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( $p = q = 50\%$ )

( $p$ )

( $q$ )

( $d = 10\%$ )

( $t = z = 1.96$ )

$$n = \frac{(N \times t^2) \times (p \times q)}{(N \times d^2) + t^2(p \times q)} = 73$$

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Correlations		
.009	1	Pearson Correlation
.942		Sig. (2-tailed)
73	73	N
1	.009	Pearson Correlation
	.942	Sig. (2-tailed)
73	73	N

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%

(sig = .942 > .05)





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Correlations		
-.115	1	Pearson Correlation
.334		Sig. (2-tailed)
73	73	N
1	-.115	Pearson Correlation
	.334	Sig. (2-tailed)
73	73	N

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Correlations		
.288*	1	Pearson Correlation
.013		Sig. (2-tailed)
73	73	N
1	.288*	Pearson Correlation
	.013	Sig. (2-tailed)
73	73	N

\*. Correlation is significant at the 0.05 level (2-tailed).

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Correlations		
.624**	1	Pearson Correlation
.000		Sig. (2-tailed)
73	73	N
1	.624**	Pearson Correlation
.000		Sig. (2-tailed)
73	73	N

\*\* . Correlation is significant at the 0.01 level (2-tailed).

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 % (sig = .198 > .05) / (sig = .103 > .05)

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Correlations		
.192	1.000	Correlation Coefficient
.103	.	Sig. (2-tailed)
73	73	N
1.000	.192	Correlation Coefficient
.	.103	Sig. (2-tailed)
73	73	N

Spearman's rho

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Correlations		
.152	1	Pearson Correlation
.198		Sig. (2-tailed)
73	73	N
1	.152	Pearson Correlation
	.198	Sig. (2-tailed)
73	73	N

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- <sup>1</sup> - Geert Hofstede  
<sup>2</sup> - IBM  
<sup>3</sup> - Individualism  
<sup>4</sup> - Power Distance  
<sup>5</sup> - Uncertainty Avoidance  
<sup>6</sup> - Masculinity  
<sup>7</sup> - Simplicity  
<sup>8</sup> - Visibility  
<sup>9</sup> - Cultural Dimensions  
<sup>10</sup> - Accounting Values