



# Managing Across or Within a Culture? Comparing Hotel Workers From China and Taiwan Using Hofstede's Scales

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**Keywords:**

National Culture,  
Hospitality, China,  
Taiwan.

**Abstract.**

Potential cultural differences between China and Taiwan are explored using Hofstede's Values Survey Module (VSM94). The focus is on workers in hotels that cater to Western visitors. Hofstede's VSM was administered to hotel workers in Tainan, Taiwan, and Shanghai, China. A comparison shows worker attitudes to be, in general, highly similar. Differences, however, on some scales, especially Power Distance, indicate that different managerial styles will be successful in the two countries. Qualitative data from industry stakeholders corroborate and elaborate our findings.

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**Kata Kunci:**

Budaya Nasional,  
Perhotelan, Cina,  
Taiwan.

**Abstrak.**

Perbedaan budaya potensial antara Cina dan Taiwan dieksplorasi menggunakan Modul Survei Nilai Hofstede (VSM94). Fokusnya adalah pada pekerja di hotel yang melayani pengunjung Barat. VSM Hofstede diberikan kepada pekerja hotel di Tainan, Taiwan, dan Shanghai, Cina. Sebuah perbandingan menunjukkan sikap pekerja, secara umum, sangat mirip. Perbedaan, bagaimanapun, pada beberapa skala, terutama Jarak Kekuasaan, menunjukkan bahwa gaya manajerial yang berbeda akan berhasil di kedua negara. Data kualitatif dari pemangku kepentingan industri menguatkan dan menguraikan temuan kami.

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## 1. Introduction

The recent history of Taiwan (The Republic of China) and China (The People's Republic of China) are entwined in a way that make the two entities an interesting comparison for tourism research. Lu, *et al.* (2003, p. 483) state, "It is a daunting practical and intellectual challenge to represent the People's Republic of China and Taiwan in their full flavor, especially because both of them have undergone dramatic changes over the twentieth century and new events still follow one another rapidly." While the peoples of these two geographies are part of a large Chinese diaspora of Han-Chinese their recent history and development diverge. Such differences have the potential to influence their culture and so understanding of important concepts such as management.

The peoples of both Taiwan and China are heavily influenced by Confucian and Taoist values that underpin Chinese culture (Hofstede and Bond, 1988). However, through the last century their paths diverge. Since this is not a treatise in history, we do not attempt to explain historical nuance but rather briefly elaborate significant events. In 1927 a more than decade long civil war erupted in China between the Kuomintang government of the Republic of China (with an army lead by Chiang Kai-shek) and the Communist Party of China (lead by Mao Zedong). On both sides were largely ethnic Han Chinese. In 1949 Chiang Kai-shek's forces, the overwhelming portion born in China, retreated to Taiwan. These displaced Chinese Kuomintang came to dominate Taiwanese society with Chiang Kai-shek and his son as heads of state until 1988. While in China Mao Zedong embraced communism

and instilled its ideology through the country's vast geography. The attempted changes were fundamental, encompassing the core of what constitutes culture -- religion, familial relationships, and employment saw drastic change. McGrath, *et al.* (1992, p.443) refers to the geo-political influences at work: "For 50 years, severe and unrelenting ideological pressures have been brought to bear on the base Chinese culture in these two places, with Taiwan's culture being pressured in the direction of the ideological values of the United States, and the culture of the Mainland being pushed toward Maoist doctrine." In particular, there was a short but significant attack on Confucian values (Gregor & Chang, 1979) and overall this leaves China's cultural values in a degree of flux (Whitcombe *et al.*, 1998).

In this interesting and economically significant milieu we focus our attention on the hotel industry. The hotel industry is of particular interest in China due to its resurgence. Hotels have not had the same established continuity that manufacturing has had. China was, for all practical purposes, closed for business to the Western hospitality industry from the 1949 Communist revolution until 1978. In the pivotal year of 1978, when China reopened its doors for international business, there were only 137 hotels, and all were government owned (Zhang, Pine and Lam 2005, p. 97). While the subsequent two decades hotel market experienced rapid growth management theory and practices struggled to keep pace (Gross *et al.*, 2013; Bao *et al.*, 2014). It is only recently that the tourism industry has entered as new stage which sees, "consumers' needs more important in adjusting and sustaining industry provisions" (Huang and Chen, 2016, p. 16).

In this study we explore whether these societal changes cause differing fundamental attitudes in workers, and whether those differences require differences in managerial approach. This is an especially important question for the locus of this work – luxury hotels that cater to foreigners. Hotels are challenged to manage the cultural impact of tourism (Gross *et al.*, 2013). If worker attitudes differ between Taiwan and China in locally owned and managed entities (e.g., a shoe factory), no one may be affected. Chinese executives managing Chinese employees and Taiwanese executives managing Taiwanese employees does not create a clash of cultures. Luxury hotels often differ from this scenario, in that these hospitality organizations are frequently owned or operated by expatriate management from foreign countries. For example, all the hotel chains in this study have properties in several countries, three of the four are headquartered outside Asia, and management tends to move from hotel to hotel. Consequently, the management-worker dyad is ripe for cultural misunderstanding. Likewise, foreign guests may have similar expectations of hotel workers in Taiwan and China, so if the workers have different attitudes, guest expectations may not be met.

We test for differing worker attitudes using Hofstede's (1984) well-established scale known as the Values Survey Module (VSM94). We collect usable surveys from 206 employees in two hotels in Shanghai, China, Hotel A (a U.S. based hotel) and Hotel B (a French hotel). We also survey 135 employees of Hotel C (headquartered in Canada) and Hotel D (an international hotel chain headquartered in Taiwan), both located in Tainan, Taiwan. The results show that while there may be optimal management approaches there are important differences in the Taiwan and China tourist hotel industry.

We proceed first by reviewing prior literature on Taiwan/China cultural comparisons. Due to our use of Hofstede's VSM, we provide a brief review of that scale, and explain Hofstede's constructs. Finally, we present our results and draw conclusions.

## 2. Hofstede Cultural Dimensions

While there is substantive research on culture in business, Hofstede's work has enduring significance. Despite critiques (e.g., McSweeney, 2002) it continues to be highly cited. According to Google Scholar (2020) the various editions of Hofstede's (1980, first ed.) *Culture's Consequences* have been cited by almost 100,000 articles. Even now, 40 years after publication, Hofstede's work garners an average of 3,000 citations per year. Hofstede's basic framework was developed utilizing 116,000

International Business Machine Company (IBM) employee surveys who resided in 72 countries in two stages, between 1967-9 and 1971-3. At that time IBM did not have a presence in China. The database was later enlarged to include several other countries over the next 20 years.

Hofstede has compared cultures on a number of different factors as his research has evolved. We tested on these five factors by using Hofstede's VSM94: Power Distance, Uncertainty Avoidance, Individualism and Collectivism, Masculinity and Femininity, and Long-term Orientation. We elaborate these constructs in the following section while contextualizing them to the Chinese context.

### 2.1 *Power Distance (PDI)*

Regardless of whether one views Hofstede's model favorably or not, the concept of Power Distance seems to resonate. Hofstede (2020) states, "This dimension deals with the fact that all individuals in societies are not equal, and it expresses **the attitude of the culture toward these power inequalities amongst us**. Power distance is defined as the extent to which the less powerful members of institutions and organisations within a country expect and accept that power is distributed unequally. It has to do with the fact that a society's inequality is endorsed by the followers as much as by the leaders." In terms of what goes on in the workplace, in a high-power distance culture, the boss exerts authority simply because of their position. Those in high PDI cultures expect, value and so accept an autocratic boss. Low PDI cultures, by contrast, embrace consultative management styles. This means that management approaches; such as, empowerment align better with low, rather than high PDI cultures (Yip, 2004).

One would think that Communist China's emphasis on equality would imply low PDI. However, the Communist Party is usually characterized as authoritarian, with high officials having absolute power (Brødsgaard & Yongnian, 2006). Overall, subordinates in these high PDI cultures are reluctant to question authority or disagree with their bosses. As seen in Taiwan where service is often driven more by concerns for direction from the boss than direct concern for the customer (Johns, *et al.*, 2003).

### 2.2 *Masculinity/Femininity (MAS)*

Hofstede (1998, p.6), "Masculinity refers to a society where men are supposed to be assertive, tough, and focused on material success; women are supposed to be more modest, tender, and concerned with quality of life. The opposite pole, Femininity, stands for a society in which both men and women are supposed to be modest, tender, and concerned with the quality of life."

Hofstede himself admits that the Masculinity/Femininity dimension may not be well named, and even termed it the "taboo" dimension (Hofstede 1998), as the term has unintended social connotations. Suggested synonyms from Hofstede are "Ego/Social" or "Assertive/Nurturant." From this perspective the Chinese management style often characterizes as paternalistic. Senior members in an organization are expected to provide care, protection and guidance and in return expect subordinates to be loyal and deferential (Aycan, 2006).

### 2.3 *Individualism/Collectivism (IND)*

The dimension of collectivism has particularly dominated research on Chinese peoples (Triandis, 1995). This dimension refers to, "the degree of interdependence a society maintains among its members. It has to do with whether people's self-image is defined in terms of "I" or "We"" (Hofstede, 2020). In individualistic culture people focus their attention on looking after themselves and direct relations (family). By contrast, in collectivist cultures people are part of in-groups that look after them and in return expect unwavering loyalty.

#### 2.4 Long-Term Orientation (LTO)

Hofstede (2020) refers to this dimension in these terms: “how every society has to maintain some links with its own past while dealing with the challenges of the present and future, and societies prioritise these two existential goals differently. Normative societies which score low on this dimension, for example, prefer to maintain time-honoured traditions and norms while viewing societal change with suspicion. Those with a culture which scores high, on the other hand, take a more pragmatic approach: they encourage thrift and efforts in modern education as a way to prepare for the future.”

#### 2.5 Uncertainty Avoidance (UAI)

This dimension measures intolerance of ambiguity. High UAI cultures are characterized by discomfort in unstructured situations. As a consequence, such cultures prefer a broad and strict set of rules, whereas low UAI cultures prefer few rules. It is important to contextualize this dimension to the Chinese context. Chinese people’s uncertainty avoidance is particularly high when it comes to interpersonal relationships; continuously questioning the nature of their connection with significant others (e.g., their boss or work colleagues) (Hwang, 1987). While in business dealings they reveal a much greater degree of tolerance of ambiguity. So that, for example, customers have a zone of tolerance in the assessment of service quality (Imrie *et al.*, 2002).

### 3. Cultural comparisons between Taiwan and China based on VSM

We are not the first to compare China and Taiwan with a burgeoning literature on political or non-business cultural comparisons. Here we restrict the review to cultural comparisons (as defined by Hofstede) on business issues. Within the business China/Taiwan work, we find limited work on tourism industries, and little to no study with front-line workers surveyed. In the few studies we unearthed the usual focus is on managers. These studies show conflicting results, but all have different audiences surveyed.

Cheung and Chow (1999) survey a sample of Chinese, Taiwanese, and Hong Kong managers who are students in an executive training program. These respondents with “a wide range of backgrounds” are solely from the South of China. They study five managerial values, two of which are highly relate to those studied here: power distance and uncertainty avoidance. The results of the study show Chinese managers have a higher power distance than Taiwanese managers, but there is no difference in uncertainty avoidance.

Huo and Randall (1991) also study Taiwanese and Chinese managers in differing industries (electronics for Taiwan, metallurgy in Beijing and Wuhan) also using the Hofstede VSM. The reverse results are found: the managers in Taiwan have a higher power distance than their Chinese counterparts. While managers in China have a far higher uncertainty avoidance score than those in Taiwan. McGrath, MacMillan, Yang and Tsai (1992) used Hofstede’s scales in a convenience sample of entrepreneurs from China, Taiwan, and the US. They find that both higher power distance and uncertainty avoidance are higher in managers in China have than those Taiwan.

### 4. Method and Results

We administered Hofstede’s VSM94 survey to the employees of Hotels A & B in Shanghai, and Hotels C & D in Tainan, Taiwan, obtaining 206 usable responses from China and 135 from Taiwan. The Chinese language VSM94 was provided by Hofstede. Survey forms were provided to hotel management to give to workers at departmental meetings. Demographically, the average age of the Taiwan respondents was 33, China 31, and 56% of the Taiwanese respondents were female compared to 55% of Chinese respondents.

To expand our understanding of the results we also conducted a series of interviews with both Chinese hotel employees (5) as well as Western managers (5) in the Chinese hotels. Western managers of other tourist related businesses (3) in China were also interviewed. Interviews were held both with those hotels that we surveyed and others outside this sample. Our team also observed employee interactions with customers and other employees which acts as data triangulation on our results (Denzin, 1989). Table 1 contains the VSM94 questions and the mean responses by country. Table 2 shows the country scores by each Hofstede factor.

**Table 1.** Raw Scores on Hofstede Questionnaire: Mean Response (Standard deviation of the mean in parentheses)

No.	Questions*	Region	
		Taiwan	China
	<i>*In choosing an ideal job (disregarding your present job), how important would it be to you to... (1 = of utmost importance, 5 = of very little or no importance).</i>		
1	Have sufficient time for your personal life	1.93 (0.07)	1.86 (0.06)
2	Have good physical working conditions	1.78 (0.06)	2.03 (0.07)
3	Have a good working relationship with your direct superior	1.67 (0.06)	1.72 (0.06)
4	Have security of employment	1.60 (0.06)	1.76 (0.07)
5	Work with people who cooperate well with one another	1.60 (0.06)	1.94 (0.06)
6	Be consulted by your direct superior in his/her decisions	2.29 (0.07)	2.75 (0.07)
7	Have an opportunity for advancement to higher level jobs	2.11 (0.07)	2.07 (0.07)
8	Have an element of variety and adventure in the job	2.07 (0.07)	2.34 (0.06)
	<i>Question: in your private life, how important is each of the following to you?</i>		
9	Personal steadiness and stability	1.77 (0.07)	1.70 (0.06)
10	Thrift	2.23 (0.08)	2.66 (0.06)
11	Persistence	1.84 (0.07)	2.04 (0.06)
12	Respect for tradition	2.70 (0.09)	2.62 (0.06)
13	How often to you feel nervous or tense at work? (1=never, 5=always)	2.70 (0.07)	2.92 (0.05)
14	How frequently, in your experience, are subordinates afraid to express disagreement with their superiors? (1=very seldom, 5=very frequently)	2.61 (0.07)	2.92 (0.05)
	<i>To what extent do you agree or disagree with each of the following statement? (1=strongly agree, 5 strongly disagree)</i>		
15	Most people can be trusted	2.64 (0.07)	2.18 (0.05)
16	One can be a good manager without precise answers to most questions that subordinates may raise about their work	3.41 (0.10)	3.10 (0.07)
17	An organization structure in which certain subordinates have two bosses should be avoided at all costs	2.10 (0.08)	2.15 (0.06)
18	Competition between employees usually does more harm than good	2.96 (0.07)	3.13 (0.08)
19	A company's or organization's rules should not be broken - not even when the employee thinks it is in the company's best interest	2.67 (0.08)	2.94 (0.07)
20	When people have failed in life, it is often their own fault	2.97 (0.08)	3.41 (0.06)

**Table 2.** Dimensional Scores of Taiwan Versus China (Standard deviation of the mean in parentheses)

Dimension	Taiwan (N=135)	China (N=206)	P value of Difference
Power Distance (PDI)	25 (4)	43 (4)	< 0.001
Masculinity (MAS)	-1 (6)	-21 (6)	<0.01
Individualism (IDV)	67 (3)	74 (4)	<0.01
Uncertainty Avoidance (UAI)	67 (4)	68 (3)	Not Sig.
Long-term Orientation (LTO)	49 (2)	39 (1)	<0.001

We were surprised to see that some scores for Masculinity are negative, yet Hofstede's constructs are meant to range from 0 to 100. This is not unusual. As Hofstede (2020) notes, "(s)ome of the dimension scores obtained in replication studies fall outside the 0-100 continuum." Our results also align with Huo and Randall (1991) who also report negative Masculinity scores in both Taiwan and China. The scores do not replicate the scores found in Hofstede's website or books relating to these countries. This is also to be expected. According to Hofstede (2013), "(s)tudies using the VSM on new populations cannot be expected to replicate the country scores in my publications." Hofstede (2013) has noted himself that even if the VSM were replicated in his original context of IBM employees, IBM has changed so much over time that the specific numeric values would not be replicated.

We are putting the VSM to a legitimate use by comparing two societies, and our sample size is appropriate. Quoting Hofstede (2020a, p. 2), the "VSM... (was) developed for comparing culturally influenced values and sentiments of similar respondents from two or more countries" and "(a)n ideal size for a homogeneous sample is 50 respondents." The values in Table 1 are aggregated into Hofstede's dimensions in Table 2 through methods that have been published by Hofstede several times (e.g., Hofstede 2020a, pp.7-9). Our findings show statistically significant differences in Power Distance, Individualism, and Long-term Orientation between Taiwan and China. A description of the results follows along with the potential managerial ramifications of each of these factors.

#### 4.1 Power Distance (PDI)

Our findings show the China PDI is significantly higher than that of Taiwan. A natural question to ask is: why does a high or low score on PDI matter in managing workers? We draw on our interview data to provide answers to this question. In response to the question "Do you have suggestions about the way work is done? How would you change things?" 87% of respondents responded positively. Due to the inherent respect for authority, actual employee empowerment is difficult in Chinese hotels. Our interviewees report that, in general, they are cautious about offering suggestions. An F&B worker told us he, "tried to make it seem like [the boss's] idea" – if he had suggestions. This is especially important to one of our survey sites (Hotel A) as the corporate culture and operations base on employees taking the initiative. Hotel A employees are empowered to create excellent customer experiences and, if the need arises, are permitted to use budgets to solve problems immediately. Management in Hotel A (located in Shanghai) note that their Chinese employees are slower to embrace being empowered than other locations.

Interviews with executives concurred that empowerment is difficult. Management had the feeling that they are looked to for even minor decisions. The HR director of a Western headquartered hotel chain stated that there is a deferential mentality that hinders empowerment. According to a Shanghai hotel F&B manager: "I gave five samples of cocktails, and told them to 'create your own.' I ended up with the same five I gave them." This was summed up as "no one asks questions of the General Manager" (HR director of a Shanghai hotel).

Aggregating the interviews, survey data, and observed service behaviors, we see clear routines associating with a high PDI culture. Employees, however, say they wish to move to behavior normally seen in a low PDI culture. Other studies acknowledged that under high power-distance cultures employees may be uncomfortable to accept and use the discretionary power given by management (Chow *et al.*, 2006). For managers to achieve empowerment in this environment, "involves fundamental changes to the traditional hierarchal structured organizations and doing so is not easy" (Humborstad *et al.*, 2008, p. 1360).

#### 4.2 Individualism/Collectivism (IND) and Long-term Orientation (LTO)Is

While the specific LTO numbers cannot be directly compared to Hofstede's, as the base population is different, the magnitude of the scores is surprising. China and Taiwan are two of the highest LTO countries found in Hofstede's work. The higher IND value and lower LTO for China than Taiwan has meaning for the high-service, branded hotels studies here. The four- and five-star hotels in this study try to project a feeling of community within the corporation – a classic collectivist view. Our interview data demonstrates the challenges of getting Chinese employees to integrate themselves within this corporate culture.

The evidence for this from interviews is indirect, and focuses on managerial beliefs about the role of money. Rather than looking for a long-term career, it is felt that Chinese employees want the money now. "There's high turnover for a small salary increase . . . There is low company loyalty [among Chinese workers]." (U.S. Consul General in Shanghai). The General Manager of a hotel in Shanghai noted, "The most important motivator is money" thereby building the sense that the, "Chinese have zero loyalty to their employer" (VP Strategic Supply Development, Fortune 500 manufacturing firm). This view directly leads to lower amounts of training, development, and efforts to build employee/employer identification. The challenge of recruiting and retaining talent remains critical (Cheung *et al.*, 2018).

In interesting and significant contrast, the Vice President of the China division of a Taiwanese restaurant chain describes their approach to this problem. "We decided to go back to our home culture [Taiwan] and treat them well . . . take care of them . . . apart from the training and credits [for good performance] they are all well paid. A waiter or waitress, for example is paid about 20 percent higher than average – so they tend to stay."

#### 4.3 Uncertainty Avoidance (UNC)

Numerically, there is no difference in the Taiwanese and Chinese scores for UNC. However, scores for both groups are relatively high. It was in this area that our observations and interviews played a role. Our interviews with management revealed viewpoints on relating areas that can be summarized as follows: Chinese employees tend to adhere to follow set rules – even when they from Western manager's perspectives they should not. Consequently, empowerment does not seem to work as employees refuse to step outside the rules; characterizing, by our interviewees, as a display of a lack of imagination.

One manager describes how: ". . . housekeeping is supposed to clean the restaurant area at 2:30. They start vacuuming, even if guests are still dining." A western manager-in-training described a scenario where, "Reception workers would leave pillows on the floor that were knocked over. The rule is that housekeeping straightens the lobby, so reception workers wait for housekeeping to do so, even when reception workers have no customers in the lobby." In another scenario, "A guest arrived after the normal check in time, but his room was not ready, so they could not check him in. When he attempted to leave his luggage at the hotel until check-in was available, the concierge refused to store his luggage: the rule is that luggage storage is only for customers, and he was not in the system as a customer."

Our team observed several instances of rote, rule based behavior: in the executive level dining room bread became caught in the toaster. Black smoke started to emanate while many employees walked past without attending to it, as it was not their job. A French manager in training finally ran to the toaster to unplug it. In another situation, a maid, while making the room, signalled to the hotel guests who were in the room not sit on their bed so she could put a mint on the pillow (as prescribed by hotel procedures). In another instance, a newspaper was placed at the door sill even though the guest had opened the door and was standing there with their hand extended.

While such examples extreme almost to be the point of being comical these likely a product of a harsh training procedures such employees often endure. Harsh discipline under Chinese management practice is well document in factory settings (Chan and Selden, 2014) and this style of management spills over in hospitality. The vice-president of the China division of a Taiwanese restaurant chain, describing seeking local training when they entered the market, “. . . if you break a glass, you get a fine – they had a menu of fines for everything – we, ourselves, felt that was very hard, and we looked at restaurants that were training this way and realized that their service wasn’t actually that good anyway.”

Managing in a culture of uncertainty avoidance is a particularly significant challenge for managers in an environment where front-line staff are often migrants who struggle with the adaption from rural life to urban norms (Zhong *et al.*, 2017). These problems are amplified by the fact that work and life are organized through relationships (known as *guanxi*) (Xin and Pearce, 1996). Under *guanxi* norms employees are more likely to feel an obligation to follow the direction of a supervisor (with whom they have a defined relationship) over the needs of a customer (who is a comparative stranger) (Johns *et al.*, 2003). Under this relational logic customers who are more familiar (an “old customer”) is likely to receive more active and attentive service (Imrie *et al.*, 2002; Stanworth *et al.*, 2015). It is little surprise, therefore, that empowerment, then, can be considered an anomaly in this environment. As it is essentially a process of widening the latitude of existing rules – but in the absence of a relational logic; the norm that governs behaviour.

This points towards the need for Western expatriate managers to be willing to adopt a more paternalistic style; something that they may not be aware of (Paine & Crawford, 1998). This requires managers to be more directive, at least initially, until connections, *guanxi*, is developed over an extended period to the point that employees gain the knowledge and confidence to understand the time and place for not obeying the rules. This kind of approach resonates with a family feel and has the potential to retain workers (Deng, 2018).

#### 4.4 Masculinity/Femininity (MAS)

The overall Taiwanese and Chinese numbers differed significantly in Table 2. However, a further breakdown of the constituent numbers tells a different tale. Table 3 delineates Hofstede’s dimensions by specific hotel and age group. Three of the four hotels have similar results in the MAS dimension. Hotel A, however, strongly differs from the others in this one regard. We had no interview or observational back-up for a difference in MAS. We attribute the national difference to the specific hiring practices of Hotel A. The other specific differences between age groups or genders beyond MAS in Table 3 do not have the requisite sample sizes nor differences to warrant further comment.

**Table 3.** Dimensional Scores by Age, Gender, and Location (Standard deviation of the mean in parentheses)

	Men aged <= 40		Women <= 40		Men >40		Women > 40	
China	Hotel A N=16	Hotel B N=62	Hotel A N=39	Hotel B N=64	Hotel A N=0	Hotel B N=17	Hotel A N=0	Hotel B N=14
PDI	41 (13)	56 (6)	25 (8)	17 (10)		62 (10)		17 (10)
MAS	-42(16)	14 (13)	-50 (16)	11 (25)		-2 (19)		11 (25)
IDV	72 (11)	73 (8)	75 (8)	77 (7)		53 (16)		95 (14)
UAI	61 (12)	70 (5)	78 (7)	66 (5)		77 (8)		65 (14)
LTO	35 (6)	43 (2)	40 (4)	38 (3)		30 (5)		41 (3)
Taiwan	Hotel C N = 20	Hotel D N = 16	Hotel C N = 28	Hotel D N = 31	Hotel C N = 11	Hot. D N = 7	Hotel C N = 1	Hotel D N = 9
PDI	18 (9)	26 (10)	19 (8)	25 (7)	20 (20)	23 (9)	-	57 (12)
MAS	-6 (18)	13 (17)	19 (13)	-14 (9)	44 (16)	20 (36)	-	-21 (26)
IDV	69 (7)	59 (12)	67 (7)	81 (6)	74 (13)	44 (27)	-	36 (13)
UAI	61 (10)	61 (10)	65 (10)	68 (8)	61 (18)	82 (22)	-	63 (19)
LTO	50 (3)	46 (5)	48 (3)	47 (3)	44 (5)	57 (7)	-	49 (6)



Total subjects in Table 3 subgroups do not add to the totals in Table 2 as some of those surveyed did not reveal either gender, age or both.

## 5. Conclusions

We respond to Cheung and Chow (1999) arguments of the importance of considering the range of sub-cultures within the greater China region. While both China and Taiwan share a common Confucian and Taoist philosophical ancestry their recent paths of socio-economic development diverge. What sets this work apart from others is a focus on the hospitality industry, and a focus on workers, rather than management. Our results, in particular, relating to Power Distance and Uncertainty Avoidance, add additional perspectives to the literature.

We believe our strongest results stem from employees holding different perception of Power Distance i.e., higher in China than in Taiwan. While our results align with the findings of Cheung and Sow (1999) and McGrath *et al.*, (1992) our work extends the results to include employees in the hospitality industry. Both our statistical results, our observations and our interviews indicate a difference in attitudes and behaviour.

In terms of uncertainty avoidance our results position China and Taiwan as similar but in contrast with Huo and Randall (1991) who find the former significantly higher than the latter. The differences likely attribute to the almost twenty-year gap between this and the Huo and Randall study. During this time employees have become, “more confident, precocious, independent, open and transparent and self-centred, with an enhanced sense of autonomy and a high degree of involvement” (Warner & Zhu, 2018, p. 429).

Overall, the results are significant particularly to expatriate managers who may not at first be aware of the subtle but significant differences between China and Taiwan. Our results point towards the need for managers to make some adjustments to their approaches in order to be effective in both of these places.

This work has several weaknesses. The setting is highly similar between the hotels studied, they are all four- and five-star hotels with an overwhelmingly foreign guest list. Future research could usefully study the same hotel chain in the two places. Also, our interviews and observations were limited to China as we did not have the opportunity to replicate this portion of the study in Taiwan.

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