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THE INFLUENCE OF CULTURE ON INTERPERSONAL COMMUNICATION AT PWC

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The influence of culture on interpersonal communication at PwC

"Culture is communication."

Edward Hall & Mildred Hall

"What I expect depends on where I come and the meanings I give to what I experience."

Fons Trompenaars & Charles Hampden-Turner

"The degree to which one is able to effectively communicate largely depends on how similar the other person's cultural expectations are to our own."

Helen Deresky

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II.   *Abstract*

This study aims to evaluate the influence of culture on communication and the causes of communication problems among PwC employees. For this purpose, a questionnaire was applied to employees of this company, allowing the collection of 730 responses from 132 countries and 115 different nationalities.

In the initial part of the present dissertation was performed a collection of theoretical concepts referring the relevant topics for this work, that is, the culture, specifically, previous studies and the various cultural models already existent; and communication, namely the channels and modes of communication and the required conditions for effective communication.

Through the study, it was possible to verify that the national culture influences some aspects of communication between collaborators, especially the channels chosen to communicate and the use of the formal language. Not having, however, a relevant impact on the practice of feedback, on the organization of the office space, neither on the communication practices used by the employees. However, it was possible to ascertain a significant relationship between the national culture and the causes of communication problems occurred in the workplace.

Thus, it was possible to conclude that, despite differences in communication due to the cultural differences of the countries where the company operates, there are aspects where communication is very similar in all the analyzed countries, presumably due to the shared corporate culture.

III.   *Resumo*

Este estudo visa avaliar a influência da cultura na comunicação e nas causas dos problemas na comunicação entre colaboradores da PwC. Para este efeito, foi realizado um questionário aplicado aos colaboradores da referida empresa, permitindo recolher 730 respostas, de 132 países e 115 nacionalidades diferentes.

Na parte inicial da presente dissertação foi realizado um levantamento de conceitos teóricos referentes aos temas relevantes para o trabalho em causa, ou seja, a cultura, isto é, estudos realizados anteriormente e os vários modelos culturais já existentes; e a comunicação, nomeadamente os canais e modos de comunicação e as condições necessárias para a ocorrência da comunicação eficaz.

Através do estudo realizado foi possível verificar que a cultura nacional influencia alguns aspetos da comunicação entre os colaboradores, especialmente os canais escolhidos para comunicar e a utilização da linguagem formal. Não tendo, no entanto, impacto relevante na prática do *feedback*, na organização do espaço do escritório, nem nas práticas de comunicação utilizadas pelos colaboradores. Contudo, foi possível averiguar uma relação significativa entre a cultura nacional e as causas dos problemas na comunicação ocorridos no local de trabalho.

Assim, foi possível concluir que, apesar das diferenças na comunicação verificadas devido a diferenças culturais dos países onde a empresa opera, existem aspetos onde a comunicação é bastante semelhante em todos os países analisados, o que se deve, presumivelmente, à cultura empresarial partilhada.

Palavras-chave: Cultura; Comunicação; Problemas na comunicação; Causas dos problemas na comunicação.

JEL: M16

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VII. *Executive Summary*

A presente tese tem como finalidade a análise da influência da cultura na comunicação entre colaboradores da PwC em diferentes países. Além disso, esta dissertação analisa a ocorrência de problemas na comunicação e as suas causas, por região dos escritórios da PwC. A empresa PwC foi utilizada para realizar o presente estudo devido à sua presença internacional abrangente, em 157 países, com 743 escritórios espalhados por todo o mundo.

De modo a melhor compreender a presente dissertação é necessário definir "cultura" e "comunicação". Neste sentido, "cultura" pode ser definida como "a forma como as pessoas pensam, sentem e se comportam de acordo com os valores e normas dominantes na sua sociedade" (Kawar, 2012). Esta é apenas uma das definições de "cultura" existentes de entre um vasto leque de significados atribuídos a este termo. Além disso, vários estudiosos têm estado a estudar a cultura ao longo dos anos, o que permitiu desenvolver modelos que comparam as várias culturas nacionais entre si em variadas vertentes.

Relativamente à "comunicação", esta é definida como "o processo bidirecional em que há uma troca e evolução de ideias numa direção ou objetivo mutuamente aceite. Para que este processo ocorra é essencial que os elementos básicos da comunicação sejam identificados. Esses elementos são: 1. Remetente/ Codificador/ Orador; 2. Recetor /Decodificador/ Ouvinte; 3. Mensagem; 4. Meio; 5. *Feedback*" (Kaul, 2006, citado por Kic-Drgas, 2015). Existem três canais de comunicação (falado, escrito e pictorial), cada um abrangendo vários modos de comunicação. Os modos e canais de comunicação devem ser escolhidos dependendo de vários fatores culturais e não culturais. Além do mais, para ocorrer comunicação eficiente é importante que certas condições sejam satisfeitas.

Para efetuar a análise referida, foi criado um questionário que, posteriormente, foi enviado aos colaboradores da PwC em vários países, através do email interno, plataforma interna (Spark) e através da rede social profissional (LinkedIn). Neste sentido, foram recolhidas 730 respostas válidas de colaboradores de 132 países com 115 nacionalidades diferentes. Permitindo, deste modo, efetuar uma análise bastante abrangente do tópico mencionado.

Da análise das respostas do questionário foi possível concluir que a cultura realmente influencia e define a comunicação entre colaboradores da PwC em alguns aspetos. Assim, os canais escolhidos para comunicar no local de trabalho são influenciados pelo contexto nacional do país, ou seja, os países de "baixo contexto", como é o caso dos países da Europa do Norte (Hall & Hall, 1990), geralmente optam pelo canal mais direto, isto é, falado. Já o alto nível da

"distância ao poder" faz com que os funcionários recorram mais à linguagem formal para comunicar entre subordinados, colegas e colaboradores. Este facto verifica-se especialmente nas regiões da América do Sul/ Central e da Ásia/ Ásia-Pacífico, onde a maioria dos países apresenta um nível da "distância ao poder" bastante elevado comparativamente às outras regiões (Hofstede, 2010).

No que toca os problemas de comunicação, verificou-se que 93% dos colaboradores sente problemas na comunicação com a generalidade dos subordinados, colegas e superiores, enquanto apenas 40% afirma ocorrerem falhas na comunicação com pessoas de nacionalidades diferente da sua, como resultado das diferenças culturais. Já a principal causa dos problemas na comunicação referida no geral foi "Interpretação errada das palavras dos outros".

Além disso, o presente estudo permitiu identificar que as causas das falhas na comunicação são, também, influenciadas pela cultura nacional. Neste sentido, observou-se que o "Estatuto" provoca, mais frequentemente, falhas na comunicação nos países onde o nível da "distância ao poder" é elevado, como é o caso das regiões do Médio Oriente, América do Sul/ Central, Ásia/ Ásia Pacífico, África e Europa do Leste (Hofstede, 2010). Já nas regiões onde predominam países "orientados em curto prazo", "Eventos passados" é uma das causas frequentes dos problemas na comunicação, como por exemplo no Médio Oriente, África e América do Sul/ Central (Hofstede, 2010).

No entanto, apesar de se verificar a influência da cultura nacional na comunicação dos colaboradores da PwC, em alguns aspetos não se verificam diferenças entre as várias regiões, sugerindo que a cultura empresarial prevalece nestes casos. Assim, segundo a análise dos resultados do questionário realizado, o contexto nacional não tem impacto no feedback dado na empresa, ao contrário da relação sugerida por Hall e Hall (1990). Da mesma forma, a perceção do espaço e do tempo não se mostrou relevante na organização do espaço do escritório nem nas práticas de comunicação dos colaboradores. Segundo Hall e Hall (1990), nas sociedades monocrónicas as pessoas, por norma, dão preferência aos gabinetes privados visto que atribuem grande valor ao seu espaço pessoal e gostam de trabalhar sem serem interrompidos, pelo que utilizam práticas de comunicação menos diretas, tais como, mensagens escritas ou reuniões previamente agendadas. Tal comportamento não se verificou nas respostas dos colaboradores da PwC, sugerindo, assim, que a cultura empresarial da empresa prevalece nos aspetos referidos (Pirozek e Drasilova, 2013).

Adicionalmente, o presente estudo permitiu concluir que um dos valores da PwC não é totalmente respeitado pelos seus colaboradores. É o caso do valor "Trabalhar em equipa", que se caracteriza por "Colaboração e partilha de relações, ideias e conhecimento além fronteiras", "Procurar e integrar diversas perspetivas, pessoas e ideais" e "Dar e pedir *feedback* para melhorar o seu desenvolvimento e o dos outros". Neste sentido, o facto de se verificarem problemas na comunicação devido à "Falta de conhecimento" e aos "Estereótipos", contradiz os dois primeiros tópicos do referido valor. Além disso, relativamente à prática do *feedback*, foi averiguado que mais de metade dos subordinados (59%) recebe *feedback* "Às vezes", "Raramente" ou "Nunca", ou seja, apenas 41% recebe *feedback* com uma maior frequência, respeitando mais o valor definido pela empresa.

1. Introduction

1.1. Definition of the problem context

Multinational enterprises are an important tool for the world's economy as it is, usually, not one homogenous company but a network of companies spread around the world, impacting on the economy of multiple countries. Most of these companies establish a common corporate culture in all countries. However, there are always national cultural influences that cannot be avoided. Thus, within a multinational company, differences in behavior may arise from the national culture differences (Scheffknecht, 2011).

Focusing on communication among employees, the same may happen, as a national culture may be stronger than the corporate culture, leading people to disregard company's guidelines and choose nationally preferred ways to communicate. Although, it is essential for a multinational company to have a global corporate culture since it is a place where "employees of different ethnicities, countries and language groups meet." Thus, having a high volume of shared values within the group (between the headquarter and branches), impacts positively on employees' performance, as it works as a communication facilitator (Pirozek & Drasilova, 2013).

1.2. Research Goals

The scope of this project is the analysis of how national culture influences the choice of channels and modes to communicate with employees, around the world. As referred by Pirozek and Drasilova (2013), despite sharing a corporate culture which defines same values and processes, people's attitudes are also influenced by their national culture. Thus, this project intends to understand at which extent employees' communication is divergent or similar when compared with the communication practices common in other countries.

Moreover, following the idea of Scheffknecht (2011), and considering that there are differences in communication practices when comparing various countries, the goal is to establish a relationship with preferred communication channels and modes and the national culture.

Besides, as employees of multinational companies frequently have to communicate with their foreign colleagues, it will be analyzed if the communication among employees from different nationalities is effective and which are the main communication problems felt.

To reach this purpose, PwC was chosen as a mean to obtain the essential analysis, due to its worldwide presence, which allows to obtain an overview of a broader number of countries and nationalities, generating a possibility to create a richer exploration; and due to a higher ease to obtain companies information because of author's proximity to the company.

2. Literature Review

2.1. Culture

2.1.1. Definition of culture

As Samovar, Porter, and McDaniel (2009) referred "culture is ubiquitous, complex, all-pervasive, and—most of all—difficult to define." Therefore, there is no concrete definition of the word "culture," it can be defined in a huge number of ways, and it can have different meanings. To emphasize the wideness of definitions, in 1952, Kroeber and Kluckhohn listed 164 different ways to define "culture", and according to the two anthropologists "culture consists of patterns, explicit and implicit, of and for behavior acquired and transmitted by symbols, constituting the distinctive achievements of human groups, including their embodiment in artifacts; the essential core of culture consists of traditional (i.e., historically derived and selected) ideas and especially their attached values; culture systems may, on the one hand, be considered as products of action, on the other, as conditional elements of future action".

Later, one of the most recognized cultural scholars Hofstede (2001) said that culture is "the collective programming of the mind that distinguishes the members of one group or category of people from another. (…) culture in this sense includes values; systems of values are a core element of culture". Similarly, Kawar (2012) defines culture as "the inherited values, concepts, and ways of living which are shared by people of the same social group." Furthermore, Kawar (2012) distinguishes two meanings of the word culture, according to the author "the first meaning is "civilization" which entails arts and crafts, education and manners. While the second meaning refers to the way people think, feel and act in accordance with the values and norms dominant in their society".

Culture is the means by which people "communicate, perpetuate, and develop their knowledge about attitudes towards life. Culture is the fabric in terms of which human beings interpret their experience and guide their action" (Geertz, 1973, cited by Trompenaars & Hampden-Turner, 2007). Culture is communication (Hall & Hall, 1990), it defines the guidelines to think, act and face the world, which are learned by younger people and newcomers, however no one bothers to verbalize it as it is beneath awareness; culture is made by people interacting and at the same time defines further interactions (Trompenaars & Hampden-Turner, 2007). In this sense, "culture is passed down from one generation to the next.

It is acquired, and it is not innate" (Mead, 1990). Identically, Triandis (1994, cited by Samovar, Porter & McDaniel, 2009) states that "culture is a set of human-made objective and subjective elements that in the past have increased the probability of survival and resulted in satisfaction for the participants in an ecological niche, and thus became shared among those who could communicate with each other because they had a common language and they lived in the same time and place".

Some authors refer different levels of culture, such as national level, regional level, gender level, the level of social class and organizational level (Hofstede, 2001). For this thesis, it is equally important to understand what is organizational culture and how does it relate to the national culture, since in this work will be analyzed employees of one company from different countries, and thus their way of thinking and behavior is influenced by different national cultures but by the same organizational culture.

Therefore, national culture refers to the culture of a country which, usually, is acquired in an early life, and thus, it has the highest influence on individuals (Onea, 2012). According to Kartz (2005) and Hofstede (2011), national culture shapes robust value systems among their members, which are much deeper rooted than those defined later by organizational culture.

While organizational (or corporate) culture is another level of culture, particular to each organization and closely related to the strategy, which should not be confused with terms such as corporate identity, corporate climate or the national culture (Scholz, 1987). Corporate culture can be described as a specific way of thinking and behavior that people from an organization share, as a result of all the procedures designed by managers (Nica, 2004, cited by Onea, 2012). Similarly, Scholz (1987) defines corporate culture as "the implicit, invisible, intrinsic and informal consciousness of the organization which guides the behavior of the individuals and which shapes itself out of their behavior."

2.1.2. Models of culture

As well as there is a huge variety of definitions of the word "culture," there is also a wide range of models of culture described by different authors. As Richard Lewis said, "the need for a convincing categorization (of cultures) is obvious. It enables us to predict a culture's behavior; clarify why people did what they did; avoid giving offense; search for some kind of unity; standardize policies, and perceive neatness" (Lewis, 2006). Some of more relevant models of culture are described below.

2.1.2.1. Edward T. Hall Model

Edward Twitchell Hall is recognized by many as the pioneer of intercultural communication studies. His book, *The Silent Language*, published in 1959, is listed as the first work in the field and is frequently mentioned as the crucial starting point for the in-depth study of intercultural communication issues (Leeds-Hurwitz, 1990). However, it was in his book published in 1976 that the author announced the classification of cultures as of high context or low context (Hall, 1976). According to Hall, context is the information that surrounds an event, and it is inseparably linked with the meaning of the event. The elements that combine to produce a given meaning (events and context) are in different proportions depending on the culture. Thus, the cultures of the world can be compared on a scale from high to low context (Hall & Hall, 1990). In this sense, the author distinguishes high context and low context cultures as follows:

> *"A high context (HC) communication or message is one in which most of information is already in the person, while very little is in the coded, explicit, transmitted part of the message. A low context (LC) communication is just the opposite; i.e., the mass of the information is vested in the explicit code".* (Hall, 1976)

As stated by Hall and Hall (1990), context performs multiple functions, namely a change in the level of context indicates the modification of communication. Therefore, a variation up the scale indicates a warming of the relationship, and so an increase of context; or the opposite, communicating coolness if something went wrong with the relationship, lowering the context. Furthermore, when a person from high context culture communicates with another from a low context culture, there may be some difficulties since high-context people are likely to become impatient and irritated when low-context people insist on giving the information they do not need. On the contrary, low-context people may feel confused when high-context people do not provide enough information (see Appendix 1 for categorization of some cultures).

Additionally, Edward Hall introduced the concept of *proxemics*, which is the "interrelated observations and theories of man's use of space as a specialized elaboration of culture" (Hall, 1990). Hall and Hall (1990) state that every living thing has visible and invisible boundaries, the first one refers to the skin, while the latter is about the individual's personal space and her or his "territory." Thereby, territoriality is the act of laying claim to and defending a territory, which is highly developed in humans and strongly influenced by culture. While personal space can be defined as an invisible bubble of space every person has around him or her, which varies depending on the relationship to the people nearby, the person's emotional state, cultural

background, and the activity being performed. Hall and Hall (1990), state that in northern Europe (Germany, Denmark, Norway, Sweden and the United Kingdom) the bubbles are quite large and people keep their distance, while in southern Europe (France, Italy, Greece, and Spain) the bubbles get smaller.

Lastly, Hall identified that cultures can also be distinguished according to the way time and space are organized and how this organization affects the existence. Hence, "monochronic time and polychronic time represent two variant solutions to the use of both time and space as organizing frames for activities" (Hall, 1976). In monochronic time systems (dominant in the United States, Germany, Switzerland, Denmark, Norway, and Sweden) people are used to doing and pay attention to only one thing at a time, and the schedule may take priority above all else and be treated as sacred and unalterable. Moreover, in this kind of cultures the emphasis is on the segmentation of functions and people, thus, private offices are much respected and usually isolated. On the other hand, people from polychronic time systems (common among Latin and Mediterranean countries), are used to be involved with many things at once. As a result, private space is seen as a disruptor of the information flow by shutting people off from one another. These two systems are on the opposite sides and, therefore, do not mix (Hall & Hall, 1990).

2.1.2.2. Hofstede's cultural dimensions theory

Geert Hofstede developed one of the most comprehensive studies of how values in the workplace are influenced by culture. In 1980, the author published conclusions of the questionnaire developed within IBM workers, which included more than 100,000 answers from 50 countries, announcing four cultural dimensions, wherein the author defines a dimension as an aspect of a culture that can be measured relative to other cultures. However, Hofstede was aware that data collected from only one company might be influenced by its organizational structure, which was quite the same within all analyzed countries. Due to this issue, later, the professor applied the same questionnaire to 400 management trainees (unrelated with IBM) from 30 countries.

Besides, along the years, Hofstede has been working on his study in order to improve it and make it more reliable; in this sense, in the book *Cultures and Organizations: Software of the Mind*, published in 2010, is introduced the analysis of 76 countries compared in six dimensions: Power Distance, Uncertainty Avoidance, Individualism versus Collectivism, Masculinity versus Femininity, Long-Term versus Short-Term Orientation and Indulgence versus Restraint. Each country was classified relative to other countries through a score on each dimension. The

six dimensions occur in all possible combinations, even though some combinations are more frequent than others (Hofstede, 2011).

Below are stated descriptions of the six dimensions with examples of characteristics typical to both extremes of each dimension.

1. Power Distance is defined as the extent to which the less powerful members of organizations and institutions (such as family) accept and expect that power is distributed unequally. All societies are unequal, but some are more unequal than others. In a typical small power distance culture kids are treated in a family as equals to their parents; in the workplace, subordinates expect to be consulted by the superiors and hierarchies exist just to define roles, although everyone has the same rights. Moreover, in small power distance societies communication is direct and informal. While in large power distance societies hierarchies mean existential inequality, thus subordinates should do what they are told to. Hence, since the childhood, kids are taught to obey. Full list of countries with ranking and scores on this dimension may be seen in Appendix 2.

2. Uncertainty Avoidance deals with society's tolerance for ambiguity, thus, it is not the same as risk avoidance. It indicates to what extent a culture programs its members to feel either uncomfortable or comfortable in new, unknown, surprising, and different from usual situations. Need for clarity and structure is very typical of a culture with high uncertainty avoidance consequently, the uncertainty inherent in life is felt like a continuous threat that must be fought. People in this kind of societies usually are more stressed, emotional, anxious and feel a high need for rules, which, however, frequently are not respected. Whereas members of societies with weak uncertainty avoidance feel comfortable with ambiguity and chaos and do not accept rules very well. Comparing both extremes in the workplace, in a weak uncertainty avoidance culture, need to change job is not seen as a problem, while workers from a strong uncertainty avoidance culture prefer not to change a job even if it is disliked. Full list of countries with ranking and scores on this dimension may be seen in Appendix 3.

3. Individualism and Collectivism, as a societal, not an individual characteristic, is the degree to which people in society are integrated into groups. In the collectivistic side, people are integrated from birth into stable relationships and keep a close contact with extended families. While on the individualistic side ties between people are loose, thus everyone is expected to care only about his/herself and his/her immediate family. Therefore, in the collectivistic societies relationship prevails over tasks, harmony should

always be maintained, and opinions are predetermined by in-group. While the opposite happens in individualistic societies: task prevails over relationship and people are expected to give a personal opinion. Full list of countries with ranking and scores on this dimension may be seen in Appendix 4.

4. Similarly to the previous dimension, Masculinity versus Femininity should be analyzed as a societal and not individual characteristic. This dimension refers to the distribution of values between the genders. In this sense, Hofstede found out that women's values differ less among societies than men's values; and men's values from one country to another contain a dimension from very assertive and competitive and maximally different from women's values on the one side (masculine), to modest and caring and similar to women's values on the other (feminine). In a typically feminine society, role differentiation between genders is almost non-existent. Consequently, both men and women have the same rights. Contrasting with the masculine societies, in which each gender has its roles well defined, thus women do not have the same rights as men neither in family nor business. Full list of countries with ranking and scores on this dimension may be seen in Appendix 5.

5. Hofstede named the fifth dimension as Long-Term and Short-Term Orientation. This dimension is strongly related to recent economic growth. In this sense, short-term orientation is characteristic of poor countries with slow or no economic growth, while long-term orientation is more common in countries where the economic growth is fast up till a level of prosperity. Moreover, Short-Term Oriented societies value more events occurred in the past or those that take place now, instead of future events; traditions are sacred, and personal stability is essential. In opposition, Long-Term Oriented societies believe that most important events will occur in the future; traditions change according to circumstances, and thrift and perseverance are important goals. Full list of countries with ranking and scores on this dimension may be seen in Appendix 6.

6. Lastly, Indulgence versus Restraint was the last dimension added and is more or less complementary to the fifth dimension. In the Indulgence societies, the free gratification of basic and natural human desires related to enjoying life is relatively allowed. Thus, leisure has a high importance, and a high percentage of people declares themselves very happy. While in the Restrained societies gratification of needs is controlled and regulated by strict norms, consequently there is a huge number of police officers to assure that rules are followed; leisure is devalued, which takes people to fell unhappier. Full list of countries with ranking and scores on this dimension may be seen in Appendix 7.

Hofstede also concluded that there are several external factors which influence the dimensions, as is the case of Individualism which is, usually, higher in countries with higher national wealth, consequently, poor countries are more Collectivist (see Appendix 8). Moreover, some dimensions are dependent on others, forming clusters of countries. For instance, Collectivistic countries usually have a Large Power Distance, while more Individualistic cultures have Small Power Distance (see Appendix 9). Analyzing Power Distance and Uncertainty Avoidance simultaneously, Hofstede found several clusters. Hofstede named as "village market" countries with Small Power Distance and Weak Uncertainty Avoidance; "family" those countries with Large Power Distance and Weak Uncertainty Avoidance; "well-oiled machine" are the countries with Small Power Distance and Strong Uncertainty Avoidance; and, lastly, countries with Large Power Distance and Strong Uncertainty Avoidance are called "pyramid of people" (see Appendix 10). Hofstede also compared Uncertainty Avoidance Index with Masculinity Index, although there is no clear evidence of strong relation of two dimensions (see Appendix 11) (Hofstede, 1980).

2.1.2.3. Trompenaars' Model

In 1993, Fons Trompenaars published for the first time his model of seven dimensions, in the book *Riding the waves of culture*, as a result of the questionnaire applied to a wide range of national cultures (Smith & Dugan, 1996). Later, in 1997, Trompenaars republished his book with the contribution of Charles Hampden-Turner, where the two authors describe in detail the seven dimensions.

According to these authors, every culture distinguishes itself from others by the specific solutions it chooses to certain problems which reveal themselves as dilemmas. In this sense, they divided the problems into three categories: those which arise from relationships with other people; those which come with the passage of time; and those which relate to the environment. Consequently, the seven dimensions of culture were identified according to solutions different cultures have chosen to universal problems. Five of the seven dimension come from the problems related to relationships with other people (Universalism versus Particularism, Individualism versus Communitarianism, Neutral versus Emotional, Specific versus Diffuse, Achievement versus Ascription), while the two remaining are linked to time (Sequential Time versus Synchronous Time) and environment (Internal Direction versus Outer Direction).

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 Below are stated descriptions of the seven dimensions with examples of characteristics typical to both extremes of each dimension, based on the latest book published by the authors, *Riding the waves of culture: Understanding Cultural Diversity in Business* (2007).

1. Universalism versus Particularism compares whether people prioritize rules or relationships. In this sense, in particularist cultures, people value more obligations related to relationships and believe that rules should be defined according to each unique circumstance. Thus, their reaction to a situation may change based on what is happening at the given moment. In contrast, for universalist cultures what is wrong and right is well defined and always valid. Consequently, people give more attention to rules than to relationships. Usually, the more universal the country, the higher the need for an institution to protect the truth.

2. Individualism versus Communitarianism analyses if people regard themselves primarily as individuals or as part of a group. Therefore, in individualistic societies the use of "I" form is more frequent, people believe that they must make decisions on their own, as well as assume personal responsibility and achieve its goals alone. Moreover, vacations in this kind of cultures usually are taken in pairs or even alone. On the other hand, in communitarian cultures vacations are taken in groups or with extended family, since belonging to a group is important as it provides help and safety in exchange for loyalty. People often achieve goals in groups, and decisions are made by the delegate.

3. The third dimension, Neutral versus Emotional, differentiates cultures by their preference to express emotions or not. Hence, members of a culture which is affectively neutral do not transmit their feelings or thoughts but keep them carefully controlled and subdued, thus reason influence people's actions more than feelings; physical contact, gesturing or strong expressions are often taboo. In the other side, in cultures high on affectivity people show their emotions freely verbally and non-verbally, consequently, touching, gesturing and showing strong facial expressions is very common.

4. Specific versus Diffuse deals with the extension of people involvement. In this sense, in specific-oriented cultures, people keep separate personal life from professional life, as they believe that relationships do not have much impact on work objectives and it is possible to work together without getting involved personally; besides when giving instructions, people prefer to be precise and go right to the point. While in the diffuse extreme, private and personal life are interconnected, as people believe that good relationships are vital to meeting business objectives. For this reason, it is common to

spend time with colleagues or clients outside work hours. Regarding instructions or given information, it is often ambiguous and vague so each employee can exercise personal judgment.

5. Achievement versus Ascription analyses how people accord status. Achievement means that people are judged on what they have recently accomplished and on their record. In societies where this kind of judgment is predominant senior managers are of varying age and gender and have shown proficiency in specific jobs, thus respect for superior in the hierarchy is based on how effectively his or her job is performed and how adequate is their knowledge. Besides, in this kind of cultures, it is more important, what people have studied rather than where. Ascription means that status is attributed by birth, kinship, gender or age, but also by one's connections and educational record, so it is critical where a person has studied. In the workplace, respect for superior in the hierarchy is seen as a measure of commitment to the organization, thus the use of titles is extensive, especially when these clarify one's status in the company.

6. The sixth dimension, Sequential Time versus Synchronous Time, describes the way in which societies look at the time. Therefore, societies with a sequential time view see time as a series of passing events, so people only do one activity at a time, usually appreciate and have a great respect for schedules, thus everything is subordinate to schedules: relationships, appointments and plans; time is seen as tangible and measurable. In contrast, cultures with a synchronic view believe that past, present, and future are all interrelated so that ideas about the future and memories of the past both shape present actions. People from this kind of societies are used to do various activities at a time; schedules are not strictly respected as, generally, they are subordinate to relationships; time is seen as a wide ribbon and intangible.

7. Lastly, Internal Direction versus Outer Direction analyses the attitude to the environment. In the first case, people believe they can control the environment to achieve their goals, feeling discomfort when environment seems "out of control" or changeable; furthermore, conflict and resistance means that a person has convictions. Consequently, people frequently have a dominating attitude bordering on aggressiveness towards the environment. On the other hand, people from external-oriented cultures (outward direction) feel comfortable with waves and shift if these are "natural," thus people often have a flexible attitude, compromising and keeping the peace, in order to create harmony and responsiveness.

Trompenaars has also identified that there are national patterns of corporate culture. Thus, the author describes four types of corporate culture and allocates some countries according to their cultural type (see Appendix 12). In this sense, the types of corporate culture are Family (personal, power-oriented, common in high context cultures), Eiffel Tower (well-defined roles, specific-oriented, ascribed status), Guided Missile (egalitarian, task-oriented, impersonal) and Incubator (personal, egalitarian, emotional).

2.1.2.4. Lewis Model

The Lewis Model was one of the more recent cultural studies to gain recognition, when Richard Lewis published his book *When Cultures Collide,* in 1996. According to Lewis (2006), all the cultures can be classified into three groups: linear-active, multi-active, and reactive.

Thus, people form linear active cultures are described as introverted, task-oriented, highly organized, respect the schedules and thus like fixed agendas, and usually do one thing at a time. On the other hand, people from multi-active cultures usually are extrovert, people-oriented, impatient, are not very punctual, thus can work any hours and have unpredictable timetables, and do several things at once. Lastly, people originally from reactive cultures, have some things in common with both of the previous types, as they are introverted, punctual, and people-oriented. Although, people from this type of culture are characterized to be good listeners and, unlike the other cultures, they react and adapt according to the context. Lewis categorized a range of cultures according to the three described groups, wherein some of them are intermediate to two of the groups (see Appendix 13).

2.2. Communication

2.2.1. Definition of communication

When defining the word "communication," it is important to look at his roots. Therefore, according to Rosengren (2000), "the word "communicate" is historically related to the word "common." It stems from the Latin verb *communicare*, which means "to share," "to make common," and which in turn is related to the Latin word for common: *communis*. When we communicate, we make things common. We thus increase our shared knowledge, our "common sense" – the basic precondition for all community." However, the author warns that shared knowledge may sometimes also include knowledge about conflicting views and interests, which may lead to conflict rather than to community.

Bryant, Marmo, and Ramirez (2011) also refer to the fact that opposing opinions are part of communication. According to these authors "communication is a complex process involving numerous situational and contextualization factors that determine the availability and appropriateness of specific cues." Besides, the authors consider communication as a multidimensional process dependent on the situation. Wandberg (2000) presents a similar idea of communication when the author states: "Communication, the sending and receiving of messages, is more than just words. It involves both listening and speaking. It can involve words, gestures, and facial expressions, and other ways we express meaning". Identically, Helen Deresky (2011), describes communication as "the process of sharing meaning by transmitting messages through media such as words, behavior, or material artefacts." According to this author, communication process involves stages during which meaning can be distorted due to noise (Figure 1), which is defined as anything that serves to undermine the communication of the intended meaning (Deresky, 2011).

Figure 1 – The Communication Process
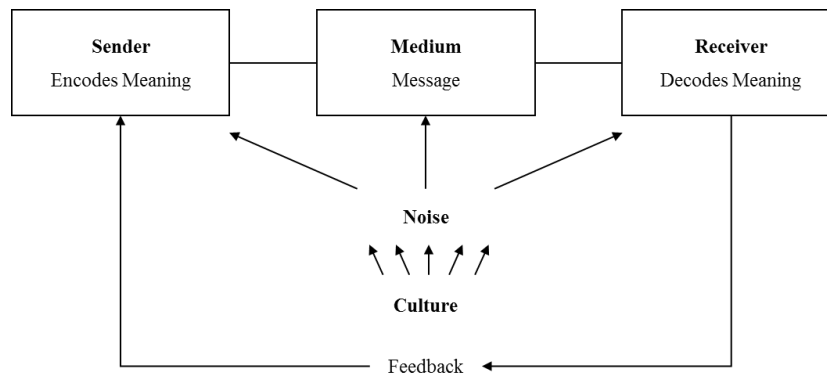
Source: Adapted from International Management Across Borders and Cultures

Although, Asha Kaul gave a more complete definition of communication, identifying more specifically the necessary elements for communication. Therefore, the author said that "communication is a two-way process in which there is an exchange and progression of ideas towards a mutually accepted direction or goal. For this process to materialize, it is essential that the basic elements of communication be identified. These elements are: 1. Sender/ Encoder/ Speaker; 2. Receiver/ Decoder/ Listener; 3. Message; 4. Medium; 5. Feedback". (Kaul, 2006, cited by Kic-Drgas, 2015).

Within the communication it is possible to specify corporate communication, which is "a set of activities involved in managing and orchestrating all internal and external communications aimed at creating favorable relations with stakeholders, on whom the company depends" (van

Riel and Fombrun, 2007, cited by Lah, Susjan & Redek, 2016). In organizations, communication differs depending on where and how it originates, the channels, the speed at which it flows, whether it is formal or informal, and so forth. Moreover, organization's information system is influenced by the type of organizational structure, the staffing policies, and the leadership style (Deresky, 2011).

2.2.2. Channels and modes of communication

Communication within a company, between employees and with the manager, can be done through three channels: spoken, written, and pictorial. Each of these channels offers a wide range of modes, as is shown in Table 1. These channels and modes can be used individually or in combinations and should be selected depending on various factors, cultural and non-cultural. Thus, non-cultural factors to have in consideration when choosing a channel may be:

- the number of receivers,
- identities and need of receivers,
- complexity of the message function,
- relationship with receivers,
- the importance of the message and need for impact,
- the complexity of the language used,
- routine/ original quality of the message,
- need for pictorial/quantitative data,
- the function of the message (to persuade, buy/ sell),
- distance (geographical location of the receiver),
- urgency,
- need for accuracy,
- need for legal protection,
- need for receiver feedback,
- availability of communication technology,
- cost,
- precedent.

Regarding cultural factors, selection of channel and mode is influenced by values associated with written and oral language, as well as values associated with the interpersonal effect of choosing one channel or mode rather than another. For instance, in low context cultures, direct communication is common and well accepted. Thus, communication media have to be more

explicit; while in high context cultures communication usually is much more personal and requires understanding through context (Mead, 1990 & Deresky, 2011). Another factor which influences communication is the perception of manager's role, since the awareness of who should make the decisions and who has responsibility for what will have a significant impact on the employees – manager communication. Furthermore, people's relation to space (proxemics), defines how the office space is distributed, which is also an important factor for communication, for instance, an open space fosters communication, while separate offices imply people to move into someone's private space to communicate or to schedule meetings. Lastly, the relationship between time and space also affects communication, whereas, for instance, polychronic people are likely to hold open meetings, moving around and conducting transactions with one party and then another, rather than compartmentalizing meeting topics, as do monochronic people (Deresky, 2011).

Table 1 – Communication channels and modes

Channels	Spoken	Written	Pictorial
Modes	One-to-one (face-to-face)	Letter	Slides
	Small-group meetings	Memo	Film
	Presentations	Large-circulation publication	TV/video
	Telephone (one-to-one/ group link up)	Small-circulation report	Overhead projection
	Video conferences	FAX	Photographs, graphs, charts, drawings.
		Electronic mail	Media used in conjunction with written modes
		Quantitative data	
		Computer	

Source: Adapted from Cross-Cultural Management Communication

2.2.3. Conditions of effective communication

The aim of communication, as stated above, is to exchange ideas, however, sometimes those ideas are not correctly transmitted or understood. Below, are listed and described the most significant aspects to avoid misunderstandings and make communication effective (Kic-Drgas, 2015).

- Transparency in formulating the aim of communication

  Mistry et al. (2008) underline that many corporate problems result from confusions in the communication act, which often leads to failure of good plans. Often, the sender of the message does not consider the possibility of different interpretation by the receiver or the existence of possible distortions of the message (Kic-Drgas, 2015). Moreover, to have successful communication and achieve its aim, it is important the mutual effort made by all people involved (Rogers, 1961, cited by Kic-Drgas, 2015).

- Active listening

  According to Krizan et al. (2011), "the importance of listening and non-verbal communication cannot be overlooked. In studies over the past few decades, employers have consistently rated listening as one of the top five skills they expect employees to have". Joanna Kic-Drgas (2015), stated that listening process consists of five stages: hearing, filtering, interpreting, responding and remembering. This process makes communication clearer, as it focuses the receiver's attention on the second person and the possible intents of the sent message.

- Avoiding stereotypes

  Stereotyping is a common cause of misunderstanding (Deresky, 2011), it influences the way of encoding and receiving the message when the person sending the message looks or behaves differently from what is considered normal by the receiver (Kic-Drgas, 2015).

- Awareness of different cultures

  Due to globalization, frequently occur situations in which are involved people from different cultures. It is important to bear in mind that people from different cultures have an entirely different set of norms and patterns. Thus, cross-cultural communication requires sensibility and knowledge from both the sender and receiver of information to avoid misunderstandings (Kic-Drgas, 2015).

To communicate effectively, it is crucial to bear in mind the aspects referred above. However, there are conditions that deteriorate communication efficiency, which is also important to know in order to avoid misunderstandings. In this sense, Pfeiffer (1973) labelled the factors contributing to the refraction of communication, dividing them into three groups: interpersonal (affect the relationship between the receiver and the sender of the message), intrapersonal (individual attitude toward the communication act and the participants involved in the communication) and environmental (atmosphere in which the communication takes place). In this sense, below is the list of factors labeled as deteriorating communication efficiency:

- preoccupation,
- emotional blocks,
- hostility,
- charisma,
- past experiences,
- hidden agendas,
- inarticulateness,
- stereotyping,
- physical environment,
- mind wandering,
- defensiveness,
- relationships,
- status.

3. Conceptual Reference Framework

Figure 2 – Conceptual framework of reference
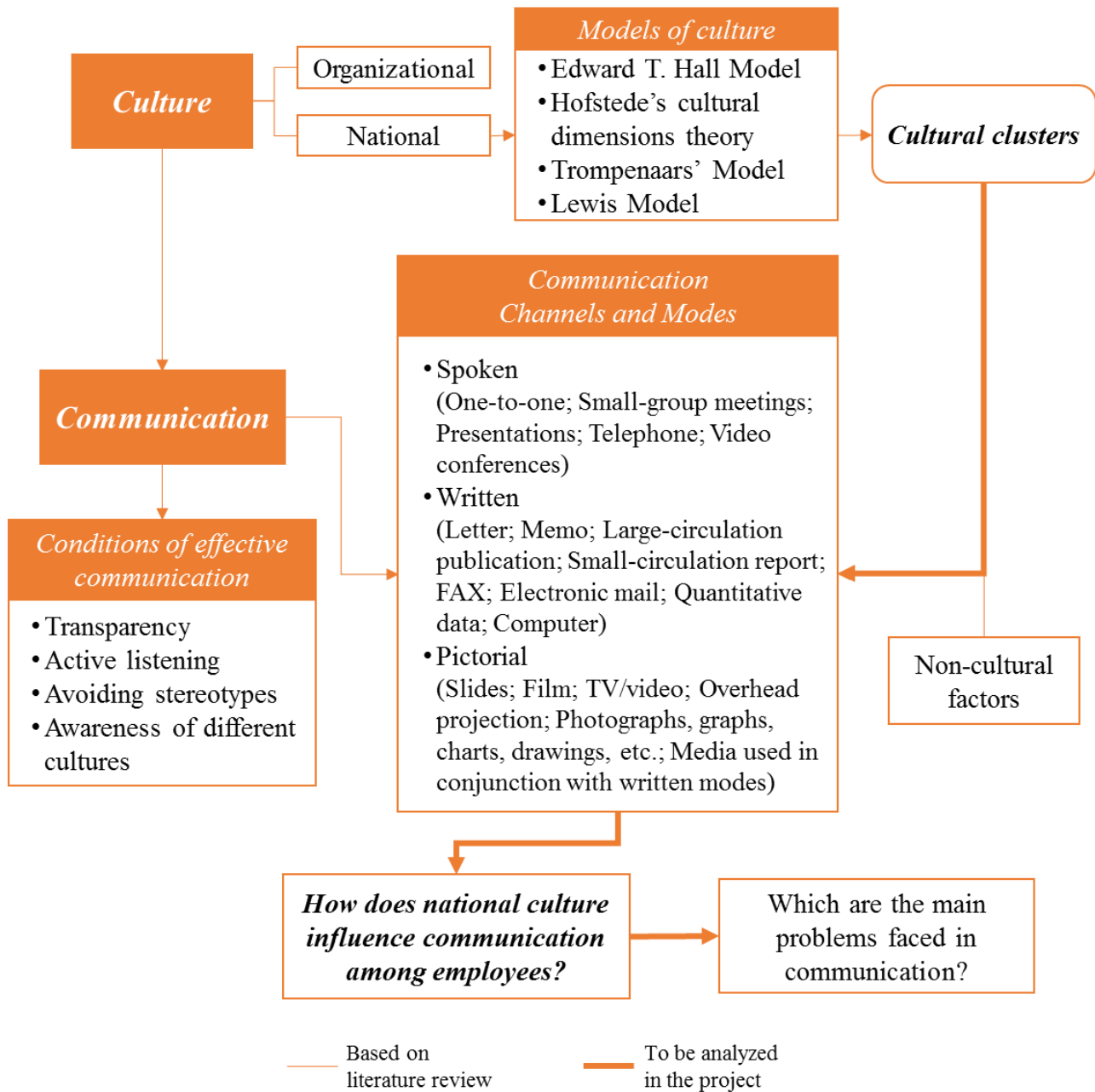
Source: Developed by the author

As referred in the literature review, communication is directly influenced by culture, since culture establishes the basis to think, act and face the world (Hall & Hall, 1990), thus it defines interactions between people (Trompenaars & Hampden-Turner, 2007). For this project, it is important to bear in mind both national culture and organizational culture, since will be analyzed people from different countries, although from the same company, thus sharing the same organizational culture, but with different national cultures. In this sense, national cultures

are distinguished and compared through different models of cultures (Figure 2), and it has a high influence on individuals' way of think and act as it is usually learned in early life (Onea, 2012). National cultures can be grouped into cultural clusters which, despite having quite different cultures, share some commonalities, making communication between these countries easier and less stressful. On the other hand, corporate or organizational culture is learned within an organization or company. Therefore, it influences the way people think and behave in professional circumstances thus, its impact is not so strong as that of national culture (Nica, 2004, cited by Onea, 2012).

Regarding communication, it should respect some conditions to be effective. Therefore, communication should be transparent, the participants should avoid stereotypes, listen attentively, and be aware of possible cultural differences (Kic-Drgas, 2015). Moreover, the way to good communication also depends on the choice of the channels used to transmit information, as well as the respective modes. This choice depends on a range of factors, cultural and non-cultural. Thereby, countries with different national cultures most likely will prefer different channels to communicate, for instance, depending on cultural context (high or low) or its perception of time and space (Mead, 1990 & Deresky, 2011). Besides, corporate culture is, as well, an important factor for the choice of the right channels to communicate, differing according to the leadership style of the organization, staffing policies, type of communication (formal or informal), among other factors (Deresky, 2011). On the other hand, even within the same culture, channels and modes should be chosen carefully, depending on a range of non-cultural factors, such as the number of receivers and transmitters, the complexity of the message or its urgency, among others. In this sense, as some authors referred, communication is a multidimensional process which depends on each specific situation (Bryant, Marmo and Ramirez, 2011).

By this means, this project aims to identify how does national culture influences the choice of communication channels and modes of PwC employees. Since the corporate culture is common to all countries, the purpose is, as well, to analyze how does it impact on people's actions and at which point it changes their natural way to behave transmitted by their national culture. Moreover, as PwC is an international network, frequently its employees need to communicate with colleagues from other countries and, besides shared corporate culture, misunderstandings may arise. It is intended to analyze and understand the causes of miscommunications among PwC employees.

4. Company Overview

PwC is the brand under which the member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide professional services. Together, these firms form the PwC network, providing services on areas such as advisory, audit and assurance, entrepreneurial and private clients, IFRS, legal, people and organization, sustainability & climate change, and tax. PwC is present in 157 countries with 743 offices, employing more than 223,000 people. Furthermore, it is one of the "Big 4" accounting firms[1] and the one which is present in a higher number of countries around the world.

Figure 3 – PwC people by region

Europe
78,900 people *35%*

Americas
70,883 people *32%*

Asia/ Asia Pacific
60,649 people *27%*

Middle East and Africa
13,036 people *6%*
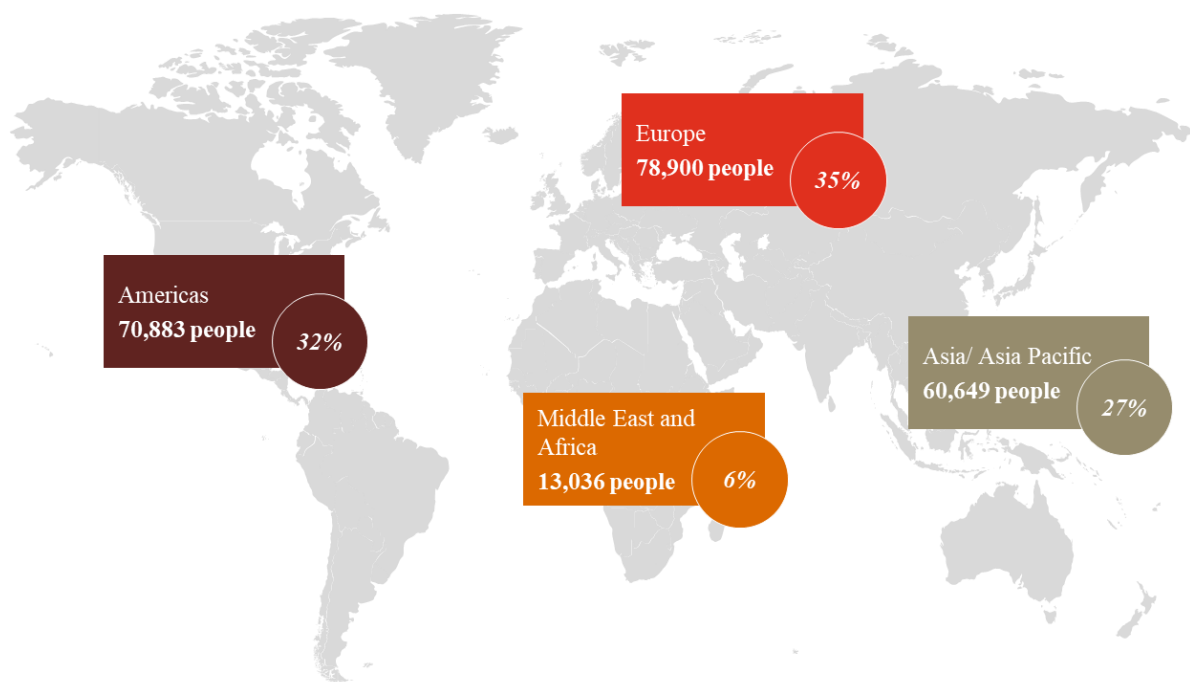
Source - Adapted from PwC website

Since the PwC member firms are spread around the world, the Network Leadership Team and Board of PwCIL develop and implement policies and initiatives to achieve a common and harmonized approach among individual firms. Thus, member firms are obliged to abide by specific common policies and to maintain the standards of the PwC network. In this sense, PwC has developed a Code of Conduct, which should be accepted and applied in all PwC member firms. The Code of Conduct states the principles intended to guide PwC employees in the

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[1] The four largest accounting firms, in terms of revenue, that handle accounting services for many public and private companies; includes Deloitte Touche Tohmatsu Limited, PricewaterhouseCoopers International Limited, Ernst & Young Global Limited, and KPMG International Cooperative (Financial Times, 2014)

conduct of business and helps to ensure that PwC's culture of ethics and integrity is sustained around the world.

Concluding, despite the extensive presence around the world, the purpose of PwC, as well as its values, are common at all its offices. Therefore, its purpose is to build trust in society and solve important problems, having well-defined values supporting this: act with integrity, make a difference, care, work together, and reimagine the possible.

Recognition and Awards:

- In 2016, PwC was a 15th time Global MAKE Winner (classified in the "Most Admired Knowledge Enterprises 2016" ranking). It was recognized for implementing a knowledge share and collaborative climate, enhancing intellectual capital.

- It was classified on 5th position of the ranking "World's Most Attractive Employers 2016".

- Winner of the "Audit Innovation of Year" prize, in 2016, during the International Accounting Bulletin Awards.

- In 2016, Brand Finance named PwC as the strongest business to business brand and one of the world's 10 most powerful brands in their annual index.

- In 2016, for the second consecutive year, PwC was named Global Corporate Ventures Consultancy Firm of the Year.

- Nominated worldwide leader of Business Consulting services, Strategy Consulting and Supply Change Management Consulting in 2015 (IDC MarketScape report, 2015).

5. *Methodology*

5.1. Research problem

Typically, a multinational company establishes a common or similar corporate culture in all its branches (Scheffknecht, 2011). PwC is not an exception since all the countries it is present in have the same guidelines for the organizational culture. Actually, it is very important for a multinational company to have the same corporate culture around the world, whereas a company of this dimension implies contact among people with very diverse cultures, languages, and ethnicities. When missing the necessary guidelines to behave and communicate within the company, the communication and development of business in such conditions may become very difficult or even impossible (Pirozek & Drasilova, 2013).

Nevertheless, despite the effort to establish a corporate culture, the influence of a national culture of each country cannot be avoided. As is possible to see from the research developed by Hofstede (1980, 2001), when applying the same survey to people from the same multinational company around the world, despite sharing a corporate culture, it is possible to detect differences at the national culture level. Thus, even when employees communicate with their colleagues from another country, misunderstandings and miscommunication may happen due to differences in national culture. Hence, according to Scheffknecht (2011), it is viable to perceive national differences by analyzing multinational companies, and it has the advantage to exclude differences ascending trough another organizational situation.

In this sense, the research problem of this project is to understand at which extent the national culture influences the way people communicate within PwC firms, that is, how communication channels and modes used between PwC employees vary among different countries where the company operates. Moreover, considering communication differences among different countries, the aim is to establish a relationship with the national culture and to group countries into cultural clusters referred in the literature review chapter, according to their communication preferences. Lastly, the intention is to identify if misunderstandings between people from different cultures are frequent and which are its causes.

5.2. Research questions

Following the research problem, this thesis means to answer the following research questions:

1. *Are there differences in communication among employees, in different countries?*

1.1. Does national culture influence the choice of channels used to communicate between employees?

1.2. Is language formality used among employees dependent on the national power distance score?

1.3. Is feedback influenced by the context of national culture?

1.4. Does cultural perception of space and time influence offices' space organization?

1.5. Are communication practices among employees influenced by the cultural perception of time?

2. *Are there differences in communication problems among employees from the same culture and from different cultures?*

2.1. Are cultural differences the main cause of miscommunications between employees from different cultures?

2.2. Are the causes of communication problems influenced by national culture?

5.3. Research methods

For this project, a descriptive research was selected, which is defined as a tool to analyze and describe the characteristics of the variable in a situation. Furthermore, Sekaran (2003) defines descriptive research as the best tool to analyze relevant aspects of the phenomena of interest from an organizational perspective, such as "learn about and describe the characteristics of a group of employees."

Through the research, primary and secondary data were considered. The research started with secondary data collection in order to gather information about PwC. Hence, it was collected qualitative information online, on PwC global website and from available reports about the company. Regarding primary data, the information collected was quantitative, in order to gather insight from a large number of participants. In this sense, and aligned with the descriptive research method used, a structured questionnaire was developed and administered

online to PwC employees from all the countries the company is present in. The choice of an online questionnaire was due to its easiness to administer to people at any geographic location, very fast and at very low cost. Furthermore, participants can answer the questionnaire at time and place more convenient for them, and the anonymity is granted, which makes the questionnaire more appealing to the respondents (Sekaran, 2003). Therefore, the questionnaire was administered through PwC internal email, company's global internal platform (Spark) and through a professional Social Media Network (LinkedIn).

5.4. Survey design

The survey was written in English since it was meant for people from various countries of the world.

At the beginning of the questionnaire, an introduction was included, containing a cooperation request with the estimated time needed to complete the survey, the reason of its applicability, and a formal statement of its anonymity (Hill & Hill, 1998).

The questionnaire is divided into two sections, according to the defined goals: in the first section questions about used modes of communication are addressed, while in the second section questions are about communication problems among PwC employees.

All questions were designed as closed questions to gather quantitative information about variables and facilitate answers analysis. In this sense, the used scale was nominal, with qualitatively different options and both mutually exclusive options as well as not exclusive, allowing multiple choices for this type of questions. Besides, were addressed "rating scale" questions with alternative answers' options to measure the frequency of events (Hill & Hill, 1998).

Regarding the characteristics of the subject, it can be used exact values and/or categories to measure it (Hill & Hill, 1998). In this project, categories were used to measure participants age, while exact values were required for the rest of the questions (sex, nationality, office location, position).

The survey was completed online via "Google Forms" platform. To ensure the survey is personalized to every kind of respondents' profile, skip patterns were used, so the questions were displayed depending on subject's answer to the previous question (Malhotra & Birks, 2006).

In the first section, participants were asked to describe their communication habits. In this sense, the first question allowed to identify if the respondent does have subordinates or not. If the respondent does have subordinates, the following answer concerned the preferred modes to communicate with subordinates, where several options were available with the possibility to choose up to three options. Followed by a question about used language to communicate with subordinates (formal or informal). The four next questions concerned the modes to communicate with colleagues and superiors, with the same options available, each of those, followed by a question regarding the formality of language used.

In the ensuing question, the frequency of feedback given to subordinates was evaluated, following a question about the frequency of received feedback from superiors ("Never," "Seldom," "Sometimes," "Usually," "Always").

The next question was about the office organization, with four possible options of the answer. While the three following questions were related to the usual proceedings when in need to discuss an issue with subordinates, colleagues or superiors, each with three options of the answer.

In the case when participants do not have subordinates, all questions related to subordinates were automatically skipped.

From this point, starts the second part of the questionnaire, which evaluates communication problems among PwC employees. Thus, follows a question about frequency of communication problems occurrence among subordinates, colleagues and superiors ("Never," "Seldom," "Sometimes," "Usually," "Always"). Consequently, in the next question participants are asked to identify the main causes of communication problems; this question offered the possibility to choose up to three options. Although, if the participant has chosen the option "Never" in the question about communication problems occurrence, the next question was skipped.

In the following questions participants were asked if they have ever communicated with a person from different nationality and if they experienced communication problems involving that person ("Yes" or "No" options for both questions), followed by a question about communication problems causes, which had also answer options (being the participant able to choose up to three options). Though, if the participant had never communicated with a foreign person, the two following questions were skipped. Happening the same if the person did not experience any communication problem with that person, so the next question was skipped.

Finally, were addressed several questions to describe participants' profile. Hence, the participant had to identify their sex, age, current nationality, PwC office where the participant is working, and current position at PwC. Regarding the question about participants' sex, two options were available: "Male" and "Female." The age question has options grouped into categories as follows: "Under 20"; "20-24"; "25-29"; "30-34"; "35-39"; "40-49"; "50-59"; and "60 or over". Question about participants' nationality had a list of 195 nationalities, which were developed according to the information available on Stratfor[2] and United Nations[3] websites. The question regarding office location where participants work had a list of countries where PwC has its offices, according to company's website. Lastly, participants were asked to choose their position at the company from the available options, which was based on company's report about its headcount.

In Appendix 14, the full survey is shown. However, as it was applied as an online survey, some questions were automatically skipped depending on the answers to previous questions.

5.5. Sampling method

In order to achieve the established objectives, PwC was chosen as a mean to obtain the essential analysis, due to its worldwide presence, which allows obtaining an overview of a wider number of countries and nationalities, generating a possibility to create a richer exploration of the desired topics.

Thus, with the aim to have a representative sample of the population, it is important to choose it in a scientific way to make sure that sample statistic is reasonably close to the population parameter (Sekaran, 2003).

In this project, proportionate stratified random sampling method was used in an attempt to gather the number of subjects from each region proportional to the number of employees working in those regions. However, convenience method was used as well, due to the easiness to contact certain subjects (Sekaran, 2003). Additionally, to reach more people, some respondents have shared the survey with respective colleagues, when requested, thereby using snowball sampling (Malhotra & Birks, 2006).

Thus, probability sampling, as well as non-probability sampling, were used. Consequently, the estimates obtained are not statistically projectable to the population, since by using non-

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[2] Source: https://worldview.stratfor.com/the-hub/how-many-countries-are-there-world-2017
[3] Source: http://www.un.org/en/member-states/

probability sampling method, "there is no way of determining the probability of selecting any particular element for inclusion in the sample" (Malhotra & Birks, 2006).

5.6. Data processing

The survey was available online from June 14th until August 11th of 2017. During this period, 730 valid answers were gathered among PwC employees from 132 countries. The sample collected does not represent exactly the distribution of PwC employees by region, however, it has a similar proportion (Figure 4).

All data were collected via the internet through the link generated by Google Forms platform (https://goo.gl/forms/49Fme9IAUPkPFzHI3) and analyzed using Excel and SPSS (*statistic package for social sciences*) software, version 20.

Figure 4 – Proportion of PwC employees and the sample of employees, by region

PwC employees	35%	32%	6%	27%
Sample	42%	25%	17%	16%

■ Europe ■ Americas ■ Middle East and Africa ■ Asia/ Asia Pacific
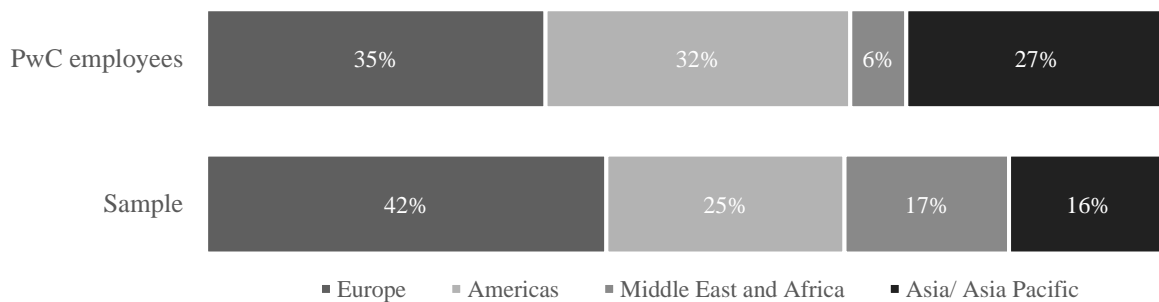
Regarding nominal variables, the most used statistical analyses were frequencies, percentages, and *crosstabs* (an SPSS tool that analyses the frequencies for one variable for each value of another variable separately). Frequencies and percentages allow having a more detailed view of data and its characterization. While *crosstabs* offer the possibility to have a deeper perception of the analyzed data and the relation among variables, which might lead to meaningful conclusions.

It was also calculated Pearson Chi-Square test (with a significance level $\alpha = 0.05$) in order to determine the dependency between variables.

6. Survey Results

6.1. Socio-demographic characterization of the sample

From the sample of 730 employees, 468 (64.1%) are men, and 262 (35.9%) are women, as can be seen in Figure 5. Although, the sample does not reflect exactly the sex proportion of PwC employees, since, globally, 47% of PwC workforce are women and 53% are men.

Figure 5 - Sex of respondents (sample)
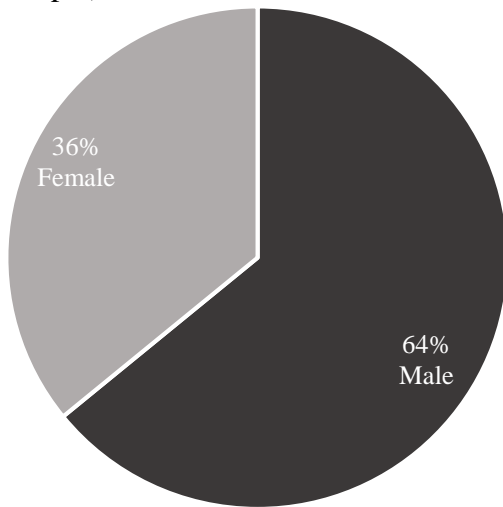
Figure 6 - Sex of PwC employees

36%
Female

64%
Male

47%
Female

53%
Male
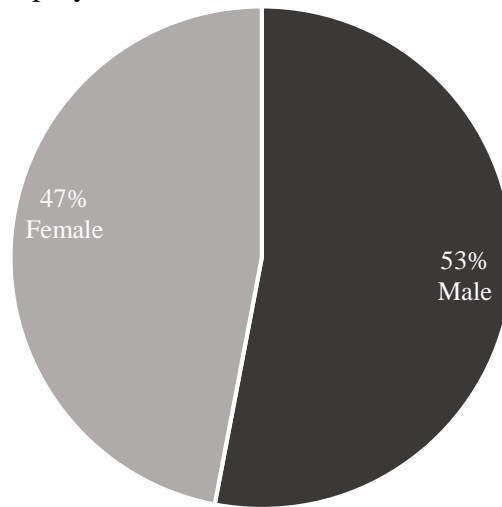
Source: Impact 10x10x10 Gender Parity Report (UN)

Regarding age groups, more common ages are between 25 and 34 years, representing 51% of the sample. Followed by the age group from 40 to 49 years, with 19% (Figure 7).

Figure 7 - Age of respondents

	0.1%	10%	29%	22%	12%	19%	8%	0.5%
	Under 20	20-24	25-29	30-34	35-39	40-49	50-59	60 or over
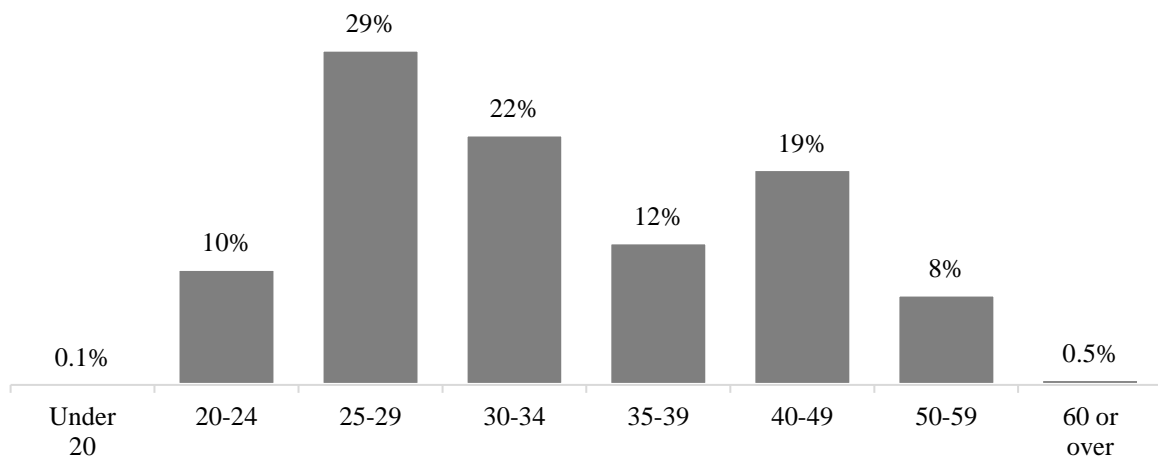
The sample contains answers of employees from 132 countries (complete list of countries and the number of its respondents may be seen in Appendix 15). In the Figure 8 are shown the countries with a higher number of respondents. Thus, these 24 countries represent 47.4% of the sample.

Figure 8 - Number of respondents by country
(top 24)
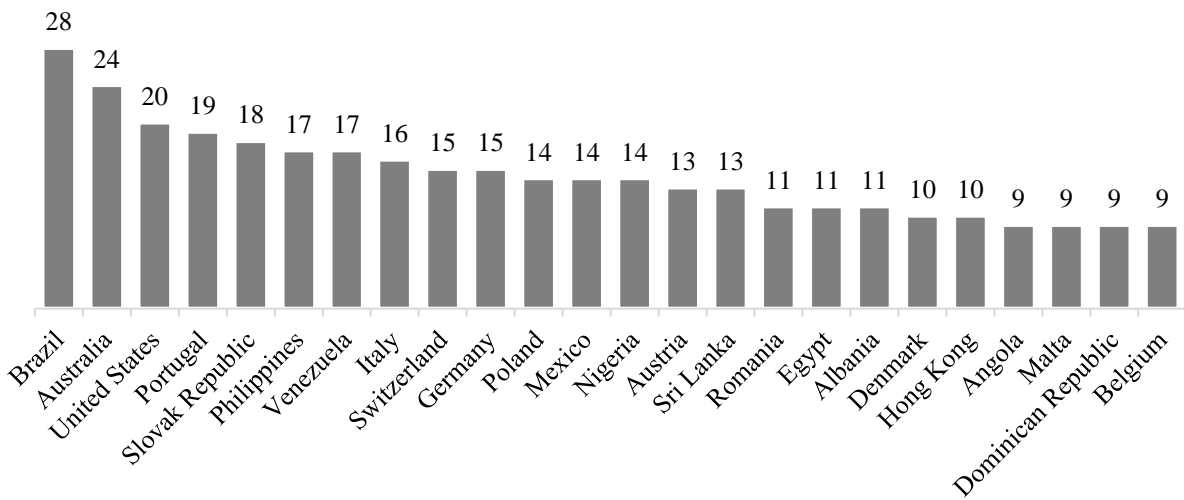
In order to facilitate results analysis, countries were grouped into nine regions, according to its geographical location[4]:

- Asia/ Asia Pacific
- Africa
- Middle East
- North America
- South and Central America
- Southern Europe
- Northern Europe
- Western Europe
- Central and Eastern Europe

As can be seen in Figure 9, South/ Central America (135), Central/ Eastern Europe (126) and Asia/ Asia Pacific (120) are the regions with the highest number of respondents, representing more than 50% of the sample. Appendix 17 has the complete list of countries grouped by regions.

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[4] Europe were divided in four regions according to European Union classification available on EuroVoc website

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Figure 9 - Respondents by region

Region	Percentage
South and Central America	18%
Central and Eastern Europe	17%
Asia/ Asia Pacific	16%
Western Europe	12%
Africa	11%
Southern Europe	8%
North America	6%
Middle East	6%
Northern Europe	5%
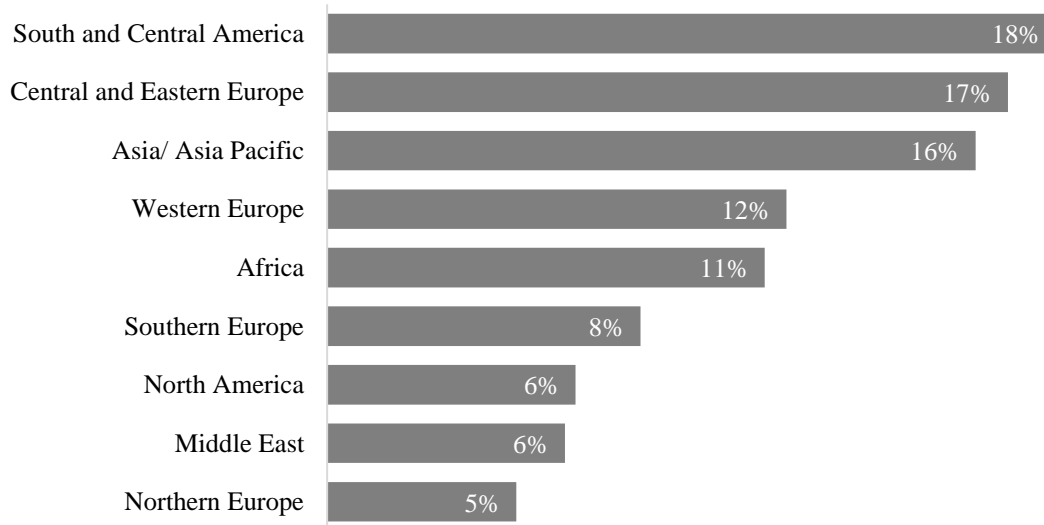
Although gathered answers were from employees working in 132 different countries, only 115 nationalities were represented in the sample. Hence 25% of the respondents are working in a foreign country. Figure 10 illustrates the most frequent nationalities from the sample, which represent 50.3% of total respondents. Appendix 16 has the complete list of nationalities and the correspondent number of respondents of each nationality.

Figure 10 - Number of respondents by nationality
(top 21)

Nationality	Number
Brazil	39
Venezuela	30
UK	24
Germany	23
Portugal	21
Australia	19
Philippines	19
Slovakia	19
Egypt	16
France	16
USA	16
Italy	15
Nigeria	15
Sri Lanka	15
Poland	13
Albania	12
Austria	12
Romania	12
Canada	11
Denmark	10
India	10
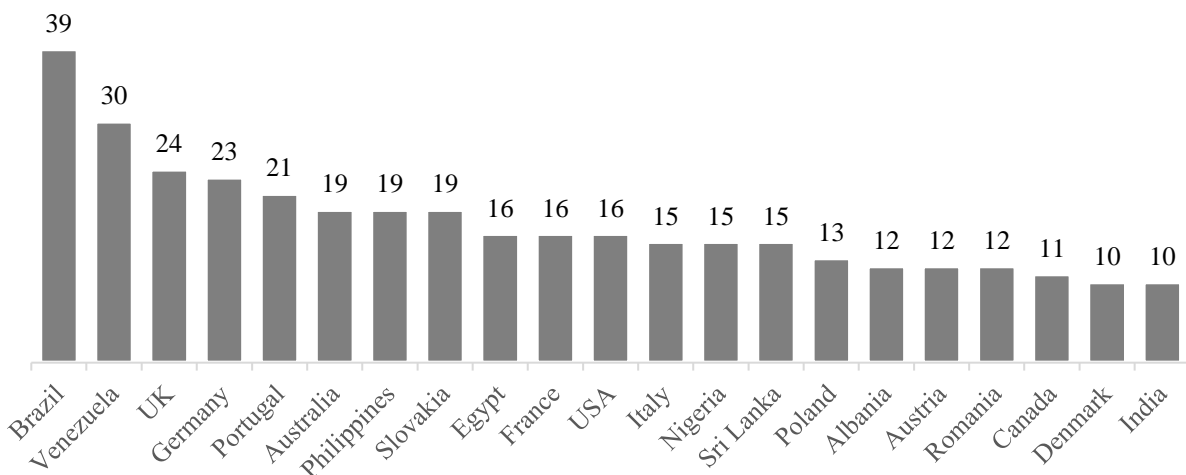
Regarding respondents' position at the company, Senior Associates have the highest number of answers, with 24%, followed by Managers (18%) and Partners (15%). These three categories represent 58% of the sample.

Figure 11 - Position of respondents at PwC
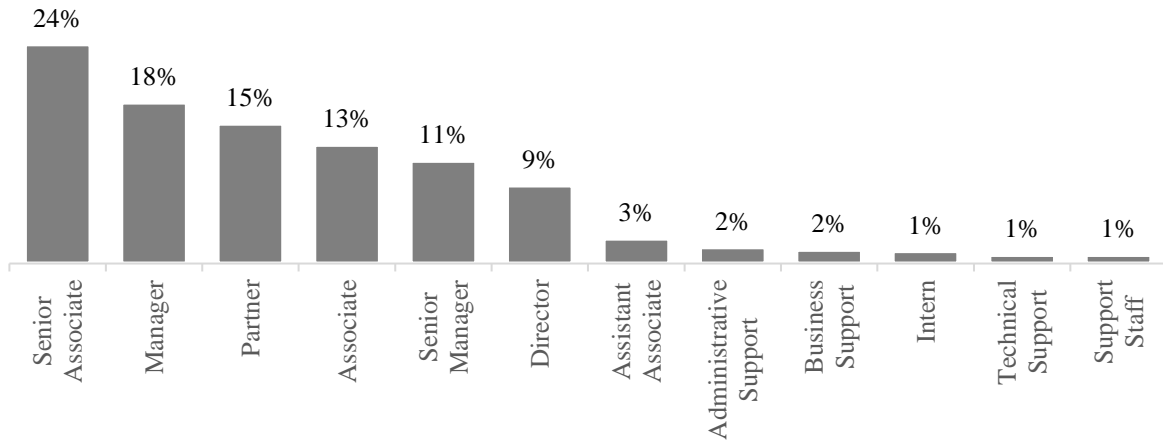
PwC stratifies its positions in three groups: Partners, Client service staff[5], and Practice support staff[6]. By grouping the sample in the referred groups and comparing it with the real proportion of PwC employees, it is possible to conclude that the analyzed sample represents the reality pretty well (Figure 12 and 13).

Figure 12 - Headcount by position groups (sample)
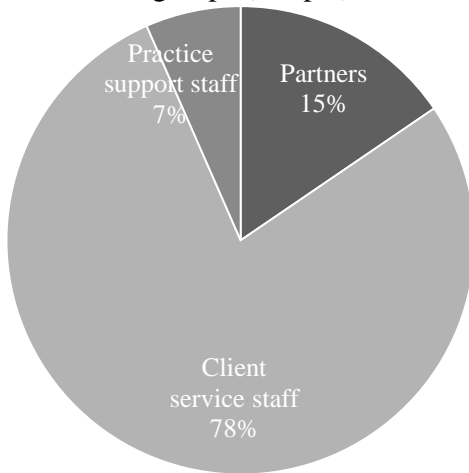
Figure 13 - Headcount by position groups (PwC employees)
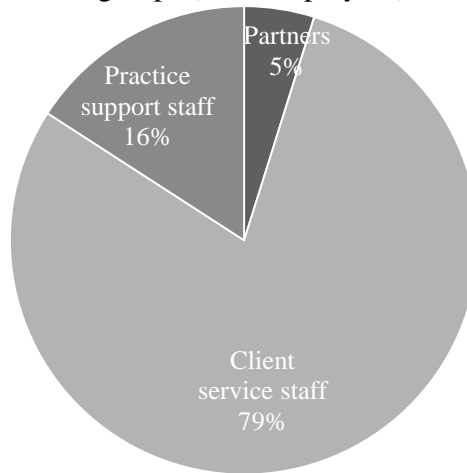
Source: PwC Global Annual Review 2016

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[5] Client service staff: Assistant Associates, Associates, Senior Associates, Managers, Senior Managers and Directors.
[6] Practice support staff: Administrative Support, Support Staff, Technical Support, Business Support, Interns.

6.2. Descriptive characterization of survey results

Existence of subordinates

Out of 730 respondents, 75% has a team of subordinates at PwC, while 25% does not. Which means that the majority of respondents have to communicate not only with people above their position and at the same level, but also adapt their communication to people at the position below their own and perhaps give orders and administer tasks.

Figure 14 - Existence of subordinates
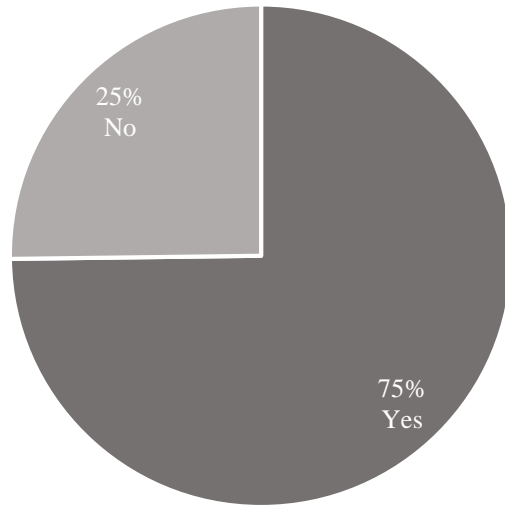
Modes and Channels of communication

From 75% of respondents (546 employees) that have subordinates, 32% have indicated face-to-face communication as the main mode to communicate with its subordinates, followed by small-group meetings and electronic email options, with quite similar proportion (20% and 19%, respectively). Although, telephone (13%) and chat (11%) are also commonly used to communicate with subordinates.

Figure 15 - Preferred modes to communicate with subordinates
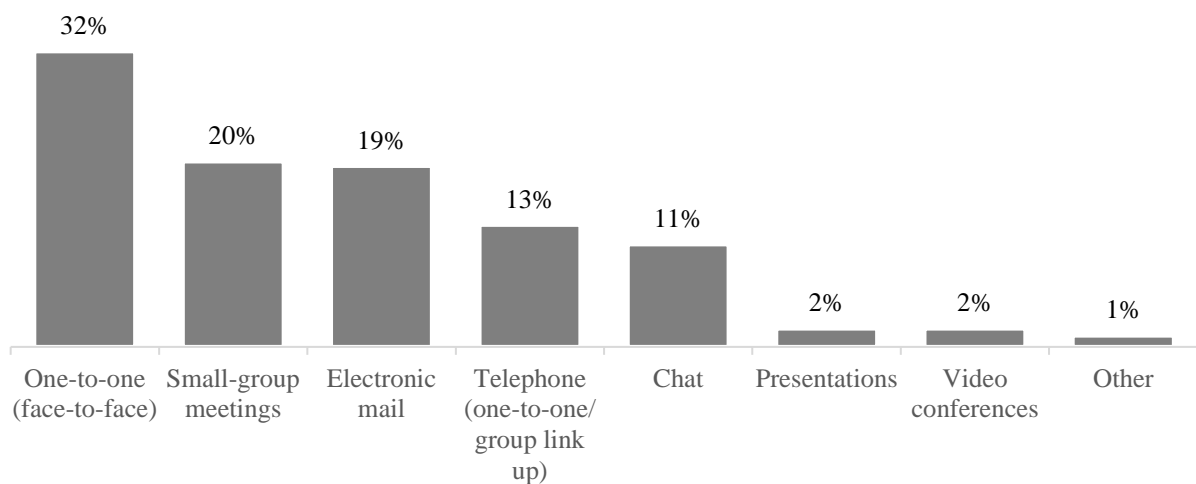
Considering all the respondents and regarding communication with colleagues and superiors (Figure 16 and 17), the scenario is quite similar to the described above. The preferred mode of

communication with colleagues and superiors is also face-to-face, chosen by 32% of the sample to communicate with colleagues and by 33% to connect with superiors. In both cases, electronic email was the second most chosen option, followed by telephone and small-group meetings.

Figure 16 - Preferred modes to communicate with colleagues
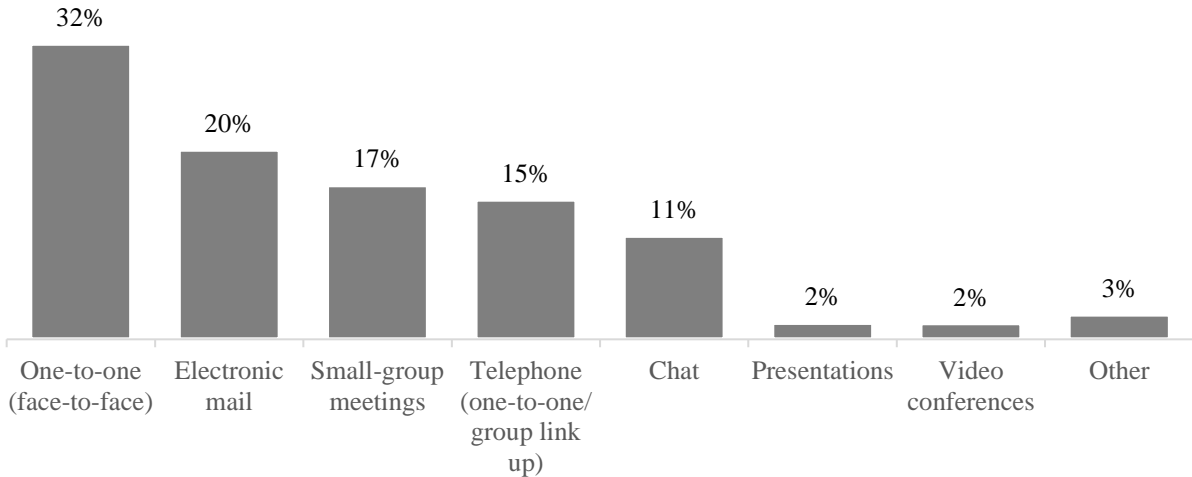
Figure 17 - Preferred modes to communicate with superiors
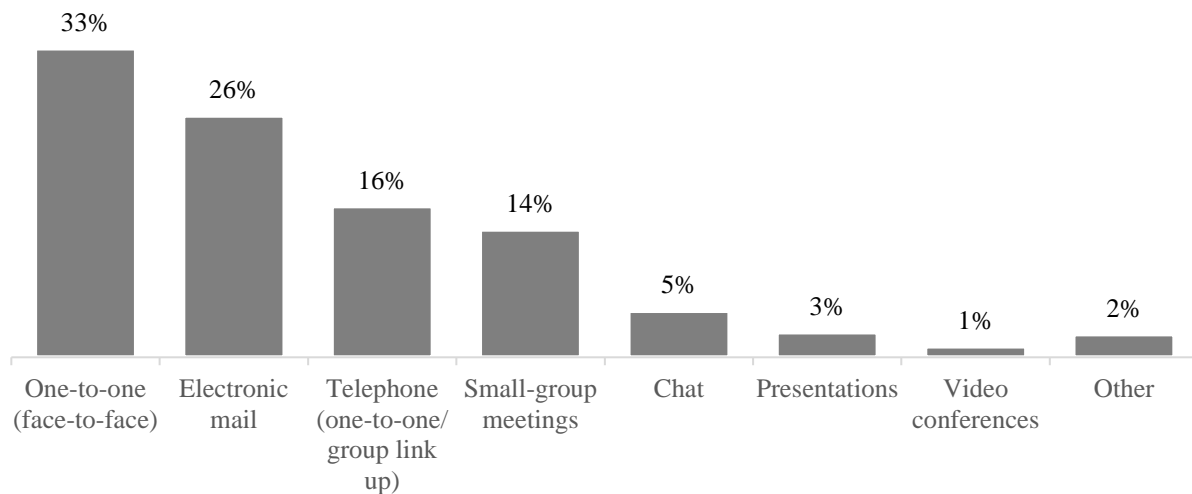
Hence, as can be seen in Table 2, the spoken channel is the most widely used to communicate with all the groups of employees, with a very similar proportion within all groups, varying between 67% and 69%. The written channel is the second more used, representing between 31% and 33% of chosen options. Lastly, the pictorial channel does not have an important relevance on communication among PwC employees, as it represents less than 1% of the sample.

Table 2 – Channels and modes used to communicate with different groups of employees

Channels	Modes	With subordinates	With colleagues	With superiors
Spoken	One-to-one (face-to-face)	68.7%	66.5%	66.9%
	Small-group meetings			
	Presentations			
	Telephone (one-to-one/ group link up)			
	Video conferences			
Written	Letter	31.3%	32.8%	32.4%
	Memo			
	Large-circulation publication			
	Small-circulation report			
	FAX			
	Electronic mail			
	Quantitative data			
	Computer			
	Chat			
Pictorial	Slides	0.4%	0.5%	0.7%
	Film			
	TV/video			
	Overhead projection			
	Photographs, graphs, charts, drawings, etc.			
	Media used in conjunction with written modes			

In Figure 18 is shown the distribution of used channels by region. Thus, reinforcing the global results, spoken communication is much more used than the other channels, in all regions, with a slightly higher use in Northern Europe. A complete list of communication channels used by each country is exposed on Appendix 20 – Table 1.

Figure 18 - Communication channels by region
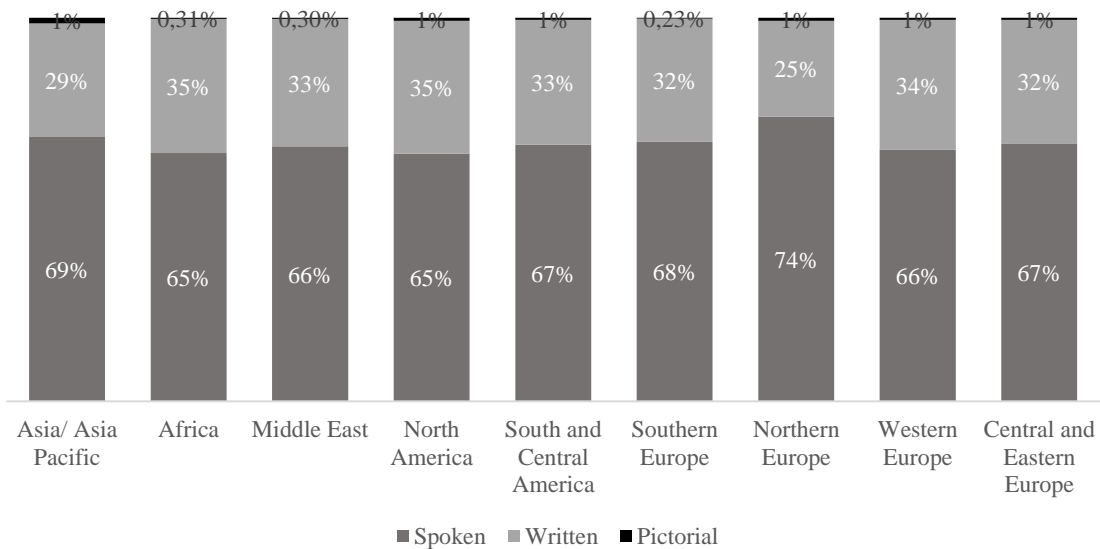
Pearson Chi-square test between *Channels of communication* and *Office Region* had shown a relation among the analyzed variables (*Pearson Chi-square* = 65.651; df = 9; $\rho = 0.000$).

Language formality

When analyzing the formality of language used, there is a clear difference between communication with subordinates and colleagues, and superiors. According to Figure 19, 31% of employees use formal language to communicate with their superiors, while only 12% uses it in communication with colleagues, and 11% with subordinates.

Figure 19 - Language formality with different groups of employees

With superiors	31%	69%
With colleagues	12%	88%
With subordinates	11%	89%

■ Formal language ■ Informal language
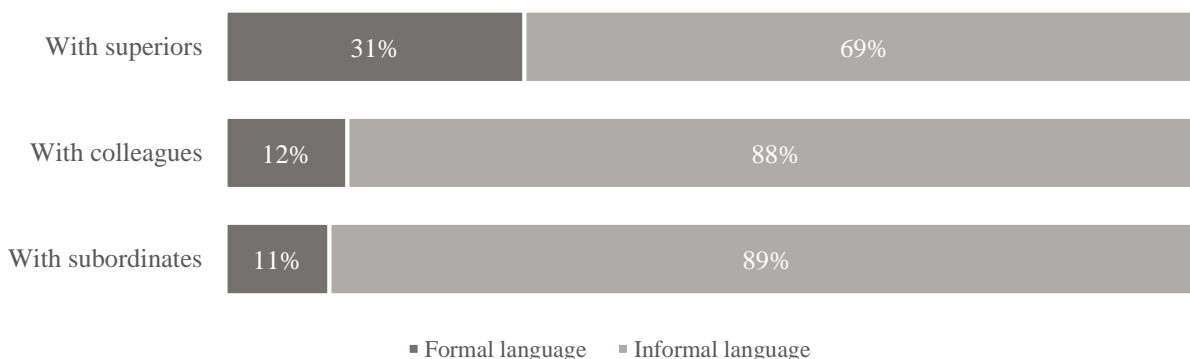
Consequently, very few countries use formal language. In Figure 20 is shown the proportion of usage of language formality within PwC employees, by region. Thus, South and Central American region is the one with the highest use of formal language (30%), followed by Asia/ Asia Pacific (26%). Northern and Western Europe are the regions with the lowest usage of formal language (3% and 6%, respectively).

Figure 20 - Language formality by region

Central and Eastern Europe	11%	89%
Western Europe	6%	94%
Northern Europe	3%	97%
Southern Europe	18%	82%
South and Central America	30%	70%
North America	18%	82%
Middle East	22%	78%
Africa	17%	83%
Asia/ Asia Pacific	26%	74%

■ Formal language ■ Informal language
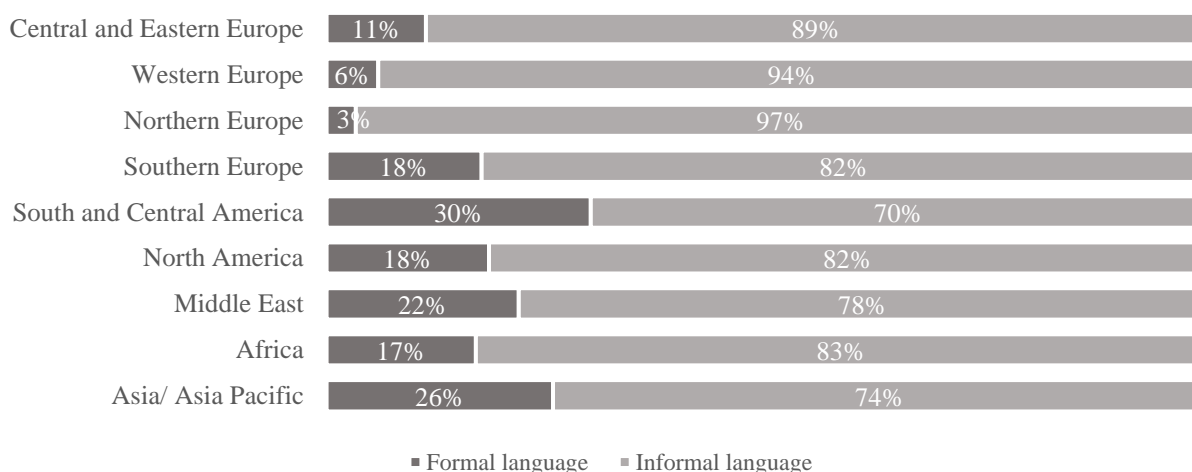
However, when communicating with superiors, the use of formal language is higher in all the regions, maintaining South and Central America and Asia/ Asia Pacific on the top, and

Northern and Western Europe on the bottom. Moreover, South and Central America and Asia/ Asia Pacific are the regions with the higher increase of formal language usage with superior, when compared to global results. On the other hand, in the Northern and Western Europe, the rise was the lowest.

Figure 21 - Language formality with superiors by region

■ Formal language   ■ Informal language
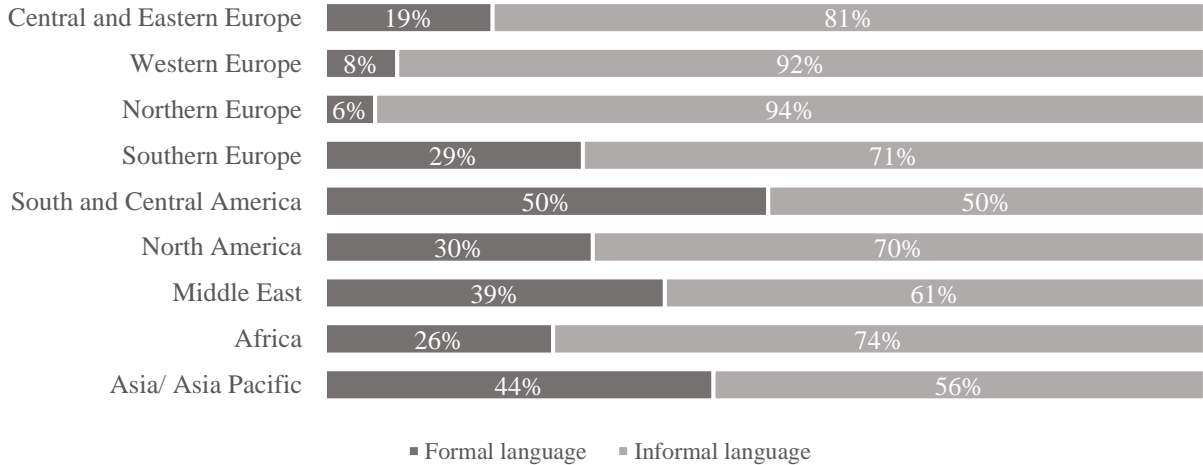
Regarding informal language, it is widely used in 86% of analyzed countries in communication at work. However, only in 64% of countries, more than 50% of employees use informal language to communicate with superiors.

Figure 22 - Usage of Informal language
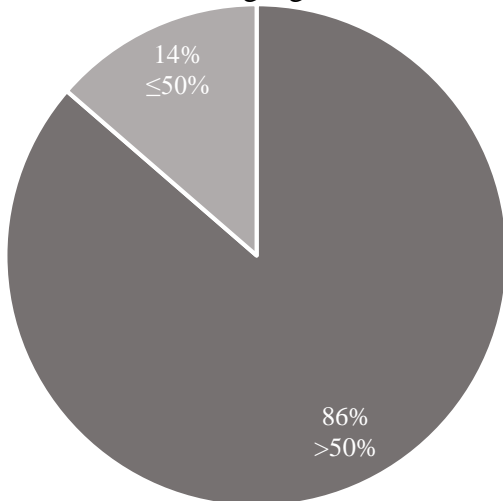
Figure 23 - Usage of Informal language with superiors
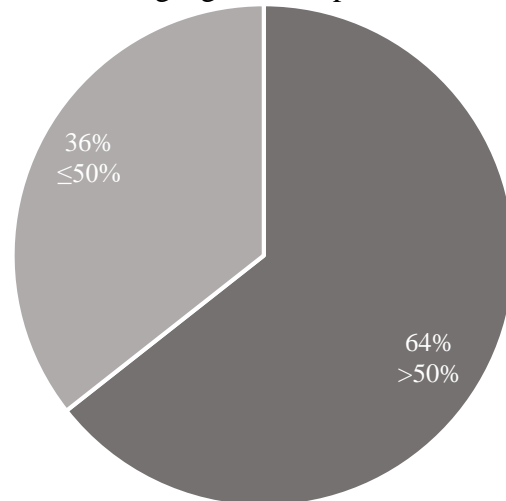
By performing the Pearson Chi-square test between *Language formality* and *Office Region,* it is possible to conclude that the analyzed variables are dependent (*Pearson Chi-square* = 97.240; df = 8; $\rho = 0.000$).

Feedback

Through the analysis of feedback frequency (Figure 24), it is also possible to see evident differences between answers of subordinates and superiors, as 79% of those who have subordinates say that they give feedback to their subordinates usually or always. While the received feedback is quite less frequent, with 59% of the sample stating that they receive feedback only sometimes, seldom or never.

Figure 24 - Frequency of feedback
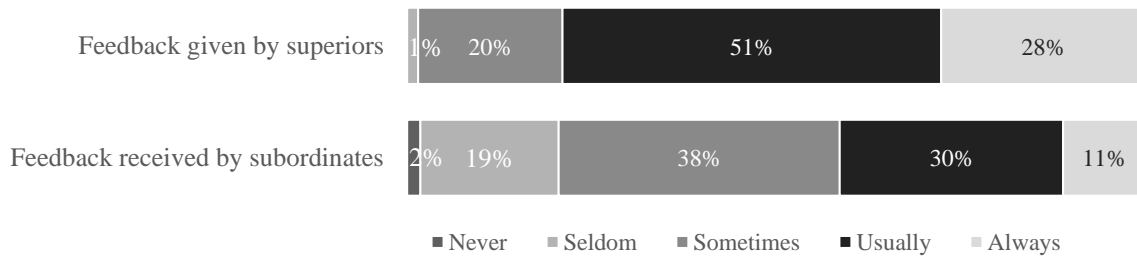
From the analysis of Figure 25 it is possible to see the same pattern, as in all regions the mean of given feedback frequency is higher than the received feedback frequency. To test variables equality distribution, Kruskal-Wallis test was performed (Appendix 22 – Table 2). In this sense, in the variable *Frequency of feedback given by superiors,* there is no difference in the distribution between *Office Regions* (*Pearson Chi-Square* = 15.347; df = 8; ρ = 0.053). However, regarding *Frequency of feedback received by subordinates* was observed that there are dissimilarities in the distribution of frequency among *Office Regions* (*Pearson Chi-Square* = 32.523; df = 8; ρ = 0.000).

Figure 25 – Mean of feedback frequency, by office region
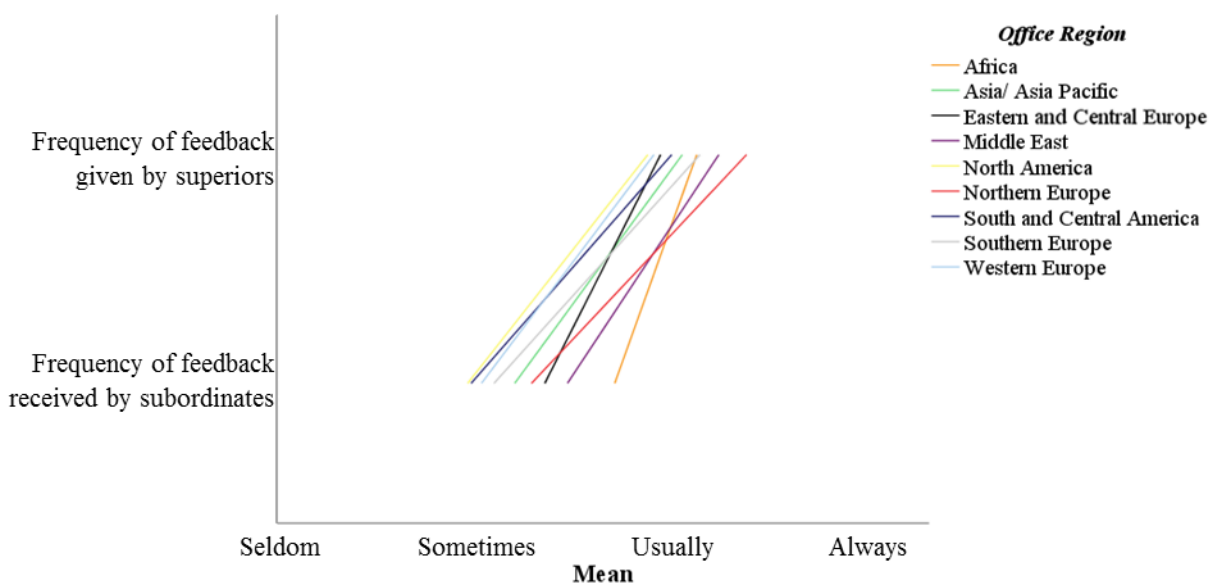
Office space organization

As is reflected in Figure 26, the majority of respondents (64%) work in offices which have an open space for general staff and closed offices for superiors, followed by 30% of employees who say that their office is an open space for all the workers.

Figure 26 - Office space organization

- Open space for staff and closed offices for superiors
- Open space for staff and superiors
- Closed offices for each team and its superior(s)
- Other
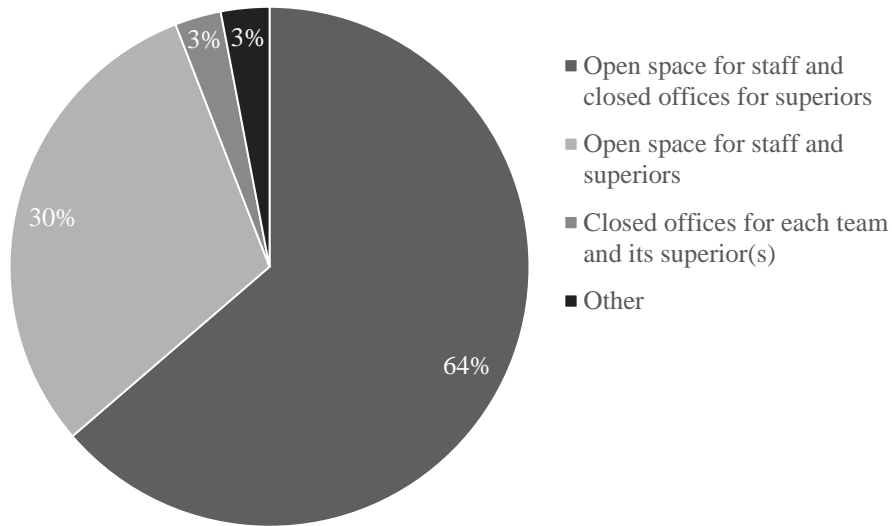
However, in only 34% of analyzed countries all the respondents have answered that their office is organized as an open space for staff and closed offices for superiors. In 12% of the countries all the respondents have chosen open space for staff and superiors; while in any of the analyzed countries the only answer was closed offices for each team and its superiors. In the majority of countries (53%) the answers of employees were different even within the same country, thus, office layout may depend on the department or the type of work performed.

Figure 27 - Office space organization (% of the same answers within the country)

| 34% | 12% | 1% | 53% |
| 100% Open space for staff and closed offices for superiors | 100% Open space for staff and superiors | 100% Other | Different answers within the same country |
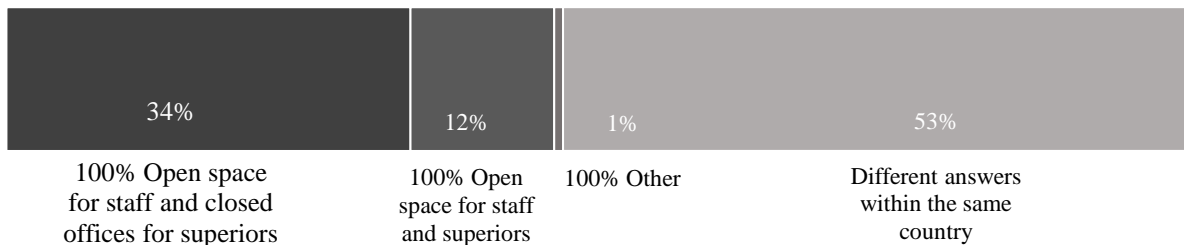
Nevertheless, when analyzing office space organization in each region (Figure 28), some dissimilarities are evident. Therefore, in the Middle East and Southern Europe "Open space for staff and closed offices for superiors" was a most frequent answer than in other regions (82%

and 84%, respectively). On the other hand, "Open space for staff and superiors" is much more common in Northern Europe (49%), Asia/ Asia Pacific (48%) and Western Europe (44%).

The Pearson Chi-square test was performed between *Office space organization* and O*ffice Region* in order to test the dependency of the two variables, however, assumptions for Chi-square tests were violated, thus, its interpretation is not valid.

Figure 28 - Office space organization by region

■ Closed offices for each team and its superior(s)
■ Open space for staff and closed offices for superiors
■ Open space for staff and superiors
■ Other
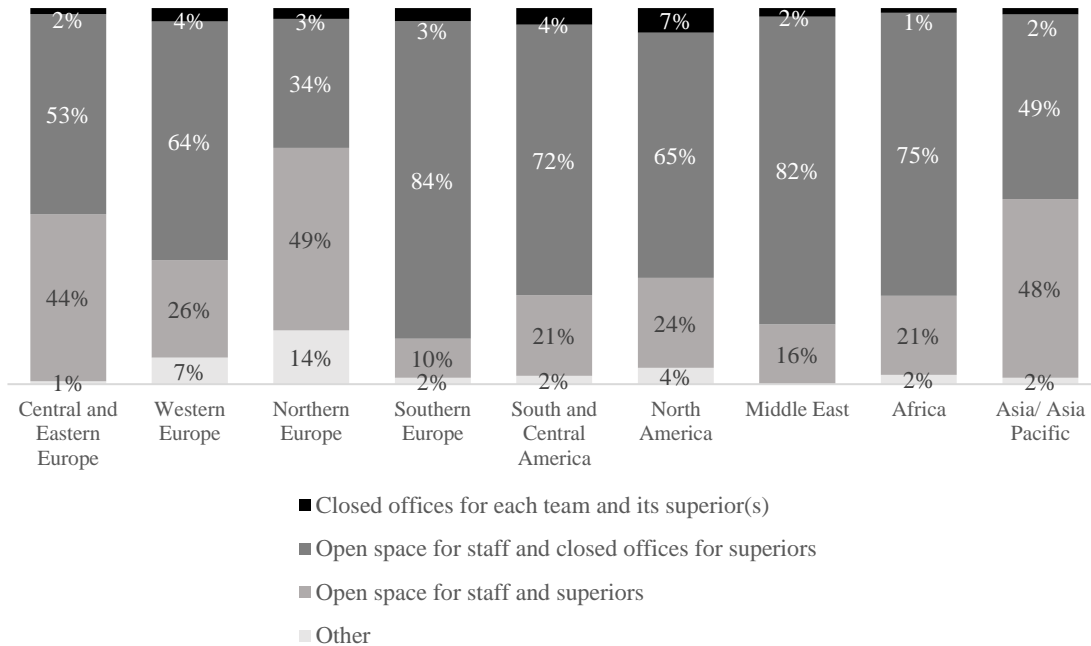
Communication practices

Regarding communication practices of PwC employees when in a need to discuss an issue with superiors, colleagues or subordinates, differences in communication between three groups are evident (Figure 29). The majority of collaborators prefer to speak directly with their colleagues and subordinates (83% and 84%, respectively), while only 54% chose this method to communicate with superiors. Furthermore, scheduling a meeting to discuss the issue is the second more common method among all groups, with predominance in communication with superiors.

Figure 29 - Communication practices with different groups of employees
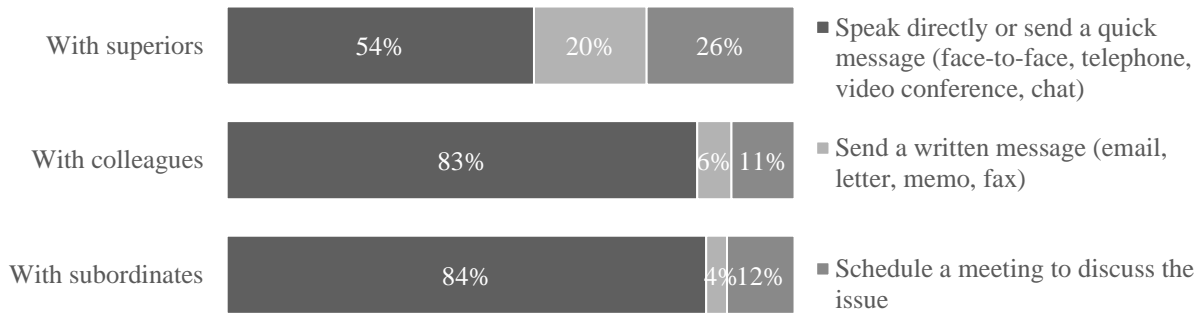
Regarding communication within all groups by region, despite the results of Chi-Square test show that there is a relation between the two variables (*Pearson Chi-Square* = 41.487; df = 16; $\rho = 0.000$), the Figure 30 does not allow to establish a pattern or relationship between regions, as sample' answers were very similar.

Therefore, "Speak directly or send a quick message" is often the preferred practice in communication, with no significant fluctuations among regions. In most regions, "Schedule a meeting to discuss the issue" is the second most common practice, being that in Northern Europe "Sending a written message" is not used at all.

Figure 30 - Communication practices by region
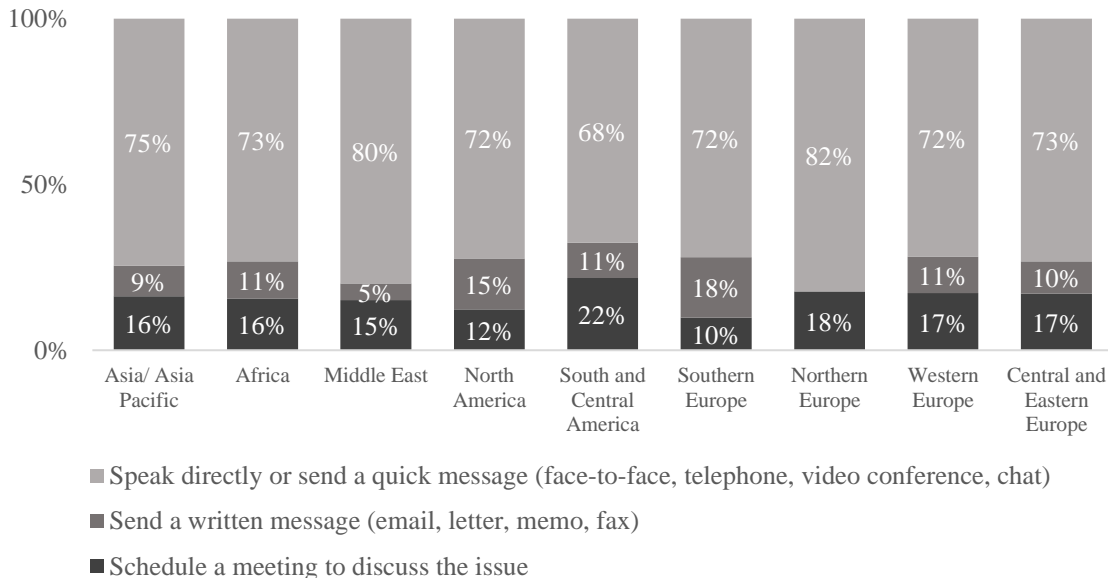
Problems in communication

Concerning communication problems among PwC employees, 93% of respondents reported the existence of problems in communication at work (Figure 31), of which only 7% face problems frequently (Usually or Always).

Figure 31 - Occurrence of communication problems
involving subordinate(s), colleagues or superior(s)
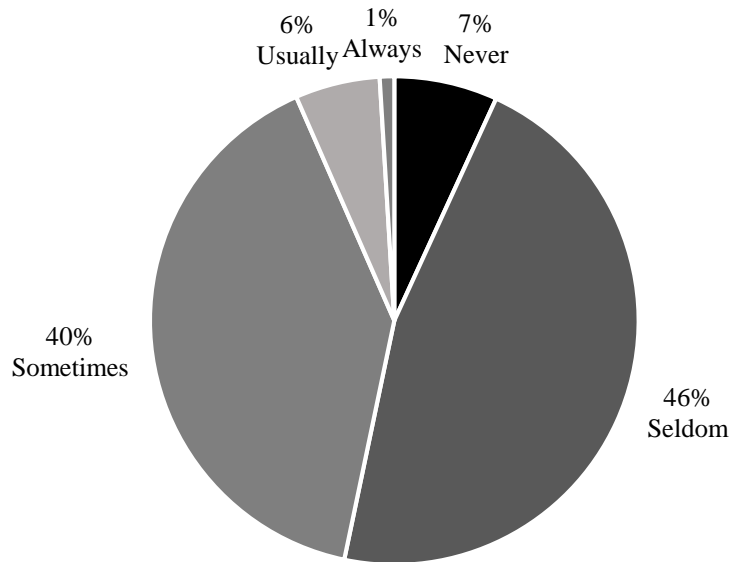
Which regards the causes of communication problems, there is a clear emphasis on "Lack of active listening" and "Misinterpretation of somebody's words," with 21% and 20% of the sample indicating these as the main causes of communication problems, respectively.

Figure 32 - Causes of communication problems with subordinate(s),
colleagues or superior(s)
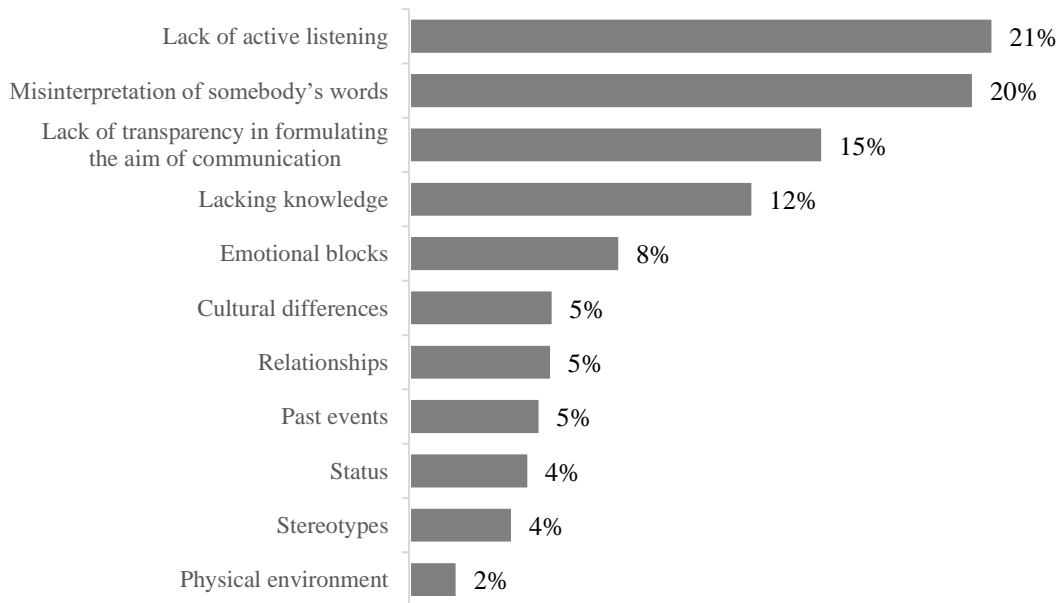
The influence of culture on interpersonal communication at PwC

From the sample of PwC employees, 97% have ever communicated with a person from a different nationality of their own, and from those, 40% have faced communication problems with that person.

Figure 33 - Employee have ever communicated with people from different nationalities, at PwC
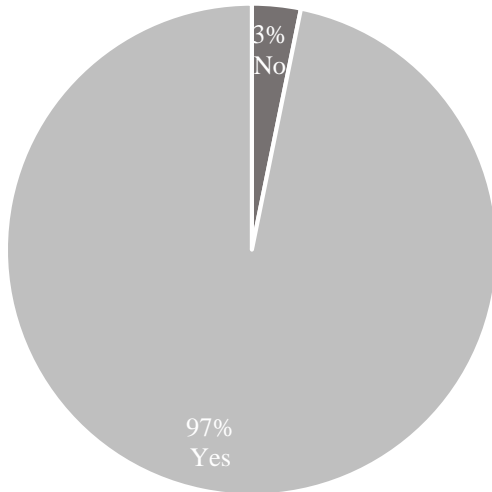
Figure 34 - Employee have faced communication problems with people from different nationalities, at PwC
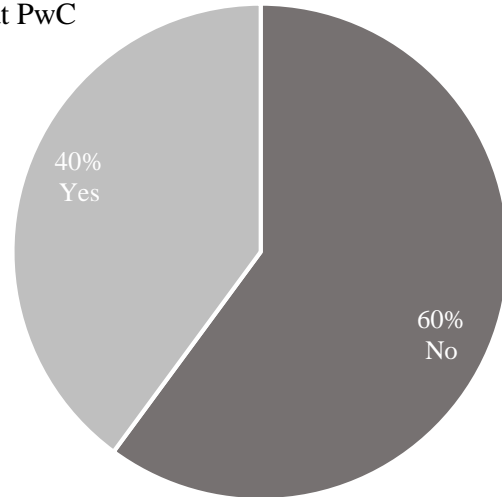
Unlike the causes of communication problems with generality of subordinates, colleagues and superiors, when communicating with people from different nationalities the main cause of communication problems indicated was "Cultural differences", followed by "Misinterpretation of somebody's words", with a slightly lower number of respondents, representing, together, 56% of the sample' answers.

Figure 35 - Causes of communication problems with people from different nationalities, at PwC
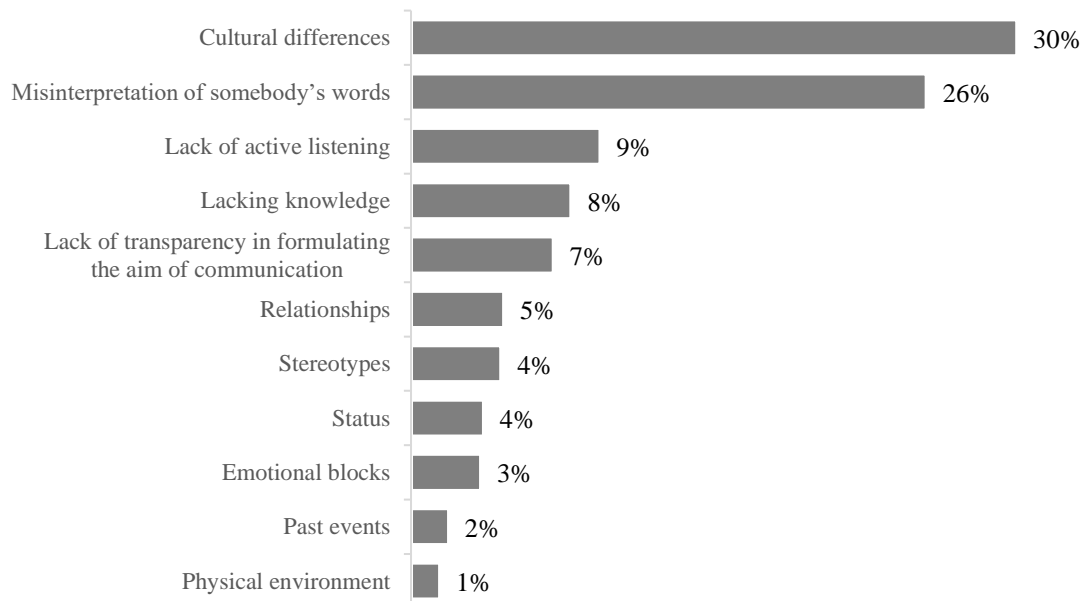
Globally, the main cause of communication problems in the workplace is "Misinterpretation of somebody's words" (22%), followed by "Lack of active listening" (18%).

Figure 36 - Causes of communication problems, global results
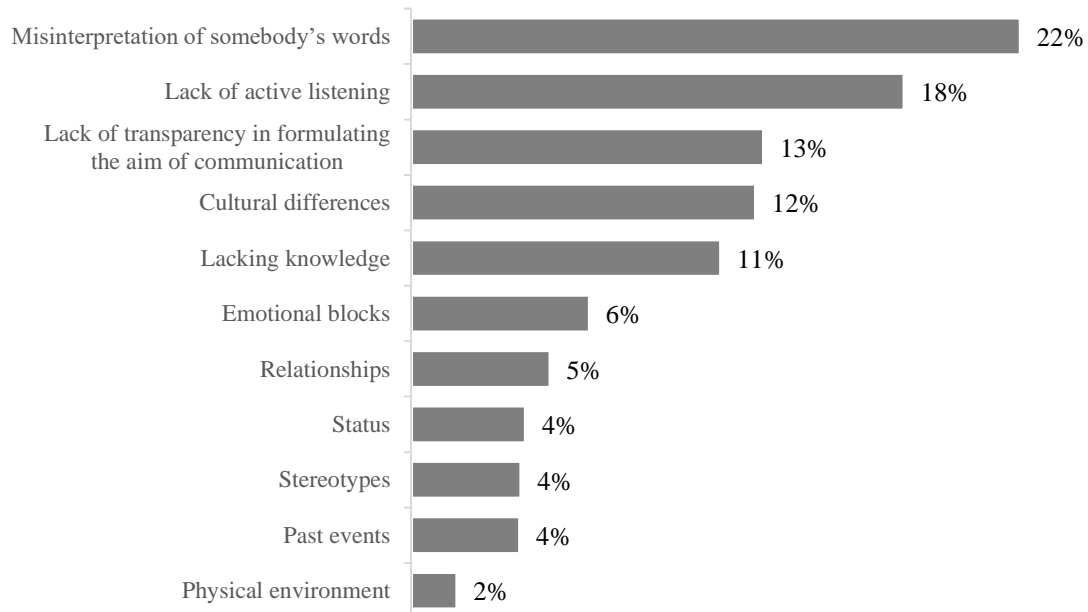
Though, when analyzing the causes of miscommunications by region, it is possible to see some differences among regions. Although in general, the regional results follow the pattern of the global results, it is possible to identify some variations among regions. Thus, in North America, Northern Europe, and Western Europe more than a quarter of respondents have indicated "Misinterpretation of somebody's words" as the main cause of communication problems (29%, 29% and 26%, respectively). While the Middle East has the highest percentage of answers "Past events," with 13% of the sample. Moreover, "Relationships," "Status," "Stereotypes" and "Physical environment" had quite different proportions in all regions.

Furthermore, Pearson Chi-Square test was performed in order to test the dependency among *Causes of communication problems* and *Office region* (*Pearson Chi-Square* = 189.409; df = 80; ρ = 0.000), proving a relationship between the two variables.

Whereas one-quarter of the sample works in a country different from the individual's nationality, national and regional results may be influenced by the answers of those people, since their national culture is different from the one they are working in. In this sense, the causes of communication problems were analyzed by nationality region, as well (Figure 38).

Even though there are some minor differences when comparing with the results by region, it does follow the same patterns.

Figure 37 - Causes of communication problems, by region
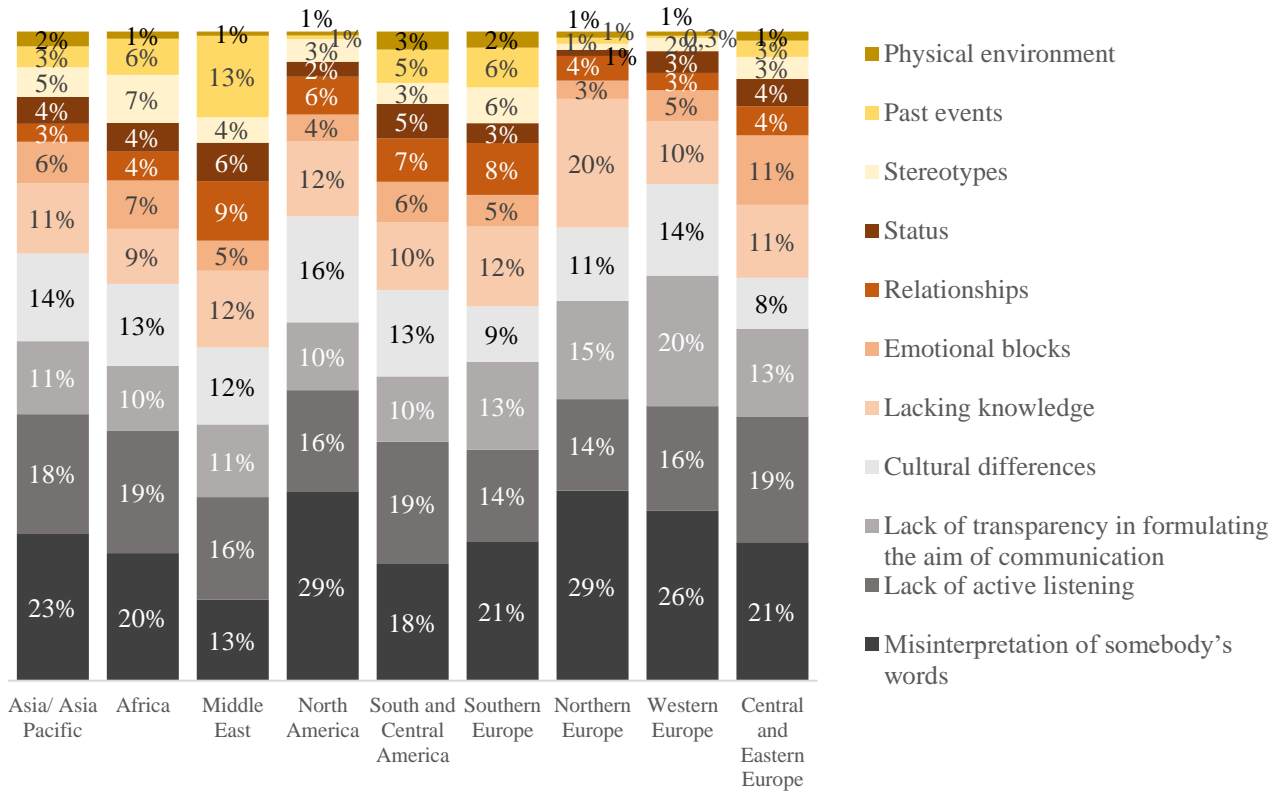
Figure 38 - Causes of communication problems, by nationality region
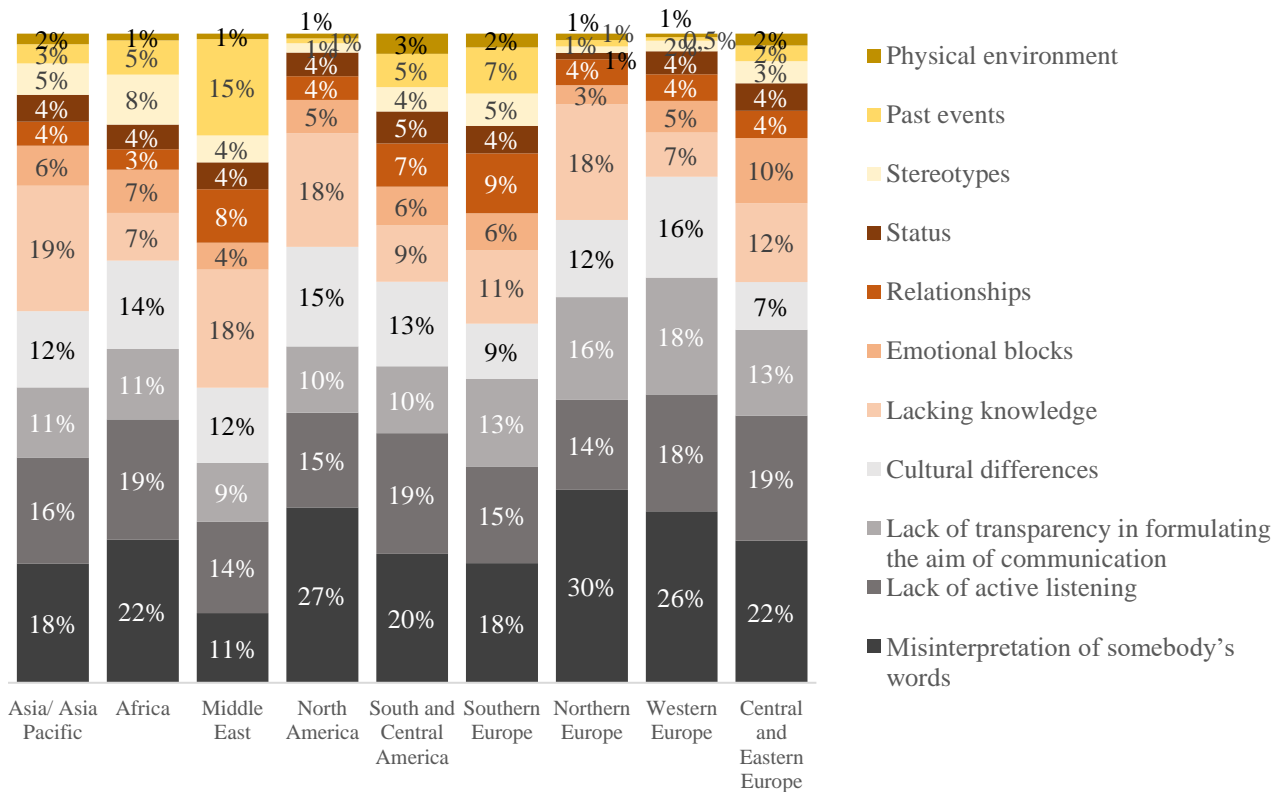
7. Results Discussion

Influence of national culture on the choice of channels

According to Mead (1990) and Deresky (2011), the choice of the channel used to communicate among employees depends on national values related to written and oral language. Thus, in low context and high context cultures communication is different, as it is adapted to be more direct and explicit, or more personal and implicit, respectively. Furthermore, national Power Distance score also determines used channels.

From the analysis of the sample responses, it was possible to conclude that spoken channel is the most used in all regions among all groups of employees (between 65% and 74%), being "One-to-one" the preferred communication mode of almost one-third of collaborators. Despite the high representability of "Electronic mail" usage (between 19% and 26%), written channel, in general, represents only one-third of communications at PwC. Regarding pictorial channel, it has a very low usage, representing around 1% of communications in all regions.

However, Pearson Chi-square test results show that there is an evidence of dependency between national culture and the choice of channels to communicate. In this sense, the use of spoken channel is higher in Northern Europe comparing to other regions, being this region the one with the higher number of low context countries (Hall & Hall, 1990) and having the higher number of countries with high power distance index (Hofstede, 2010). Consequently, these countries have a necessity for a more direct communication at work.

Dependence of language formality on the national power distance score

All societies are unequal, nevertheless, some are more unequal than others and accept those disparities differently. Depending on power distance score, communication will also be dissimilar. Therefore, in societies with small power distance, communication usually is informal, happening the opposite in large power distance societies (Hofstede, 2011).

By analyzing respondents' practices regarding language formality, it is possible to deduce that, mostly, communication among PwC employees is informal, both among all groups and regions. Nevertheless, the use of formal language is higher in communication with superiors than with colleagues or subordinates. While there are also variations in the proportion of language formality between regions. Consequently, and with the support of Pearson Chi-square

test between Language formality and Office Region, it is possible to conclude that there is a relation between two variables.

In this sense, employees who use formal language more, generally are from South/ Central America (30%) or Asia/ Asia Pacific (26%) region, where most of the countries have the highest power distance index (Appendix 2) (Hofstede, 2010). The evidence is even more explicit when observing the use of formal language with superiors, since the spotlight is in the same regions referred above, being the ones with a much higher use of formal language, comparing to the global results (50% in South and Central America and 44% in Asia/ Asia Pacific). Furthermore, in these regions, the increase of formal language usage with superiors was also higher than in other regions.

Hence, it is adequate to affirm that national power distance score has a significant influence on language formality in communication practiced by employees.

Influence of national culture' context on feedback

As Hall and Hall (1990) affirm, context has an important impact on communication. In this sense, in high context cultures, feedback on work may be taken personally, which can result in a loss of face. Consequently, performance feedback is frequently given indirectly. Thereby, it may result in wrongly interpreted feedback or even in a lack of comprehension that feedback was given.

From the analysis of feedback given and received by PwC employees and from Kruskal-Wallis test results is possible to conclude that given feedback and perception of received feedback is different among different regions. Although, from the analysis of responses, there is no evidence of relation of national culture context with feedback.

These results can be explained according to Pirozek and Drasilova (2013) since the company shares corporate culture among countries, it influences and defines the way people behave. Thus, cultural perception of feedback may be distorted due to values transmitted by the corporate culture.

Influence of cultural perception of space and time on offices' space organization

People's relation with time and space is also an important factor for communication. For instance, in monochronic societies, private offices are common, since people put emphasis on task segmentation and, thus, they need a private space to focus on their tasks. On the other hand,

people from polychronic time systems are used to perform several tasks at once, consequently, private offices are seen as a disruptor of information flow and communication (Hall & Hall, 1990). Moreover, the perception of personal space (proxemics) defines, as well, how the office is organized, with countries where the personal space bubble is larger, preferring private offices (Deresky, 2011).

However, according to PwC employees' answers regarding office space organization, was possible to conclude that there is no evident influence of culture on this variable at this company, since in both monochronic and polychronic countries (Hall & Hall, 1990) the answers very similar or even happening the opposite to stated by Deresky (2011). Thus, Northern Europe has a high number of countries with large personal space bubble (Hall&Hall, 1990) and which are monochronic and even though it has the higher use of "Open space for staff and superiors" (49%). On the other hand, Southern Europe and the Middle East are characterized by small personal space bubble and are polychronic (Hall & Hall, 1990). However, these regions are the ones with the highest use of "Open space for staff and closed offices for superior" (84% and 82%, respectively). Nevertheless, this fact may be justified by the high-power distance score common within these two regions (Hofstede, 2010), which result in the attribution of private offices for superiors.

Similarly to the stated above, the lack of relation between cultural perception of space and time on offices' space organization may be justified by the strength of the corporate culture established in PwC offices, which somehow overlaps the national culture (Pirozek & Drasilova, 2013).

Influence of cultural perception of time on communication practices

People from monochronic societies are used to do one thing at a time and thus, concentrate on their job and do not disturb others. On the contrary, in polychronic societies is common to be distracted and frequently interrupted (Hall & Hall, 1990).

Regarding communication practices among PwC employees, sample' answers were very similar in all regions. Thus, there is no opportunity to establish a relationship between communication practices and national culture, as common to all regions, "Speaking directly or sending a quick message" is the most common practice (varying between 68% and 82%, depending on the region). Regarding other communication practices ("Send a written message" and "Schedule a meeting to discuss the issue"), diverse proportions were observed, being South/

Central America the region with the higher practice of "Scheduling a meeting to discuss the issue", while Southern Europe practices the most "Sending written message".

These outcomes represent the different facts to the affirmed by Hall and Hall (1990), since Northern Europe is mostly composed of monochronic countries, and, though, it is the region which uses more direct communication practices. On the other hand, South/ Central America is typically polychromic and, curiosly, is the one using non-direct communication practices the most.

Causes of miscommunications between employees from different cultures

Good communication between employees and employers is very important as of it depends the success of the business. However, despite companies' efforts to outline rules in order to improve communication, there are still fields where misunderstandings arise (Kic-Drgas, 2015).

Moreover, during the communication process, the sent messages are exposed to the influence of the decoder's cultural interpretation. Therefore, when people from different cultures communicate, received message may be different from the one that was sent by the encoder, causing misunderstandings (Deresky, 2011).

According to PwC employees' answers, 93% of collaborators face communication problems at work with the generality of subordinates, colleagues or superiors, while 40% of the sample affirmed facing communication problems with people from different nationality than their own.

As observed from the employees' answers, the causes of communication problems with the generality of people are different from those with people from different nationalities. In this sense, the main causes of miscommunications among people from different nationalities are Cultural differences (30%) and Misinterpretation of somebody's words (26%), which also may be due to cultural differences.

Influence of national culture on communication problems

Deresky (2011) said that communication often is distorted by the noise created during the communication process. This noise is influenced by the culture, due to different cultural values, expectations, and norms. Thus, it will vary depending on the participant's national culture. Consequently, the causes of communication problems will also be influenced by the national culture.

From the analysis of Causes of communication problems by Office Region, was found that culture has an influence on the causes of communication problems. Pearson Chi-Square test has also proven the existence of a relation among the two variables.

In this sense, it was possible to conclude that in regions where most of the countries score high on power distance index (Middle East; South/ Central America; Asia/ Asia Pacific; Africa; Central/ Eastern Europe (Hofstede, 2010)), "Status" was chosen as a cause of communication problems more frequently than in regions with low power distance index (Northern Europe; North America (Hofstede, 2010)).

Besides, Long-Term Orientation Index influences the choice of "Past events" as one of the important causes of miscommunication among employees. Thus, the mentioned cause was more commonly chosen in regions where Short-Term Oriented countries are predominant, such as Middle East, Southern Europe, Africa and South/ Central America (Hofstede, 2010).

These facts are explained by Hofstede (2011), for instance, in countries with high power distance index, "Status" is one of the relevant causes of miscommunication since in this kind of societies hierarchies play an important role in people's life and work. Consequently, people with lower status are expected to respect and do what people from high status order them to. Since people with low status rarely are asked for an opinion or express their doubts, lack of communication may easily occur at the workplace.

Regarding "Past events" as a frequent cause of misunderstandings, Hofstede (2010) stated that Short Term Oriented societies value more events occurred in the past or those that take place now, instead of future events. In this sense, people from these societies attribute great value to past experiences, thus, in case of problem or misunderstandings with someone occurred in the past, it will negatively impact communication with that person in the present and future contacts.

The analysis of causes of communication problems by nationality allows to reinforce the above conclusions since it excludes answers of non-native employees which have a culture different from the one they are working in.

8. Conclusions

8.1. Main conclusions

The aim of this work was to understand if there are differences in communication and communication problems among employees, in different cultures.

From the performed analysis of survey results and the answers to the developed research sub-questions it was possible to conclude that even though all employees were under the guidance of PwC corporate culture, national culture still have a great influence on employees' behavior.

Differences in communication among employees, in different countries

The survey performed among PwC employees from 132 countries and from 115 nationalities allowed to determine at which extent national culture defines the way people communicate at work. In this sense, it is interesting to highlight that in some aspects, corporate culture seems to overlap the rules of national culture.

Thus, regarding channels and language formality used to communicate, patterns among countries were detected. Hence, in low context countries with high power distance index (mostly from Northern European region (Hofstede, 2010)) the use of spoken channel is higher comparing to the rest of countries, due to the need of direct communication in countries from this region (Mead, 1990 & Deresky, 2011). Concerning language formality, was observed a relation among national power distance score and the usage of formal language. Therefore, countries which rank high on power distance index (mostly from South/Central America and Asia/ Asia Pacific regions (Hofstede, 2010)) are the ones which use formal language the most. The difference in formal language use among countries intensifies in communication with superiors. Therefore, in these regions, the increase of formal language usage with superiors against the other employees is higher than in the rest of countries.

What concerns the influence of national culture on feedback, office' space organization and communication practices, although some dissimilarities among countries were perceived, no clear evidence of a relationship with employees' behavior and national culture was possible to establish.

Consequently, it is possible to conclude that differences in communication exist when comparing communication among employees within different countries, though there are also evident similarities originated by the company's corporate culture (Pirozek & Drasilova, 2013).

Differences in communication problems among employees from the same culture and from different cultures

According to PwC employees' answers, the main causes of communication problems, in general, is "Lack of active listening" and "Misinterpretation of somebody's words," representing 30% of the communication problems' causes. However, considering communication only within people from different nationalities, "Cultural differences" is pointed as the main cause of miscommunications by 30% of the sample, also followed by "Misinterpretation of somebody's words," representing 26% of the sample.

Moreover, analysis of miscommunications' causes by region showed an interesting outcome. Thus, it was possible to establish a link among causes of communication problems and national culture. In this sense, the following was discovered:

- "Status" causes communication problems more frequently in regions where most countries score high on power distance index (the Middle East, South/ Central America, Asia/ Asia Pacific, Africa and Central/ Eastern Europe (Hofstede, 2010)). In this kind of cultures, hierarchies have a great influence on people's work and communication, since employees with a lower status are obliged to respect and do everything they are told to by the ones with a higher status, rarely expressing their doubts, which leads to miscommunications.
- "Past events" is more commonly a cause of miscommunications in short-term oriented countries, such as those from the Middle East, Southern Europe, Africa and South/ Central America regions (Hofstede, 2010). People originally from these regions put a greater value in the past and present events than in future events, thus problems occurred in the past have an extraordinary influence on present and future communications.

Following this, there are apparent differences in causes of communication problems when comparing communication in general and among people from different nationalities, as well as there are dissimilarities among regions.

Concluding, at PwC, even under the impact of company's corporate culture, national culture still has an important influence on employees' communication at different levels. It defines the means of communication (channels), the style of language used to communicate (formal/ informal) and even the problems in communication faced by employees vary depending on the national culture.

8.2. Implications for PwC

According to PwC's Code of Conduct 2017, its values are:

- Act with integrity;
- Make a difference;
- Care;
- Work together;
- Reimagine the possible.

From the sample' answers analysis it is possible to affirm that not all of the company's values are fully respected by all member firms around the world. In this sense, outcomes from the realized survey allow to bring few deductions concerning the "Work together" value.

Thus, when describing its values, PwC states that "Work together" is about "Collaborate and share relationships, ideas and knowledge beyond boundaries," "Seek and integrate a diverse range of perspectives, people, and ideas," "Give and ask for feedback to improve ourselves and others."

Regarding the first topic, "Collaborate and share relationships, ideas and knowledge beyond boundaries", judging by employees' answers, doubts about the strength of this value emerge, as "Lacking knowledge" is one of the more frequent causes of communication problems, representing 11% of the general sample, reaching 20% in the Northern European region.

Moving forward, "Seek and integrate a diverse range of perspectives, people, and ideas," is also not fully respected, since "Stereotypes" still impacting communication negatively at work. It was pointed as a cause of miscommunications by 4% of the global sample, being the number even higher in Asia/ Asia Pacific (5%), Southern Europe (6%) and in Africa (7%).

Finally, PwC considers that "Give and ask for feedback to improve ourselves and others" is a good practice, although, in practice, it does not always happen. Survey analysis has permitted to highlight that answers regarding feedback among superiors and subordinates are not very

coherent and does not respect exactly the specified value. Therefore, 59% of subordinates state that they receive feedback only Sometimes, Seldom or Never, while only 21% of superiors admit giving feedback Seldom or Sometimes.

Consequently, despite well-defined and described, "Work together" value is not yet fully respected by all PwC employees around the world.

8.3. Limitations of the study

Generally, all studies face some limitations throughout its development. The current study is not an exception, as several limitations appeared during its realization that are important to be mentioned.

In this sense, the first limitation observed was the sampling method used, since it was not fully random, which does not allow to generalize the results to the entire population. Moreover, the obtained sample is not entirely representative of the population, neither by region, sex nor by position at the company. Thus, the results obtained are specific to the analyzed sample.

Regarding the socio-demographic description of the sample, not all variables were very well chosen as they do not offer a possibility of significant and useful analysis. For instance, the age of respondents does not allow to have valuable conclusions, serving only for sample characterization purpose.

Moreover, some of the survey questions might be misunderstood as a result of subjective interpretation. Despite all questions were developed as closed questions with multiple answers, some of them might be not sufficiently clear for the respondents, leading to random answers. However, all the responses to the questionnaire were assumed as honestly answered.

Lastly, due to some specificities of the survey, there was no possibility to perform a more in-depth statistical analysis. For instance, several questions had answers' options which showed a very low frequency of choices. Thus, this situation led to the dissatisfaction of the conditions of some statistical tests, making impossible its development and analysis.

Despite the listed limitations, this research may work as a basis for recommendations in order to obtain better results in future studies.

8.4. Recommendations for future research

Further studies on this topic should consider reaching a wider number of employees, or even all, which is possible through internal email contacts, after required permissions. Obtaining responses from a broader sample would make possible to realize a deeper and more accurate analysis. Moreover, by contacting all of the company's employees, a random sampling method would be used, improving survey results.

Furthermore, in order to perform an in-depth study of the topic, more companies may be included in the research, preferably from the same industry and with a similar size, gathering more insights from a broader range of participants. This would allow to compare answers from different companies and assess the real impact of corporate culture on employees' behavior and communication.

Additionally, a more extensive and a wider research may be performed by including more questions in the survey, assessing other communication issues. Besides, including open questions in the applied survey, would allow to obtain more specific insights characteristic of each country and, thus, gathering a more truthful information about communication differences around the world.

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10.Appendices

Appendix 1 – Context and its influence on the Message
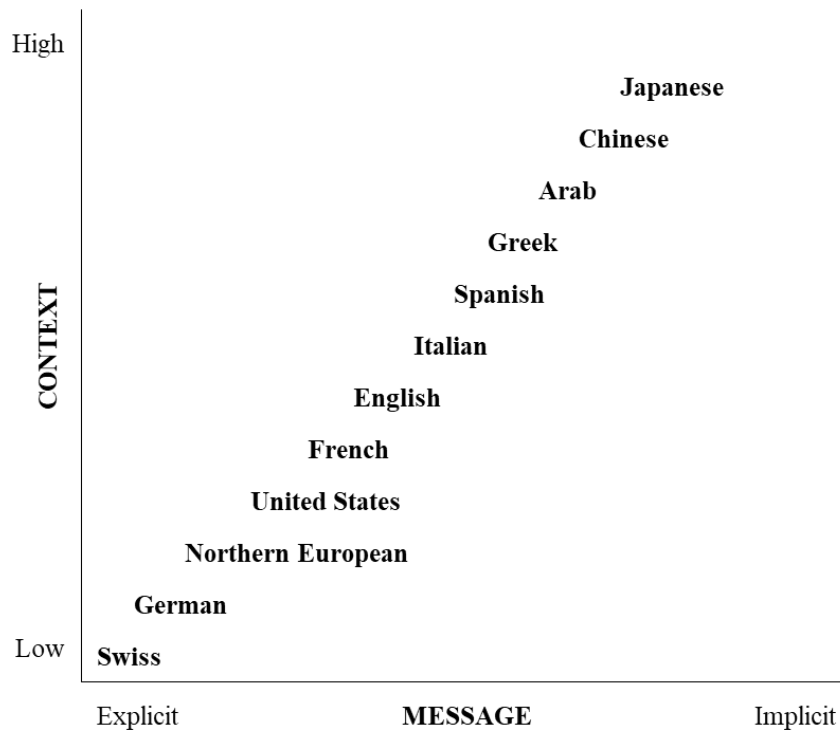
Source – Adapted from Understanding Cultural Differences; Hall & Hall (1990)

Appendix 2 – Power Distance Index Values for 76 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1–2						Malaysia	104
1–2				Slovakia			104
3–4	Guatemala						95
3–4	Panama						95
5						Philippines	94
6				Russia			93
7				Romania			90
8				Serbia			86
9	Suriname						85
10–11	Mexico						81
10–11	Venezuela						81
12–14					Arab ctrs		80
12–14						Bangladesh	80
12–14						China	80
15–16	Ecuador						78
15–16						Indonesia	78
17–18						India	77
17–18					Africa W		77
19						Singapore	74
20				Croatia			73
21				Slovenia			71
22–25				Bulgaria			70
22–25					Morocco		70
22–25			Switzerland Fr				70
22–25						Vietnam	70
26	Brazil						69
27–29		France					68
27–29						Hong Kong	68
27–29				Poland			68
30–31			Belgium Fr				67
30–31	Colombia						67
32–33	El Salvador						66
32–33		Turkey					66
34–36					Africa E		64
34–36	Peru						64
34–36						Thailand	64
37–38	Chile						63
37–38		Portugal					63
39–40			Belgium Nl				61
39–40	Uruguay						61
41–42		Greece					60
41–42						S Korea	60
43–44					Iran		58
43–44						Taiwan	58
45–46				Czech Rep.			57
45–46		Spain					57
47		Malta					56
48					Pakistan		55
49–50			Canada Quebec				54
49–50						Japan	54
51		Italy					50
52–53	Argentina						49
52–53					S Africa (wte)		49
54	Trinidad						47
55				Hungary			46
56	Jamaica						45
57				Latvia			44
58				Lithuania			42
59–61				Estonia			40
59–61			Luxembourg				40
59–61			United States				40
62			Canada total				39
63			Netherlands				38
64			Australia				38
65–67	Costa Rica						35
65–67			Germany				35
65–67			Great Britain				35
68			Finland				33
69–70			Norway				31
69–70			Sweden				31
71			Ireland				28
72			Switzerland Ge				26
73			New Zealand				22
74			Denmark				18
75					Israel		13
76			Austria				11

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 3 – Uncertainty Avoidance Index Values for 76 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1		Greece					112
2		Portugal					104
3	Guatemala						101
4	Uruguay						100
5			Belgium Nl				97
6		Malta					96
7				Russia			95
8	El Salvador						94
9–10			Belgium Fr				93
9–10				Poland			93
11–13						Japan	92
11–13				Serbia			92
11–13	Suriname						92
14				Romania			90
15				Slovenia			88
16	Peru						87
17–22	Argentina						86
17–22	Chile						86
17–22	Costa Rica						86
17–22		France					86
17–22	Panama						86
17–22		Spain					86
23–25				Bulgaria			85
23–25						S Korea	85
23–25		Turkey					85
26–27				Hungary			82
26–27	Mexico						82
28					Israel		81
29–30	Colombia						80
29–30				Croatia			80
31–32	Brazil						76
31–32	Venezuela						76
33		Italy					75
34				Czech Rep.			74
35–38			Austria				70
35–38			Luxembourg				70
35–38					Pakistan		70
35–38			Switzerland Fr				70
39						Taiwan	69
40–41					Arab ctrs		68
40–41					Morocco		68
42	Ecuador						67
43–44			Germany				65
43–44				Lithuania			65
45						Thailand	64
46				Latvia			63
47–49						Bangladesh	60
47–49			Canada Quebec				60
47–49				Estonia			60
50–51			Finland				59
50–51					Iran		59
52			Switzerland Ge				56
53	Trinidad						55
54					Africa W		54
55			Netherlands				53
56					Africa E		52
57–58			Australia				51
57–58				Slovakia			51
59			Norway				50
60–61			New Zealand				49
60–61					S Africa (wte)		49
62–62			Canada total				48
62–63						Indonesia	48
64			United States				46
65						Philippines	44
66						India	40
67						Malaysia	36
68–69			Great Britain				35
68–69			Ireland	`			35
70–71						China	30
70–71						Vietnam	30
72–73						Hong Kong	29
72–73			Sweden				29
74			Denmark				23
75	Jamaica						13
76						Singapore	8

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 4 – Individualism Index Values for 76 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1			United States				91
2			Australia				90
3			Great Britain				89
4–6			Canada total				80
4–6				Hungary			80
4–6			Netherlands				80
7			New Zealand				79
8			Belgium Nl				78
9		Italy					76
10			Denmark				74
11			Canada Quebec				73
12			Belgium Fr				72
13–14		France					71
13–14			Sweden				71
15–16			Ireland				70
15–16				Latvia			70
17–18			Norway				69
17–18			Switzerland Ge				69
19			Germany				67
20					S Africa (wte)		65
21			Switzerland Fr				64
22			Finland				63
23–26				Estonia			60
23–26				Lithuania			60
23–26			Luxembourg				60
23–26				Poland			60
27		Malta					59
28				Czech Rep.			58
29			Austria				55
30					Israel		54
31				Slovakia			52
32		Spain					51
33						India	48
34	Suriname						47
35–37	Argentina						46
35–37						Japan	46
35–37					Morocco		46
38					Iran		41
39–40	Jamaica						39
39–40				Russia			39
41–42					Arab ctrs		38
41–42	Brazil						38
43		Turkey					37
44	Uruguay						36
45		Greece					35
46				Croatia			33
47					Philippines		32
48–50				Bulgaria			30
48–50	Mexico						30
48–50				Romania			30
51–53					Africa E		27
51–53		Portugal					27
51–53				Slovenia			27
54						Malaysia	26
55–56						Hong Kong	25
55–56				Serbia			25
57	Chile						23
58–63						Bangladesh	20
58–63						China	20
58–63						Singapore	20
58–63						Thailand	20
58–63						Vietnam	20
58–63					Africa W		20
64	El Salvador						19
65						S Korea	18
66						Taiwan	17
67–68	Peru						16
67–68	Trinidad						16
69	Costa Rica						15
70–71						Indonesia	14
70–71					Pakistan		14
72	Colombia						13
73	Venezuela						12
74	Panama						11
75	Ecuador						8
76	Guatemala						6

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 5 – Masculinity Index Values for 76 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1				Slovakia			110
2						Japan	95
3				Hungary			88
4			Austria				79
5	Venezuela						73
6			Switzerland Ge				72
7		Italy					70
8	Mexico						69
9–10			Ireland				68
9–10	Jamaica						68
11–13						China	66
11–13			Germany				66
11–13			Great Britain				66
14–16	Colombia						64
14–16						Philippines	64
14–16				Poland			64
17–18					S Africa (wte)		63
17–18	Ecuador						63
19			United States				62
20			Australia				61
21			Belgium Fr				60
22–24			New Zealand				58
22–24			Switzerland Fr				58
22–24	Trinidad						58
25–27				Czech Rep.			57
25–27		Greece					57
25–27						Hong Kong	57
28–29	Argentina						56
28–29						India	56
30						Bangladesh	55
31–32					Arab ctrs		53
31–32					Morocco		53
33			Canada total				52
34–36			Luxembourg				50
34–36						Malaysia	50
34–36					Pakistan		50
37	Brazil						49
38						Singapore	48
39–40					Israel		47
39–40		Malta					47
41–42						Indonesia	46
41–42					Africa W		46
43–45			Canada Quebec				45
43–45						Taiwan	45
43–45		Turkey					45
46	Panama						44
47–50			Belgium Nl				43
47–50		France					43
47–50					Iran		43
47–50				Serbia			43
51–53	Peru						42
51–53				Romania			42
51–53		Spain					42
54					Africa E		41
55–58				Bulgaria			40
55–58				Croatia			40
55–58	El Salvador						40
55–58						Vietnam	40
59						S Korea	39
60	Uruguay						38
61–62	Guatemala						37
61–62	Suriname						37
63				Russia			36
64						Thailand	34
65		Portugal					31
66				Estonia			30
67	Chile						28
68			Finland				26
69	Costa Rica						21
70–71				Lithuania			19
70–71				Slovenia			19
72			Denmark				16
73			Netherlands				14
74				Latvia			9
75			Norway				8
76			Sweden				5

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 6 – Long-Term Orientation Index Values for 93 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1						S Korea	100
2						Taiwan	93
3						Japan	88
4						China	87
5				Ukraine			86
6			Germany				83
7–9				Estonia			82
7–9			Belgium				82
7–9				Lithuania			82
10–11				Russia			81
10–11				Belarus			81
12			Germany E				78
13				Slovakia			77
14				Montenegro			75
15			Switzerland				74
16						Singapore	72
17				Moldova			71
18–19				Czech Rep.			70
18–19				Bosnia			70
20–21				Bulgaria			69
20–21				Latvia			69
22			Netherlands				67
23				Kyrgyzstan			66
24			Luxembourg				64
25		France					63
26–27						Indonesia	62
26–27				Macedonia			62
28–32				Albania			61
28–32		Italy					61
28–32				Armenia			61
28–32						Hong Kong*	61
28–32				Azerbaijan			61
33			Austria				60
34–35				Croatia			58
34–35				Hungary			58
36						Vietnam	57
37			Sweden				53
38–39				Serbia			52
38–39				Romania			52
40–41			Great Britain				51
40–41						India	51
42						Pakistan	50
43				Slovenia			49
44		Spain					48
45–46						Bangladesh	47
45–46		Malta					47
47		Turkey					46
48		Greece					45
49	Brazil						44
50						Malaysia*	41
51–54			Finland				38
51–54				Georgia			38
51–54				Poland			38
51–54					Israel		38
55–56			Canada				36
55–56					Saudi Arabia		36
57–58			Denmark				35
57–58			Norway				35
59–60					Tanzania		34
59–60					S Africa		34
61			New Zealand				33
62						Thailand*	32
63	Chile						31
64					Zambia*		30
65–66		Portugal					28
65–66			Iceland				28
67–68					Burkina Faso*		27
67–68						Philippines	27
69–71	Uruguay						26
69–71					Algeria		26
69–71			United States				26
72–73	Peru						25
72–73					Iraq		25
74–76			Ireland				24
74–76	Mexico						24
74–76					Uganda		24
77			Australia				21
78–80	Argentina						20
78–80					Mali*		20
78–80	El Salvador						20
81					Rwanda*		18
82–83					Jordan		16
82–83	Venezuela						16
84					Zimbabwe		15
85–86					Morocco		14
85–86					Iran		14
87–90	Colombia						13
87–90	Dominican Rep.						13
87–90					Nigeria		13
87–90	Trinidad*						13
91					Egypt		7
92					Ghana*		4
93	Puerto Rico						0

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 7 – Indulgence versus Restraint Index Scores for 93 countries and regions

RANK	AMERICA C/S	EUROPE S/SE	EUROPE N/NW ANGLO WORLD	EUROPE C/E EX-SOVIET	MUSLIM WORLD M.E & AFRICA	ASIA EAST ASIA SE	INDEX
1	Venezuela						100
2	Mexico						97
3	Puerto Rico						90
4	El Salvador						89
5					Nigeria		84
6	Colombia						83
7	Trinidad						80
8			Sweden				78
9			New Zealand				75
10					Ghana		72
11			Australia				71
12–13		Cyprus					70
12–13			Denmark				70
14			Great Britain				69
15–17			Canada				68
15–17			Netherlands				68
15–17			United States				68
18			Iceland				67
19–20			Switzerland				66
19–20		Malta					66
21–22		Andorra					65
21–22			Ireland				65
23–24					S Africa		63
23–24			Austria				63
25	Argentina						62
26	Brazil						59
27–29			Finland				57
27–29						Malaysia	57
27–29			Belgium				57
30			Luxembourg				56
31			Norway				55
32	Dominican Rep.						54
33	Uruguay						53
34–35					Uganda		52
34–35					Saudi Arabia		52
36		Greece					50
37–38						Taiwan	49
37–38		Turkey					49
39–40		France					48
39–40				Slovenia			48
41–43	Peru						46
41–43					Ethiopia		46
41–43						Singapore	46
44						Thailand	45
45–46				Bosnia			44
45–46		Spain					44
47–48					Jordan		43
47–48					Mali		43
49–51					Zambia		42
49–51						Philippines	42
49–51						Japan	42
52–53			Germany				40
52–53					Iran		40
54				Kyrgyzstan			39
55–56					Tanzania		38
55–56						Indonesia	38
57					Rwanda		37
58–59						Vietnam	35
58–59				Macedonia			35
60			Germany E				34
61–62		Portugal					33
61–62				Croatia			33
63–64					Algeria		32
63–64				Georgia			32
65				Hungary			31
66		Italy					30
67–69						S Korea	29
67–69				Czech Rep.			29
67–69				Poland			29
70–72				Slovakia			28
70–72				Serbia			28
70–72					Zimbabwe		28
73						India	26
74					Morocco		25
75						China	24
76				Azerbaijan			22
77–80				Russia			20
77–80				Montenegro			20
77–80				Romania			20
77–80						Bangladesh	20
81				Moldova			19
82					Burkina Faso		18
83–84						Hong Kong	17
83–84					Iraq		17
85–87				Estonia			16
85–87				Bulgaria			16
85–87				Lithuania			16
88–89				Belarus			15
88–89				Albania			15
90				Ukraine			14
91				Latvia			13
92					Egypt		4
93					Pakistan		0

Source – Adapted from Cultures and organizations: Software of the Mind; Hofstede, Hofstede & Minkov (2010)

Appendix 8 – Individualism Index versus National Wealth
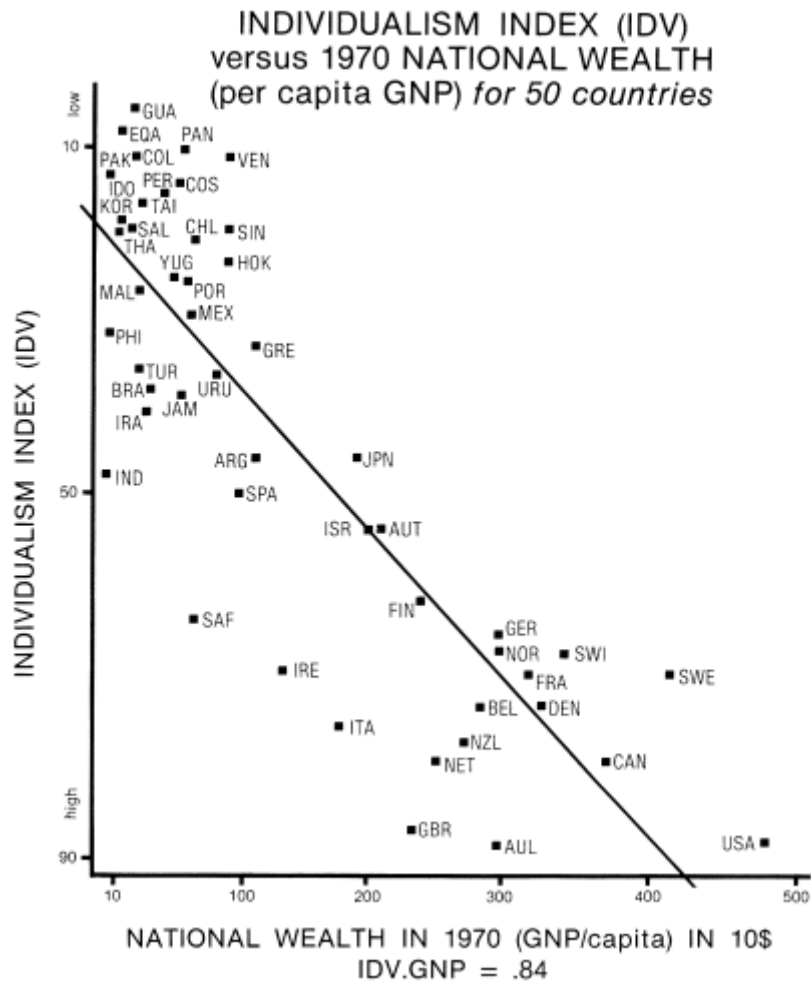
INDIVIDUALISM INDEX (IDV)
versus 1970 NATIONAL WEALTH
(per capita GNP) *for 50 countries*

NATIONAL WEALTH IN 1970 (GNP/capita) IN 10$
IDV.GNP = .84

Source – Adapted from Culture's Consequences: International Differences in Work-Related Values; Hofstede (1980)

Appendix 9 – Individualism Index versus Power Distance Index
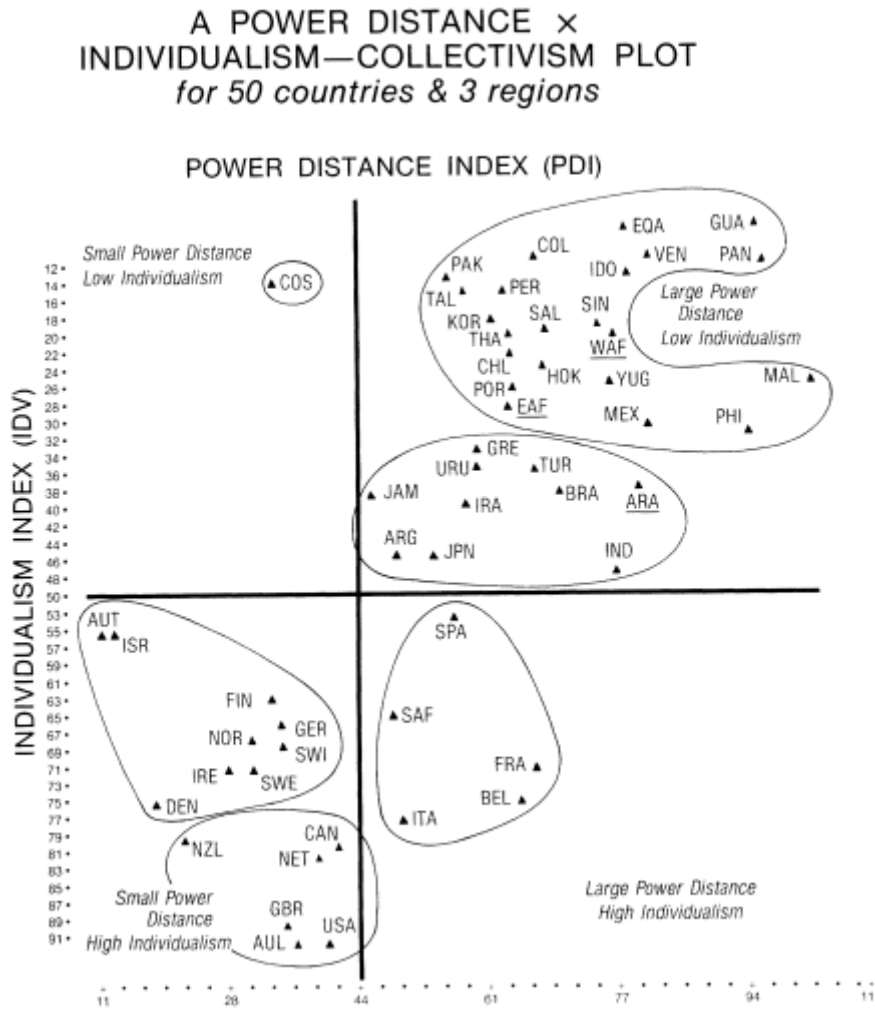
A POWER DISTANCE ×
INDIVIDUALISM—COLLECTIVISM PLOT
for 50 countries & 3 regions

POWER DISTANCE INDEX (PDI)

Source – Adapted from Culture's Consequences: International Differences in Work-Related Values; Hofstede (1980)

Appendix 10 – Uncertainty Avoidance Index versus Power Distance Index
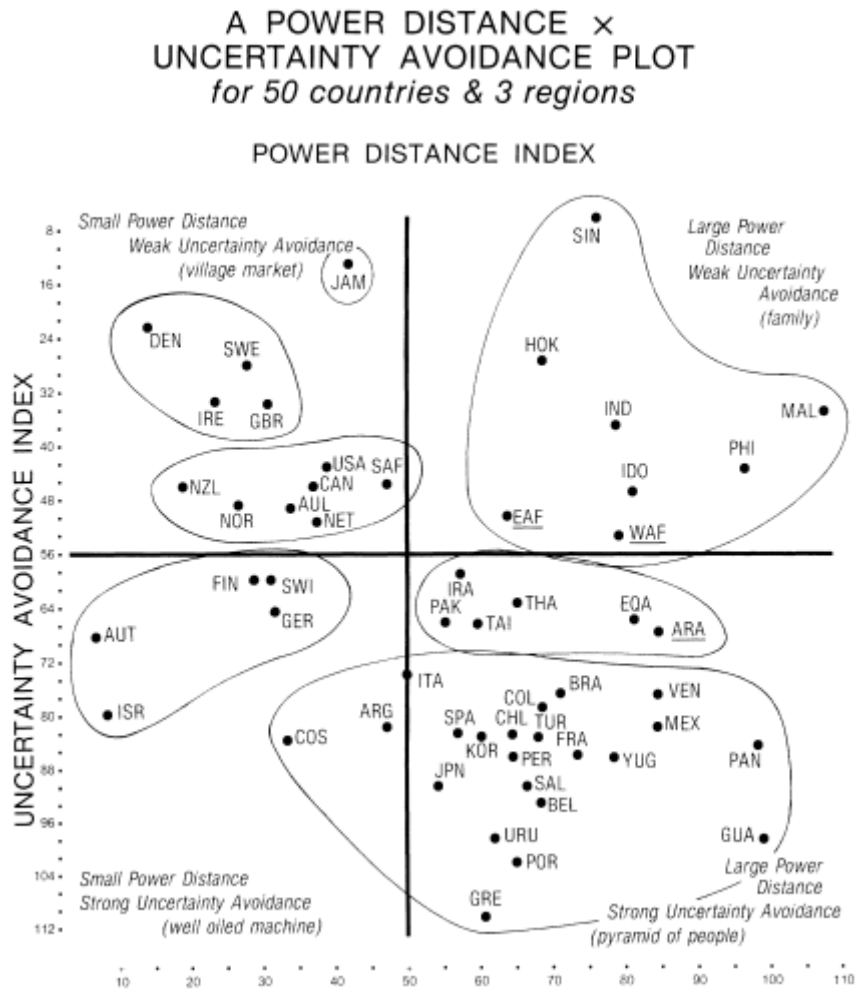
A POWER DISTANCE ×
UNCERTAINTY AVOIDANCE PLOT
for 50 countries & 3 regions

POWER DISTANCE INDEX

Source – Adapted from Culture's Consequences: International Differences in Work-Related Values; Hofstede (1980)

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Appendix 11 – Uncertainty Avoidance Index versus Masculinity Index
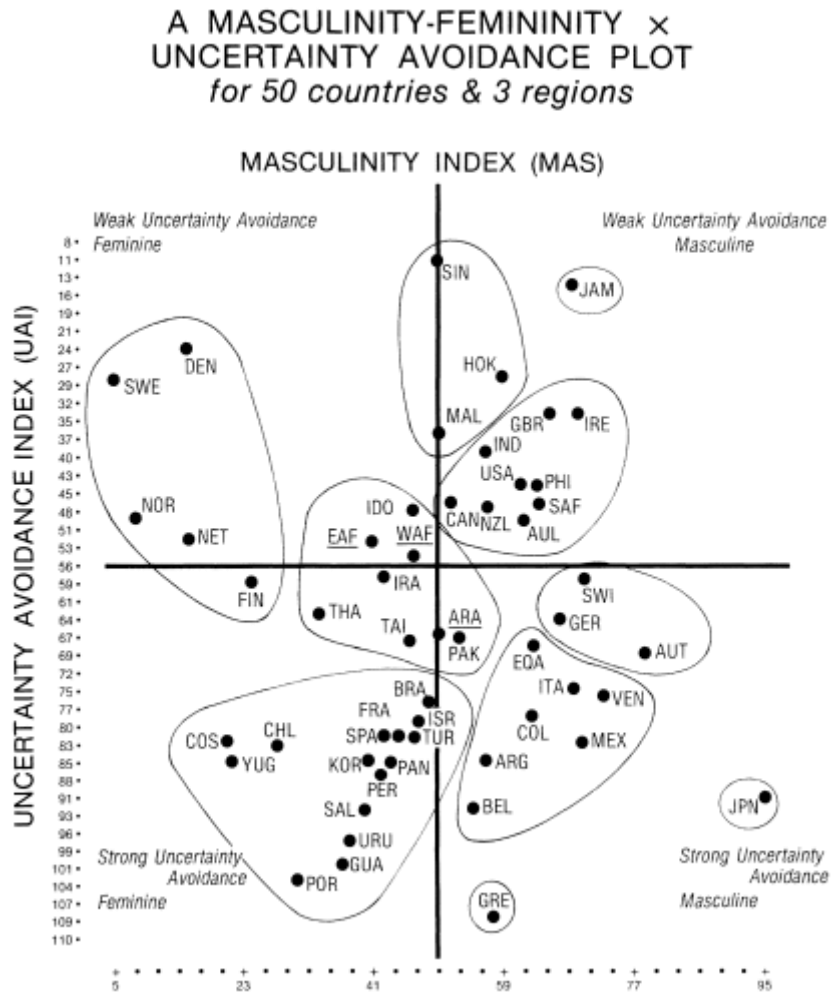
Source – Adapted from Culture's Consequences: International Differences in Work-Related Values; Hofstede (1980)

Appendix 12 – National patterns of corporate culture
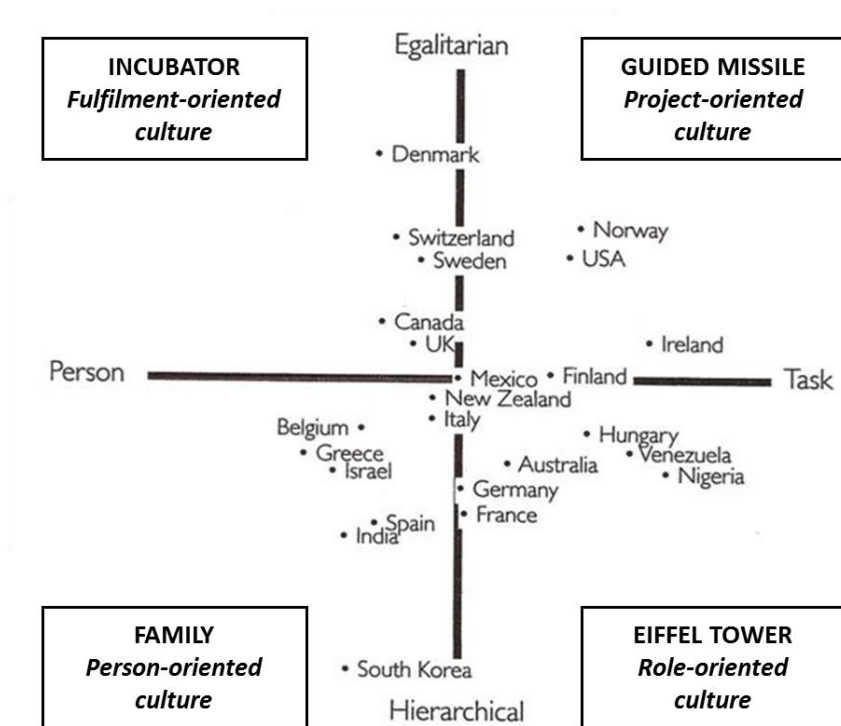
Source – Adapted from Understanding cultural diversity; Trompenaars & Hampden-Turner (2007)

Appendix 13 – Cultural Types Lewis Model
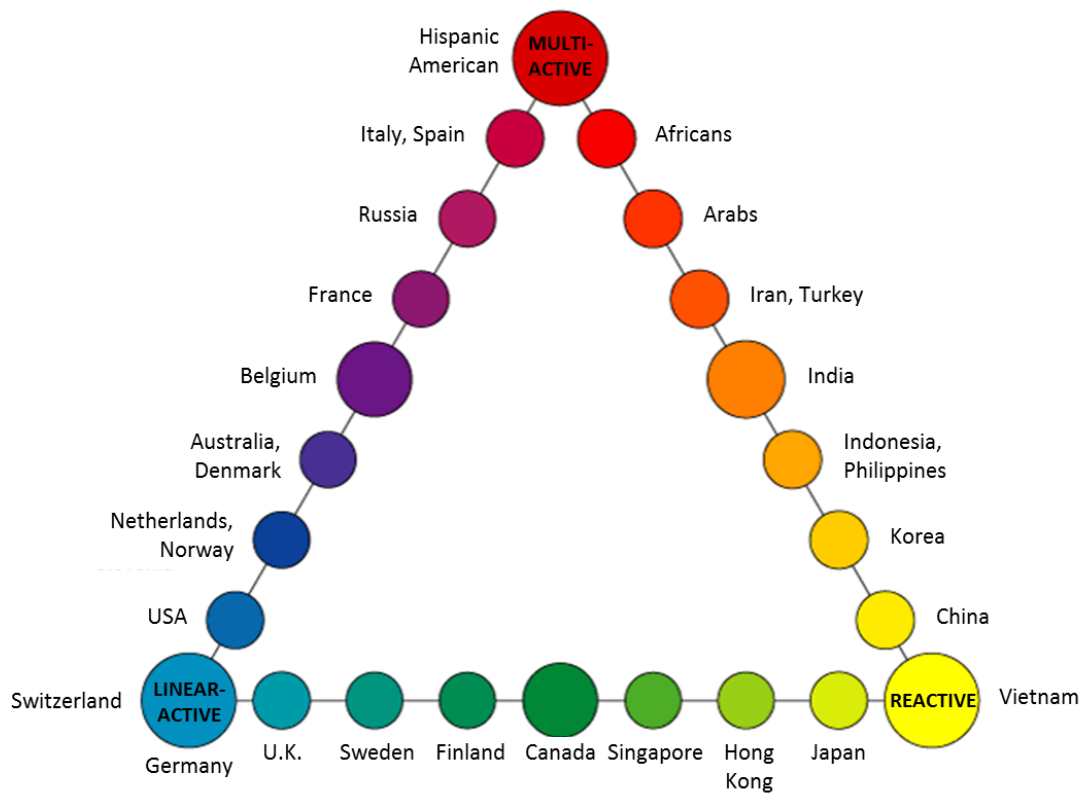
Source – Adapted from When Cultures Collide; Lewis (2006)

Appendix 14 – Survey

Thank you for agreeing to take part of this survey about communication among PwC employees. The obtained results will be crucial for the development of my Master thesis. This survey completion would not take more than 6 minutes, and all the answers are anonymous. If you want to receive more information about this study results, please contact me through anastasiya.tkachenko@pt.pwc.com.

1. Do you have subordinate(s) at PwC (a person/ group of people under your control)?
   (If the answer to this question is "No", all questions concerning subordinates are automatically skipped)
   a. Yes
   b. No

2. At PwC, which is the preferred way to communicate with your subordinate(s)? (choose up to 3 options)

   a. One-to-one (face-to-face)
   b. Small-group meetings
   c. Presentations
   d. Telephone (one-to-one/ group link up)
   e. Video conferences
   f. Letter
   g. Memo
   h. Large-circulation publication
   i. Small-circulation report
   j. FAX
   k. Electronic mail
   l. Quantitative data
   m. Computer
   n. Chat
   o. Slides
   p. Film
   q. TV/video
   r. Overhead projection
   s. Photographs, graphs, charts, drawings, etc.
   t. Media used in conjunction with written modes

3. When communicating with your subordinates you use:
   a. Formal language (using titles (Mr., Mrs., etc.); using more careful language and expressions)
   b. Informal language (no use of titles (Mr., Mrs., etc.); written communication is the same as spoken communication)

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The influence of culture on interpersonal communication at PwC

4. At PwC, which is the preferred way to communicate with your colleagues?
    (choose up to 3 options)

    a. One-to-one (face-to-face)
    b. Small-group meetings
    c. Presentations
    d. Telephone (one-to-one/ group link up)
    e. Video conferences
    f. Letter
    g. Memo
    h. Large-circulation publication
    i. Small-circulation report
    j. FAX
    k. Electronic mail
    l. Quantitative data
    m. Computer
    n. Chat
    o. Slides
    p. Film
    q. TV/video
    r. Overhead projection
    s. Photographs, graphs, charts, drawings, etc.
    t. Media used in conjunction with written modes

5. When communicating with your colleagues you use:

    a. Formal language (using titles (Mr., Mrs., etc.); using more careful language and expressions)
    b. Informal language (no use of titles (Mr., Mrs., etc.); written communication is the same as spoken communication)

6. At PwC, which is the preferred way to communicate with your superior(s)?
    (choose up to 3 options)

    a. One-to-one (face-to-face)
    b. Small-group meetings
    c. Presentations
    d. Telephone (one-to-one/ group link up)
    e. Video conferences
    f. Letter
    g. Memo
    h. Large-circulation publication
    i. Small-circulation report
    j. FAX
    k. Electronic mail
    l. Quantitative data
    m. Computer
    n. Chat
    o. Slides
    p. Film
    q. TV/video
    r. Overhead projection

s. Photographs, graphs, charts, drawings, etc.	t. Media used in conjunction with written modes

7. When communicating with your superior(s) you use:
    a. Formal language (using titles (Mr., Mrs., etc.); using more careful language and expressions)
    b. Informal language (no use of titles (Mr., Mrs., etc.); written communication is the same as spoken communication)

8. How frequently do you give feedback to your subordinate(s)?
    a. Never
    b. Seldom
    c. Sometimes
    d. Usually
    e. Always

9. How frequently do you receive feedback from your superior(s)?
    a. Never
    b. Seldom
    c. Sometimes
    d. Usually
    e. Always

10. How is the space organized at your office?
    a. Open space for staff and superiors
    b. Open space for staff and closed offices for superiors
    c. Closed offices for each team and its superior(s)
    d. Other

11. When you want/need to discuss an issue with your subordinate(s), usually you:
    a. Speak directly or send a quick message (face-to-face, telephone, video conference, chat)
    b. Send a written message (email, letter, memo, fax)

    c. Schedule a meeting to discuss the issue

12. When you want/need to discuss an issue with your colleagues, usually you:
    a. Speak directly or send a quick message (face-to-face, telephone, video conference, chat)
    b. Send a written message (email, letter, memo, fax)
    c. Schedule a meeting to discuss the issue

13. When you want/need to discuss an issue with your superior(s), usually you:
    a. Speak directly or send a quick message (face-to-face, telephone, video conference, chat)
    b. Send a written message (email, letter, memo, fax)
    c. Schedule a meeting to discuss the issue

14. At PwC, how often occur communication problems involving your subordinate(s)/ colleagues/ superior(s) and lead to confusions or misunderstandings? *(If the answer to this question is "Never", the next question is automatically skipped)*
    a. Never
    b. Seldom
    c. Sometimes
    d. Usually
    e. Always

15. In your opinion, which are the causes of communication problems with your subordinate(s)/ colleagues/ superior(s)? (chose up to 3 options)
    a. Lack of transparency in formulating the aim of communication
    b. Lack of active listening
    c. Stereotypes
    d. Cultural differences
    e. Emotional blocks
    f. Physical environment
    g. Status
    h. Relationships
    i. Misinterpretation of somebody's words
    j. Past events
    k. Lacking knowledge

16. At PwC, have you ever communicated with a person(s) from a different nationality than yours (at your office or from another country office)? *(If the answer to this question is "No", the next two questions are automatically skipped)*
    a. Yes
    b. No

17. Do you feel or have you ever felt any communication problem(s) involving this(these) person(s)? *(If the answer to this question is "No", the next question is automatically skipped)*
    a. Yes
    b. No

18. In your opinion, which are the causes of communication problem(s) with this(these) person(s)? (chose up to 3 options)
    a. Lack of transparency in formulating the aim of communication
    b. Lack of active listening
    c. Stereotypes
    d. Cultural differences
    e. Emotional blocks
    f. Physical environment
    g. Status
    h. Relationships
    i. Misinterpretation of somebody's words
    j. Past events
    k. Lacking knowledge

19. Are you:
    a. Male
    b. Female

20. How old are you?
    a. Under 20
    b. 20-24
    c. 25-29
    d. 30-34
    e. 35-39
    f. 40-49
    g. 50-59
    h. 60 or over

21. What is your nationality? *(A list of 195 nationalities were presented)*

Afghanistan	Central African	Ghana
Albania	Republic	Greece
Algeria	Chad	Grenada
Andorra	Chile	Guatemala
Angola	China	Guinea
Antigua and Barbuda	Colombia	Guinea-Bissau
Argentina	Comoros	Guyana
Armenia	Congo	Haiti
Australia	Costa Rica	Holy See
Austria	Côte d'Ivoire	Honduras
Azerbaijan	Croatia	Hungary
Bahamas	Cuba	Iceland
Bahrain	Cyprus	India
Bangladesh	Czech Republic	Indonesia
Barbados	Denmark	Iran
Belarus	Djibouti	Iraq
Belgium	Dominica	Ireland
Belize	Dominican Republic	Israel
Benin	DR Congo	Italy
Bhutan	Ecuador	Jamaica
Bolivia	Egypt	Japan
Bosnia and Herzegovina	El Salvador	Jordan
Botswana	Equatorial Guinea	Kazakhstan
Brazil	Eritrea	Kenya
Brunei	Estonia	Kiribati
Bulgaria	Ethiopia	Kuwait
Burkina Faso	Fiji	Kyrgyzstan
Burundi	Finland	Laos
Cabo Verde	France	Latvia
Cambodia	Gabon	Lebanon
Cameroon	Gambia	Lesotho
Canada	Georgia	Liberia
	Germany	Libya

Liechtenstein	Panama	Sudan
Lithuania	Papua New Guinea	Suriname
Luxembourg	Paraguay	Swaziland
Madagascar	Peru	Sweden
Malawi	Philippines	Switzerland
Malaysia	Poland	Syria
Maldives	Portugal	Tajikistan
Mali	Qatar	Tanzania
Malta	Romania	TFYR Macedonia
Marshall Islands	Russia	Thailand
Mauritania	Rwanda	Timor-Leste
Mauritius	Saint Kitts and Nevis	Togo
Mexico	Saint Lucia	Tonga
Micronesia	Samoa	Trinidad and Tobago
Moldova	San Marino	Tunisia
Monaco	Sao Tome and Principe	Turkey
Mongolia	Saudi Arabia	Turkmenistan
Montenegro	Senegal	Tuvalu
Morocco	Serbia	United Kingdom
Mozambique	Seychelles	United States of
Myanmar	Sierra Leone	America
Namibia	Singapore	Uganda
Nauru	Slovakia	Ukraine
Nepal	Slovenia	United Arab Emirates
Netherlands	Solomon Islands	Uruguay
New Zealand	Somalia	Uzbekistan
Nicaragua	South Africa	Vanuatu
Niger	South Korea	Venezuela
Nigeria	South Sudan	Viet Nam
North Korea	Spain	Yemen
Norway	Sri Lanka	Zambia
Oman	St. Vincent &	Zimbabwe
Pakistan	Grenadines	
Palau	State of Palestine	

22. From which PwC office are you? *(A list of 157 countries were presented)*

Albania	Congo (Democratic	Indonesia
Algeria	Republic of)	Iraq
Angola	Congo (Republic of)	Ireland
Argentina	Costa Rica	Isle of Man
Armenia	Cote d'Ivoire (Ivory	Israel
Aruba	Coast)	Italy
Australia	Croatia	Jamaica
Austria	Curacao	Japan
Azerbaijan	Cyprus	Jordan
Bahamas	Czech Republic	Kazakhstan
Bahrain	Denmark	Kenya
Bangladesh	Dominican Republic	Kosovo
Barbados	Ecuador	Kuwait
Belarus	Egypt	Kyrgyzstan
Belgium	El Salvador	Laos
Bermuda	Equatorial Guinea	Latvia
Bolivia	Estonia	Lebanon
Bonaire	Fiji	Liberia
Bosnia and Herzegovina	Finland	Libya
Botswana	France	Lithuania
Brazil	Gabon (Republic of)	Luxembourg
British Virgin Islands	Georgia	Macau
Bulgaria	Germany	Macedonia
Cambodia	Ghana	Madagascar
Cameroon (Republic of)	Gibraltar	Malawi
Canada	Greece	Malaysia
Cape Verde	Guatemala	Maldives
Cayman Islands	Guinea	Malta
Chad	Honduras	Mauritius
Channel Islands	Hong Kong	Mexico
Chile	Hungary	Moldova
China	Iceland	Monaco (Principality
Colombia	India	of)

Mongolia	Puerto Rico	Tanzania
Montenegro	Qatar	Thailand
Morocco	Romania	Trinidad & Tobago
Mozambique	Russia	Tunisia
Myanmar	Rwanda	Turkey
Namibia	Saudi Arabia	Turkmenistan
Netherlands	Senegal	Turks & Caicos Islands
New Caledonia	Serbia	Uganda
New Zealand	Sierra Leone	Ukraine
Nicaragua	Singapore	United Arab Emirates
Nigeria	Slovak Republic	United Kingdom
Norway	Slovenia	United States
Oman	South Africa	Uruguay
Pakistan	South Korea	Uzbekistan
Panama	Spain	Venezuela
Papua New Guinea	Sri Lanka	Vietnam
Paraguay	St Maarten	West Bank & Gaza
Peru	Swaziland	Zambia
Philippines	Sweden	Zimbabwe
Poland	Switzerland	
Portugal	Taiwan	

23. Which is your position at PwC?

a. Administrative Support
b. Support Staff
c. Technical Support
d. Business Support
e. Intern
f. Assistant Associate

g. Associate
h. Senior Associate
i. Manager
j. Senior Manager
k. Director
l. Partner

Appendix 15 – Country of respondents' office location

	Frequency	Percent	Valid Percent	Cumulative Percent
Brazil	28	3,8	3,8	3,8
Australia	24	3,3	3,3	7,1
United States of America	20	2,7	2,7	9,9
Portugal	19	2,6	2,6	12,5
Slovak Republic	18	2,5	2,5	14,9
Philippines	17	2,3	2,3	17,3
Venezuela	17	2,3	2,3	19,6
Italy	16	2,2	2,2	21,8
Germany	15	2,1	2,1	23,8
Switzerland	15	2,1	2,1	25,9
Mexico	14	1,9	1,9	27,8
Nigeria	14	1,9	1,9	29,7
Poland	14	1,9	1,9	31,6
Austria	13	1,8	1,8	33,4
Sri Lanka	13	1,8	1,8	35,2
Albania	11	1,5	1,5	36,7
Egypt	11	1,5	1,5	38,2
Romania	11	1,5	1,5	39,7
Denmark	10	1,4	1,4	41,1
Hong Kong	10	1,4	1,4	42,5
Angola	9	1,2	1,2	43,7
Belgium	9	1,2	1,2	44,9
Dominican Republic	9	1,2	1,2	46,2
Malta	9	1,2	1,2	47,4
Canada	8	1,1	1,1	48,5
Jamaica	8	1,1	1,1	49,6
Luxembourg	8	1,1	1,1	50,7
Morocco	8	1,1	1,1	51,8
Panama	8	1,1	1,1	52,9
Saudi Arabia	8	1,1	1,1	54,0
United Kingdom	8	1,1	1,1	55,1
Algeria	7	1,0	1,0	56,0
Armenia	7	1,0	1,0	57,0
Georgia	7	1,0	1,0	57,9
Iceland	7	1,0	1,0	58,9

Netherlands	7	1,0	1,0	59,9
Peru	7	1,0	1,0	60,8
Slovenia	7	1,0	1,0	61,8
Spain	7	1,0	1,0	62,7
Turkey	7	1,0	1,0	63,7
Czech Republic	6	,8	,8	64,5
France	6	,8	,8	65,3
India	6	,8	,8	66,2
Jordan	6	,8	,8	67,0
Kazakhstan	6	,8	,8	67,8
Norway	6	,8	,8	68,6
Uruguay	6	,8	,8	69,5
Azerbaijan	5	,7	,7	70,1
Bahamas	5	,7	,7	70,8
Bermuda	5	,7	,7	71,5
Bosnia and Herzegovina	5	,7	,7	72,2
Chile	5	,7	,7	72,9
Fiji	5	,7	,7	73,6
Ghana	5	,7	,7	74,2
Greece	5	,7	,7	74,9
Macedonia	5	,7	,7	75,6
Paraguay	5	,7	,7	76,3
Qatar	5	,7	,7	77,0
Barbados	4	,5	,5	77,5
Botswana	4	,5	,5	78,1
Cambodia	4	,5	,5	78,6
Cameroon (Republic of)	4	,5	,5	79,2
El Salvador	4	,5	,5	79,7
Honduras	4	,5	,5	80,3
Hungary	4	,5	,5	80,8
Lebanon	4	,5	,5	81,4
Lithuania	4	,5	,5	81,9
Mauritius	4	,5	,5	82,5
Namibia	4	,5	,5	83,0
Russia	4	,5	,5	83,6
Serbia	4	,5	,5	84,1
Singapore	4	,5	,5	84,7
South Africa	4	,5	,5	85,2

South Korea	4	,5	,5	85,8
Thailand	4	,5	,5	86,3
Belarus	3	,4	,4	86,7
Bolivia	3	,4	,4	87,1
Colombia	3	,4	,4	87,5
Croatia	3	,4	,4	87,9
Finland	3	,4	,4	88,4
Indonesia	3	,4	,4	88,8
New Zealand	3	,4	,4	89,2
Nicaragua	3	,4	,4	89,6
Pakistan	3	,4	,4	90,0
Trinidad & Tobago	3	,4	,4	90,4
United Arab Emirates	3	,4	,4	90,8
Vietnam	3	,4	,4	91,2
Argentina	2	,3	,3	91,5
Bulgaria	2	,3	,3	91,8
China	2	,3	,3	92,1
Costa Rica	2	,3	,3	92,3
Cyprus	2	,3	,3	92,6
Ecuador	2	,3	,3	92,9
Iraq	2	,3	,3	93,2
Ireland	2	,3	,3	93,4
Israel	2	,3	,3	93,7
Latvia	2	,3	,3	94,0
Maldives	2	,3	,3	94,2
Mongolia	2	,3	,3	94,5
Rwanda	2	,3	,3	94,8
Sweden	2	,3	,3	95,1
Tunisia	2	,3	,3	95,3
Uganda	2	,3	,3	95,6
Ukraine	2	,3	,3	95,9
Uzbekistan	2	,3	,3	96,2
Zambia	2	,3	,3	96,4
Aruba	1	,1	,1	96,6
Bahrain	1	,1	,1	96,7
British Virgin Islands	1	,1	,1	96,8
Cayman Islands	1	,1	,1	97,0

Congo (Democratic Republic of)	1	,1	,1	97,1
Congo (Republic of)	1	,1	,1	97,3
Equatorial Guinea	1	,1	,1	97,4
Estonia	1	,1	,1	97,5
Gibraltar	1	,1	,1	97,7
Guatemala	1	,1	,1	97,8
Guinea	1	,1	,1	97,9
Isle of Man	1	,1	,1	98,1
Kenya	1	,1	,1	98,2
Kuwait	1	,1	,1	98,4
Kyrgyzstan	1	,1	,1	98,5
Liberia	1	,1	,1	98,6
Libya	1	,1	,1	98,8
Madagascar	1	,1	,1	98,9
Moldova	1	,1	,1	99,0
Myanmar	1	,1	,1	99,2
Oman	1	,1	,1	99,3
Puerto Rico	1	,1	,1	99,5
Taiwan	1	,1	,1	99,6
Tanzania	1	,1	,1	99,7
Turks & Caicos Islands	1	,1	,1	99,9
Zimbabwe	1	,1	,1	100,0
Total	730	100,0	100,0	

Appendix 16 – Nationality of respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Brazil	39	5,3	5,3	5,3
Venezuela	30	4,1	4,1	9,5
United Kingdom	24	3,3	3,3	12,7
Germany	23	3,2	3,2	15,9
Portugal	21	2,9	2,9	18,8
Australia	19	2,6	2,6	21,4
Philippines	19	2,6	2,6	24,0
Slovakia	19	2,6	2,6	26,6
Egypt	16	2,2	2,2	28,8
France	16	2,2	2,2	31,0
United States of America	16	2,2	2,2	33,2
Italy	15	2,1	2,1	35,2
Nigeria	15	2,1	2,1	37,3
Sri Lanka	15	2,1	2,1	39,3
Poland	13	1,8	1,8	41,1
Albania	12	1,6	1,6	42,7
Austria	12	1,6	1,6	44,4
Romania	12	1,6	1,6	46,0
Canada	11	1,5	1,5	47,5
Denmark	10	1,4	1,4	48,9
India	10	1,4	1,4	50,3
Angola	9	1,2	1,2	51,5
Belgium	9	1,2	1,2	52,7
Armenia	8	1,1	1,1	53,8
Dominican Republic	8	1,1	1,1	54,9
Ghana	8	1,1	1,1	56,0
Jamaica	8	1,1	1,1	57,1
Spain	8	1,1	1,1	58,2
Ukraine	8	1,1	1,1	59,3
Algeria	7	1,0	1,0	60,3
Georgia	7	1,0	1,0	61,2
Iceland	7	1,0	1,0	62,2
Lebanon	7	1,0	1,0	63,2
Mexico	7	1,0	1,0	64,1
Serbia	7	1,0	1,0	65,1

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Slovenia	7	1,0	1,0	66,0
Zimbabwe	7	1,0	1,0	67,0
Argentina	6	,8	,8	67,8
Jordan	6	,8	,8	68,6
Netherlands	6	,8	,8	69,5
South Africa	6	,8	,8	70,3
Switzerland	6	,8	,8	71,1
Turkey	6	,8	,8	71,9
Uruguay	6	,8	,8	72,7
Bolivia	5	,7	,7	73,4
Bosnia and Herzegovina	5	,7	,7	74,1
Cameroon	5	,7	,7	74,8
China	5	,7	,7	75,5
Croatia	5	,7	,7	76,2
El Salvador	5	,7	,7	76,8
Fiji	5	,7	,7	77,5
Greece	5	,7	,7	78,2
Hungary	5	,7	,7	78,9
Mauritius	5	,7	,7	79,6
Morocco	5	,7	,7	80,3
Norway	5	,7	,7	81,0
Pakistan	5	,7	,7	81,6
Panama	5	,7	,7	82,3
Uzbekistan	5	,7	,7	83,0
Azerbaijan	4	,5	,5	83,6
Barbados	4	,5	,5	84,1
Cambodia	4	,5	,5	84,7
Chile	4	,5	,5	85,2
Honduras	4	,5	,5	85,8
Kazakhstan	4	,5	,5	86,3
Lithuania	4	,5	,5	86,8
Malta	4	,5	,5	87,4
Trinidad and Tobago	4	,5	,5	87,9
Belarus	3	,4	,4	88,4
Botswana	3	,4	,4	88,8
Bulgaria	3	,4	,4	89,2
Colombia	3	,4	,4	89,6
Czech Republic	3	,4	,4	90,0

Finland	3	,4	,4	90,4
Indonesia	3	,4	,4	90,8
Ireland	3	,4	,4	91,2
Kenya	3	,4	,4	91,6
Nicaragua	3	,4	,4	92,1
Russia	3	,4	,4	92,5
South Korea	3	,4	,4	92,9
Bahamas	2	,3	,3	93,2
Bangladesh	2	,3	,3	93,4
Costa Rica	2	,3	,3	93,7
Cyprus	2	,3	,3	94,0
Iraq	2	,3	,3	94,2
Israel	2	,3	,3	94,5
Latvia	2	,3	,3	94,8
Montenegro	2	,3	,3	95,1
New Zealand	2	,3	,3	95,3
Paraguay	2	,3	,3	95,6
Peru	2	,3	,3	95,9
Singapore	2	,3	,3	96,2
Sweden	2	,3	,3	96,4
Thailand	2	,3	,3	96,7
Tunisia	2	,3	,3	97,0
Uganda	2	,3	,3	97,3
Vietnam	2	,3	,3	97,5
Bahrain	1	,1	,1	97,7
Burkina Faso	1	,1	,1	97,8
Ecuador	1	,1	,1	97,9
Equatorial Guinea	1	,1	,1	98,1
Estonia	1	,1	,1	98,2
Guatemala	1	,1	,1	98,4
Guinea	1	,1	,1	98,5
Japan	1	,1	,1	98,6
Libya	1	,1	,1	98,8
Luxembourg	1	,1	,1	98,9
Madagascar	1	,1	,1	99,0
Malaysia	1	,1	,1	99,2
Moldova	1	,1	,1	99,3
Mongolia	1	,1	,1	99,5

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Namibia	1	,1	,1	99,6
Saudi Arabia	1	,1	,1	99,7
Tanzania	1	,1	,1	99,9
TFYR Macedonia	1	,1	,1	100,0
Total	730	100,0	100,0	

Appendix 17 – Countries grouped by regions

Asia/ Asia Pacific	*Middle East*	*Southern Europe*
Australia	Bahrain	Cyprus
Cambodia	Egypt	Greece
China	Iraq	Italy
Fiji	Israel	Malta
Hong Kong	Jordan	Portugal
India	Kuwait	Spain
Indonesia	Lebanon	*Northern Europe*
Kazakhstan	Oman	Denmark
Kyrgyzstan	Qatar	Estonia
Maldives	Saudi Arabia	Finland
Mongolia	United Arab Emirates	Iceland
Myanmar	*North America*	Latvia
New Zealand	Bermuda	Lithuania
Pakistan	British Virgin Islands	Norway
Philippines	Canada	Sweden
Singapore	Cayman Islands	*Western Europe*
South Korea	Dominican Republic	Austria
Sri Lanka	Puerto Rico	Belgium
Taiwan	Turks & Caicos Islands	France
Thailand	United States	Germany
Uzbekistan	*South and Central America*	Gibraltar
Vietnam	Argentina	Ireland
Africa	Aruba	Isle of Man
Algeria	Bahamas	Luxembourg
Angola	Barbados	Netherlands
Botswana	Bolivia	Switzerland
Cameroon (Republic of)	Brazil	United Kingdom
Congo (Democratic Republic of)	Chile	*Eastern Europe*
Congo (Republic of)	Colombia	Albania
Equatorial Guinea	Costa Rica	Armenia
Ghana	Ecuador	Azerbaijan
Guinea	El Salvador	Belarus
Kenya	Guatemala	Bosnia and Herzegovina
Liberia	Honduras	Bulgaria
Libya	Jamaica	Croatia
Madagascar	Mexico	Czech Republic
Mauritius	Nicaragua	Georgia
Morocco	Panama	Hungary
Namibia	Paraguay	Macedonia
Nigeria	Peru	Moldova
Rwanda	Trinidad & Tobago	Poland
South Africa	Uruguay	Romania
Tanzania	Venezuela	Russia
Tunisia		Serbia
Uganda		Slovak Republic
Zambia		Slovenia
Zimbabwe		Turkey
		Ukraine

Appendix 18 – Respondents' position at PwC

	Frequency	Percent	Valid Percent	Cumulative Percent
Senior Associate	177	24,2	24,2	24,2
Manager	130	17,8	17,8	42,1
Partner	113	15,5	15,5	57,5
Associate	96	13,2	13,2	70,7
Senior Manager	83	11,4	11,4	82,1
Director	63	8,6	8,6	90,7
Assistant Associate	20	2,7	2,7	93,4
Administrative Support	13	1,8	1,8	95,2
Business Support	11	1,5	1,5	96,7
Intern	10	1,4	1,4	98,1
Support Staff	7	1,0	1,0	99,0
Technical Support	7	1,0	1,0	100,0
Total	730	100,0	100,0	

Appendix 19 – Communication modes

Table 1 - Distribution of modes used to communicate

		Responses		Percent of Cases
		N	Percent	
Communication with subordinates	One-to-one (face-to-face)	502	31,7%	91,9%
	Small-group meetings	315	19,9%	57,7%
	Presentations	31	2,0%	5,7%
	Telephone (one-to-one/ group link up)	207	13,1%	37,9%
	Video conferences	31	2,0%	5,7%
	Letter	1	0,1%	0,2%
	Memo	4	0,3%	0,7%
	Large-circulation publication	1	0,1%	0,2%
	Electronic mail	307	19,4%	56,2%
	Computer	6	0,4%	1,1%
	Chat	174	11,0%	31,9%
	Slides	1	0,1%	0,2%
	TV/video	2	0,1%	0,4%
	Photographs, graphs, charts, drawings, etc.	2	0,1%	0,4%
	Media used in conjunction with written modes	2	0,1%	0,4%
Total		1586	100,0%	290,5%
		Responses		Percent of Cases
		N	Percent	
Communication with colleagues	One-to-one (face-to-face)	669	31,6%	91,6%
	Small-group meetings	349	16,5%	47,8%
	Presentations	37	1,8%	5,1%
	Telephone (one-to-one/ group link up)	316	14,9%	43,3%
	Video conferences	36	1,7%	4,9%
	Letter	7	0,3%	1,0%
	Memo	2	0,1%	0,3%
	Large-circulation publication	4	0,2%	0,5%
	Small-circulation report	2	0,1%	0,3%
	Electronic mail	429	20,3%	58,8%
	Quantitative data	1	0,0%	0,1%
	Computer	14	0,7%	1,9%

	Chat	234	11,1%	32,1%
	Slides	3	0,1%	0,4%
	TV/video	1	0,0%	0,1%
	Photographs, graphs, charts, drawings, etc.	3	0,1%	0,4%
	Media used in conjunction with written modes	7	0,3%	1,0%
Total		2114	100,0%	289,6%

		Responses		Percent of Cases
		N	Percent	
Communication with superiors	One-to-one (face-to-face)	685	33,1%	93,8%
	Small-group meetings	283	13,7%	38,8%
	Presentations	55	2,7%	7,5%
	Telephone (one-to-one/ group link up)	335	16,2%	45,9%
	Video conferences	24	1,2%	3,3%
	Letter	8	0,4%	1,1%
	Memo	11	0,5%	1,5%
	Large-circulation publication	1	0,0%	0,1%
	Small-circulation report	1	0,0%	0,1%
	Electronic mail	536	25,9%	73,4%
	Quantitative data	3	0,1%	0,4%
	Computer	10	0,5%	1,4%
	Chat	103	5,0%	14,1%
	Slides	6	0,3%	0,8%
	Film	1	0,0%	0,1%
	Photographs, graphs, charts, drawings, etc.	5	0,2%	0,7%
	Media used in conjunction with written modes	5	0,2%	0,7%
Total		2072	100,0%	283,8%

Table 2 - Pearson Chi-square test between *Modes of communication* and *PwC office*

	Value	df	Sig.
Pearson Chi-Square	24.279[a]	131	1.000

a. 42 cells (15.9%) have expected count less than 5. The minimum expected count is 1.6.

Appendix 20 – Communication channels

Table 1 - Channels by country of office location

	Spoken	Written	Pictorial	Total
Albania	60.0%	37.3%	2.7%	100.0%
Algeria	75.0%	21.2%	3.8%	100.0%
Angola	55.2%	44.8%	0.0%	100.0%
Argentina	77.8%	22.2%	0.0%	100.0%
Armenia	68.1%	31.9%	0.0%	100.0%
Aruba	66.7%	33.3%	0.0%	100.0%
Australia	70.6%	27.9%	1.5%	100.0%
Austria	64.6%	35.4%	0.0%	100.0%
Azerbaijan	76.2%	23.8%	0.0%	100.0%
Bahamas	65.0%	35.0%	0.0%	100.0%
Bahrain	88.9%	11.1%	0.0%	100.0%
Barbados	66.7%	33.3%	0.0%	100.0%
Belarus	66.7%	33.3%	0.0%	100.0%
Belgium	66.2%	31.1%	2.7%	100.0%
Bermuda	55.0%	42.5%	2.5%	100.0%
Bolivia	75.0%	25.0%	0.0%	100.0%
Bosnia and Herzegovina	63.2%	36.8%	0.0%	100.0%
Botswana	66.7%	33.3%	0.0%	100.0%
Brazil	68.7%	30.5%	0.9%	100.0%
British Virgin Islands	40.0%	60.0%	0.0%	100.0%
Bulgaria	80.0%	20.0%	0.0%	100.0%
Cambodia	63.9%	36.1%	0.0%	100.0%
Cameroon (Republic of)	62.1%	37.9%	0.0%	100.0%
Canada	71.2%	28.8%	0.0%	100.0%
Cayman Islands	55.6%	44.4%	0.0%	100.0%
Chile	66.7%	31.0%	2.4%	100.0%
China	68.8%	31.3%	0.0%	100.0%
Colombia	69.2%	30.8%	0.0%	100.0%
Congo (Democratic Republic of)	77.8%	22.2%	0.0%	100.0%
Congo (Republic of)	77.8%	22.2%	0.0%	100.0%
Costa Rica	66.7%	33.3%	0.0%	100.0%
Croatia	59.3%	40.7%	0.0%	100.0%
Cyprus	53.3%	46.7%	0.0%	100.0%
Czech Republic	81.6%	18.4%	0.0%	100.0%
Denmark	73.3%	25.3%	1.3%	100.0%
Dominican Republic	58.0%	42.0%	0.0%	100.0%
Ecuador	72.2%	27.8%	0.0%	100.0%
Egypt	64.6%	35.4%	0.0%	100.0%
El Salvador	69.7%	30.3%	0.0%	100.0%
Equatorial Guinea	66.7%	33.3%	0.0%	100.0%
Estonia	100.0%	0.0%	0.0%	100.0%
Fiji	57.1%	42.9%	0.0%	100.0%
Finland	59.1%	40.9%	0.0%	100.0%
France	62.5%	37.5%	0.0%	100.0%
Georgia	69.6%	30.4%	0.0%	100.0%
Germany	64.8%	35.2%	0.0%	100.0%
Ghana	54.8%	45.2%	0.0%	100.0%
Gibraltar	50.0%	50.0%	0.0%	100.0%
Greece	64.9%	35.1%	0.0%	100.0%

Guatemala	100.0%	0.0%	0.0%	100.0%
Guinea	66.7%	33.3%	0.0%	100.0%
Honduras	57.7%	42.3%	0.0%	100.0%
Hong Kong	65.5%	29.9%	4.6%	100.0%
Hungary	68.8%	31.3%	0.0%	100.0%
Iceland	76.1%	23.9%	0.0%	100.0%
India	80.9%	12.8%	6.4%	100.0%
Indonesia	63.0%	37.0%	0.0%	100.0%
Iraq	66.7%	33.3%	0.0%	100.0%
Ireland	77.8%	22.2%	0.0%	100.0%
Isle of Man	55.6%	44.4%	0.0%	100.0%
Israel	41.7%	58.3%	0.0%	100.0%
Italy	71.1%	28.1%	0.8%	100.0%
Jamaica	66.7%	33.3%	0.0%	100.0%
Jordan	54.8%	45.2%	0.0%	100.0%
Kazakhstan	76.5%	23.5%	0.0%	100.0%
Kenya	55.6%	44.4%	0.0%	100.0%
Kuwait	55.6%	33.3%	11.1%	100.0%
Kyrgyzstan	62.5%	37.5%	0.0%	100.0%
Latvia	66.7%	33.3%	0.0%	100.0%
Lebanon	70.6%	29.4%	0.0%	100.0%
Liberia	88.9%	11.1%	0.0%	100.0%
Libya	66.7%	33.3%	0.0%	100.0%
Lithuania	75.8%	24.2%	0.0%	100.0%
Luxembourg	65.3%	34.7%	0.0%	100.0%
Macedonia	63.9%	36.1%	0.0%	100.0%
Madagascar	40.0%	60.0%	0.0%	100.0%
Maldives	81.8%	18.2%	0.0%	100.0%
Malta	70.5%	29.5%	0.0%	100.0%
Mauritius	73.5%	26.5%	0.0%	100.0%
Mexico	65.9%	33.3%	0.8%	100.0%
Moldova	66.7%	33.3%	0.0%	100.0%
Mongolia	62.5%	37.5%	0.0%	100.0%
Morocco	60.9%	39.1%	0.0%	100.0%
Myanmar	66.7%	33.3%	0.0%	100.0%
Namibia	58.1%	41.9%	0.0%	100.0%
Netherlands	66.7%	33.3%	0.0%	100.0%
New Zealand	75.0%	25.0%	0.0%	100.0%
Nicaragua	44.4%	55.6%	0.0%	100.0%
Nigeria	63.9%	36.1%	0.0%	100.0%
Norway	75.6%	22.2%	2.2%	100.0%
Oman	100.0%	0.0%	0.0%	100.0%
Pakistan	74.1%	25.9%	0.0%	100.0%
Panama	71.0%	29.0%	0.0%	100.0%
Paraguay	63.6%	34.1%	2.3%	100.0%
Peru	62.1%	36.2%	1.7%	100.0%
Philippines	69.8%	29.5%	0.7%	100.0%
Poland	71.9%	28.1%	0.0%	100.0%
Portugal	62.7%	37.3%	0.0%	100.0%
Puerto Rico	25.0%	75.0%	0.0%	100.0%
Qatar	63.2%	36.8%	0.0%	100.0%
Romania	60.0%	38.8%	1.2%	100.0%
Russia	60.7%	39.3%	0.0%	100.0%
Rwanda	44.4%	55.6%	0.0%	100.0%

Saudi Arabia	69.2%	30.8%	0.0%	100.0%
Serbia	75.0%	25.0%	0.0%	100.0%
Singapore	57.1%	42.9%	0.0%	100.0%
Slovak Republic	68.5%	31.5%	0.0%	100.0%
Slovenia	63.6%	36.4%	0.0%	100.0%
South Africa	66.7%	33.3%	0.0%	100.0%
South Korea	66.7%	33.3%	0.0%	100.0%
Spain	73.2%	26.8%	0.0%	100.0%
Sri Lanka	72.4%	24.8%	2.9%	100.0%
Sweden	77.8%	22.2%	0.0%	100.0%
Switzerland	64.3%	34.1%	1.6%	100.0%
Taiwan	55.6%	44.4%	0.0%	100.0%
Tanzania	33.3%	66.7%	0.0%	100.0%
Thailand	74.3%	25.7%	0.0%	100.0%
Trinidad & Tobago	66.7%	33.3%	0.0%	100.0%
Tunisia	77.8%	22.2%	0.0%	100.0%
Turkey	60.3%	36.5%	3.2%	100.0%
Turks & Caicos Islands	66.7%	33.3%	0.0%	100.0%
Uganda	72.2%	27.8%	0.0%	100.0%
Ukraine	75.0%	25.0%	0.0%	100.0%
United Arab Emirates	84.2%	15.8%	0.0%	100.0%
United Kingdom	72.2%	27.8%	0.0%	100.0%
United States	70.3%	28.5%	1.3%	100.0%
Uruguay	70.4%	29.6%	0.0%	100.0%
Uzbekistan	50.0%	50.0%	0.0%	100.0%
Venezuela	64.5%	35.5%	0.0%	100.0%
Vietnam	58.3%	41.7%	0.0%	100.0%
Zambia	82.4%	17.6%	0.0%	100.0%
Zimbabwe	100.0%	0.0%	0.0%	100.0%

Table 2 - Pearson Chi-square test between *Channels of communication* and *PwC office*

	Value	df	Sig.
Pearson Chi-Square	137.261[a]	131	0.337

a. 42 cells (15.9%) have expected count less than 5. The minimum
expected count is 1.6.

Table 3 - Pearson Chi-square test between *Channels of communication* and *Office Region*

	Value	df	Sig.
Pearson Chi-Square	65.651[a]	8	0.000

a. 0 cells (0.0%) have expected count less than 5. The minimum
expected count is 71.8.

Appendix 21 – Language formality

Table 1 – Language formality with different groups of employees

Formality with subordinates

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Informal language	488	66,8	89,4	89,4
	Formal language	58	7,9	10,6	100,0
	Total	546	74,8	100,0	
Missing	System	184	25,2		
Total		730	100,0		

Formality with colleagues

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Informal language	639	87,5	87,5	87,5
	Formal language	91	12,5	12,5	100,0
	Total	730	100,0	100,0	

Formality with superiors

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Informal language	507	69,5	69,5	69,5
	Formal language	223	30,5	30,5	100,0
	Total	730	100,0	100,0	

Table 2 – Language formality, by country of office location

	Formal language	Informal language	Total
Albania	7.7%	92.3%	100.0%
Algeria	38.9%	61.1%	100.0%
Angola	14.3%	85.7%	100.0%
Argentina	16.7%	83.3%	100.0%
Armenia	43.8%	56.3%	100.0%
Aruba	33.3%	66.7%	100.0%
Australia	7.4%	92.6%	100.0%
Austria	5.9%	94.1%	100.0%
Azerbaijan	21.4%	78.6%	100.0%
Bahamas	28.6%	71.4%	100.0%
Bahrain	0.0%	100.0%	100.0%
Barbados	0.0%	100.0%	100.0%
Belarus	0.0%	100.0%	100.0%
Belgium	0.0%	100.0%	100.0%
Bermuda	14.3%	85.7%	100.0%
Bolivia	37.5%	62.5%	100.0%
Bosnia and Herzegovina	15.4%	84.6%	100.0%
Botswana	66.7%	33.3%	100.0%
Brazil	19.3%	80.7%	100.0%
British Virgin Islands	50.0%	50.0%	100.0%
Bulgaria	0.0%	100.0%	100.0%
Cambodia	16.7%	83.3%	100.0%
Cameroon (Republic of)	27.3%	72.7%	100.0%
Canada	4.2%	95.8%	100.0%
Cayman Islands	66.7%	33.3%	100.0%
Chile	35.7%	64.3%	100.0%
China	16.7%	83.3%	100.0%
Colombia	77.8%	22.2%	100.0%
Congo (Democratic Republic of)	0.0%	100.0%	100.0%
Congo (Republic of)	0.0%	100.0%	100.0%
Costa Rica	20.0%	80.0%	100.0%
Croatia	0.0%	100.0%	100.0%
Cyprus	16.7%	83.3%	100.0%
Czech Republic	0.0%	100.0%	100.0%
Denmark	7.7%	92.3%	100.0%
Dominican Republic	54.2%	45.8%	100.0%
Ecuador	66.7%	33.3%	100.0%
Egypt	35.7%	64.3%	100.0%
El Salvador	54.5%	45.5%	100.0%
Equatorial Guinea	0.0%	100.0%	100.0%
Estonia	0.0%	100.0%	100.0%
Fiji	41.7%	58.3%	100.0%
Finland	0.0%	100.0%	100.0%
France	0.0%	100.0%	100.0%
Georgia	15.8%	84.2%	100.0%
Germany	16.3%	83.7%	100.0%
Ghana	0.0%	100.0%	100.0%
Gibraltar	0.0%	100.0%	100.0%
Greece	30.8%	69.2%	100.0%
Guatemala	33.3%	66.7%	100.0%

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Guinea	0.0%	100.0%	100.0%
Honduras	55.6%	44.4%	100.0%
Hong Kong	13.8%	86.2%	100.0%
Hungary	0.0%	100.0%	100.0%
Iceland	6.3%	93.8%	100.0%
India	50.0%	50.0%	100.0%
Indonesia	44.4%	55.6%	100.0%
Iraq	0.0%	100.0%	100.0%
Ireland	0.0%	100.0%	100.0%
Isle of Man	33.3%	66.7%	100.0%
Israel	0.0%	100.0%	100.0%
Italy	11.6%	88.4%	100.0%
Jamaica	28.6%	71.4%	100.0%
Jordan	17.6%	82.4%	100.0%
Kazakhstan	11.8%	88.2%	100.0%
Kenya	33.3%	66.7%	100.0%
Kuwait	0.0%	100.0%	100.0%
Kyrgyzstan	0.0%	100.0%	100.0%
Latvia	0.0%	100.0%	100.0%
Lebanon	8.3%	91.7%	100.0%
Liberia	0.0%	100.0%	100.0%
Libya	50.0%	50.0%	100.0%
Lithuania	0.0%	100.0%	100.0%
Luxembourg	0.0%	100.0%	100.0%
Macedonia	14.3%	85.7%	100.0%
Madagascar	100.0%	0.0%	100.0%
Maldives	40.0%	60.0%	100.0%
Malta	11.5%	88.5%	100.0%
Mauritius	33.3%	66.7%	100.0%
Mexico	19.0%	81.0%	100.0%
Moldova	50.0%	50.0%	100.0%
Mongolia	16.7%	83.3%	100.0%
Morocco	0.0%	100.0%	100.0%
Myanmar	0.0%	100.0%	100.0%
Namibia	18.2%	81.8%	100.0%
Netherlands	0.0%	100.0%	100.0%
New Zealand	12.5%	87.5%	100.0%
Nicaragua	55.6%	44.4%	100.0%
Nigeria	7.1%	92.9%	100.0%
Norway	0.0%	100.0%	100.0%
Oman	0.0%	100.0%	100.0%
Pakistan	55.6%	44.4%	100.0%
Panama	26.1%	73.9%	100.0%
Paraguay	26.7%	73.3%	100.0%
Peru	42.9%	57.1%	100.0%
Philippines	47.9%	52.1%	100.0%
Poland	2.6%	97.4%	100.0%
Portugal	27.3%	72.7%	100.0%
Puerto Rico	0.0%	100.0%	100.0%
Qatar	38.5%	61.5%	100.0%
Romania	17.2%	82.8%	100.0%
Russia	20.0%	80.0%	100.0%
Rwanda	0.0%	100.0%	100.0%
Saudi Arabia	26.1%	73.9%	100.0%

Serbia	10.0%	90.0%	100.0%
Singapore	0.0%	100.0%	100.0%
Slovak Republic	2.3%	97.7%	100.0%
Slovenia	5.9%	94.1%	100.0%
South Africa	25.0%	75.0%	100.0%
South Korea	90.9%	9.1%	100.0%
Spain	9.5%	90.5%	100.0%
Sri Lanka	18.9%	81.1%	100.0%
Sweden	0.0%	100.0%	100.0%
Switzerland	2.3%	97.7%	100.0%
Taiwan	33.3%	66.7%	100.0%
Tanzania	0.0%	100.0%	100.0%
Thailand	33.3%	66.7%	100.0%
Trinidad & Tobago	50.0%	50.0%	100.0%
Tunisia	50.0%	50.0%	100.0%
Turkey	14.3%	85.7%	100.0%
Turks & Caicos Islands	0.0%	100.0%	100.0%
Uganda	0.0%	100.0%	100.0%
Ukraine	60.0%	40.0%	100.0%
United Arab Emirates	14.3%	85.7%	100.0%
United Kingdom	12.5%	87.5%	100.0%
United States	8.6%	91.4%	100.0%
Uruguay	0.0%	100.0%	100.0%
Uzbekistan	0.0%	100.0%	100.0%
Venezuela	40.8%	59.2%	100.0%
Vietnam	25.0%	75.0%	100.0%
Zambia	0.0%	100.0%	100.0%
Zimbabwe	0.0%	100.0%	100.0%

Table 3 – Language formality with superiors, by country of office location

	Formality with superiors		Total
	Formal language	Informal language	
Albania	18.2%	81.8%	100.0%
Algeria	42.9%	57.1%	100.0%
Angola	22.2%	77.8%	100.0%
Argentina	50.0%	50.0%	100.0%
Armenia	57.1%	42.9%	100.0%
Aruba	100.0%	0.0%	100.0%
Australia	20.8%	79.2%	100.0%
Austria	15.4%	84.6%	100.0%
Azerbaijan	40.0%	60.0%	100.0%
Bahamas	60.0%	40.0%	100.0%
Bahrain	0.0%	100.0%	100.0%
Barbados	0.0%	100.0%	100.0%
Belarus	0.0%	100.0%	100.0%
Belgium	0.0%	100.0%	100.0%
Bermuda	20.0%	80.0%	100.0%
Bolivia	66.7%	33.3%	100.0%
Bosnia and Herzegovina	40.0%	60.0%	100.0%
Botswana	75.0%	25.0%	100.0%
Brazil	35.7%	64.3%	100.0%
British Virgin Islands	100.0%	0.0%	100.0%
Bulgaria	0.0%	100.0%	100.0%
Cambodia	50.0%	50.0%	100.0%
Cameroon (Republic of)	25.0%	75.0%	100.0%
Canada	12.5%	87.5%	100.0%
Cayman Islands	100.0%	0.0%	100.0%
Chile	40.0%	60.0%	100.0%
China	50.0%	50.0%	100.0%
Colombia	100.0%	0.0%	100.0%
Congo (Democratic Republic of)	0.0%	100.0%	100.0%
Congo (Republic of)	0.0%	100.0%	100.0%
Costa Rica	50.0%	50.0%	100.0%
Croatia	0.0%	100.0%	100.0%
Cyprus	50.0%	50.0%	100.0%
Czech Republic	0.0%	100.0%	100.0%
Denmark	10.0%	90.0%	100.0%
Dominican Republic	77.8%	22.2%	100.0%
Ecuador	100.0%	0.0%	100.0%
Egypt	45.5%	54.5%	100.0%
El Salvador	75.0%	25.0%	100.0%
Equatorial Guinea	0.0%	100.0%	100.0%
Estonia	0.0%	100.0%	100.0%
Fiji	80.0%	20.0%	100.0%
Finland	0.0%	100.0%	100.0%
France	0.0%	100.0%	100.0%
Georgia	28.6%	71.4%	100.0%
Germany	13.3%	86.7%	100.0%
Ghana	0.0%	100.0%	100.0%
Gibraltar	0.0%	100.0%	100.0%
Greece	40.0%	60.0%	100.0%

Guatemala	0.0%	100.0%	100.0%
Guinea	0.0%	100.0%	100.0%
Honduras	75.0%	25.0%	100.0%
Hong Kong	20.0%	80.0%	100.0%
Hungary	0.0%	100.0%	100.0%
Iceland	14.3%	85.7%	100.0%
India	66.7%	33.3%	100.0%
Indonesia	100.0%	0.0%	100.0%
Iraq	0.0%	100.0%	100.0%
Ireland	0.0%	100.0%	100.0%
Isle of Man	100.0%	0.0%	100.0%
Israel	0.0%	100.0%	100.0%
Italy	18.8%	81.3%	100.0%
Jamaica	62.5%	37.5%	100.0%
Jordan	50.0%	50.0%	100.0%
Kazakhstan	16.7%	83.3%	100.0%
Kenya	100.0%	0.0%	100.0%
Kuwait	0.0%	100.0%	100.0%
Kyrgyzstan	0.0%	100.0%	100.0%
Latvia	0.0%	100.0%	100.0%
Lebanon	25.0%	75.0%	100.0%
Liberia	0.0%	100.0%	100.0%
Libya	100.0%	0.0%	100.0%
Lithuania	0.0%	100.0%	100.0%
Luxembourg	0.0%	100.0%	100.0%
Macedonia	40.0%	60.0%	100.0%
Madagascar	100.0%	0.0%	100.0%
Maldives	100.0%	0.0%	100.0%
Malta	22.2%	77.8%	100.0%
Mauritius	50.0%	50.0%	100.0%
Mexico	35.7%	64.3%	100.0%
Moldova	100.0%	0.0%	100.0%
Mongolia	50.0%	50.0%	100.0%
Morocco	0.0%	100.0%	100.0%
Myanmar	0.0%	100.0%	100.0%
Namibia	25.0%	75.0%	100.0%
Netherlands	0.0%	100.0%	100.0%
New Zealand	33.3%	66.7%	100.0%
Nicaragua	100.0%	0.0%	100.0%
Nigeria	14.3%	85.7%	100.0%
Norway	0.0%	100.0%	100.0%
Oman	0.0%	100.0%	100.0%
Pakistan	66.7%	33.3%	100.0%
Panama	50.0%	50.0%	100.0%
Paraguay	60.0%	40.0%	100.0%
Peru	57.1%	42.9%	100.0%
Philippines	70.6%	29.4%	100.0%
Poland	0.0%	100.0%	100.0%
Portugal	42.1%	57.9%	100.0%
Puerto Rico	0.0%	100.0%	100.0%
Qatar	60.0%	40.0%	100.0%
Romania	27.3%	72.7%	100.0%
Russia	25.0%	75.0%	100.0%
Rwanda	0.0%	100.0%	100.0%

Saudi Arabia	50.0%	50.0%	100.0%
Serbia	25.0%	75.0%	100.0%
Singapore	0.0%	100.0%	100.0%
Slovak Republic	5.6%	94.4%	100.0%
Slovenia	14.3%	85.7%	100.0%
South Africa	50.0%	50.0%	100.0%
South Korea	100.0%	0.0%	100.0%
Spain	14.3%	85.7%	100.0%
Sri Lanka	30.8%	69.2%	100.0%
Sweden	0.0%	100.0%	100.0%
Switzerland	6.7%	93.3%	100.0%
Taiwan	100.0%	0.0%	100.0%
Tanzania	0.0%	100.0%	100.0%
Thailand	50.0%	50.0%	100.0%
Trinidad & Tobago	66.7%	33.3%	100.0%
Tunisia	100.0%	0.0%	100.0%
Turkey	14.3%	85.7%	100.0%
Turks & Caicos Islands	0.0%	100.0%	100.0%
Uganda	0.0%	100.0%	100.0%
Ukraine	50.0%	50.0%	100.0%
United Arab Emirates	33.3%	66.7%	100.0%
United Kingdom	12.5%	87.5%	100.0%
United States	15.0%	85.0%	100.0%
Uruguay	0.0%	100.0%	100.0%
Uzbekistan	0.0%	100.0%	100.0%
Venezuela	64.7%	35.3%	100.0%
Vietnam	66.7%	33.3%	100.0%
Zambia	0.0%	100.0%	100.0%
Zimbabwe	0.0%	100.0%	100.0%

Table 4 – Pearson Chi-square test between *Language formality* and *PwC office*

	Value	df	Sig.
Pearson Chi-Square	414.761[a]	18	0.000

a. 0 cells (0.00%) have expected count less than 5. The minimum

expected count is 5.2.

Appendix 22 – Feedback

Table 1 – Frequency of feedback

Frequency of feedback given by superiors

		Frequency	Percent	Valid Percent	Cumulative Percent
	Seldom	8	1,1	1,5	1,5
	Sometimes	107	14,7	19,6	21,1
Valid	Usually	280	38,4	51,3	72,3
	Always	151	20,7	27,7	100,0
	Total	546	74,8	100,0	
Missing	System	184	25,2		
Total		730	100,0		

Frequency of feedback received by subordinates

		Frequency	Percent	Valid Percent	Cumulative Percent
	Never	13	1,8	1,8	1,8
	Seldom	137	18,8	18,8	20,5
	Sometimes	278	38,1	38,1	58,6
Valid	Usually	221	30,3	30,3	88,9
	Always	81	11,1	11,1	100,0
	Total	730	100,0	100,0	

Table 2 – Kruskal-Wallis test between *Frequency of feedback given by superiors, Frequency of feedback received by subordinates* and *Office Region*

Test Statistics[a,b]

	Frequency of feedback given by superiors	Frequency of feedback received by subordinates
Chi-Square	15,347	32,532
df	8	8
Asymp. Sig.	,053	,000

a. Kruskal Wallis Test

b. Grouping Variable: Office Region

Table 3 – Frequency of feedback given by superiors, by country of office location

	Always	Seldom	Sometimes	Usually	Total
Albania	50%	0%	0%	50%	100%
Algeria	25%	0%	0%	75%	100%
Angola	33%	0%	33%	33%	100%
Argentina	50%	0%	0%	50%	100%
Armenia	50%	0%	0%	50%	100%
Aruba	0%	0%	0%	100%	100%
Australia	30%	0%	20%	50%	100%
Austria	38%	0%	25%	38%	100%
Azerbaijan	25%	0%	25%	50%	100%
Bahamas	50%	0%	0%	50%	100%
Bahrain	100%	0%	0%	0%	100%
Barbados	0%	0%	0%	100%	100%
Belarus	100%	0%	0%	0%	100%
Belgium	14%	0%	14%	71%	100%
Bermuda	25%	0%	50%	25%	100%
Bolivia	0%	0%	0%	100%	100%
Bosnia and Herzegovina	0%	0%	0%	100%	100%
Botswana	0%	0%	0%	100%	100%
Brazil	15%	0%	37%	48%	100%
British Virgin Islands	0%	0%	0%	0%	0%
Bulgaria	0%	0%	0%	100%	100%
Cambodia	25%	0%	0%	75%	100%
Cameroon (Republic of)	67%	0%	0%	33%	100%
Canada	13%	0%	63%	25%	100%
Cayman Islands	0%	0%	0%	100%	100%
Chile	25%	0%	25%	50%	100%
China	0%	0%	50%	50%	100%
Colombia	33%	0%	0%	67%	100%
Congo (Democratic Republic of)	100%	0%	0%	0%	100%
Congo (Republic of)	100%	0%	0%	0%	100%
Costa Rica	100%	0%	0%	0%	100%
Croatia	0%	33%	67%	0%	100%
Cyprus	50%	0%	0%	50%	100%
Czech Republic	20%	0%	20%	60%	100%
Denmark	67%	0%	0%	33%	100%
Dominican Republic	33%	17%	0%	50%	100%
Ecuador	50%	0%	50%	0%	100%
Egypt	33%	17%	17%	33%	100%
El Salvador	33%	0%	33%	33%	100%
Equatorial Guinea	100%	0%	0%	0%	100%
Estonia	100%	0%	0%	0%	100%
Fiji	50%	0%	50%	0%	100%
Finland	50%	0%	0%	50%	100%
France	0%	0%	50%	50%	100%
Georgia	20%	0%	20%	60%	100%
Germany	8%	0%	15%	77%	100%
Ghana	50%	0%	0%	50%	100%
Gibraltar	0%	0%	0%	0%	0%
Greece	33%	0%	0%	67%	100%
Guatemala	100%	0%	0%	0%	100%
Guinea	0%	0%	0%	100%	100%

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Honduras	0%	0%	0%	100%	100%
Hong Kong	33%	0%	11%	56%	100%
Hungary	33%	0%	33%	33%	100%
Iceland	50%	0%	0%	50%	100%
India	25%	0%	0%	75%	100%
Indonesia	33%	0%	33%	33%	100%
Iraq	0%	0%	0%	0%	0%
Ireland	0%	0%	0%	0%	0%
Isle of Man	0%	0%	100%	0%	100%
Israel	50%	0%	50%	0%	100%
Italy	27%	9%	9%	55%	100%
Jamaica	40%	0%	0%	60%	100%
Jordan	80%	0%	0%	20%	100%
Kazakhstan	0%	0%	20%	80%	100%
Kenya	0%	0%	0%	100%	100%
Kuwait	0%	0%	0%	100%	100%
Kyrgyzstan	0%	0%	0%	100%	100%
Latvia	0%	0%	0%	0%	0%
Lebanon	50%	0%	0%	50%	100%
Liberia	0%	0%	0%	100%	100%
Libya	0%	0%	0%	0%	0%
Lithuania	33%	0%	0%	67%	100%
Luxembourg	38%	0%	13%	50%	100%
Macedonia	75%	0%	25%	0%	100%
Madagascar	0%	0%	0%	0%	0%
Maldives	100%	0%	0%	0%	100%
Malta	50%	0%	13%	38%	100%
Mauritius	50%	0%	0%	50%	100%
Mexico	29%	0%	21%	50%	100%
Moldova	0%	0%	0%	0%	0%
Mongolia	50%	0%	50%	0%	100%
Morocco	17%	0%	50%	33%	100%
Myanmar	100%	0%	0%	0%	100%
Namibia	0%	0%	33%	67%	100%
Netherlands	0%	0%	40%	60%	100%
New Zealand	0%	0%	50%	50%	100%
Nicaragua	0%	33%	33%	33%	100%
Nigeria	29%	0%	36%	36%	100%
Norway	0%	0%	25%	75%	100%
Oman	0%	0%	100%	0%	100%
Pakistan	33%	0%	0%	67%	100%
Panama	0%	0%	14%	86%	100%
Paraguay	20%	0%	40%	40%	100%
Peru	43%	0%	29%	29%	100%
Philippines	29%	0%	21%	50%	100%
Poland	18%	0%	45%	36%	100%
Portugal	17%	0%	0%	83%	100%
Puerto Rico	100%	0%	0%	0%	100%
Qatar	33%	0%	0%	67%	100%
Romania	14%	0%	0%	86%	100%
Russia	0%	0%	0%	100%	100%
Rwanda	0%	0%	0%	100%	100%
Saudi Arabia	29%	0%	14%	57%	100%
Serbia	0%	0%	50%	50%	100%

Singapore	25%	0%	25%	50%	100%
Slovak Republic	13%	0%	25%	63%	100%
Slovenia	67%	0%	0%	33%	100%
South Africa	25%	0%	0%	75%	100%
South Korea	0%	33%	0%	67%	100%
Spain	14%	0%	14%	71%	100%
Sri Lanka	55%	0%	18%	27%	100%
Sweden	50%	0%	0%	50%	100%
Switzerland	7%	0%	21%	71%	100%
Taiwan	0%	0%	0%	100%	100%
Tanzania	100%	0%	0%	0%	100%
Thailand	25%	0%	50%	25%	100%
Trinidad & Tobago	50%	0%	0%	50%	100%
Tunisia	50%	0%	50%	0%	100%
Turkey	14%	14%	29%	43%	100%
Turks & Caicos Islands	0%	0%	0%	0%	0%
Uganda	0%	0%	50%	50%	100%
Ukraine	0%	0%	0%	100%	100%
United Arab Emirates	100%	0%	0%	0%	100%
United Kingdom	13%	0%	13%	75%	100%
United States	28%	0%	28%	44%	100%
Uruguay	33%	0%	17%	50%	100%
Uzbekistan	0%	0%	0%	0%	0%
Venezuela	20%	7%	0%	73%	100%
Vietnam	0%	0%	50%	50%	100%
Zambia	50%	0%	0%	50%	100%
Zimbabwe	100%	0%	0%	0%	100%

Table 4 – Frequency of feedback received by subordinates, by country of office location

	Always	Never	Seldom	Sometimes	Usually	Total
Albania	9%	0%	9%	9%	73%	100%
Algeria	14%	0%	0%	14%	71%	100%
Angola	33%	0%	11%	44%	11%	100%
Argentina	0%	0%	0%	100%	0%	100%
Armenia	14%	0%	14%	29%	43%	100%
Aruba	0%	0%	0%	100%	0%	100%
Australia	8%	4%	25%	46%	17%	100%
Austria	0%	0%	46%	31%	23%	100%
Azerbaijan	20%	0%	20%	20%	40%	100%
Bahamas	20%	0%	0%	0%	80%	100%
Bahrain	0%	0%	0%	100%	0%	100%
Barbados	25%	0%	0%	25%	50%	100%
Belarus	0%	0%	0%	33%	67%	100%
Belgium	0%	0%	22%	33%	44%	100%
Bermuda	20%	0%	20%	40%	20%	100%
Bolivia	0%	0%	0%	67%	33%	100%
Bosnia and Herzegovina	20%	0%	0%	0%	80%	100%
Botswana	0%	25%	25%	0%	50%	100%
Brazil	0%	18%	39%	29%	14%	100%
British Virgin Islands	0%	0%	0%	100%	0%	100%
Bulgaria	0%	0%	0%	50%	50%	100%
Cambodia	0%	0%	0%	50%	50%	100%
Cameroon (Republic of)	50%	0%	0%	0%	50%	100%
Canada	0%	0%	50%	38%	13%	100%
Cayman Islands	0%	0%	0%	100%	0%	100%
Chile	0%	20%	20%	20%	40%	100%
China	0%	0%	50%	50%	0%	100%
Colombia	0%	0%	0%	67%	33%	100%
Congo (Democratic Republic of)	0%	0%	100%	0%	0%	100%
Congo (Republic of)	100%	0%	0%	0%	0%	100%
Costa Rica	0%	0%	0%	100%	0%	100%
Croatia	0%	0%	67%	33%	0%	100%
Cyprus	0%	0%	50%	0%	50%	100%
Czech Republic	0%	17%	17%	17%	50%	100%
Denmark	20%	0%	10%	40%	30%	100%
Dominican Republic	0%	0%	22%	44%	33%	100%
Ecuador	0%	0%	0%	100%	0%	100%
Egypt	18%	0%	9%	36%	36%	100%
El Salvador	0%	0%	50%	25%	25%	100%
Equatorial Guinea	0%	0%	0%	0%	100%	100%
Estonia	0%	0%	0%	0%	100%	100%
Fiji	0%	0%	40%	20%	40%	100%
Finland	0%	0%	0%	100%	0%	100%
France	17%	0%	17%	50%	17%	100%
Georgia	29%	0%	14%	29%	29%	100%
Germany	0%	0%	13%	60%	27%	100%
Ghana	20%	0%	0%	40%	40%	100%
Gibraltar	0%	0%	0%	0%	100%	100%
Greece	20%	0%	0%	60%	20%	100%
Guatemala	100%	0%	0%	0%	0%	100%
Guinea	100%	0%	0%	0%	0%	100%

The influence of culture on interpersonal communication at PwC

Honduras	25%	0%	0%	50%	25%	100%
Hong Kong	20%	0%	20%	40%	20%	100%
Hungary	0%	0%	25%	50%	25%	100%
Iceland	29%	0%	14%	14%	43%	100%
India	17%	0%	0%	33%	50%	100%
Indonesia	0%	0%	33%	33%	33%	100%
Iraq	50%	0%	0%	50%	0%	100%
Ireland	0%	0%	50%	0%	50%	100%
Isle of Man	0%	0%	100%	0%	0%	100%
Israel	0%	0%	50%	50%	0%	100%
Italy	6%	0%	19%	38%	38%	100%
Jamaica	0%	0%	25%	50%	25%	100%
Jordan	17%	0%	0%	50%	33%	100%
Kazakhstan	0%	0%	17%	17%	67%	100%
Kenya	0%	0%	0%	100%	0%	100%
Kuwait	0%	0%	0%	0%	100%	100%
Kyrgyzstan	0%	0%	0%	100%	0%	100%
Latvia	0%	0%	0%	100%	0%	100%
Lebanon	25%	0%	0%	0%	75%	100%
Liberia	0%	0%	0%	0%	100%	100%
Libya	0%	0%	0%	0%	100%	100%
Lithuania	0%	25%	0%	25%	50%	100%
Luxembourg	25%	0%	0%	50%	25%	100%
Macedonia	60%	0%	20%	0%	20%	100%
Madagascar	0%	0%	0%	100%	0%	100%
Maldives	50%	0%	0%	50%	0%	100%
Malta	22%	0%	11%	44%	22%	100%
Mauritius	25%	0%	25%	0%	50%	100%
Mexico	7%	0%	29%	50%	14%	100%
Moldova	0%	0%	0%	100%	0%	100%
Mongolia	50%	0%	0%	50%	0%	100%
Morocco	0%	0%	38%	25%	38%	100%
Myanmar	100%	0%	0%	0%	0%	100%
Namibia	0%	25%	25%	25%	25%	100%
Netherlands	0%	0%	29%	71%	0%	100%
New Zealand	0%	0%	0%	100%	0%	100%
Nicaragua	0%	0%	67%	33%	0%	100%
Nigeria	21%	0%	7%	14%	57%	100%
Norway	0%	0%	33%	33%	33%	100%
Oman	0%	0%	0%	100%	0%	100%
Pakistan	0%	0%	0%	67%	33%	100%
Panama	0%	0%	13%	63%	25%	100%
Paraguay	0%	0%	40%	40%	20%	100%
Peru	14%	0%	14%	57%	14%	100%
Philippines	18%	0%	29%	29%	24%	100%
Poland	14%	0%	21%	57%	7%	100%
Portugal	0%	0%	16%	42%	42%	100%
Puerto Rico	0%	0%	0%	100%	0%	100%
Qatar	0%	0%	20%	60%	20%	100%
Romania	18%	0%	9%	18%	55%	100%
Russia	25%	0%	25%	25%	25%	100%
Rwanda	100%	0%	0%	0%	0%	100%
Saudi Arabia	0%	0%	13%	25%	63%	100%
Serbia	0%	0%	0%	50%	50%	100%

Singapore	0%	0%	25%	50%	25%	100%
Slovak Republic	11%	0%	17%	39%	33%	100%
Slovenia	14%	0%	14%	43%	29%	100%
South Africa	0%	0%	0%	75%	25%	100%
South Korea	0%	0%	0%	50%	50%	100%
Spain	0%	14%	43%	29%	14%	100%
Sri Lanka	23%	0%	8%	38%	31%	100%
Sweden	0%	0%	0%	100%	0%	100%
Switzerland	7%	0%	20%	53%	20%	100%
Taiwan	0%	0%	0%	100%	0%	100%
Tanzania	100%	0%	0%	0%	0%	100%
Thailand	0%	0%	50%	50%	0%	100%
Trinidad & Tobago	33%	0%	67%	0%	0%	100%
Tunisia	0%	0%	50%	0%	50%	100%
Turkey	14%	0%	43%	29%	14%	100%
Turks & Caicos Islands	0%	0%	0%	100%	0%	100%
Uganda	0%	0%	0%	100%	0%	100%
Ukraine	0%	0%	0%	0%	100%	100%
United Arab Emirates	0%	0%	67%	0%	33%	100%
United Kingdom	0%	0%	25%	63%	13%	100%
United States	5%	0%	25%	40%	30%	100%
Uruguay	0%	0%	33%	33%	33%	100%
Uzbekistan	0%	0%	0%	50%	50%	100%
Venezuela	29%	0%	6%	35%	29%	100%
Vietnam	0%	33%	0%	0%	67%	100%
Zambia	50%	0%	0%	50%	0%	100%
Zimbabwe	100%	0%	0%	0%	0%	100%

Appendix 23 – Office space organization

Table 1 – Office space organization (frequencies)

	Frequency	Percent	Valid Percent	Cumulative Percent
Open space for staff and superiors	222	30,4	30,4	30,4
Open space for staff and closed offices for superiors	465	63,7	63,7	94,1
Closed offices for each team and its superior(s)	21	2,9	2,9	97,0
Other	22	3,0	3,0	100,0
Total	730	100,0	100,0	

Table 2 – Office space organization, by country of office location

	Closed offices for each team and its superior(s)	Open space for staff and closed offices for superiors	Open space for staff and superiors	Other	Total
Albania	0%	27%	73%	0%	100%
Algeria	0%	86%	14%	0%	100%
Angola	0%	89%	0%	11%	100%
Argentina	0%	100%	0%	0%	100%
Armenia	29%	14%	43%	14%	100%
Aruba	0%	0%	100%	0%	100%
Australia	0%	0%	96%	4%	100%
Austria	0%	77%	0%	23%	100%
Azerbaijan	0%	100%	0%	0%	100%
Bahamas	0%	80%	20%	0%	100%
Bahrain	0%	0%	100%	0%	100%
Barbados	0%	100%	0%	0%	100%
Belarus	0%	33%	67%	0%	100%
Belgium	0%	89%	0%	11%	100%
Bermuda	0%	100%	0%	0%	100%
Bolivia	0%	0%	100%	0%	100%
Bosnia and Herzegovina	0%	20%	80%	0%	100%
Botswana	0%	75%	25%	0%	100%
Brazil	4%	79%	11%	7%	100%
British Virgin Islands	0%	0%	100%	0%	100%
Bulgaria	0%	100%	0%	0%	100%
Cambodia	0%	25%	75%	0%	100%
Cameroon (Republic of)	0%	100%	0%	0%	100%
Canada	13%	63%	25%	0%	100%
Cayman Islands	0%	100%	0%	0%	100%
Chile	0%	100%	0%	0%	100%
China	0%	50%	50%	0%	100%
Colombia	0%	33%	67%	0%	100%
Congo (Democratic Republic of)	0%	100%	0%	0%	100%
Congo (Republic of)	0%	100%	0%	0%	100%
Costa Rica	0%	50%	0%	50%	100%
Croatia	0%	100%	0%	0%	100%
Cyprus	0%	100%	0%	0%	100%
Czech Republic	0%	50%	50%	0%	100%
Denmark	10%	30%	30%	30%	100%
Dominican Republic	0%	22%	67%	11%	100%
Ecuador	0%	100%	0%	0%	100%
Egypt	9%	91%	0%	0%	100%
El Salvador	0%	75%	25%	0%	100%
Equatorial Guinea	0%	0%	0%	100%	100%
Estonia	0%	100%	0%	0%	100%
Fiji	0%	80%	20%	0%	100%
Finland	0%	0%	67%	33%	100%
France	0%	17%	83%	0%	100%
Georgia	0%	43%	57%	0%	100%
Germany	20%	60%	13%	7%	100%
Ghana	0%	40%	60%	0%	100%

Gibraltar	0%	100%	0%	0%	100%
Greece	0%	100%	0%	0%	100%
Guatemala	0%	0%	100%	0%	100%
Guinea	0%	100%	0%	0%	100%
Honduras	0%	100%	0%	0%	100%
Hong Kong	0%	70%	30%	0%	100%
Hungary	0%	50%	50%	0%	100%
Iceland	0%	57%	43%	0%	100%
India	0%	67%	33%	0%	100%
Indonesia	0%	100%	0%	0%	100%
Iraq	0%	50%	50%	0%	100%
Ireland	0%	50%	50%	0%	100%
Isle of Man	0%	100%	0%	0%	100%
Israel	0%	100%	0%	0%	100%
Italy	6%	81%	13%	0%	100%
Jamaica	0%	100%	0%	0%	100%
Jordan	0%	67%	33%	0%	100%
Kazakhstan	0%	33%	67%	0%	100%
Kenya	0%	100%	0%	0%	100%
Kuwait	0%	100%	0%	0%	100%
Kyrgyzstan	0%	100%	0%	0%	100%
Latvia	0%	0%	100%	0%	100%
Lebanon	0%	100%	0%	0%	100%
Liberia	0%	0%	100%	0%	100%
Libya	0%	0%	100%	0%	100%
Lithuania	0%	50%	25%	25%	100%
Luxembourg	0%	63%	38%	0%	100%
Macedonia	0%	20%	80%	0%	100%
Madagascar	0%	100%	0%	0%	100%
Maldives	0%	50%	0%	50%	100%
Malta	0%	67%	22%	11%	100%
Mauritius	0%	100%	0%	0%	100%
Mexico	14%	43%	43%	0%	100%
Moldova	0%	0%	100%	0%	100%
Mongolia	0%	0%	100%	0%	100%
Morocco	13%	88%	0%	0%	100%
Myanmar	0%	0%	100%	0%	100%
Namibia	0%	100%	0%	0%	100%
Netherlands	0%	0%	100%	0%	100%
New Zealand	0%	33%	67%	0%	100%
Nicaragua	0%	67%	33%	0%	100%
Nigeria	0%	43%	57%	0%	100%
Norway	0%	33%	67%	0%	100%
Oman	0%	100%	0%	0%	100%
Pakistan	0%	100%	0%	0%	100%
Panama	0%	50%	50%	0%	100%
Paraguay	20%	60%	20%	0%	100%
Peru	0%	86%	14%	0%	100%
Philippines	0%	35%	65%	0%	100%
Poland	0%	57%	43%	0%	100%
Portugal	0%	100%	0%	0%	100%
Puerto Rico	0%	100%	0%	0%	100%
Qatar	0%	60%	40%	0%	100%
Romania	0%	82%	18%	0%	100%

Russia	0%	100%	0%	0%	100%
Rwanda	0%	0%	100%	0%	100%
Saudi Arabia	0%	88%	13%	0%	100%
Serbia	0%	50%	50%	0%	100%
Singapore	0%	100%	0%	0%	100%
Slovak Republic	0%	83%	17%	0%	100%
Slovenia	0%	0%	100%	0%	100%
South Africa	0%	100%	0%	0%	100%
South Korea	0%	100%	0%	0%	100%
Spain	14%	57%	29%	0%	100%
Sri Lanka	0%	85%	15%	0%	100%
Sweden	0%	0%	100%	0%	100%
Switzerland	0%	80%	13%	7%	100%
Taiwan	0%	100%	0%	0%	100%
Tanzania	0%	100%	0%	0%	100%
Thailand	25%	75%	0%	0%	100%
Trinidad & Tobago	0%	100%	0%	0%	100%
Tunisia	0%	100%	0%	0%	100%
Turkey	0%	43%	57%	0%	100%
Turks & Caicos Islands	0%	0%	100%	0%	100%
Uganda	0%	100%	0%	0%	100%
Ukraine	0%	50%	50%	0%	100%
United Arab Emirates	0%	100%	0%	0%	100%
United Kingdom	0%	75%	25%	0%	100%
United States	10%	80%	5%	5%	100%
Uruguay	0%	83%	17%	0%	100%
Uzbekistan	50%	0%	50%	0%	100%
Venezuela	12%	71%	18%	0%	100%
Vietnam	0%	67%	33%	0%	100%
Zambia	0%	100%	0%	0%	100%
Zimbabwe	0%	100%	0%	0%	100%

Table 3 – Pearson Chi-square test between *Office space organization* and O*ffice Region*

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	91.638[a]	24	0,000

a. 18 cells (50.0%) have expected count less than 5. The minimum

expected count is 1.01.

Appendix 24 – Communication practices

Table 1 – Communication practices with different groups of employees

Communication with subordinates

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Speak directly or send a quick message (face-to-face, telephone, video conference, chat)	461	63,2	84,4	84,4
	Send a written message (email, letter, memo, fax)	20	2,7	3,7	88,1
	Schedule a meeting to discuss the issue	65	8,9	11,9	100,0
	Total	546	74,8	100,0	
Missing	System	184	25,2		
Total		730	100,0		

Communication with colleagues

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Speak directly or send a quick message (face-to-face, telephone, video conference, chat)	605	82,9	82,9	82,9
	Send a written message (email, letter, memo, fax)	44	6,0	6,0	88,9
	Schedule a meeting to discuss the issue	81	11,1	11,1	100,0
	Total	730	100,0	100,0	

Communication with superiors

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Speak directly or send a quick message (face-to-face, telephone, video conference, chat)	395	54,1	54,1	54,1
	Send a written message (email, letter, memo, fax)	145	19,9	19,9	74,0
	Schedule a meeting to discuss the issue	190	26,0	26,0	100,0
	Total	730	100,0	100,0	

Table 2 – Pearson Chi-square test between *Communication practices* and *Office Region*

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	41.487[a]	16	0,000

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 9.38.

Appendix 25 – Communication problems

Table 1 – Occurrence of communication problems involving subordinate(s), colleagues or superior(s)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Never	50	6,8	6,8	6,8
	Seldom	339	46,4	46,4	53,3
	Sometimes	293	40,1	40,1	93,4
	Usually	41	5,6	5,6	99,0
	Always	7	1,0	1,0	100,0
	Total	730	100,0	100,0	

Table 2 – Causes of communication problems with subordinate(s), colleagues or superior(s)

		Responses		Percent of Cases
		N	Percent	
Causes of communication problems within office	Lack of transparency in formulating the aim of communication	255	14,7%	37,5%
	Lack of active listening	360	20,8%	52,9%
	Stereotypes	64	3,7%	9,4%
	Cultural differences	89	5,1%	13,1%
	Emotional blocks	130	7,5%	19,1%
	Physical environment	30	1,7%	4,4%
	Status	74	4,3%	10,9%
	Relationships	88	5,1%	12,9%
	Misinterpretation of somebody's words	348	20,1%	51,2%
	Past events	81	4,7%	11,9%
	Lacking knowledge	212	12,2%	31,2%
Total		1731	100,0%	254,6%

Table 3 – Employee have ever communicated with people from different nationalities, at PwC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	707	96,8	96,8	96,8
	No	23	3,2	3,2	100,0
	Total	730	100,0	100,0	

Table 4 – Employee have faced communication problems with people from different nationalities, at PwC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	282	38,6	39,9	39,9
	No	425	58,2	60,1	100,0
	Total	707	96,8	100,0	
Missing	System	23	3,2		
Total		730	100,0		

Table 5 – Causes of communication problems with people from different nationalities, at PwC

		Responses		Percent of Cases
		N	Percent	
Causes of communication problems with people from different nationalities	Lack of transparency in formulating the aim of communication	49	7,1%	17,4%
	Lack of active listening	65	9,4%	23,0%
	Stereotypes	31	4,5%	11,0%
	Cultural differences	208	30,2%	73,8%
	Emotional blocks	24	3,5%	8,5%
	Physical environment	10	1,5%	3,5%
	Status	25	3,6%	8,9%
	Relationships	32	4,6%	11,3%
	Misinterpretation of somebody's words	177	25,7%	62,8%
	Past events	13	1,9%	4,6%
	Lacking knowledge	55	8,0%	19,5%
Total		689	100,0%	244,3%

Table 6 – Pearson Chi-square test between *Causes of communication problems* and *Office Region*

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	189.409[a]	80	0,000

a. 9 cells (9.1%) have expected count less than 5. The minimum
expected count is 1.75.

Figure 1 – Causes of communication problems with subordinate(s), colleagues or superior(s), by office region
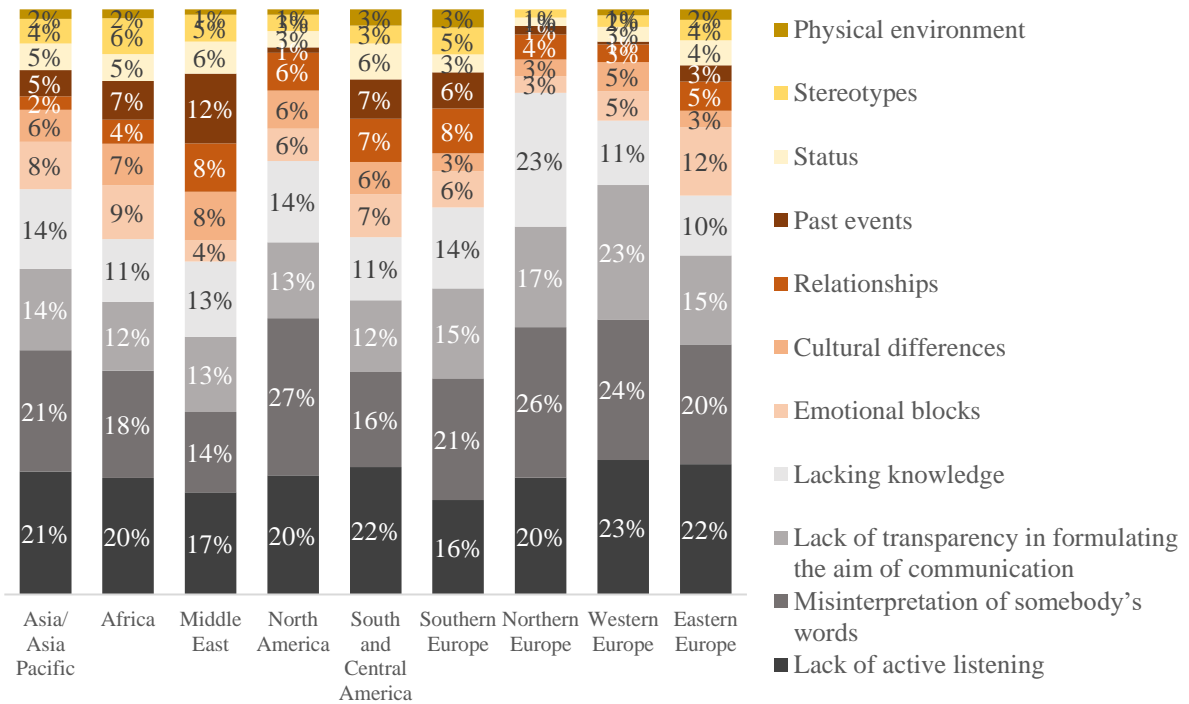

Figure 2 – Causes of communication problems with people from different nationalities, by office region