

CULTURAL DETERMINANTS OF EVIDENCE-BASED HUMAN RESOURCES MANAGEMENT: A CROSS-COUNTRY ANALYSIS

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Purpose: This paper aims at providing comparative analysis of the influence of cultural determinants on the managers' perceptions of human resources management practices, as a factor conditioning application of evidence-based management.

Design/methodology/approach: This article presents the study of 121 managers in Poland, on their perception of HRM practices and analyses the consistency of findings with the Hofstede cultural dimensions model. Structured questionnaire developed by Rynes et al. (2002) in the US and used by Tenhiälä et al. (2016) in Finland, Spain and South Korea including 34 items on management practices, employment practices, training and development, staffing and compensation and benefits have been used. Comparative analysis of managers' perceptions in 5 countries have been performed, and analysed from the perspective of cultural determinants.

Findings: Significant differences among analysed countries have been noted in relation to managers' perceptions of HRM practices, interpreted using the Hofstede's model of cultural determinants. Five dimensions have been identified as the most likely determinant of observable differences. Cultural factors have been found to explain perceptions of HRM practices in Poland, as well as in countries with both similar cultural dimensions profiles or shared characteristics.

Research limitations/implications: The empirical part – questionnaire in Poland – was performed during Covid-19 pandemic, which might have affected the perceptions of managers on what works in relation to HRM practices, as well as the external conditions under which the research was performed changed significantly over the course of last two years.

Practical implications: Findings from the managers' survey have been analysed from the perspective of cultural determinants, therefore making a link between perceptions and measurable and well defined variables of cultural origin, as represented by Hofstede's dimensions. This implies, that more attention should be paid to culturally-grounded differences in cases where more evidence-based practices are intended to be implemented in organisations.

Originality/Value: Paper presents original research findings, by providing comparative evidence on the managers' perceptions of HRM practices in cross-cultural context, with application of the Hofstede cultural dimensions model.

Keywords: human resources management, culture, evidence-based management, managers' perceptions, cross-cultural management.

Category of the paper: Research Paper.

1. Introduction

As underlined by numerous studies, in their decisions managers are often guided to an inadequate extent by information, data or empirically verified evidence, stemming from reliable sources, including scientific study findings. This is not only due to the tendency to rely on one's own intuition or gut feeling, use of heuristics or succumbing to numerous errors of assessment. While evidence-based approaches are successfully used in other fields of science (e.g. in clinical medicine, but also other social sciences) management research and publications in this area are still underdeveloped. This results from contextual conditions, like dependence on “what works” on organisational or cultural determinants, but also from methodological or practical limitations (e.g. a small number or lack of controlled trials or points of reference, commonly used in other fields of science).

In practice, it is often difficult to find evidence for the effectiveness of specific Human Resources Management (HRM) practices, the consequences of various decisions, or a structured analysis of contextual factors, including cultural influences. Such information is often fragmentary, not based on sufficiently rigorous methodological assumptions, or is verified on small and randomly selected research samples. Thus, it is not only impossible to generalize them, but also to indicate conditions under which the conclusions can be transposed into other (analogous) situations or cultural contexts.

There is a growing interest in research of cultural differences on the use of evidence-based management, and more specifically HRM. Perceptions of managers of “what works” in relation to these practices, can influence their adoption in management practice. These perceptions are often not based on evidence, being sometimes contrary to scientific research findings. Differences of perceptions can be attributed to various factors, including individual characteristics or personal traits, diverse backgrounds or experiences. They may also be affected by cultural differences, but the available research on this problem is limited. Therefore an important research question emerges: *To what extent can the differences in managers perceptions on HRM practices be attributed to cultural differences?*

This article presents the study of 121 managers in Poland, on their perception of HRM practices and analyses the consistency of findings with the Hofstede cultural dimensions model. The article is structured as follows. First, I discuss the theoretical background of evidence-based HRM concept and influence of national culture on managers' perceptions of effective HR practices, using the Hofstede's cultural dimensions model. Then, I describe the methodology, the survey and analytical approach, as well as present key findings. Finally, I conclude with a discussion of the findings and their implications, limitations of the study, and directions for future research.

2. Literature review

2.1. Evidence-based Human Resource Management

Evidence-based HRM is a developing area of research, but at the same time inadequately defined and being explored empirically to a small extent. Managerial work involves in the first place rational and accurate decision making. Therefore, the term 'evidence-based' is often used in a broad sense to cover situations where data and evidence are used to inform decisions, together with other considerations. Barends et al. (2014) define evidence-based management as making decisions through the conscientious, explicit and judicious use of the best available evidence from multiple sources by translating a practical issue into an answerable question, systematically searching for and retrieving evidence, critically judging the evidence, pulling together the evidence, incorporating the evidence into the decision-making process, and then evaluating the outcome of the decision taken. Evidence-based HR uses data, analysis and research to understand the connection between people management practices and business outcomes such as profitability, customer satisfaction and quality (Economist..., 2015).

Barends et al. (2014) note that practitioners use different sorts of evidence in their decisions, but usually pay little attention to the quality of that evidence. Evidence used for decision making should be reliable, preferably based on scientific approach. As argued by Cooper & Schindler (2014), the scientific method, guides the approach to problem solving and decision making and is conditional on essential tenets, such as: direct observation of phenomena; clearly defined variables, methods, and procedures; empirically testable hypotheses; ability to rule out rival hypotheses; statistical rather than linguistic justification of conclusions; self-correcting process. According to the principles of evidence-based practice (Barends et al., 2014), evidence from four sources should be taken into account: (1) scientific evidence – findings from published scientific research, (2) organizational evidence – data, facts and figures gathered from the organization, (3) experiential evidence – the professional experience and judgment of practitioners, (4) stakeholder evidence – the values and concerns of people who may be affected by the decision.

According to Pfeffer and Sutton (2006), "evidence-based management is based on the belief that facing the hard facts about what works and what doesn't, understanding the dangerous half-truths that constitute so much conventional wisdom about management, and rejecting the total nonsense that too often passes for sound advice will help organizations perform better". Barends et al. (2014) provide evidence – referring mostly to clinical literature and studies, including meta-evaluations – that professional judgments based on hard data or statistical models are more accurate than judgment based on individual experience, and that knowledge derived from scientific evidence is more accurate than the opinions of experts. Therefore organisations are interested in an accurate assessment of the way things really are, one not skewed by emotion or limited to anecdotal evidence, as well as must diagnose the causes of whatever problems exist

and create plans to address the underlying causes (Harris et al., 2011). A study of Fortune 1000 companies by Falletta (2014), managers are interested in HR research and analytics primarily to make better human capital decisions by using the best available scientific evidence and organizational facts with respect to ‘evidence-based HR’ (i.e. getting beyond myths, misconceptions, and ‘plug and play’ HR solutions, fads, and trends). As Cooper & Schindler (2014) argue, the use of evidence and scientific method should grow with the hierarchy. While at the base tier “intuitive decision makers” prevail, at the top tier, every decision made by what they refer to as “visionaries” should be guided by research, performed on the basis of carefully controlled methodologies, with enterprise-wide access to research data and findings.

Firms which believe in evidence-based decision making have been more profitable as compared to their competitors (Ross et al., 2013), also in the field of human resources management (Subramony, 2009). Therefore, as duly noted by Tenhiälä et al. (2016), it „would seem reasonable that HR practitioners make use of scientific HR evidence in order to improve their decisions on which practices to implement within their organizations”. However, the gap between research and practice is considered so enduring and pervasive that the sheer possibility of it being narrowed is questioned (Lange 2013). On the practitioners side, Pepitone (2019) notes that managers’ effectiveness is often closely linked to established decision guidelines and projectable performance outcomes, and as such, they are not expected to experiment and innovate in order to optimise their decisions. Environmental conditions can therefore “discourage managers from seeking and implementing new methods, even when these methods are validated through compelling research” (Pepitone, 2019). This observation is further supported by Carol (2018), who notes that one of the key barriers to using evidence-based practices is that neither HRM practitioners nor academia are incentivized to learn about evidence based practice and to change current practice, which has negative consequences for employees and organisations. In such innovation unsupportive environments there is high risk in deviating from organisational norms, even at the – often unclear – promise of possible increased performance outcomes stemming from new practices (Pepitone, 2019).

There might also be other rationales for ubiquitous scarce use of evidence-based HRM. One of the most important is availability of evidence for decision-making (Lange, 2013). Study by Bezzina et al. (2017) in three EU developing countries (Poland, Croatia and Malta) aimed at assessing the extent to which managers adhere to evidence-based HRM practices and not to unsupported beliefs. Findings revealed that managers tend to focus on easily accessible sources of knowledge, due to time constraints, inaccessibility and inability to evaluate evidence. As noted by Bezzina et al. (2017) this might imply that practitioners decisions are based on their personal experiences and beliefs, rather than evidence-based knowledge.

Also, decision-makers’ background might be an important factor. Boudreau (2012) suggests that decisions made by leaders of diverse backgrounds (not HR-trained professionals) can be influenced by their dominant ‘mental models’, that are connected to their main management discipline (e.g. operations, finance or marketing).

2.2. National culture as a determinant of evidence-based approach

The application of evidence-base management practices can be dependent on cultural differences of respective managers. Environments in which managers function, as well as their work and life values can be strongly influenced by national cultures and their characteristics. One of the most recognised models is “cultural dimensions” model developed by Geert Hofstede (Hofstede, 1980; Hofstede and Hofstede, 2004). These dimensions (Power Distance Index, Individualism vs Collectivism, Masculinity vs Femininity, Uncertainty Avoidance, Long-term vs Short-term Orientation, Indulgence vs Restraint) represent collective values or orientations shared in a given nation/society, acquired through a process of socialization (“programming”) in a particular country.

The six cultural dimensions are explained as follows¹:

- **Power Distance** – the extent to which the less powerful members of organizations and institutions (like the family) accept and expect that power is distributed unequally.
- **Individualism** – the extent to which people feel independent, as opposed to being interdependent as members of larger wholes. With a metaphor from physics, people in an individualistic society are more like atoms flying around in a gas while those in collectivist societies are more like atoms fixed in a crystal.
- **Masculinity** – the extent to which the use of force is endorsed socially. In masculine societies, “quantity is important and big is beautiful”. In a feminine society, the genders are emotionally closer, competing is not so openly endorsed, and there is sympathy for the underdog.
- **Uncertainty Avoidance** deals with a society’s tolerance for uncertainty and ambiguity. Uncertainty avoidance is neither the same as risk avoidance, nor following rules. It has to do with anxiety and distrust in the face of the unknown, and conversely, with a wish to have fixed habits and rituals, and to know the truth.
- **Long-term orientation** deals with change. In a long-time-oriented culture, the basic notion about the world is that it is in flux, and preparing for the future is always needed. In a short-time-oriented culture, the world is essentially as it was created, so that the past provides a moral compass, and adhering to it is morally good.
- **Indulgence** is about the good things in life. In an indulgent culture it is good to be free and doing what your impulses want you to do, is good. Friends are important and life makes sense. In a restrained culture, the feeling is that life is hard, and duty, not freedom, is the normal state of being.

As noted by Ybema and Nyíri (2015) “Geert Hofstede’s work can be credited for making ‘national culture’ popular amongst academics and practitioners, sensitizing them to the impact of national cultures on organizations with a culturally diverse work staff or operating in

¹ <https://geerthofstede.com/culture-geert-hofstede-gert-jan-hofstede/6d-model-of-national-culture/>.

a globalizing world. His canonical work proved to be extremely influential in the theory and practice of international management”.

Therefore a problem of cultural determinants of gaps in evidence-based management based on cultural dimensions has been analysed by a number of studies. In one of the most recognised research effort to study research-practice gap, Rynes, Colbert, and Brown (2002) surveyed nearly 1,000 HR practitioners in the United States, members of the Society for Human Resource Management. Their research covered several HR areas (general management, employment practices, training and development, staffing, and compensation and benefits), where items were constructed on the basis of empirically verified research findings, often wider meta-analytical studies.

Tenhiälä et al. (2016) replicated the Rynes et al. (2002) study in Finland, Spain and South Korea. Their research provided initial evidence on the influence of national culture on HR professionals' beliefs and perception of management practices in differentiated cultural settings. Tenhiälä et al. (2016) recourse to cultural differences to explain variability of observed results among countries. Analysis performed by these authors cover Finland, Spain and South Korea. This study aims at replicating research by Rynes et al. (2002) and Tenhiälä et al. (2016) by providing evidence on research-practice gap and its cultural determinants in Poland.

3. Methodology

Questionnaire used by Tenhiälä et al. (2016) based on Rynes et al. (2002) have been used to gather information on managers' perception on HRM practices, including management practices, general employment practices, training and development, staffing and compensation and benefits (see Table 3 for full questionnaire). A total of 34 items were covered in the questionnaire, based on scientific evidence (including meta-analyses). Respondents were asked to assess each statement for being either “true” or “false” on the basis of their own perceptions, knowledge and experience. The results were analysed on the basis of percentage of correct answers, as based on original questionnaire by Rynes et al. (2002) to provide comparability. Respondents were managers, the participants of post-graduate studies of the Warsaw School of Economics and Gdańsk University of Technology as well as managers – participants of MBA courses. They were surveyed between 7.11.2020 and 21.03.2021 using an online survey. It has been prepared and made available in two language versions – English and Polish. A total of 121 responses have been received, allowing for the comparative analysis for Poland on the previous research in USA, Finland, Spain and South Korea.

Findings from the managers' survey have been analysed from the perspective of cultural determinants, with the aim to answer the key research question: *To what extent can the differences in managers perceptions on HRM practices be attributed to cultural differences?*

More precisely, the analytical approach was based on the assumption that adoption of Hofstede's cultural dimension can help to underpin the observed similarities and differences in managers' perceptions. If so – that would mean perceptions on HRM practices can be analysed from a more positivist research perspective, as they can clearly be linked to measurable and well defined variables. If not – the meanings (or more precisely – interpretations) attributed collectively to HRM practices by managers in a given cultural context cannot be explained by these variables. In this case we should opt for an interpretive approach to cultural differences in perceptions.

Therefore, cultural dimensions by Hofstede constitute a starting point for the analysis performed in this article, with the special focus on Poland. Table 1 presents the Hofstede dimensions by countries covered by the analysis, including Poland, Finland, South Korea, Spain and United States (original study by Rynes et al., 2002).

Table 1.
Hofstede cultural dimensions in analysed countries

| | Poland | Finland | South Korea | Spain | United States |
|--|--------|---------|-------------|-------|---------------|
| Power Distance Index (PDI) | 68 | 33 | 60 | 57 | 40 |
| Individualism vs collectivism (IDV) | 60 | 63 | 18 | 51 | 91 |
| Masculinity vs femininity (MAS) | 64 | 26 | 39 | 42 | 62 |
| Uncertainty Avoidance (UAI) | 93 | 59 | 85 | 86 | 46 |
| Long-term vs short-term orientation (LTOWVS) | 38 | 38 | 100 | 48 | 26 |
| Indulgence vs restraint (IVR) | 29 | 57 | 29 | 44 | 68 |

Source: Data retrieved from Hofstede's Dimension data matrix: <https://geerthofstede.com/research-and-vsm/dimension-data-matrix/>, 20.06.2021).

As can be seen from the data (Table 1), in Hofstede classification, as compared to other countries, Poland is characterised by:

- High level of PDI – highest among analysed countries. Such high Power Distance Index indicates high acceptance (and even expectancy) of unequal distribution of power in organisations. Lower level employees are likely to accept that hierarchy is established and executed in society and organisations, sometimes without reason or doubt.
- Above-average level of IDV – at the level of Finland and Spain, however much lower than in US. Being rather more individualistic than collective society means, that people tend to be integrated with close family rather than broader societal groups, and focus on individual targets and achievements, for which they can sacrifice common good or purpose.
- Above-average level of MAS – highest among analysed countries (comparable only to US). As defined by Hofstede, societies with high levels of masculinity prefer and value traits such as achievement, heroism, assertiveness and material rewards for success. On the contrary, less effort is spent on cooperation, modesty or caring for the weak.

- Very high level of UAI – highest among analysed countries and noticeably higher than in Spain and South Korea. This indicates low tolerance for ambiguity, unexpected behaviours, unknown or status-quo. Preference is given to rigid norms, codes of behaviour, guidelines or laws and behaviours that follow a known and widely accepted paths.
- Below-average level of LTOWVS – same as Finland, higher than US, lower than Spain, and much lower than in South Korea. Lower degree indicate more “short-term” thinking societies, but at the same time where traditions are honoured and maintained.
- Low level of IVR – same as in South Korea and lower than in the rest of analysed countries. Societies with low levels of indulgence (more restrain or restrictive) are more focused on controlling gratification of needs and its regulation by strict social norms, rather than allowing freedom in fulfilling human desires.

4. Research findings

Table 2 summarises the mean percentages for correctly answered items for each area of questionnaire based on Tenhiälä et al. (2016) and Rynes et al. (2002).

Table 2.

Mean percentages for correctly answered items for each area.

| | Poland (34)* | Finland (34) | South Korea (32) | Spain (34) | United States (35) |
|------------------------------|-------------------------------|-------------------------------|-----------------------------------|-----------------------------|-------------------------------------|
| Management Practices | 68% | 62% | 57% | 65% | 63% |
| General Employment Practices | 48% | 54% | 71% | 61% | 68% |
| Training and Development | 77% | 68% | 64% | 69% | 71% |
| Staffing | 35% | 30% | 34% | 32% | 39% |
| Compensation and Benefits | 65% | 53% | 55% | 66% | 50% |
| Total | 57% | 52% | 54% | 58% | 57% |

* Number in parentheses indicates number of items analysed in a corresponding country.

** The Finnish (N = 86), Spanish (N = 196), and South Korean (N = 147) samples were published by Tenhiälä et al. (2016); The US sample (N = 959) was published by Rynes et al. (2002); the Polish sample (N = 121) was collected by the author.

The mean percentage for correctly answered items for the area of **Management Practices** in Poland (68%) is higher than in all analysed countries, at the level comparable to Spain (65%) (Table 2.). Detailed analysis reveals that lower than average percentage was observed in item related to leadership training (item 1, Table 3) and employees’ performance target setting (item 3, Table 3). Higher than average share of correct answers is clearly evident in items relating to leader’s qualities (item 2, Table 3), professionals turnover (item 5), and most notably – ability to manage change as HR managers key competence (item 7, highest score in the analysed sample).

In the Polish sample, the mean percentage of correctly answered items for the area of **General Employment Practices** was the lowest in all analysed countries (48%), closest in the score to Finland (54%) (Table 2). The lowest scores were noted on items relating to accuracy of performance appraisals (items 9 and 10, Table 3). Other items noted below-average or average levels, apart from relation of team composition and effectiveness (item 11), which noted high score (90%), but comparable to other countries (Finland - 89%, Spain - 89%, US - 88%).

The mean percentage for correctly answered items for the area of **Training and Development Practices** in Poland (77%) is highest among analysed countries, with the closest proximity to US (71%) (Table 2.). Out of the four items under this heading (items 15-18, Table 3), Poland falls short only on one relating to higher effectiveness of training for older adults (item 16, Table 3). Highest average scores among analysed countries were observed for perception of the use of training being connected to actual learning (item 17) and relation of training effectiveness for simple skills with condensation of training sessions (item 18), which both notions not being supported by research findings.

Polish sample indicates low (35%), but comparable to other countries, mean percentage for correctly answered items for the area of **Staffing Practices**. The closest proximity was noted to average score of the South Korean sample (Table 2). Lowest scores for correct answers were noted in items related to designing interviews around candidate's unique background (item 19, Table 3), relation of (high) intelligence to low-skills job performance (item 22) and conscientiousness being a better job performance predictor than intelligence (item 25). Two items show a slightly higher level of correct answers than in other countries, which relate to screening job applicants for values (item 26) and predictive powers of personality inventories (item 23). In other items variability of correct answers share can be observed, but at the levels comparable to other countries.

The mean percentage for correctly answered items for the area of **Compensation and Benefits Practices** in Poland (65%) is among the highest in analysed countries, at the level comparable only to Spain (66%) (Table 2). Detailed analysis reveals that share of correct answers is at or above scores of other countries for almost all items (Table 3). Outstanding are high scores for items on relationship between managers' pay incentives and company profitability (item 30), including pay discussions during performance appraisal negative effect on morale and future performance (item 32) and preference of variable pay systems among employees (item 33).

Table 3.
Correctly answered items by area in analysed countries

| | Correct answer | Poland | Finland | South Korea | Spain | United States |
|---|----------------|--------|---------|-------------|-------|---------------|
| Management Practices | | | | | | |
| 1. Leadership training is ineffective because good leaders are born, not made. | FALSE | 86% | 94% | 88% | 90% | 96% |
| 2. The most important requirement for an effective leader is to have an outgoing, enthusiastic personality. | FALSE | 83% | 69% | 61% | 71% | 82% |
| 3. Once employees have mastered a task, they perform better when they are told to “do their best” than when they are given specific, difficult performance goals. | FALSE | 67% | 66% | 72% | 79% | 82% |
| 4. Companies with vision statements perform better than those without them. | TRUE | 89% | 79% | 92% | 85% | 62% |
| 5. Companies with very low rates of professionals’ turnover are less profitable than those with moderate turnover rates. | FALSE | 69% | 47% | 30% | 54% | 62% |
| 6. If a company feels it must downsize employees, the most profitable way to do it is through targeted cuts rather than attrition. | TRUE | 55% | 64% | - | 54% | 54% |
| 7. In order to be evaluated favourably by line managers, the most important competency for HR managers is the ability to manage change. | TRUE | 78% | 62% | 31% | 59% | 50% |
| 8. On average, encouraging employees to participate in decision making is more effective for improving organizational performance than setting performance goals. | FALSE | 19% | 15% | 26% | 26% | 18% |
| General Employment Practices | | | | | | |
| 9. Most managers give employees lower performance appraisals than they objectively deserve. | FALSE | 46% | 68% | 74% | 82% | 94% |
| 10. Poor performers are generally more realistic about their performance than good performers are. | FALSE | 51% | 87% | 86% | 81% | 88% |
| 11. Teams with members from different functional areas are likely to reach better solutions to complex problems than teams from single areas. | TRUE | 90% | 89% | 56% | 89% | 88% |
| 12. Despite the popularity of drug testing, there is no clear evidence that applicants who score positive on drug tests are any less reliable or productive employees. | FALSE | 26% | 22% | - | 19% | 57% |
| 13. Most people over-evaluate how well they perform on the job. | TRUE | 50% | 39% | 88% | 74% | 54% |
| 14. Most errors in performance appraisals can be eliminated by providing training that describes the kinds of errors managers tend to make and suggesting ways to avoid them. | FALSE | 26% | 18% | 50% | 21% | 25% |
| Training and Development Practices | | | | | | |
| 15. Lecture-based training is generally superior to other forms of training delivery. | FALSE | 96% | 98% | 78% | 81% | 96% |
| 16. Older adults learn more from training than younger adults. | FALSE | 66% | 70% | 78% | 71% | 68% |

Cont. table 3.

| | | | | | | |
|--|-------|-----|-----|-----|-----|-----|
| 17. The most important determinant of how much training employees actually use on their jobs is how much they learned during training. | FALSE | 80% | 49% | 60% | 59% | 60% |
| 18. Training for simple skills will be more effective if it is presented in one concentrated session than if it is presented in several sessions over time. | FALSE | 68% | 56% | 37% | 66% | 59% |
| Staffing Practices | | | | | | |
| 19. The most valid employment interviews are designed around each candidate's unique background. | FALSE | 28% | 41% | 54% | 29% | 70% |
| 20. Although people use many different terms to describe personalities, there are really only four basic dimensions of personality, as captured by the Myers-Briggs Type Indicator (MBTI). | FALSE | 61% | 67% | 35% | 44% | 49% |
| 21. On average, applicants who answer job advertisements are likely to have higher turnover than those referred by other employees. | TRUE | 51% | 19% | 54% | 34% | 49% |
| 22. Being very intelligent is actually a disadvantage for performing well on a low-skilled job. | FALSE | 37% | 42% | 54% | 68% | 42% |
| 23. There is very little difference among personality inventories in terms of how well they predict an applicant's likely job performance. | FALSE | 47% | 27% | 37% | 32% | 42% |
| 24. Although there are "integrity tests" that try to predict whether someone will steal, be absent, or otherwise take advantage of an employer, they don't work well in practice because so many people lie on them. | FALSE | 23% | 18% | 12% | 18% | 32% |
| 25. On average, conscientiousness is a better predictor of job performance than is intelligence. | FALSE | 12% | 22% | 16% | 23% | 18% |
| 26. Companies that screen job applicants for values have higher performance than those that screen for intelligence. | FALSE | 20% | 6% | 5% | 11% | 16% |
| Compensation and Benefits Practices | | | | | | |
| 27. When pay must be reduced or frozen, there is little a company can do or say to reduce employee dissatisfaction and dysfunctional behaviours. | FALSE | 74% | 75% | 43% | 83% | 72% |
| 28. Most employees prefer to pay on the basis of individual performance rather than on team or organizational performance. | TRUE | 71% | 61% | 42% | 73% | 81% |
| 29. Merit pay systems cause so many problems that companies without them tend to have higher performance than companies with them. | FALSE | 65% | 59% | 67% | 85% | 66% |
| 30. There is a positive relationship between the proportion of managers receiving organizationally based pay incentives and company profitability. | TRUE | 71% | 60% | 29% | 60% | 62% |
| 31. New companies have a better chance of surviving if all employees receive incentives based on organization-wide performance. | TRUE | 67% | 54% | 66% | 67% | 59% |
| 32. Talking about salary issues during performance appraisal tends to hurt morale and future performance. | FALSE | 70% | 58% | 66% | 60% | 51% |

Cont. table 3.

| | | | | | | |
|--|-------|-----|-----|-----|-----|-----|
| 33. Most employees prefer variable pay systems (e.g., incentive schemes, gain sharing, stock options) to fixed pay systems. | FALSE | 71% | 57% | 80% | 62% | 40% |
| 34. Surveys that directly ask employees how important pay is to them are likely to overestimate pay's true importance in actual decisions. | FALSE | 35% | 17% | 50% | 41% | 35% |

* Percentages indicate the share of correct answers for each item in corresponding samples.

There are significant differences noted among analysed countries, which represent differences in managers' perceptions of HRM practices. While in itself this is not a surprising finding (as the managers in each group can also have various backgrounds – including education and experience or individual characteristics. The analysis below aims at shedding some light on the key research problem whether the observed differences in managers perceptions on HRM practices can be attributed to cultural difference by providing explanatory rationale.

In **Management Practices** various cultural dimensions might provide rationale for observed differences. In relation to perception on effectiveness of leadership training (item 1) an explanatory factor might be Power Distance Index. According to Hofstede acceptance of unequal distribution of power and existence of hierarchy can lead to more frequent belief that leaders are born not made (or trained). The result obtained for Poland is consistent with this dimension, and closest matching score is observed for South Korea, with which this dimension is shared. Power Distance Index can also help to explain item 3 task performance. In countries with higher PDI (as is the case of Poland and close matching score – South Korea) hierarchical order is accepted easier, so more people believe in reason behind official orders, even when they are inaccurate. Long-term orientation can be an explanatory factor for item 5 on professional turnover. As societies with lower scores (more “short-term”) might not put emphasis on employees' tenure as a characteristic connected to business success, the results for Poland are consistent with its LTOWVS score. However, Tenhiälä et al. (2016) attribute differences in results of item 4 on having company visions statements also to long-term orientation culture, as it focuses on the durability of organizations such that they are here to serve the stakeholders and society at large for many generations to come. This observation is inconsistent in terms of Poland, as it is a short-term culture country, and the majority of surveyed managers believe this statement to be true. The same applies to item 7 (ability to manage change as key competence of HR managers), where the score for Poland is inconsistent. In this case the better explanatory factor would be individualism dimension. As noted by (Tenhiälä et al., 2016) in individualistic cultures individual competencies (merit) might be valued more than other qualities, which is the case for Poland, as well as Finland, which noted the closest matching score in this answer. Also, the observed results cannot be unambiguously explained by cultural dimensions in case of items number 2, 6 and 8 under Management Practices field.

In the area of **General Employment Practices** the consistency of scores with country cultural dimension could be observed in relation to item 11 (ability of complex problem solving by functionally diverse teams). Tenhiälä et al. (2016) attribute it to individualism dimension, as in more individualistic cultures more diverse teams (in terms of individual characteristics (e.g. background information or values) are deemed more effective. This is consistent with Poland score in IDV, which is above average, and closely matching Finland, which obtained similar percentage of correct answers in this question. As for other items, more diversity in score consistency is observed. For example in item 13 (tendency to over-evaluating of performance by most people), attributed by Tenhiälä et al. (2016) to masculinity dimension (as in masculine culture modesty is not a virtue, individuals tend to overrate their own performance), the scores observed for Poland are only partially consistent. About half of managers in PL agree with this statement; while the highest share of correct answers was noted in countries (Spain, South Korea) with lower degrees of masculinity, not the ones closest in this cultural dimension (USA, with high MAS). The same can be said about item 12 (on drug testing). While no single dimension provides explanation to this item, uncertainty avoidance could indicate that rigid norms or laws are closely followed, with no room for own interpretations or unexpected behaviours. If in fact UAI is an explanatory dimension, the result suggest partial consistency for Poland. With highest level of UAI among analysed countries it should be more prone to follow the strict rules and generally accepted norms. This also makes the result similar to Spain (with the shared level of UAI). However, drug testing of applicants in not practiced in PL, so the knowledge of managers on this practice might be limited. Partial attribution to cultural dimensions can also be observed in item 10 (on poor performers being more realistic about their performance). There is no single dimension that provides explanation to this item. However, IDV and/or MAS could indicate that in more individualistic and masculine societies individual achievement is recognised, so good performers should be conscious of their performance level (have high self-awareness). If this is the case, the scores for Poland are inconsistent as it is above-average on both dimensions, while almost half of managers deem this statement to be true. In item 9 (on managers giving employees lower performance appraisals than they deserve), the attributing dimension is inconsistent with Poland sample findings. Tenhiälä et al. (2016), after Hofstede (2001), attribute it to high Power Distance cultures, which demonstrate a great respect for and are less likely to challenge authority. Poland with the highest degree of PDI dimension among analysed countries, noted the lowest score under this particular item among analysed countries. The observed scores and differences cannot be unambiguously attributed to cultural determinants in item 14.

In relation to **Training and Development Practices** it is worth noting that Tenhiälä et al. (2016) do not provide culturally-based explanation of items under this heading. Therefore the explanation should start by looking at the countries with the closest matching scores in each item. In terms of item 15 (on superiority of lecture-based training), these have been observed in USA (with which Poland shares MAS and LTOWVS dimensions) and Finland (IDV and

LTOWVS shared dimensions). Almost all of managers in Poland (96%) provided a correct answer that this statement is false. Similar situation was observed in item 16 (on more effective learning of older adults), with the closest matching scores from USA and Finland. However, in this case the correct answers were lowest in the analysed sample. Therefore, it is unlikely to find a cultural dimension that unambiguously explains the observed results. The situation is even more complex in case of item 17 (on the learning as a predictor of training results use on the job). This statement was deemed false (which is a correct answer) by 80% of surveyed Polish managers, which means there is no closest matching scores among other countries. In terms of item 18. (dependence of training effectiveness on its concentration in one session), it is similar, with the high score of correct answers in Poland (deeming this statement to be false by 68%), comparable only to Spain (with UAI/IDV being the shared cultural dimensions). As Poland is characterised by high level of Power Distance Index and very high level of Uncertainty Avoidance according to Hofstede, the explanatory factors are likely to relate to these dimensions. However, there is no clear link between observed scores and country cultural profiles.

Staffing Practices form a significant part of the questionnaire, represented by eight items. However, Tenhiälä et al. (2016) provide cultural explanation only to one item number 19. (about interviewing process based on candidate's unique background). In this case they argue, that high scores on individualism cultures value employment interviews designed around a candidate's individual (or unique) background, i.e., an unstructured interview. This is consistent with the score for Poland, where majority of managers (72%) deem this statement true (although this being incorrect answer), as is similar to Spain, being close on IDV dimension. As other items lack explanation from previous studies, it would again be useful to look at countries with closest matching scores. For item 20 (on basic dimensions of personality), closest score was noted in Finland, which shares dimensions of IDV and LTOWVS. As the latter provides no rationale, the above-average level of individualism in both countries might suggest that high share of correct answers stem from this characteristic. Individualism is valued, so simplifications of personality traits, such as MBTI model, are not regarded accurate. The same dimension (individualism) might be explanatory factor for item 24 (on predictive abilities of integrity testing), where – similarly to Finland and Spain (which also shares the IDV dimension score with Poland), vast majority managers believe that these test do not work well in practice. IDV can also be responsible for highest level of distrust of Polish managers in predictive powers of personality inventories (item 23), although at the share of correct answers at the level incomparable to other analysed countries. The same goes for item 22 (on intelligence as disadvantageous in performing low-skilled job), where Polish sample noted the lowest share of correct answers (63% of managers deem this statement true). In relation to item 25 (conscientiousness being a better predictor of performance than intelligence) one can assume Power Distance Index an explanatory factor. In countries like Poland or South Korea (where similar scores in this item were noted) employees are expected to respect hierarchy and order,

without questioning established relationships. In this case conscientiousness seems to be more decisive for future performance than a trait that might lead to rising doubts in managers decisions. PDI might also be explanatory in case of highest noted score in item 26 (on screening applicants for values).

Differently from staffing, in case of **Compensation and Benefits Practices**, Tenhiälä et al. (2016) provide culturally-based explanation for a number of items. In item 27 (on company ability to limit negative employees' behaviours during times of reduction or freezing of wages) IDV is deemed explanatory. As noted by the authors, in highly individualistic cultures employees might exhibit dysfunctional behaviours if pay is cut as there is limited feeling of collective good for the survival of the organization. This is consistent with the score in Poland, as well as for closest matching country – Finland, which shares similar level of IDV. The same factor can be attributed to item 28 (on preference of workers of individual performance-based pay). In this case, in higher individualism culture, individual incentives are preferred over team incentives (Tenhiälä et al., 2016). This is consistent with Polish score, as is in its closest match – Spain. Masculinity is regarded explanatory factor in two items: 29 (on merit pay) and 34 (on importance of pay surveying among employees). In the first case, in masculine cultures individual merit is valued over equality in pay systems, and in the latter individuals in masculine cultures live in order to work and tend to prefer more money over leisure time (Tenhiälä et al., 2016). In both cases, closest matching score was noted in USA, with which Poland shared MAS dimension, making it a consistent observation. This might also be extended to item 30 (on linking managers pay to organisational performance), although not directly explained by earlier studies. In case of item 33 (on preference of variable pay), Tenhiälä et al. (2016) note, that High Uncertainty Avoidance cultures are less likely to accept risk in pay schemes. This observation seems not to be confirmed by this study, as majority of managers in Poland believe this statement to be true, while UAI levels are very high in this country. The same can be said about a closest match, which is South Korea. One should rather attribute this to the high levels of Power Distance Index in both countries. The same explanation could be used for item 32 (on talking about salaries during performance appraisal), noted at high levels both in Poland and South Korea. Uncertainty Avoidance could be used to explain high level of correct answers on item 31 (on organisation-wide performance as a basis of incentives in newly founded companies). Similar levels were noted in Poland, Spain and South Korea, which share UAI as cultural dimension.

5. Conclusions and discussion

This research, through replication of the Rynes et al. (2002) and Tenhiälä et al. (2016) studies, provides further comparative evidence on the managers' perceptions of HRM practices in cross-cultural context. It also contributes and develops further understanding of cultural determinants of managers' perceptions, with the use of Hofstede's cultural dimensions model. It can generally be concluded, that this study evidenced the importance of cultural determinants for the perceptions of managers' of HRM practices. In many cases, countries that scored similar on a given item shared common explanatory characteristics in relation to Hofstede dimension. However, this was not the case in all areas, as explained above. This might indicate a general correctness of study assumptions and supports the key research question, that differences in managers perceptions on HRM practices can be attributed to a large extent to cultural differences. One should also accept, that these differences are not fully explained by cultural differences. The reason for this might be twofold. Firstly, the study did not control for other determinants, including respondents personal characteristics, diverse background, experience, etc. that might have significant influence on perceptions, focusing solely on the cultural determinants as an explanatory factor. Secondly, as the Hofstede cultural dimensions have been used as the model for analysing differences between countries, innate limitations of this approach apply.

Hofstede's approach is based on the assumption that that national culture can be captured, measured, and counted in numerical terms (Ybema and Nyíri, 2015). Hofstede dimensions represent positivist – not interpretive - approach to analysing cultures and cultural differences, which is perceived as oversimplification. Positivism uses a realist ontology, and assumes an objective world exists that can be represented directly by scientific concepts and propositions, presuming that causal, deterministic relationships among variables can be verified, uncovered and specified in mathematical form (Harris et al., 2008). On the contrary, interpretive research is concerned to understand human meanings and definitions of respective contexts, and assumes that realities are socially constructed (Harris et al., 2008). As such, subjective realities emerge and are shared among social actors through dialectical process, creating objective realities. Although criticised, Hofstedean approach has proved to be resilient to change, perhaps because a dimensional approach to studying national cultural difference offers a lenient framework which easily absorbs alternative interpretations (Ybema and Nyíri, 2015). As Barmeyer et al. (2019) note, on the basis of their systematic review of 777 articles published in leading journals, corporate culture, human resources management, and cultural dimensions are main topics in cross-cultural management and that positivist and quantitative papers outweigh interpretative and qualitative articles². As such, the model might oversimplify

² Although the authors note a convergence of the positivist and interpretive paradigm in 2016-2017, they see rise of positivist approach since 2017.

the complex nature of cultural determinants influencing managers' perception of HRM practices. Further studies are necessary to identify interwoven structure of personal and cultural factors that governs these perceptions, making introduction of evidence-based practices challenging.

However, it is necessary to point out important factors that may affect the rapid development of this area of research in the coming years. In particular, attention should be paid to the progressing digitization processes (including the development of artificial intelligence, big data analysis or machine learning) that allow for increasing the accuracy of inference based on complex data sets. More and more companies are interested in using analytics in the area of human resources management, which allows not only to track trends based on historical data, but also to conduct predictive analyses. Increasing interest and more frequent applications also increase the acceptance of personnel decision supported by data systems among managers. Therefore, one should consider this area of research to be both extremely interesting and not fully explored, which creates great research, publication and application opportunities.

On the limitations of this study one should note, that the empirical part (questionnaire in Poland) was performed during Covid-19 pandemic. This might have affected the perceptions of managers on what works in relation to HRM practices. It might also influence the correctness of studies that were used as the basis of the original questionnaire by Rynes et al., as the external conditions under which the research was performed changed significantly over the course of last two years. Therefore, further investigation is necessary to pinpoint the cultural determinants of the often limited use of evidence-based HRM practices.

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