2007: 4):

- The examination of data always conducts within the context of its use, that is, within the condition in which the event occurs.
- Variations in terms of intrinsic, instrumental and collective approaches to case studies permit for both qualitative and quantitative analyses of assembled data.
- The detailed qualitative accounts always created in the case studies, not only help to discover or describe the data in real-life environment, but also help to clarify the complexities of real-life conditions, which may not be captured through experimental or survey research.

2.4.1. An Overview about Cihan Group - (CG)

Cihan group - (CG) is one of the biggest economic entities, its headquarters centered in Erbil city in Iraqi-Kurdistan region, and its branches spread out over the region and Iraq. The root of CG returns to 1940s and developed/ expanded bit by bit until today. It considers as one of the most significant and effective business groups, working in different economic sectors. Today, the group includes of several major companies/ institutes (some of them divided into several branches throughout the region and Iraq). However, the CG currently comprises of the following companies and institutes:

- ➢ Cihan University: include of the following branches and institutions:
    - – Cihan University in Erbil
    - – Cihan University in Sulaiminiyah
    - – Cihan University in Dahuk
    - – Cihan Schools and Kindergarten scattered throughout the region
- ➢ Lebanese-French University (LFU) - Erbil
- ➢ Cihan Bank: Its HQs located in Erbil city and comprises of the following branches:
    - – Cihan Bank in Erbil
    - – Cihan Bank in Sulaimaniyah
    - – Cihan Bank in Dahuk

- – Cihan Bank in Kalar
- – Cihan Bank in Zakho
- – Cihan Bank in Kirkuk
- – Cihan Bank in Baghdad-Kerrada
- – Cihan Bank in Baghdad-Jemila
- – Cihan Bank in Basra
- – Cihan Bank in -Nejaf
- ➢ Cihan Motors
- ➢ Cihan Insurance Company
- ➢ Cihan International Trading Company (with Food stuffs and Tea)
- ➢ Cihan Construction
- ➢ Cihan Radio and TV.
- ➢ Cihan Petroleum

2.4.2. Development Stages of Cihan Group

For the time being, CG is one of the largest business groups in Iraq, and its background returns to the late of 1940s, since then the group developed bit by bit and enlarged in different sectors. It began to expand its commercial life in both horizontally and vertically approaches. Firstly, the group started with establishing a Confection and Embroidery Factory in 1972, the two other factories had been added in 1975 and 1977. Later, in 1980, the plastic and paper bag factory was opened and expanded by extracted their lines.

Step by step, these factories were enlarged until 1990, and then because of the Gulf war, the production of the factories generally started to diminish, due to lack of raw materials introduced to the company products. However, in spite of difficulties, the production had not stopped completely. After that the foodstuffs trading started actively with different products such as tea. Consequently, because of the first Gulf war, the embargo imposed on Iraq by the United Nations Security Council, and these sanctions were lasted long years. Accordingly, the financial conditions in Iraq became weak and created comprehensive economic and financial crisis in the country. Since then Iraq encountered

sophisticated economic situation, in such a way that the banking transfers could not be performed easily.

However, despite these obstacles the group established in 1994 Cihan Int. Trade Company in Mersin - Turkey, where the market control can be done in the best way via Mersin Port. This company is still functioning in Mersin free zone, and still continuing its commercial life with general trading and food stuff trading.

In 1996, the Group has made an effort to enter into the Iraqi markets with new brand automobiles especially "Toyota Vehicles". In 1997, the firm was the first private sector which delivered the first group new brand automobiles to north and all over Iraq via Turkey by the support of United Nations – UN and Turkish government.

In 2004, CG started meeting the demands of the Kurdistan regional government (KRG) projects, by importing Toyota cars directly from Toyota Motor Corporation (TMC), through Toyota Tsusho Corp, (Tomen Corp). In 2006, with the support of the KRG and farmer's union, the group started the farmer's project supplying "Toyota Hilux Pickups" all over Iraqi-Kurdistan region. This was a big step to help farmers in simplifying the conveyance of their agricultural products to marketplaces. Afterwards, in 2009, CG established "Cihan Motors" to specialize in the Toyota trading activity and involve it within the group.

After establishment of Cihan University in Erbili, Sulaimaniyah and Dahuk, then Lebanese-French University (LFU) in Erbil, a memorandum of understanding was signed in 2009 between TMC, TTC and Cihan Motors to establish the Cihan Erbil TASS (Toyota Authorized Service Station). According to this agreement, Cihan Motors is entitled to market new Toyota cars, provide after-sales service and spare parts in Erbil. Moreover, on April 1st, 2010, Cihan Motors officially started the Toyota TASS operation and activities (Sales – Service – Parts) in Erbil city, and on May 16th, 2010, the Cihan Erbil TASS was officially inaugurated.

CG is the owner of "Cihan Investment Bank", which is registered in Iraq with branches in main cities of Iraq like Baghdad, Erbil, Sulaimaniyah, …etc., with international banking activities (opening L/C, transfers, credits, counting, saving, investing), with high communication network in its branches. The bank is ready to cooperate for partners and investors on international basis. The group was incorporated in June 2008 in accordance to the Iraqi company's law number 21 of 1997, and its amendments in 2004. The bank was started operative on 01.04.2009 in its headquarters in Erbil city, and within a few months, the bank expanded the network branches to Erbil, Baghdad, Basra, Suleymania, Zakho …etc. In order to serve clients in the best way, CG planned to open branches in all the major cities in Iraq in the coming 10 years.

CG has built showrooms in Erbil, Zakho and Mersin-Turkey, and in its structure there are professional building stuff, engineering department, and heavy building equipment such as truck, lifts, bulldozer, all needed for construction projects as big modern buildings, way construction, water management and irrigations plans, construction of industrial buildings on key turn basis. As regards real estate, the group owns big amount of real - estate in Erbil, Suleimaniyah, Baghdad, Zakho in each of commercial, residency, agricultural and industrial lands throughout the region and Iraq.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter concentrates on research methodology, explaining research approach, sampling method, data collection and its tools which comprising of two main parts. For the first part (theoretical frame), the researcher depended on gathering data and information from secondary sources such as: books, previous studies, scientific journals and internet web sites. As for the second part (empirical frame), the researcher used quantitative method, by means of survey questionnaire as an appropriate and preferable data collection tool for such method.

3.1. Research Approach

To assess the research variables, the researcher applied descriptive and analytical approach, as being the most commonly used method in the study of social situations. Descriptive research involves surveys and fact-finding enquiries of different kinds of events. "The major purpose of descriptive research is description of the state of affairs as it exists at present" (Kothari, 2004: 2). Accordingly "the research used quantitative research which involves the collection of data so that information can be quantified and subjected to statistical treatment to support or refute alternate knowledge claims" (Creswell, 2003: 153).

In theoretical framework, the research depended on past studies to accelerate the research topic, and to offer more information about research variables. For secondary data, the research collected data from reliable sources including; academic books, research papers and scientific journals. Due to lack of secondary data sources about research topic, and to get further research-related facts, the researcher tried to take advantage from internet websites as a complementary source.

Respecting primary data, the research has depended on field operations to collect reliable data from concerned research population, by means of developed survey questionnaire. To this end, the researcher has designed appropriate questionnaire that

consider as one of the most practicable tool for data collection in such kind of social research topics. All managers from companies and institutions within this group have been taken as respondents of field operations.

The research has been conducted a case study in Cihan Group (CG), centered in Erbil city in Iraqi-Kurdistan region. The group comprises of various kinds of companies/ institutions, working in different economic sectors like: international trading (such as foodstuffs and tea), education, banking, insurance, construction, motors, petroleum, media and others.

3.2.   Research Frame

The research conducted within the frame of objective, human, location, and within the specified timetable. Hereunder are frameworks of each of these situations:

3.2.1. Objective Frame

As this research aims at discovering the extend of the impacts of NC on WEs of employees, therefore, it is including of the study of key responses in terms of the influences of NC dimensions on individuals WEs, employed in private sector companies in Iraqi-Kurdistan region. To this aim, the research applied on CG of companies as a case study.

3.2.2. Human Frame

The research is limiting to all managers and chief of sections within the level of managers, employed in CG of companies and institutions throughout the region.

3.2.3. Spatial Frame

The research focused on total companies and institutions and including all branches within CG throughout Iraqi-Kurdistan region.

3.2.4. Time Frame

Data collection process planned to be done by means of applying appropriate questionnaire that prepared for this purpose. For the next step, the data entry and data analysis planned to be concluded within academic year 2016 - 2017.

3.3. Sampling Methods

As for sample selection the probability or non-probability can be chosen. The "non-probability sampling (non-random sampling) is suitable for business researches, and the objective suitability for research by the researchers" (Becker and Palmer, 2009: 18). The nonprobability samples mostly appropriate for labor-intensive, in-depth studies of a few cases. However, "most studies of narratives are based on fewer than 50 cases, so every case has to count, which means choosing cases on purpose, not randomly" (Bernard, 2006: 186). Accordingly, the above approach opted for sample selection in this research, and applied on CG in Iraqi-Kurdistan region as a case study. The reason behind choosing this group for empirical part returns mainly to the following points:

- It is one of the largest and effective groups of companies, working in different economic sectors in Iraqi-Kurdistan region and throughout the country.
- The Group is employing hundreds of employees with different professionals, experience and backgrounds.
- The researcher felt that the top management in this group has obvious vision towards reformation process in managerial sector, to go along with the rapid globalization changes.
- Good collaboration and facilities of this group in the beginning and during field operations were another reason behind choosing it as a case study.

The research population limited to the management positions totaling 121 managers, as they possess significant backgrounds and experiences in dealing with different associated work aspects. Furthermore, the target group including those employees whom in addition to the experiences and backgrounds, they possess managerial authorities and work responsibilities. More accurately, the survey population included of: top managers,

board members, president of universities, deans, office managers, chief of sections, and other administrative positions that they hold managerial characteristics, and specifications.

Following table illustrates the total number of managers in each company and institution within the group.

Table 1: Shows the description of research sample

Name of Company/ Institute	No. of Managers	Distributed Questionnaires	Returned Forms	Invalid Forms	Valid Forms	
					No	(%)
Cihan Group/ HQs	3	3	3	-	3	2.8
Cihan University/ Schools/ Kindergarten	41	41	39	1	38	34.9
Lebanese-French University	21	21	20	-	20	18.3
Cihan Bank	12	12	11	-	11	10.1
Cihan Motors	16	16	15	-	15	13.8
Cihan General Trading (Food stuffs & Tea)	10	10	9	-	9	8.3
Cihan Construction	11	11	9	2	7	6.4
Cihan Radio and TV.	2	2	2	-	2	1.8
Cihan Insurance	3	3	2	-	2	1.8
Cihan Petroleum	2	2	2	-	2	1.8
Total	121	121	112	3	109	%100

Source: Cihan group of companies - 10 October, 2016

For more clarification, figure (15) shows number of respondents per a company/ institution in CG and total number of valid questionnaires:

Figure 15: Shows the number of respondents in each of company/ institution in CG
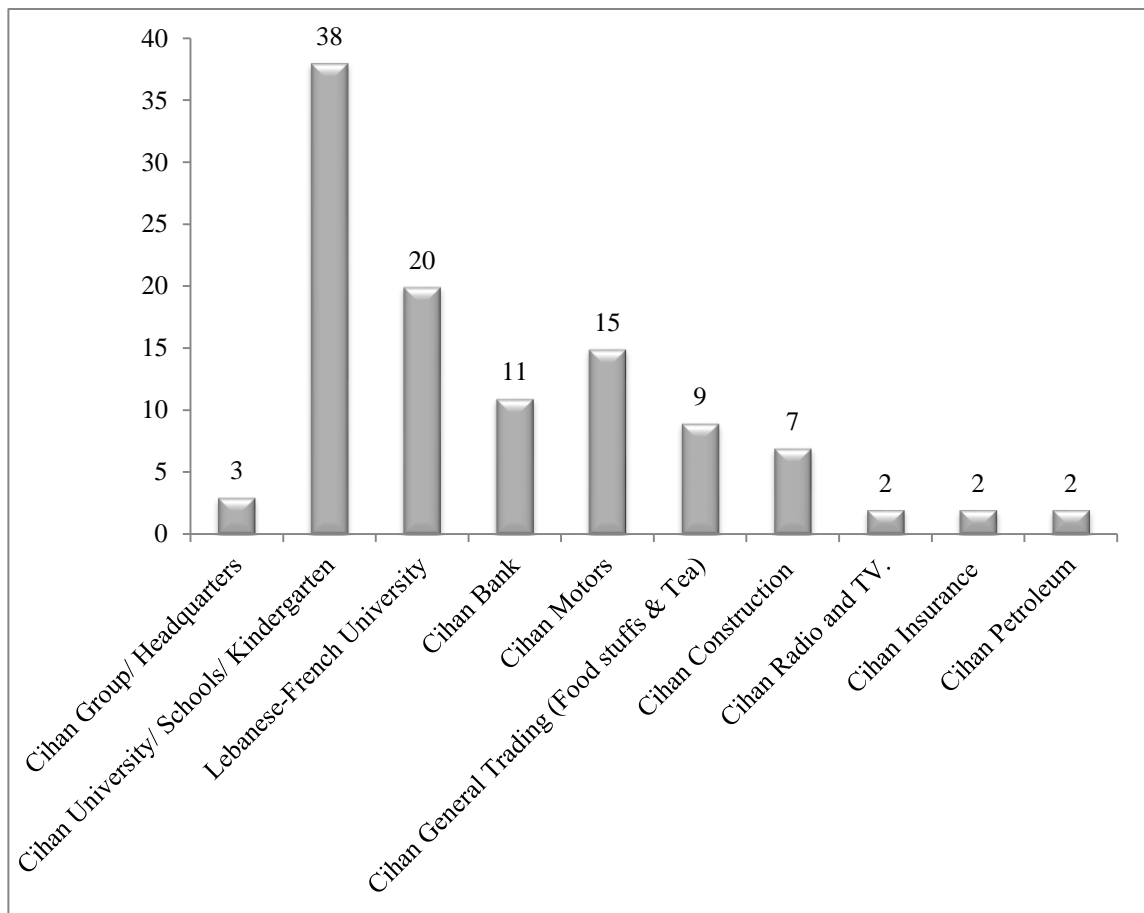
Source: Prepared in depending on the data obtained from Cihan group -10 October, 2016

Total number of managers throughout the CG working within Iraqi-Kurdistan region is (121) and has been taken totally as a research sample. Thus, the respondents are totaling (121) managers which constitute (100%) of the overall research population. Accordingly, the same number of questionnaires totaling (121) was distributed on respondents.

From the total number of distributed questionnaires only (112) questionnaires were returned, and 9 of them were invalid for data processing, due to lack of information or contradictions in their answers therefore they nullified. Thus, only 109 filled questionnaires were valid for statistical data processing.

3.4. Data Collection

It is obvious that "a survey design provides numerical description of attitudes, trends or opinions of particular population by studying a sample of that population" (Creswell, 2009: 145). Further, the data gathering is a critical stage in providing the information required to respond the research questions. Thus, "the research used quantitative method which refers to the generation of statistics through the use of large-scale survey research, by means of questionnaire or structured interviews" (Dawson, 2002: 15).

The data of this method depends on meanings that inferred from numerical data and standardized analysis by using statistical formulas and diagrams. In this research, sampling has been made in such way to guarantee accurate representation of target group by involving overall managers employed in CG. Field survey has been carried out through distribution of 121 questionnaires on above respondents to get trustworthy data. In sum, the research depended on two basic sources for data gathering process, they are including of:

▪ Primary data

Field work implemented for assembling relevant data, in depending on survey a questionnaire which designed for this purpose. The advantage of using primary data is to collect information directly from the exact target population, and such method always characterized with high quality, accuracy, and provides facilities to respondents.

▪ Secondary data

It is the second hand or re-used data, obtained from sources exactly or closely related to the research topic. To thıs end, the research has used different sources such as data and information from topic-related scientific books, previous researches, scientific Journals, and ınternet web-sites.

3.4.1. Tools of Data Collection

The researcher depended on the following tools for data collection process:

- For theoretical frame, the researcher depended on assembling related data and information from secondary sources like: books, previous studies, scientific journals and internet web sites.

- For empirical frame, the researcher used quantitative research method. To implement this method, the data collection has been conducted by means of a survey questionnaire, as an appropriate and preferable tool for such kind of research topics.

3.4.1.1. Questionnaire Components

A survey design provides a quantitative numerical description, and usually be done by designing convenient topic-related questionnaire. Thus, the questionnaire of this research a tool used for assembling trustworthy data from respondents, which comprised of 44 questions, to investigate dimensions of both research variables through applying Likert measurement with 5 degrees. The first two options are concerning on the extent of respondent acceptance, and the third one regards neutral attitudes (neither agree nor disagree), whereas, the fourth and fifth choices allocated to the levels of non-acceptance about questions.

In summary, the survey questionnaire prepared according to the following steps:

- Initially, a preliminary questionnaire has been prepared which comprised of (6) questions regarding of general information, demographic information and the rest (38) others were concerning of the investigation about both research variable dimensions.

- Next, the comments and instructions of supervisor have been introduced to the questionnaire, in order to be tested for its suitability.

- The draft questionnaire displayed to the number of arbitrators for necessary guidance.

- Field test has been conducted to detect weak points.

- At the final step, the questionnaire has been distributed in CG to all target respondents for data collection process.

As regards the types of questions, the questionnaire has divided into three main parts, as follows:

− Part I

This part concerned to enquire respondents about their workplace (company or institute within the group).

− Part II

This part dealt with personal and functional data (demographic information) of respondents, regarding: gender, age, years of experiences, nationality, place of living, and education level.

− Part III

This part focused on different investigations about dimensions of both research variables, to identify the relations and regressions between each of research variable dimensions.

As mentioned previously the research topic includes of two variables, independent variable (*National Culture*), and dependent variable (*Work Ethics*), both of them are specified briefly in the below:

▪ Independent variable*:* National Culture (NC)

To this variable the questionnaire allocated (24) questions for (12) items, because the "national culture" includes of six dimensions, and each of them consists of two opposite approaches they are: Power distance index - [PDI], Individualism vs. Collectivism - [IDV], Uncertainty Avoidance Index - [UAI], Masculinity vs. Femininity - [MAS], Long-term Orientation vs. Short-term Orientation - [LTO] and Indulgence vs. Restraint - [IND].

▪ Dependent variable*:* Work Ethics (WEs)

In this part the questionnaire allocated (14) questions to investigate (7) work ethics dimensions, in which topic-related enquiries addressed to respondents to evaluate the

WEs of employees, they are: self-reliance, morality/ ethics, leisure, hard work, centrality of work, wasted time, and delay of gratification.

As stated, the researcher has depended on Likert quinary measurement with five choices, they are:

- Strongly agree
- Agree
- Neutral (neither agree nor disagree)
- Disagree
- Strongly disagree

3.4.1.2. Description of Questionnaire Items

Regarding independent variable (National Culture), the questionnaire has designed in depending on cultural theory of the founder of comparative intercultural research, the Dutch social psychologist, professor Greet Hofestede, which according to this theory the NC comprises of six dimensions. As for dependent variable (work ethics), the questionnaire has depended on enquiring about seven dimensions of WEs.

Whereas, the questionnaire has set two questions for each items of dimensions of both above mentioned research variables.

Following are descriptions of research variables and their dimensions, including questions allocated for each.

- Independent variable - National Culture (NC): It comprises of the following six dimensions:

- Power distance index - (PDI)

This dimension is described as the extent to which the less powerful members of institutions and organizations within a society expect and accept that power is distributed unequally. Question (7) and (8) asked to measure low power distance, through asking about the centralization management style, and focusing on relationships

between supervisors and subordinates. The low (PDI) indicates the trends towards decentralization and fair relationships between supervisor and subordinates. Question (9) and (10) referred to high power index, and (PDI) in this type indicates the trends and attitudes towards centralization of decision-making. The questionnaire enquired this item through asking two related questions in this respect.

- Uncertainty avoidance index - (UAI)

This index will points out the fact of society's forgiveness for ambiguity and vagueness. By this concept the people embrace or avoid an unpredicted incident or unknown events. Question (11) and (12) asked for abilities and readiness towards dealing with new occurrences or events which probably happening now or in the future. (UAI) in this situation indicates to the lower level in which people of society feel threatened by uncertainty, ambiguity, change and new ways of doing things. Likewise, question (13) and (14) asked for strong uncertainty towards new event. Whereas, (UAI) tries to make rules and indicates of readiness in dealing with risk taking and vague situations.

- Individualism-collectivism - (IDV)

This dimension refers to discovering the level to which the people within society are integrated within groups. Question (15) and (16) indicated the weak relationships in a society, whereas the self-interests are coming first, which known here as "individualism". On the other hand, question (17) and (18) reflected the strong relationships of individuals within groups, which referred to as "collectivism".

- Masculinity- femininity - (MAS)

This dimension categorized to be connected to the division of emotional role between men and women within specific organization or society at larch. Question (19) and (20) related to the safety and quality of life, where men and women are in equal chances in life. While, question (21) and (22) concerned to the masculinity, in which men are supposed to be assertive, competition, success, achievement and control.

- Long term-short term orientation - (LTO)

LTO refers the linkage between the past with the present, and also with the future events (challenges). Question (23) and (24) referred to fostering of virtues related to the past

and present, it respects to the tradition and proud of country. While, question (25) and (26) are indicate the strategic planning and working hard, to achieve objectives in the future.

– Indulgence vs. restraint - (IND)

IND is a measure of happiness, whether the happiness and joy honored or otherwise. Question (27) and (28) allocated for enquiring about indulgence, in which a society that permits enjoyment of fundamentals of natural human desires regarding fun, luxury and leisure time during work time. Question (29) and (30) reflected the restrained societies that reject the idea of leisure time and perpetual happiness.

▪ Dependent variable - Work Ethics (WEs): It is comprising of the following dimensions:

– Centrality of work

Question (31) and (32) asked about centrality of work, in which the enquiries were focused on persistence on working.

– Self-reliance

Question (33) and (34) asked about self-reliance, accordingly the individuals preferring to depend on themselves for life.

– Hard work

Question (35) and (36) allocated for enquiring about hard working, in which the individuals reject indolence and insist on challenges and working hard to reach goals.

– Leisure

Question (37) and (38) asked about leisure time, in which employees in this dimension prefer to have more leisure time during work hours.

– Morality/ Ethics

Question (39) and (40) indicated the behavioral standards regarding with conduct, rules that identify the phenomena of right and wrong. In this dimension individuals behave in such a way that social principles and rules have been largely taken into consideration.

– Delay of gratification

Question (41) and (42) indicated the satisfaction and contentment of current condition, and individuals in this dimension ready to wait until they afford to by something.

– Wasted Time

Question (43) and (44) insisted on the importance of time, which in this dimension the individuals focusing on respecting time and rejecting waste of time during workdays.

3.5.   Reliability and Validity

Reliability and validity are two concepts that are important for defining and measuring bias and distortion, or in other words, they assessed to evaluate the internal consistency of the items and the credibility or believability of the research

3.5.1. Reliability

The reliability test gives the same measurements if someone repeatedly measures the same unchanged events or objects. For this purpose, the researcher used Cronbach's alpha for measuring the internal consistency which known as a "reliability".

Table 2: Shows the reliability of research tool

Reliability Statistics

Cronbach's Alpha	N of Items
.877	95

Source: Output of data analysis by SPSS V.23

Table (2) above shows that the result of Cronbach's alpha is 0.877, this figure indicates a high level of internal consistency for research scale.

3.5.2. Validity

Validity means the ability of questionnaire to measure research variables which designed for this purpose, and to this end, the research depended on Kolmogorov-Smirnov test through the use of SPSS V.23 program.

To investigate the normality distribution of data which assembled from research sample, the research conducted a test of normality using (Kolmogorov-Smirnov test). This method consider as an appropriate scale for such purpose. The Kolmogorov-Smirnov test as shown in the table (3), indicted that all sig. values of table items and or variables are greater than p-value=0.05. This result means that the data is normally distributed, which accordingly paved the way to utilize essential statistical tests for research hypothesis to get the objectives of the research.

Table 3: Shows the Kolmogorov–Smirnov for normality test

Test of Normality

Work Ethics	Kolmogorov - Smirnov		
	NC	Statistic	Sig
	Power Distance Index - PDI	260	.200
	Individualism vs. collectivism- IDV	.250	.200
	Uncertainty Avoidance Index - UAI	.278	.200
	Masculinity vs. Femininity - MAS	.270	.198
	Long Term Orientation vs. Short Term Orientation - LTO	.110	.200
	Indulgence vs. Restraint - IND	.260	.200

Source: Output of data analysis in depending on SPSS V.23

3.6. Data Analysis Techniques

Commonly, the "statistical analysis is imagined as, what you get out of it depends on what you put into it" (Griffith, 2010: 9). For processing raw data to attain applicable information, the research used statistical tools like frequencies and percentages. However, in this connection, the researcher carried out a series of statistical operations through the application of SPSS V.23 program. The reason behind using this program is return to its full ability in dealing with the great amount of numerical data, and is most practicable software for obtaining accurate results in this kind of social research.

As explained previously, "the culture concept has several connotations that can be studied at different levels, and it can be considered as the mental programming of people" (Ritson, 2002: 9). Thereby, the process of data analyze in this research measured the interrelations between both research variables. It is necessary to mention

that the research went through analyze of NC dimensions (independent variable) to detect potential impacts on WEs (dependent variable). Generally, data analysis in social researches usually goes through the following three main steps:

- Data preparation: cleaning and organizing the data, such as checking, and computerizing raw data into appropriate database.
- Descriptive statistics: describing the data which includes providing summaries and measures about the sample supported by graphics.
- Inferential statistics: testing hypothesis and model of the study. This stage deals with investigation of research questions/ hypotheses and research model, to make judgments about research approach.

In pursuance of above steps and by using SPSS V.23 program, the research tested its hypotheses, and through measurements examined the volume of NC impacts on ethical situations of employees at workplace in CG. Further to that and to attain the research goal, the research investigated how the NC backgrounds of respondents shape their values and norms, and how practically reflects on their behaviors during work time.

CHAPTER FOUR

DATA ANALYZES AND RESULTS

In this chapter the research through data processing attempted to find out practical information, regarding description of demographical status of respondents and research variables as well. To this end, the research tested three of research hypothesis, by means of applying appropriate and logical statistical techniques, to explore the impact of NC dimensions on WEs.

4.1. Descriptive Analysis

This part focused on specification of different aspects of respondent characteristics, which consequently presents the description of demographic information including of gender, age classes, education level, and background experiences, as well as the nationality and place of living of each participant. Moreover, the research in this part touched upon description of research variables, research hypothesis testing and then discussion of statistical outputs.

4.1.1. Description of Demographic Information

Research population included of 109 employees in Cihan group, working in several companies and institution in different significant economic and educational sectors within this group. In this respect table (4) shows description of demographic characteristics of research population which prepared in depending on statistical program of SPSS - V.23.

Table 4: Characteristics of research sample

Personal Specifications	Species	Frequency	Percentage (%)
Gender	Male	96	88.1
	Female	13	11.9
Total		109	%100
Age classes	20 - 29	12	11.0
	30 - 39	30	27.5

Personal Specifications	Species	Frequency	Percentage (%)
	40 - 49	21	19.3
	50 - 59	26	23.9
	60 – 69	15	13.8
	70 - 80	5	4.6
Total		109	%100
Educational Level	Secondary School	1	0.97
	Diploma	9	8.3
	Bachelor Degree	42	38.5
	Higher Diploma	4	3.7
	Master Degree	19	17.4
	Ph.D.	34	31.2
Total		109	%100
Work Experience	1 - 9	32	29.4
	10 - 19	31	28.4
	20 - 29	23	21.1
	30 -39	14	12.8
	40 and above	9	8.3
Total		109	%100
Nationality	Iraqi	98	89.9
	Foreigner	11	10.1
Total		109	%100
Place of Living	Iraqi-Kurdistan Region	106	97.2
	Iraq-Outside of Kurdistan Region	3	2.8
Total		109	%100

Source: prepared by the researcher in depending on outputs of SPSS V.23

As concerned gender, table (4) showed that the higher rate of male constitute 88.1% compared to female's rate 11.9%. This rate supposed to be normal in companies, to avoid some confusion probably occur due to pregnancy and birth, which consequently led to lack of necessary professionals during work.

In connection with the age classes, 27.5% occupied the higher rate of the group ranging (30-39) years of age in comparison with other rates of age ranges. While, the age group (50-59) years comes next 23.9%. These rates generally indicated that the group has depended on effective age of workforce with considerable background. As regards educational level the table shows that the greater parts of employees which constitute 38.5% are holding bachelor's degree and then Ph.D. comes next, which occupied the second rate 31.2%. This result showed that the group depends on a group of employees they hold higher certificates.

With regard to past experiences the group employees have different levels of work backgrounds. The higher rate is 29.4%, which employees have work experiences between (1-9) years, and the next is 28.4%, which represent the level (10-19) years of work experience. This result revealed that the group is employing different levels of work backgrounds.

As for nationality, it is appeared that 89.9% of respondents are Iraqi, and the rest 10.1% are foreigners whom they contracted with the group to fill out the gaps with good experiences and competencies. As respects the place of living the research survey indicated that most of employees in Cihan group were settled in Iraqi-Kurdistan region which constitute 97.2%, and the rest 2.8% were settled in Iraq (outside the region).

4.1.2. Analysis of Questionnaire Items

Table 5: Mean and standard deviation of attitudes about NC dimensions

Descriptive Statistics

Items	N	Mean	Std. Deviation
Decentralization is the best managerial style	109	2.20	1.104
I can discuss with my boss easily	109	2.04	.962
Low Power Distance	109	4.24	1.598
People in lower positions should not disagree with decisions by people in higher positions	109	3.33	1.123
People in higher positions should make decisions without consulting people in lower positions	109	2.69	1.215

Items	N	Mean	Std. Deviation
High Power Distance	109	6.02	1.890
Power Distance Index - PDI	**109**	**10.26**	**2.295**
I have the ability to deal with everything new and unknown	109	2.25	.925
I always prefer to change my job to renew my ability	109	2.50	1.015
Weak Uncertainty Avoidance	109	4.75	1.535
Standardized work procedures are helpful	109	3.97	.833
Instructions for operations are important	109	4.32	.719
Strong Uncertainty Avoidance	109	8.29	1.279
Uncertainty Avoidance Index - UAI	**109**	**13.05**	**1.635**
Personal interests are the first	109	2.50	1.267
I prefer individual work more than teamwork	109	2.16	1.156
Individualism	109	4.66	2.056
Group success is more important than individual success	109	1.75	.722
Group loyalty should be encouraged even if individual goals suffer	109	2.07	.754
Collectivism	109	3.83	1.239
Individuals Vs. Collectivism - IDV	**109**	**8.49**	**2.515**
Individuals work in order to cover life-costs	109	2.25	.841
The Management offered equal chances to all employees (Men and Women) in field of command and control	109	2.39	.902
Femininity	109	4.63	1.237
It is more important for men to have a professional career than it is for women	109	2.74	1.258
There are some jobs that a man can always do better than a woman	109	3.30	1.041
Masculinity	109	6.05	2.066
Masculinity Vs. Femininity - MAS	**109**	**10.68**	**2.260**
I am proud of my country	109	1.61	.952
Doing a service to a friend is very important	109	1.87	.747
Short Term Orientation	109	3.49	1.317
Working hard lead to success in the future	109	1.51	.777
Having strategic planning	109	1.80	.791

Items	N	Mean	Std. Deviation
Long Term Orientation	109	3.31	1.296
Long Term Orientation Vs. Short Term Orientation-LTO	**109**	**6.80**	**2.198**
I believe that the majority of people are happy	109	2.82	.992
A job with leisure time is preferable	109	2.86	1.150
Indulgence	109	5.68	1.627
I don't feel that the people are happy	109	2.76	1.008
I think the availability of leisure is not important	109	3.21	1.106
Restraint	109	5.97	1.669
Indulgence Vs. Restraint - IND	**109**	**11.65**	**2.217**
National Culture Value	**109**	**60.92**	**6.559**

Source: Research data in depending on SPSS V.23 outputs

The research used standard deviation to identify the deviation extent of respondents of each items of research variables and of each dimensions from their means. It is obvious that the standard deviation refers to the scatters of respondent trends towards specific matter. When the value of standard deviation approached to zero value, it means less scatters of approaches, which indicate that the responses are centralized or more confirmed. Additionally, the research used the mean values for the purpose of identifying the level of respondents towards the basic topics.

To measure the results the research set the following scale in depending on Likert's five scales. For each items we multiply each of five likert's scale by one to attain weights, which they will be: (1×1=1), (1×2=2), (1×3=3), (1×4=4), (1×5=5). While for each two items the Likert scales will be multiplied by (2), which the weights will be: (2×1=2), (2×2=4), (2×3=6), (2×4=8), (2×5=10), and for four items the weights will be: (4×1=4), (4×2=8), (4×3=12), (4×4=16), (4×5=20). For (14) items the scale will be: (14×1=14), (14×2=28), (14×3=42), (14×4=56), (14×5=70), While for (24) items which concerned the questions regarding NC, the weights will be: (24×1=24), (24×2=48), (24×3=72), (24×4=96), (24×5=120) By applying the same way for (14) items which concerns WEs variable, the weights will be: (14×1=14), (14×2=28), (14×3=42), (14×4=56), (14×5=70).

The first two weights refer to the responses of "strongly agree" and "agree" respectively, while the third one refers to "neutral" trends, whereas the fourth and fifth ranges refer to "disagree" and "strongly disagree" respectively.

Table (5) showed that the mean of "low power distance" is 4.24 with standard deviation 1.598. This reveals to the trends of respondents towards "agree" to this distance and means that surveyed population prefer the decentralization and ask for unrestricted communication, and normal relationship between subordinates with their managers. As regards "high power distance" the table showed that this item had got the mean of 6.02 with standard deviation of 1.890. This figure refers to the fact that respondents cautiously optimistic with questions addressed to them. Accordingly they refused the question stated that "the people in lower position should not disagree with decisions by people in higher positions" and support the consultation manners in making decisions. As indicated the "power distance index – PDI" got the mean 10.26 with standard deviation 2.295. This result reveals that the respondents trend to the normal communication and close consultation between upper and lower managerial levels.

Regarding weak "weak uncertainty avoidance" the results indicated that this item scored the mean 4.75 with the standard deviation of 1.535, that is to say the respondents tends to face vague circumstances and full ability to deal with unknown changes in the future. While the "strong uncertainty avoidance index" scored the mean 8.29 with the standard deviation 1.279. This result indicates that the respondents didn't support the static and immobile procedures for operations. The table above also indicated that "uncertainty avoidance index" scored 13.05 with the standard deviation 1.635. By this result it is inferred that the respondents trend to open and dynamic managerial styles.

As for "individualism" phenomena the results of data analysis scored the mean 4.66 with the standard deviation 2.056. These results reflect the trends of respondents which believed that they prefer teamwork and public interests. Whereas, the results of "collectivism" as shown in the table (5) scored the mean 3.83, with the standard deviation 1.239, which indicated that the respondents trends, tend to the collective achievements, and generally encourage this approaches. Accordingly, the "Individualism

vs. collectivism index" scored the mean 8.49 with the standard deviation 2.515, which means that the respondents were tend to collective interests' approaches and teamwork.

Concerning "femininity", the table above indicated that this item scored the mean 4.63 with the standard deviation of 1.237, which refers that the respondents in Cihan group disagreed with the statement refer to the fair opportunities offered for men and women. Results also indicated that "masculinity" has scored 6.05 with the standard deviation 2.066. This means that the respondents supported the trends of getting professional jobs and careers by men. In general the "femininity vs. masculinity index – MAS" scored 10.68 with the standard deviation 2.260, in comparison with the range. So, it is concluded that the respondents were disagreed with the statement of availability of equal opportunity between men and women.

Table (5) also showed that the "short term orientation" item scored the mean 3.49 with the standard deviation 1.317. This result indicates that the respondents were strongly agreed on items indicating that doing a service to a friend is very important. According to this viewpoint, the respondents trended towards further cooperation and interrelationships. On the other hand, the "long-term orientation" item scored the mean 3.31 and standard deviation 1.296, which indicate that respondents strongly agreed on questions addressed to them regarding hard working and availability of strategic planning. Moreover, the "long-term orientation vs. short-term orientation index" scored the mean 6.80 with the standard deviation 2.198. This indicated that the respondents had strongly agreed with statements addressed to them in this regard.

Respecting the "Indulgence" dimension, the analysis indicated that this item scored the mean 5.68 with the standard deviation 1.627. This result reveals that the respondents didn't support statements believe that the majority of people are happy or a job with leisure time is preferable. On the other hand, the "restraint" scored the mean 5.97 and standard deviation 1.669, which means that the majority of respondents agreed with the statements "I don't feel that the people are happy" and the statement "I think the availability of leisure is not important".

Table 6: Mean and standard deviation of respondent about WEs dimensions

Descriptive Statistics

Items	N	Mean	Std. Deviation
Even if I were financially able, I would not stop working	109	1.78	.699
Even if it were possible for me to retire, I would still continue to work	109	1.85	.705
Centrality of Work	109	3.63	1.252
I do not like having to depend on other people	109	2.11	1.003
Only those who depend on themselves get ahead in life.	109	2.26	.917
Self-Reliance	109	4.37	1.579
A hard day's work provides a sense of accomplishment	109	1.74	.584
A distaste of hard work usually reflects a weakness of character	109	2.34	.884
Hard Work	109	4.08	1.172
I would prefer a job that allowed me to have more leisure time	109	2.73	1.060
Leisure time activities are more interesting than work	109	2.49	.996
Leisure	109	5.22	1.723
one should always do what is right and just	109	1.68	.780
It is never appropriate to take something that does not belong to you	109	1.60	.840
Morality/ Ethics	109	3.28	1.304
If I want to buy something, I always wait until I can afford it.	109	1.83	.714
A distant reward is usually more satisfying than an immediate one	109	2.40	.904
Delay of Gratification	109	4.24	1.186
I try to plan out my workday so as not to waste time	109	1.74	.686
Time should not be wasted, it should be used efficiently	109	1.40	.610
Wasted Time	109	3.15	1.112
Work Ethics Value	**109**	**27.96**	**5.099**

Source: Research data in depending on SPSS V.23 outputs

Table (6) shows the estimated mean and standard deviations of items regarding the dependent variable (WEs). As regards the first dimension "centrality of work", as shown

in the table above the trends of respondents scored the mean (3.63) and standard deviation (1.252). This result indicates that the respondents agreed on items which concentrated on centrality of work, this means that there are good human energies in Cihan Group that participate dynamically in achieving established goals.

The analysis also indicated that the "self-reliance" dimension scored the mean (3.63) and standard deviation (1.252). This reveals that the respondents have the ability to depend on themselves in performing their tasks. Without doubt, such approaches lead companies within CG towards more creativity and prosperity as well. Regarding the "hard work" dimension the analysis showed that this item scored the mean (4.08) and standard deviation (1.172). This result refers to that the respondents usually try to achieve their targets through exerting more efforts, depending on personal abilities and qualifications.

As concerned the "leisure" dimension, it scored the mean (5.22) with the standard deviation (1.723). These figures denote that the majority of respondents in the group didn't accept on items approaching for further leisure time. Further, according to this result the employee's trend towards exerting more efforts and endeavors to accomplish their duties and responsibilities at the workplaces.

Concerning "morality/ ethics" dimension the table showed that this dimension scored the mean (3.28) and standard deviation (1.304). These results reveal that the managers always hold a high mortality and ethics and this characteristic absolutely contributes in creating a good sense at the workplace, which in turn, participates in the teamwork style.

The next dimension is the "delay of gratification" which scored the mean (4.24) with standard deviation (1.186). It is indicates that the managers in the group trend to less strategically approach, and most often they intend to achieve the immediate rewards. As regards the last dimension "wasted time", the data analyze showed that it scored the mean (3.15) and standard deviation (1.112). This result means that the majority of respondents in CG trend to plan their activities, so as to avoid any waste of time. These viewpoints of respondents indicate that they respect the time, which positively reflects on acquiring the goals of a company at a limited and standardized timetable.

In sum, the results indicated in the table (5) inferred that the "long-term orientation vs. short-term orientation index (LTO)", scored the mean (6.80) and standard deviation (2.198), which means that this dimension of NC occupied the first level among all NC dimensions. This means that the managers in CG are focusing and concentration on working hard to attain the corporate objectives, through establishment of strategic plans. On the other hand, the **"**Individualism vs. Collectivism index (IDV)" occupied the next level which scored the mean (8.49) and standard deviation (2.515) as shown in table (5), this result means that the respondents trend to teamwork and group loyalty. This kind of approaches surely contributes in the success of corporation and their effectiveness.

The index of "power distance (PDI)" occupied the third level, through approaching towards "weak uncertainty avoidance". This result reflects that the managers in CG trend to decentralization style as a best managerial style and create a normal relationship with the boss. Additionally, according to the results indicated in table (5) the "uncertainty avoidance index" scored the last grade, which means that the employees in the group preferred the standardized work procedures, in depending on instructions for implementing daily activities.

On the other side, results in table (6) showed that the majority of respondents agreed with the WEs items in general, which scored (27.96) with the standard deviation (5.099). From this result infers to that the employees in CG pay the priority to the "wasted time" dimension, and they strongly desire to respect the time, through establishment of plans to their activities, and the analysis also indicated in this regard that the respondents trend towards pursuing the WEs principles and justice in the workplace.

Moreover, the analysis of research data indicated that the "leisure" dimension occupied the last grade amongst other WEs dimensions, which scored the mean (5.22) and standard deviation (1.723). This result reveals that the managers in the group have no enough desire to have a job that allowed more leisure time. Eventually, according to the above result the respondents most often trend to pursue WEs rules and principles in the workplace, which contributes positively in the development of entire company aspects and its prosperity.

4.2. Hypotheses Testing

The research has used SPSS V.23 program for testing research hypothesis, and to this purpose, the research used the following statistical tests:

- Kolmogorov-Smirnov test, for validity to investigate the normality distribution of research data.
- Descriptive statistics through exploring mean and std. deviation to investigate the research data.
- Pearson Chi Square test, to scrutinize the availability of relation between variables.
- F test – ANOVA
- T tests

Hypothesis -1

The research used Pearson Chi-Square test to investigate the first main hypothesis which indicated that "There is no relationship between national culture and work ethics in general". Following is table (7) which shows the Pearson Chi-Square test.

Table 7: Shows the relationship between national culture (NC) and work ethics (WEs)

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	759.134[a]	644	.001
Likelihood Ratio	324.325	644	1.000
Linear-by-Linear Association	10.212	1	.001
N of Valid Cases	109		

Source: Research data in depending on SPSS - V.23

Table (7) indicated that the value of Chi square = 759.134, and the sig. = 0.001 < (p-value = 0.05), thereby, the null hypothesis rejected which suggested that "There is no relationship between national culture and work ethics in general", instead the alternative hypothesis be supported "there is relationship between total national culture dimensions and total work ethics dimensions".

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Hypothesis - 2

Regression analysis has been utilized to assess how the independent variable (NC) totally impacts on dependent variable (WEs). To this end, the research estimated (R) and (R square) values. Moreover, both F-test and T-test analysis used to estimate the extent of impacts of NC on WEs, by means of using software of SPSS - V.23 program.

Table 8: Shows the proportion of variance in WEs which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.984[a]	.969	.968	5.060

a. Predictors: National Culture Value

Source: Research data in depending on SPSS - V.23

Table (8) displayed that the (R) value is (0.984), which reveals that there is a high degree of relationship between both NC and centrality of work. On the other hand, (R^2) value is (0. 969) which indicates that (96.9%) of changes occurred in dependent variable dimension (WEs) affected by independent variable (NC). Thereby, this result inferred that there is a strong impact of NC on WEs.

Table 9: The ANOVA table for testing the impact of NC on WEs

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	85275.343	1	85275.343	3331.241	.000
	Residual	2764.657	108	25.599		
	Total	88040.000	109			

a. Dependent Variable: Work Ethics   R=.984, R^2= .969

Source Research data in depending on SPSS - V.23

Table (9) showed the ANOVA test which accordingly the F value is (3331.241) and sig. is (0.000) < p-value (0.0.05). This result reveals that the null hypothesis "there is no impact of total national culture dimensions on total work ethics dimensions" will be rejected and is unlikely to be true, therefore the alternative hypothesis "there is impact of total national culture dimensions on total work ethics dimensions" is to be supported.

This result means that the independent variable (NC) totally explain (96.9%) of dependent variable, or by other words (96.9%) of WEs changes resulted from the impact of NC.

Table 10: Coefficients of regression availability of NC on WEs

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	t-test P-Value (Sig)
	B	Std. Error	Beta		
1 National Culture Value	.457	.008	.984	57.717	.000

 a. Dependent Variable: Work Ethics

 Source: Research data in depending on SPSS - V.23

Regression analysis in the table (10) showed that the standardized coefficient (Beta) value is (.984) and sig. (p-value) is (0.000) < (p-value = 0.05), as well as the std. error is (0.008) which is a small value, thereby, the coefficient analyze results indicates that the impact of independent variable (NC) totally on (WEs) was statistically significant at level of (*p-value* = 0.05). Accordingly, the null hypothesis rejected which stated that "there is no impact of total national culture on total work ethics", and instead the alternative hypothesis supported which suggested that "there is an impact of total national culture on total work ethics". Further to that, the analyze results inferred that the estimated R value is (0.946), and R square (R^2) is (0.894 = 89.4%), which denoted that NC has positively and strongly affected on work ethics.

Hypothesis - 3

Regression analysis has been applied to assess how the independent variable (NC) impact on each of dimensions of dependent variable (WEs). To this end, the analyze estimated R and R square (R^2) values, and used both F-test and T-test analysis to estimate the extent of impacts of NC totally on each of WEs dimensions. Such results have been shown in the following statistical analysis (table 11) which obtained by using SPSS V.23 program.

Table 11: The proportion of variance in centrality of work explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.946[a]	.894	.893	1.255

a. Predictors: National Culture Value

Source: Research data in depending on SPSS - V.23 program

Table (11) demonstrated that the (R) value is (0.946), which inferred that there is a high level of correlation between both NC and centrality of work, and (R^2) is (0.894) indicates that (89.4%) of changes occurred in dependent variable dimension "centrality of work" affected by independent variable (NC). Accordingly, this result reveals that there is a strong impact of NC on centrality of work.

Table 12: The ANOVA table for testing the impact of NC on centrality of work

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	t-test P-Value (Sig)
1	Regression	1437.795	1	1437.795	912.322	.000
	Residual	170.205	108	1.576		
	Total	1608.000	109			

a. Dependent Variable: Centrality of Work.   R=.946, R^2= .894

Source: Research data in depending on SPSS - V.23

According to ANOVA test as shown in table (12), the F value is (912.322) and sig. is (0.000) < (p-value = 0.0.05). This result reveals that the null hypothesis "there is no impact of total national culture dimensions on each of work ethics dimensions" will be rejected and is unlikely to be true, therefore the alternative hypothesis "there is impact of total national culture dimensions on centrality of work (as a work ethics dimension)" is to be supported.

This estimated result means that the independent variable (NC) totally explain (89.4%) of dependent variable centrality of work, or by other words (89.4%) of changes in centrality of work resulted from the impact of NC.

Table 13: Coefficients of regression availability of NC on centrality of work

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	National Culture Value	.059	.002	.946	30.205	.000

a. Dependent Variable: Centrality of Work
Source: Research data in depending on SPSS - V.23

Regression analysis in the table (13) demonstrates that the estimated value of standardized coefficient (Beta) is (.946) and sig. is (0.000) < (p-value = 0.05), as well as the std. error is (0.002) which is a small value. Accordingly, the coefficient analyze results indicate that the impact of independent variable (NC) on centrality of work is statistically significant at level of (p-$value$ = 0.05). Thereby, the null hypothesis rejected "there is no impact of total national culture dimensions on centrality of work", and instead the alternative hypothesis supported which suggested that "there is an impact of total national culture dimensions on centrality of work". Further to that, the analyze results revealed that the estimated R value is (0.946), and R square (R^2) is (0.894 = 89.4%), this denotes that NC impacted positively and strongly on centrality of work.

Table 14: Shows the proportion of variance in self-reliance which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.932[a]	.869	.868	1.685

a. Predictors: National Culture Value
Source: Research data in depending on SPSS - V.23

Table (14) indicated that the (R) value is (0.932) which means that there is a high level of relationship between both NC and self-reliance. On the other hand, the (R^2) value (0.869) indicates that (86.9%) of changes occurred in dependent variable dimension (self-reliance) affected by independent variable (NC). The estimation denoted that there is a high degree impact of NC on self-reliance.

Table 15: The ANOVA table for testing the impact of NC on self-reliance

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2041.389	1	2041.389	719.056	.000
	Residual	306.611	108	2.839		
	Total	2348.000	109			

a. Dependent Variable: Self-Reliance - R=.932, R^2 =.869

Source: Research data in depending on SPSS - V.23

Table (15) demonstrates the ANOVA test which showed that the F value is (719.056) and sig. is (0.000) < (p-value = 0.0.05). This estimation reveals that the null hypothesis "there is no impact of total national culture dimensions on each of work ethics dimensions" rejected and is unlikely to be true. Accordingly, the alternative hypothesis supported which stated that "there is impact of total national culture dimensions on self-reliance (as a work ethics dimension)". This estimation indicates that the independent variable (NC) totally explains (86.9%) of dependent variable, or by other words (86.9%) of changes in self-reliance resulted from the impact of NC.

Table 16: Coefficients of regression availability of NC on self-reliance

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	National Culture Value	.071	.003	.932	26.815	.000

a. Dependent Variable: Self-Reliance

Source: Research data in depending on SPSS - V.23

Table (16) displayed that the estimated value of standardized coefficient (Beta) is (.932) and sig. is 0.000 < (p-value = 0.05), with the std. error of (0.003) which is a small value, Thereby, the analyze results indicated that the impact of independent variable (NC) on self-reliance is statistically significant at level of (*p-value* = 0.05). Thus, the null hypothesis rejected "there is no impact of total national culture dimensions on self-reliance (as one of WEs dimensions)", and instead the alternative hypothesis supported, which suggested that "there is an impact of total national culture dimensions on self-

reliance". Further to that, the analyze results denoted that the estimated R value is (0.932), and R square (R^2) is (0.869 = 86.9%), which reveals that the NC impacted positively and strongly on self-reliance.

Table 17: Shows the proportion of variance in hard work which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.961[a]	.923	.922	1.187

a. Predictors: National Culture Value

Source: Research data in depending on SPSS - V.23

Table (17) shows that the (R) value is (0.961), which reveals that there is a high level of relationship between NC and hard work. On the other hand, (R^2) value is (0.923) indicates that (92.3%) of changes occurred in dependent variable dimension (hard work), affected by independent variable (NC). This result demonstrates that there is a high degree impact of NC on hard work as one of WEs dimensions.

Table 18: The ANOVA table for testing the impact of NC on hard work

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1812.946	1	1812.946	1287.691	.000
	Residual	152.054	108	1.408		
	Total	1965.000	109			

a. Dependent Variable: Hard Work,   R=.961, R^2=.923

Source: Research data in depending on SPSS - V.23

Table (18) indicated the ANOVA test, which showed that the F value is (1287.691) and sig. is (0.000) < (p-value = 0.0.05). This estimation denotes that the null hypothesis "there is no impact of total national culture dimensions on each of work ethics dimensions" rejected, and is unlikely to be true, accordingly, the alternative hypothesis has been supported, which stated that "there is an impact of total national culture dimensions on hard work (as a work ethics dimension)". This estimation inferred that

the independent variable (NC) totally explains (92.3%) of dependent variable, or by other words (92.3%) of changes in hard work resulted from the impact of NC.

Table 19: Coefficients of regression availability of NC on hard work

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	National Culture Value	.067	.002	.961	35.884	.000

a. Dependent Variable: Hard Work

Source: Research data in depending on SPSS - V.23

Table (19) showed that the estimated value of standardized coefficient (Beta) is (.961) and sig. is (0.000) < (p-value = 0.05), with the small value of std. error (0.002). The analysis indicates that the impact of NC on hard work is statistically significant at level of (*p-value* = 0.05). Thereby, the null hypothesis rejected which suggested that "there is no impact of total national culture dimensions on hard work (as one of WEs dimensions)", and instead, the alternative hypothesis supported, which stated that "there is an impact of total national culture dimensions on hard work". The analyze results also showed that the estimated R value is (0.961), and R square (R^2) is (0.923 = 92.3%), which denoted that the NC impacted positively and strongly on hard work.

Table 20: Shows the proportion of variance in leisure which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.955[a]	.911	.911	1.643

a. Predictors: National Culture Value

Source: Research data in depending on SPSS - V.23

Table (20) above indicated that the estimated (R) value is (0.955) which reveals that there is a high level of relationship between NC and leisure. On the other side, the assessed (R^2) value is (0.911) which shows that (91.1%) of changes occurred in

dependent variable dimension (leisure) affected by independent variable (NC). This result indicates the high degree impact of NC on leisure as one of WEs dimensions.

Table 21: The ANOVA table for testing the impact of NC on leisure

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2999.577	1	2999.577	1111.630	.000
	Residual	291.423	108	2.698		
	Total	3291.000	109			

a. Dependent Variable: Leisure   R = .955, R^2 = .911

Source: Research data in depending on SPSS analysis

ANOVA test in the Table (21) appeared that the F value is (1111.630) and sig. is (0.000) < (p-value = 0.0.05). This estimation reveals that the null hypothesis which stated that "there is no an impact of total national culture dimensions on each of work ethics dimensions" will be rejected and is unlikely to be true. Accordingly, the alternative hypothesis be supported which stated that "there is an impact of total national culture dimensions on leisure (as a work ethics dimension)". This estimation inferred that the independent variable (NC) totally explains (91.1%) of dependent variable, or by other words (91.1%) of changes in leisure resulted by the impact of NC.

Table 22: Coefficients of regression availability of NC on leisure

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	National Culture Value	.086	.003	.955	33.341	.000

a. Dependent Variable: Leisure

Source: Research data in depending on SPSS analysis

Table (22) showed that the estimated value of standardized coefficient (Beta) is (.955) and sig. is (0.000) < (p-value = 0.05), with the value of std. error (0.003). Accordingly, the impact of independent variable (NC) on leisure is statistically significant at level of (*p-value* = 0.05). This means that the null hypothesis rejected, which suggested that

"there is no impact of total national culture dimensions on leisure (as one of WEs dimensions)", and instead, the alternative hypothesis supported, which stated that "there is an impact of total national culture dimensions on leisure". Results also showed that the estimated R value is (0.955), and R square (R^2) is (0.911 = 91.1%), these figures denoted that the NC impacted positively and strongly on leisure.

Table 23: The proportion of variance in morality/ ethics which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.931[a]	.866	.865	1.296

a. Predictors: National Culture Value

Source: Research data in depending on SPSS analysis

Table (23) shows that the assessed (R) value is (0.931), which indicates that there is a high relation between NC and morality/ ethics. The estimated (R^2) value (0.866) reveals that (86.6%) of changes occurred in dependent variable dimension (morality/ ethics) return to the influences made by independent variable (NC). By this result, it is inferred that there is a high degree impact of NC on morality/ ethics as one of WEs dimensions.

Table 24: The ANOVA table for testing the impact of NC on morality/ ethics

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1171.603	1	1171.603	697.547	.000
	Residual	181.397	108	1.680		
	Total	1353.000	109			

a. Dependent Variable: Morality/ Ethics   R= .931 , R^2 = .866

Source: Research data in depending on SPSS analysis

Regression analysis shown in the table (24) indicates the ANOVA test, and demonstrated that the F value is (697.547) and sig. is (0.000) < (p-value = 0.0.05). These estimations reveal that the null hypothesis "there is no impact of total national culture dimensions on each of work ethics dimensions" rejected and is unlikely to be true. Accordingly, the alternative hypothesis "there is impact of total NC dimensions on

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morality ethics (as a work ethics dimension)" is supported. This assessment referred that the independent variable (NC) totally explains (86.6%) of dependent variable, or by other words (86.6%) of changes in morality/ ethics resulted by the impact of NC.

Table 25: Coefficients of regression availability of NC on morality/ ethics

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	National Culture Value	.054	.002	.931	26.411	.000

a. Dependent Variable: Morality/ Ethics

Source: Research data in depending on SPSS analysis

Table (25) referred that the estimation of the standardized coefficient (Beta) value is (.931) and sig. is (0.000) < (p-value = 0.05), and the value of std. error is (0.002). According to these figures, the analysis denotes that the impact of independent variable (NC) on morality/ ethics was statistically significant at level of (*p-value* = 0.05). This result means that the null hypothesis rejected, which suggested that "there is no impact of total national culture dimensions on morality/ ethics (as one of WEs dimensions)", and instead, the alternative hypothesis supported which stated that "there is an impact of total national culture dimensions on morality/ ethics". On the other hand, the analysis results also showed that the estimated R value is (0.931), and R square (R^2) is (0.866 or 86.6%), which means that the NC like other aforesaid dimensions impacted positively and strongly on morality/ ethics.

Table 26: The proportion of variance in delay of gratification explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.964a	.928	.928	1.183

a. Predictors: National Culture Value

Source: Research data in depending on SPSS analysis

Table (26) indicates that the estimated (R) value is (0.964) which shows that there is a high level of relationship between NC and delay of gratification. On the other side, the

(R^2) value is (0.928) which reveals that (92.8%) of changes occurred in dependent variable dimension (delay of gratification) affected by independent variable (NC). This means that there is a high degree impact of NC on delay of gratification as one of WEs dimensions.

Table 27: The ANOVA table for testing the impact of NC on delay of gratification

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1958.889	1	1958.889	1400.035	.000
	Residual	151.111	108	1.399		
	Total	2110.000	109			

a. Dependent Variable: Delay of Gratification - R= .964, R^2= .928
Source: Research data in depending on SPSS analysis

Regression analysis shown in the table (27) displayed the ANOVA test, in which the F value is (1400.035) and sig. is (0.000) < (p-value = 0.0.05). From this estimation it is inferred that the null hypothesis "there is no impact of total national culture dimensions on each of WEs dimensions" rejected and is unlikely to be true. Thereby, the alternative hypothesis "there is impact of total national culture dimensions on delay of gratification (as a WEs dimension)" is to be supported. This result means that the independent variable (NC) totally explains (92.8%) of dependent variable, or by other words (92.8%) of changes in delay of gratification comes from the impact of NC.

Table 28: Coefficients of regression availability of NC on delay of gratification

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	National Culture Value	.069	.002	.964	37.417	.000

a. Dependent Variable: Delay of Gratification
Source: Research data in depending on SPSS analysis

Table (28) showed that the estimated value of standardized coefficient (Beta) is (.964) and sig. is (0.000) < (p-value = 0.05), with the value of std. error (0.002). Thus, the figures indicates that the impact of independent variable (NC) on delay of gratification is statistically significant at level of (*p-value* = 0.05). This result means that the null hypothesis rejected, which suggested that "there is no impact of total national culture dimensions on delay of gratification (as one of WEs dimensions)", and instead, the alternative hypothesis supported, which stated that "there is an impact of total national culture dimensions on delay of gratification". Further to that, the analysis also indicated that the estimated R value is (0.964), and R square (R^2) is (0.928 or 92.8%), which denoted that the NC impacted positively and strongly on delay of gratification.

Table (29): The proportion of variance in wasted time which explained by NC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.950[a]	.902	.901	1.047

a. Predictors: National Culture Value
Source: Research data in depending on SPSS analysis

Table (29) indicated that the estimated (R) value is (0.950), which demonstrated that there is a high level of relationship between NC and Wasted Time. On the other hand, the estimated (R^2) value is (0.902), which means that (90.2%) of changes occurred in dependent variable dimension (Wasted Time) affected by independent variable (NC). By this result, it is appeared that there is a high degree impact of NC on Wasted Time as one of WEs dimensions.

Table (30): The ANOVA table for testing the impact of NC on wasted time

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1094.570	1	1094.570	998.174	.000[c]
	Residual	118.430	108	1.097		
	Total	1213.000	109			

a. Dependent Variable: Wasted Time   R=.950· R^2=.902
Source: Research data in depending on SPSS analysis

Regression analysis shown in the table (30) indicates the ANOVA test and appeared that the F value is (998.174) and sig. is (0.000) < (p-value = 0.0.05). This estimation denotes that the null hypothesis "there is no impact of total national culture dimensions on each of work ethics dimensions" rejected and is unlikely to be true.

Consequently, the alternative hypothesis "there is impact of total national culture dimensions on wasted time (as one of WEs dimension)" is to be supported. This estimation reveals that the independent variable (NC) totally explains (90.2%) of dependent variable. By other words (90.2%) of changes in wasted time resulted from the impact of NC.

Table 31: Coefficients of regression availability of NC on wasted time

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	National Culture Value	.052	.002	.950	31.594	.000

a. Dependent Variable: Wasted Time

Source: Research data in depending on SPSS analysis

Coefficient analysis in the table (31) indicated that the value of standardized coefficient (Beta) is (.950) and sig. is (0.000) < (p-value = 0.05), with the value of std. error (0.002). Thus, the analysis indicated that the impact of independent variable (NC) on wasted time is statistically significant at level of (*p-value* = 0.05).

According to this result, the null hypothesis rejected, which suggested that "there is no impact of total national culture dimensions on wasted time (as one of WEs dimensions)", and instead, the alternative hypothesis supported which stated that "there is impact of total national culture dimensions on wasted time (a WEs dimension)". Further, the data analysis results indicated that the estimated R value is (0.950), and R square (R^2) is (0.902 or 90.2%), which means that the NC impacted positively and strongly on wasted time.

4.3. Discussion and Results

This research conducted to finding out the impacts of national culture (NC) on work ethics (WEs) of employees, working in private sector companies in Iraqi-Kurdistan region. To this end a case study implemented on CG of companies in Erbil city, which based on data collection and its analysis. To investigate the research hypotheses, several tests have been applied to estimate the extent of such impacts between both variables, and accordingly the following significant prospects and trends acquired regarding each hypotheses.

4.3.1. Hypotheses One

This hypothesis suggested that "there is no relationship between national culture and work ethics". Depending on Chi-Square test as shown in table (7), the result revealed that there is a close relationship between independent variable (NC) with dependent variable (WEs). This means that there is strong interrelationship between both research variables, which consequently affect positively or negatively upon employees in CG (in which each relationship identified according to the cases).

This result agrees with the results of the study of (Sulieman, 2017: 360), in which stated that "It has been recognized that the national culture of a given society is, to a great extent, deciding the general structure of the individuals' practices of that society". The analyze result also is similar to the approaches of Filomena Crocamo who stated that "The setting of ethical standards is significant for a nowadays company regarding the current societies' attitude" (Crocamo, 2015: 6).

As each of NC and WEs (the two research variables) comprises of several dimensions, therefore, according to the data analyses results, there are also strong correlations amongst their dimensions too. Thus, great care and attention should be taken into consideration, to put the group company's situations into their right approach accordingly. Moreover, during the investigation of work ethics and/ or related aspects, the national culture (NC) phenomena have to be put into surface, as individual ethics most often reflects the prevailed culture of larger society.

4.3.2. Hypotheses Two

As discussed through the regression test results, the null hypothesis rejected and instead the alternative hypothesis supported, which suggested that "there is impact of national culture (NC) on work ethics (WEs)". Furthermore, according to the f-test and t-test values, as well as the R and R Square values that shown in the table (8, 9 and 10) there are high and significant impacts of NC on WEs (two research variables).

Similarly, this result means that the NC dimensions influenced positively on WEs dimension too. This result is supported partly by the study of (Crocamo, 2015: 60) which indicated that "the influence of NC on the ethical standards was restricted to those with the highest discrepancies: UIA, PDI and LTO".

Further to that, this result is also supported by the study of (George, Oghojafor and Owoyemi, 2012: 86), which demonstrated that "the national culture is the 'software of the mind' is carried into the workplaces". This means that there is an influence of NC on WEs of employees. Correspondingly, the outcome of this analysis supported by the study of Đorđević's, who concluded that "the former influence comes from the fact that NC exerts a powerful influence on the system of values, attitudes and behavior of people in a particular country" (Đorđević's, 2016: 281).

Inferring from the regression analysis that has been made to assess how the independent variable (NC) totally impacts on dependent variable (WEs), which accordingly, the results revealed that there is a strong impact of NC (totally) on WEs (totally). This result demonstrates that CG decision-makers should take this data analyze result into consideration, which proved through this analysis, in which indicated that there are strong impacts of prevailing NC on ethical behaviors of employees in the companies and institutes working in CG in Iraqi-Kurdistan region.

Additionally, this result agrees with the study conducted by (Treven, Mulej and Lynn, 2008: 36), which indicated that "studying culture is so essential for all managers". In short, the assessed values show the existence of strong impact of NC phenomenon (with

its dimensions) on work ethics (with its dimensions). Eventually, this result reflects on an employee and co-workers behaviors working in companies within CG as a whole.

4.3.3. Hypotheses Three

This hypothesis stated that there is no impact of NC (totally) on each one of WEs dimensions. To test this null hypotheses, the research utilized the regression analyses, as well as f-test and t-tests, to prove and ensure the soundness of this hypothesis or otherwise. As the dependent variable comprises of seven dimensions, thus, hereunder in depending on data analyses we discuss the impacts of NC (in general) on each of these dimensions separately as follows:

- Centrality of work

The regression analysis which shown in the (table: 11, 12 and 13) indicates that there is a strong impact of NC phenomena (totally) on centrality of work as a first WEs dimension. This means that the trends of a sample within CG, believed that great care and attention has been given to the work itself. This because (as believed) of its great significance, and accordingly seemed to be put as one of the most important priorities of scheduled human life requirements. Such approach will absolutely encourage the employees (managers or subordinates) towards exerting of further efforts for attainment of organizational objectives and foster a spirit of further innovation and creativity.

This result is similar to the results attained by the study of Dejours and Deranty which they believed that "work plays in the formation of human relationships, and beyond this, in the construction of subjectivity and in the evolution of society" (Dejours and Deranty, 2010: 178). Eventually, this trend of staff leads the group towards further development and more prosperity in the future. Thus, this kind of culture in association with other factors will support employers in private sector in the region to depend on such employees holding such characteristics during staff nomination and appointment.

- Self-reliance

This is the second dimension of WEs which focuses on self-reliance in performing job commitments. According to the assessments attained from SPSS tests shown in the (table: 14, 15, and 16) the results rejected the null hypothesis, which suggested that there is no impact of NC/ totally on each of WEs dimensions/ self–reliance (as one of independent variable). Accordingly, the regression analysis inferred that the alternative hypothesis strongly supported, which stated that there is an impact of national culture (NC) on each of work ethics (WEs) dimensions/ self-reliance.

This result is also supported by the results of the study reached by Bondarenko, Nkyabonaki and Mkunde, whom they concluded, that the "reestablishment of self-reliance as an important aspect of the national idea should be supported legally for further nation-wide development" (Bondarenko, Nkyabonaki and Mkunde, 2014:101). There by, such results support the companies within CG to depend on employees holding constant desire, to exploit their abilities and experiences in favor of corporate activities and future plans. More specifically, this approach probably faces some obstacles during certain time and special circumstances, principally that regarding the application of new techniques and/ or accurate background requirements.

– Hard work

Estimated values regarding this dimension indicated that there is a significant impact of NC (in general) on hard work (a third WEs dimension). This result means that the respondents in CG trend to consider the reality which believes the need for exerting more efforts (as a desired characteristic) to attain scheduled goals and company mission in common. Further, and in spite of the approaches of CG managers, facilities should be made available to provide appropriate work environment, so as to go along with theses orientations on one hand, and to avoid work stress on the other hand.

– Leisure

Regression analysis (table: 20, 21 and 22) indicated that the respondents believe that there is strong impact of NC on leisure (as a WEs dimension). This opinion of respondents reveals that there is a clear influence of independent variable (NC) on leisure dimension (dependent variable). However, the effectiveness level of regression

test result shows that this tendency of employees determines the extent and scope of impacts, whether positively or otherwise. According to this approach attained from data analyzes, the respondents have widely agreed with this trend regarding leisure, which means that CG managers tend to have some leisure time during working hours.

– Morality/ ethics

Data analysis showed in (table: 23, 24 and 25), denoted that there is considerable impact of NC on morality/ ethics (as a dimension of dependent variable - WEs). This result indicates that the mortality/ ethics background of employees in the group, affected by prevailing NC in Iraqi-Kurdistan region. Indeed, the NC consider as a fundamental factor influences on human behavior within societies. This result is consistent with the findings obtained by Đorđević which emphasized that "the NC is of a particular importance since this factor has impact on a deeply based way of thinking, attitudes and behavior of people" (Đorđević, 2016: 297). On the other side, this result goes with acquired results from the study conducted by Pitta, Fung and Isberg, which they stated that "culture forms the foundation for ethical behavior and also determines what is ethical and what is considered unethical (Pitta, Fung and Isberg, 1999: 254).

Thus, according to the regression results the respondents in the group believed that the NC has strong effect on personal morality/ ethics at the work place. This means that employee behaviors partly depend on prevailing NC, which accordingly should be put onto top priorities by decision-makers of CG.

– Delay of gratification

According to the regression analysis, the NC impacts on delay of gratification (as a WEs dimension). This refers to the reality that trends of a sample in the group believed that the prevailing NC has affected on employees in this respect. Thereby and due to its effectiveness, a great care and attention should be given to this aspect. Further, it seemed to be put as one of the most important priorities of scheduled life requirements. Actually, such kind of facts will absolutely determine employee's behaviors and their opinions towards strategic events and their views towards future approaches.

– Wasted time

Test results of regression analysis (table: 29, 30 and 31) indicated that there is the impact of independent variable (NC) on wasted time as the last dimension of WEs. Moreover, this result reveals that such phenomenon is determines the extent of employees towards wasting time during working hours. In turn it may negatively influence on companies performances and vice versa is true too. Thus, the group should pay attention to this kind of phenomenon, for the sake of controlling behaviors in favor of the company performance and activities, through implementing different levels of trainings and raising capabilities.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

In this chapter the research presented a conclusion of the entire work, which includes the basic stages of the research in summary, furthermore, the chapter display several important recommendations which formed through the context and final findings of the research, to support future works in this respect.

5.1. Conclusions

For the time being, national culture (NC) becomes a concerned matter of corporations, accordingly, this research investigated the impact of NC on work ethics (WEs) of employees working in private sector companies in Iraqi-Kurdistan region. As this topic believed as one of the most sensitive phenomena which identify the employee's behaviors, therefore, the exploration of positive and negative aspects of NC becomes more important for companies, in order to guide them to put work circumstances in to their right approach. Moreover, this phenomenon is useful for establishment of a new strategy for decision-makers to develop their plans in this regard. It is also anticipated that the results will support the general knowledge about this topic.

Data collection was covered two main stages; for theoretical frame, the researcher depended on gathering data from secondary sources such as: books, previous researches, scientific journals, articles and internet web sites. For empirical frame, the researcher used quantitative method, depending on survey questionnaire, as an appropriate and preferable data collection tool for such method. Research sample comprised of all managers employing in Cihan group (CG) of companies in Iraqi-Kurdistan region.

To test the suggested hypotheses, the research applied descriptive and analytical approach, through quantitative research method, and used SPSS V.23 software program on a sample of (109) managers in CG. Several statistical tests have been made to assess the research data like; Cronbach's alpha for reliability test, and Kolmogorov-Simonov test for normality test, in addition to std. deviation, regression analysis like F-tests

(ANOVA), and T-tests to estimate the level of relationship and extent of impacts between two research variables.

Results indicated that there is a strong relationship between both research variables (NC and WEs). Furthermore, the results revealed that NC has positive and strong impact on WEs of employees working in CG. However, the research has limited by some obstacles mainly the geographical factor, in which the group companies distributed in such a way that rather delayed data collection process, which consequently affected on other steps of research work. Eventually, further researches may specify the topic more strictly principally that regarding with the importance of the impact of NC on WEs in the regional private sector companies, as well as participate dynamically to introduce additional knowledge on this sensitive phenomenon.

5.2. Recommendations

1. Draw attention of researchers in the region towards work ethics to conduct further researches, regarding the impact of national culture on this phenomenon, as it considers as one of intangible and important asset in companies.

2. Acting for encouraging the positive values that support the standard of managerial efficiency and ethical behaviors at the workplace in CG.

3. Increase the degree of interest in working effective behavioral patterns that contribute to strengthening the company's reputation and its strategic vision.

4. Culture can cover many different points of the business areas; therefore, we believe that paying further attention to this topic will foster overall managerial activities and staff cooperation.

5. All topic-related researches can be useful for private sector companies that do not have enough experiences and are thinking about getting this vague phenomenon.

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APPENDIXES

Appendix - 1

Questionnaire Form

General information *(for statistical purposes)*

Part I: Company/ Institutional Information

Please tic one of the following where you are belonging to:

1. Cihan University & Cihan Schools/ Kindergarten (…………………….….…) ☐

2. Lebanese French University ☐   3. Cihan Bank (……….……………..) ☐

4. Cihan Construction ☐   5. Cihan general trading (Food stuffs & Tea) ☐

6. Cihan Radio & TV. ☐   7. Cihan Petroleum ☐   8. Cihan Insurance ☐

9. Cihan Motors ☐   10. Cihan Group headquarters ☐

Part II: Demographical Information

1. Gender: (1. Male ☐   2. Female ☐)

2. How old are you (years)? ☐ Years

3. Work experience: ☐ Years

4. What is your nationality?

            1. Iraqi ☐   2. Foreigner ☐

5. Where do you live?

   1. Iraqi-Kurdistan Region ☐ 2.Iraq (Out of Kurdistan region) ☐ 3.Outside Iraq ☐

6. Educational Level:

   1. Secondary/ Technical School ☐   2. Diploma ☐   3. Bachelor Degree ☐

   4. Higher Diploma ☐   5.Master Degree ☐   6. PhD ☐

   7. Others *Pls. specify* ☐   (…………………………………..)

Part III: Questions about national culture

In this section we ask you to assess six key dimensions of national culture. You will be providing a picture of how your company/ institution operate and the values that characterize it. Items were rated on a five-point Likert scale ranging from (Strongly Agree) to (Strongly disagree). *Please tic (√) one of the five scales below*:

#	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
7	Decentralization is the best managerial style					
8	I can discuss with my boss easily					
9	People in lower positions should not disagree with decisions by people in higher positions.					
10	People in higher positions should make decisions without consulting people in lower positions.					
11	I have the ability to deal with everything new and unknown					
12	I always prefer to change my job to renew my ability					
13	Standardized work procedures are helpful					
14	Instructions for operations are important					
15	Personal interests are the first					
16	I prefer individual work more than team work					
17	Group success is more important than individual success					

		Scale				
#	**Statement**	**Strongly Agree**	**Agree**	**Neutral**	**Disagree**	**Strongly Disagree**
18	Group loyalty should be encouraged even if individual goals suffer					
19	Individuals work in order to cover life-costs					
20	The Management offered equal chances to all employees (Men and Women) in field of command and control					
21	It is more important for men to have a professional career than it is for women					
22	There are some jobs that a man can always do better than a woman					
23	I am proud of my country					
24	Doing a service to a friend is very important					
25	Working hard lead to success in the future					
26	Having strategic planning					
27	I believe that the majority of people are Happy					
28	A job with leisure time is preferable					
29	I don't feel that the people are happy					
30	I think the availability of leisure is not Important					

Part IV: Questions about work ethics

In this section we ask you to assess the situation of your **company/ institute** work ethics. You will be providing a real picture of ethical situations and the values that your company/ institute characterize it.

Please tic (√) one of the five scales below:

		Scale				
#	Statement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
31	Even if I were financially able, I would not stop working					
32	Even if it were possible for me to retire, I would still continue to work					
33	I do not like having to depend on other people					
34	Only those who depend on themselves get ahead in life.					
35	A hard day's work provides a sense of accomplishment					
36	A distaste of hard work usually reflects a weakness of character					
37	I would prefer a job that allowed me to have more leisure time					
38	Leisure time activities are more interesting than work					
39	One should always do what is right and just					
40	It is never appropriate to take something that does not belong to you					
41	If I want to buy something, I always wait until I can afford it.					
42	A distant reward is usually more satisfying than an immediate one					

		Scale				
#	**Statement**	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
43	I try to plan out my workday so as not to waste time					
44	Time should not be wasted, it should be used efficiently					

Appendix - 2: Resume/ (CV)

Personal Information

Full Name: Tayeb Muhammad Ismael

Place and Date of Birth: Erbil/ Iraq, 01, July, 1957

Nationality: Iraqi – Kurdish

E-mail: tayeb_abbasi@yahoo.com

Education

- Master's degree: 2017, Bingöl University, Graduate School of Social Science, Business Administration Department.
- Bachelor's Degree: 1980, Mosul University, College of Administration and Economic, Business Administration Department.

Language Skills

- Kurdish: Kurmanji/ Sorani (Mother Tongue)
- English: Very Good
- Arabic: Very Good
- Turkish: Fair

Work Experiences

- Expert and Media Manager: Ministry of Planning – Kurdistan Regional Government
- Program Manager (High Supervising Committee Head): Joint Humanitarian Information Center (JHIC)
- Statistical Assistant: Food Agriculture Organization (FAO)
- Consultant: UN-Habitat
- Senior Advisor: Kirkuk Global Company (International Company)
- DAI/ ARDI: (International Company)
- ANKA Company

ÖZGEÇMİŞ / RESUME

– **KİŞİSEL BİLGİLER**

Adı Soyadı	TAYEB MUHAMMAD ISMAEL
Doğum Yeri	IRAK – ERBİL
Doğum Tarihi	01.07.1957

– **LİSANS EĞİTİM BİLGİLERİ**

Üniversite	MUSUL ÜNİVERSİTESİ
Fakülte	İDARE VE EKONOMİK
Bölüm	İDARE BÖLÜMÜ

– **YABANCI DİL BİLGİSİ**

İngilizce	KPDS (…..) ÜDS (….) TOEFL (….) EILTS (….)
İNGLİZ DİL MERKEZİ SERTİFİKASI SELAHADDİN ÜNİVERSİTESİ	ÇOK İYİ

– **İŞ DENEYİMİ**

Çalıştığı Kurum	PLANLAMA BAKANLIĞI – KÜRDİSTAN BÖLGESİ / IRAK
Görevi/Pozisyonu	MEMUR
Tecrübe Süresi	14 YIL

– **KATILDIĞI**

Kurslar	– PROJELER İDARESİ KURSU – İNGLİZCE KURSU
Projeler	

– **İLETİŞİM**

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