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h.panahian@iaukashan.ac.ir

hemmati_h433@yahoo.com

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s.sheiporian@iauazar.ac.ir

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(p = q = 50%) (p)
(q)

(d = 10%)
(t = z = 1.96)

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

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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		
.557**	1	Pearson Correlation
.000		Sig. (2-tailed)
73	73	N
1	.557**	Pearson Correlation
	.000	Sig. (2-tailed)
73	73	N

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

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(sig = .068 > .05)

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Correlations		
.121	1.000	Correlation Coefficient
.308	.	Sig. (2-tailed)
73	73	N
1.000	.121	Correlation Coefficient
.	.308	Sig. (2-tailed)
73	73	N

Spearman's rho

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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)

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