A Cultural Content Analysis on the Websites of Turkish Companies

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Abstract

Websites provide a positive impact on both firms' access to large customer masses and on their performance and profitability, by easing the distribution, promotion, sales and marketing of services/products. Having websites is a necessity for the businesses today. A large number of studies were conducted in the recent years about the influence of the culture concept on the designs of websites; however most of these studies include countries that represent the Western culture. The purpose of this study is to stress the importance of cultural values in website designs in terms of managerial applications, and to review to what extend the websites of businesses in Turkey reflect the cultural values of Turkish culture. In order to realize this purpose, cultural content analyses were conducted for the websites of first 250 businesses of Turkey in Fortune list, by using Hofstede's cultural dimensions.

INTRODUCTION

With the rise in ownership of computers and with Internet usage growing daily, the Internet is rapidly becoming the primary port of call for information, shopping and services. 2013 Household Information Technologies Usage Research of Turkish Statistical Institute exhibited an increase in computer and Internet usage ın Turkey. For individuals in 16-74 age group, computer use is 49.9% and Internet use is 48.9%. While Internet Access opportunities of houses were 47.2% in 2012 across Turkey, it increased to 49.1% in 2013 (www.tuik.gov.tr). According to 30 June 2012 Internet Usage and World Population Statistics results that were announced by Internet World Stats, more than 2ç400 billion people of the World population has Internet Access. In the distribution of usage ratio fort his population, Asia (44.8%), Europe (21.5%), North America (11.4%), Latin America (10.6%), Africa (7.0%), Middle East (3.7%), and Australia (1.0%) take place (www.internetworldstats.com).

Gradual rise of the Internet usage ratios seems inevitable. Businesses also want to see themselves as a part of the global market, by benefitting from these means that Internet provides to its users. The Web enables global distribution of products and services through Internet websites, intranets, and extranets. Professional analysts and designers generally agree that well designed user interfaces improve the performance and appeal of the Web, helping to convert "tourists" or "browsers" to "residents" and "customers". Companies that want to do international business on the web should consider the impact of culture on the understanding and use of Web-based communication, content, and tools (Marcus and Gould, 2001). Cultural adaptation will increase a web site's success which will then affect a global brand's competitiveness in local markets. As a result, it is essential to develop websites which are sensitive to cultural norms, values and beliefs in terms of both design and content (Nacar and Burnaz, 2011). Companies that want to extend their businesses to the global market can no longer ignore the local sectors and should therefore consider the impact of culture's role when extending to a wider audience. This accentuates the need for website localization as an important element for e-business success and to achieve this, relevant cultural guidelines need to be taken into account when designing a website (Ahmed, Mouratidis and Preston, 2009).

This increasing multinational dimension of Internet users necessitates a better understanding of how websites differ across cultures in e-commerce (Cyr and Trevor- Smith, 2004). To some extent, culture dimensions can be applied to identify differences amongst cultures that may have an effect on website design. Marcus and Gould (2001) conducted a study on cultural dimensions and global web user interface design and examined the various global websites by applying each of Hofstede's cultural dimensions. Similarly, Wurtz (2005), using high/low-context dimensions, analyzed various McDonald's

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websites across the world. A further study conducted by Sing and Baack (2004) performed a content analysis of U.S. and Mexican websites. Besides this, Lo (2005) conducted a study on the cultural impact of the design of e-commerce websites from China and the U.S. Boshoff (2007) suggests that with the Internet as a retailing channel, distinctive service delivery and service quality criteria need to be developed. The study by Lynch and Beck (2001) point out that the rapid growth of the Internet created an exaggerated expectation that it would enable companies to create a new, standardized mode of communication, one where "buyers would speak and be comfortable with the same electronic language, regardless of region, culture or class". However their empirical finding indicated that "even with increased electronic interaction, people still need to feel culturally and contextually engaged with vendors, even online" (Lynch and Beck 2001). Whilst studies of Singh and Baack (2004) and Singh, Furrer, and Ostinelli (2004) focus on cultural characteristics of buyers or consumers from different countries and regions, other studies have focused on firm strategies in terms of the degree of standardization and/or adaptation they incorporate in the content and design of their country or region specific websites (Okazaki 2004).

As shown, studies done about cultural values usually focus on the adaptation of local cultural values to website content and designs, or on discussions on whether the own cultural standards of the firms to be conveyed in an efficient way in the host country's website is a more appropriate strategy or not. Empirical findings on Internet in the area of "living culture" are rare, and their contents are limited. Again in most of these studies, US culture and firms were focused on heavily. After the literature review, this study replicates and extends the methodological approach developed by Singh, Zhao and Hu (2005) by reflecting it to website contents of Turkish businesses. Responses are valuable in order to understand whether findings can be generalized for different populations or not (Sinkovics, Yamin and Hossinger, 2007). Additionally, prior studies concentrated on a narrow focus in a few countries. In this study, the aim has been to put forward to what extend the cultural contents in Turkish websites that take place in Fortune 500 list has enabled the adaptation of widespread cultural values. Cultural values are measured using Hofstede's (1984, 1991) cultural dimensions; individualism/collectivism, power distance and high/low-context dimensions respectively. It explores how these local cultural values are reflected in Turkish websites. Cultural values dimensions that Hofstede determined are commonly used in studies in culture area. Also in this study, Hofstede's cultural values were used, in order to be able to do comparisons with other studies and to be able to interpret changes that might occur in Turkey's cultural values dimensions.

CULTURE AND CULTURAL VALUES

There are various definitions of culture in literature. Culture is a characteristic of an organization or a nation, not of individuals. The important aspect is that it is manifested and measured by the non-verbal or verbal behavior of individuals (Hofstede, 1998). What are agreed upon by scholars, are the basic assumptions (beliefs which are taken for granted) and values form the nucleus of culture (Schein, 1992). Cultural values are shared, they are abstract ideas about what a social collectivity views as good, right and desirable (Williams, 1970). Cultural values are the broad goals that members of the collectivity are encouraged to pursue; they serve to justify actions taken in pursuit of these goals (Schwartz, 1999). Widely shared norms, practices, symbols and rituals express underlying cultural values (Sagiv and Schwartz, 2000; Trice and Beyer, 1993). Consequently, cultural values play a crucial role in the way social institutions function. Studies of cultural values have focused most extensively on nations (Sagiv and Schwartz, 2007: 177). Cultural dimensions that come out as a result of studies on the basis of cultural values, and exhibiting where countries stand in the context of these dimensions have importance in terms of easing scientific studies, comparing countries and realizing more efficient and productive cooperations and local activities (Yeşil, 2011: 109).

Organizational culture has been defined as patterns of shared values and beliefs over time which produces behavioral norms that are adopted in solving problems (Owens 1987; Schein, 1990). The organization's internal environment is represented by its culture and is construed by the assumptions and beliefs of the managers and employees (Aycan et al., 1999). Organizational Culture manifested in beliefs and assumptions, values, attitudes and behaviors of its members are a valuable source of firm's competitive advantage (Hall, 1993; Peteraf, 1993), since it shapes organizational procedures, unifies

organizational capabilities into a cohesive whole, provides solutions to the problems faced by the organization, and, thereby, hindering or facilitating the organization's achievement of its goals (Yilmaz, 2008). Values are believed to have a substantial influence on the affective and behavioral responses of individuals (Locke, 1976), and changing values are frequently evoked as explanations or a variety of social ills (Etzioni, 1993), employee problems in the workplace and a purported increase in unethical business practices (Mitchell and Scott, 1990). At the organizational level, values are viewed as a major component of organizational culture (O'Reilly and Chatman, 1996), and are often described as principles responsible for the successful management of a number of companies. Values have also been characterized as the most distinctive property or defining characteristic of a social institution (Meglino and Ravlin, 1998: 351-2).

Cultures, even within some countries, are very different. Sacred colors in the Judeo-Christian West (e.g., red, blue, white, gold) are different from Buddhist saffron yellow or Islamic green. Subdued Finnish designs for background screen patterns might not be equally suitable in Mediterranean climates, in Hollywood, USA, or Bollywood, India. These differences go deeper than mere appearance; they reflect strong cultural values (Marcus and Gould, 2001: 5). Schneider and Barsoux (2003: 30-33) discuss how managers in various cultures around the world see the criteria for success in management. Thus, the Americans focus on profit, the Germans on product quality, the French on technology leadership and the Japanese on market share.

THE IMPORTANCE OF CULTURAL VALUES IN WEBSITE DESIGN

Websites should adapt their content and structure to local cultural values, even though website adaptation is a cost for companies (Luna et al., 2002; Cyr and Trevor-Smith, 2004). Because culture affects customers' website navigation behavior (Luna et al., 2002), companies have to adapt their websites according to local cultural values (Nacar and Burnaz, 2011: 276). Thus, web users from different countries prefer different website characteristics that meet their distinct needs in terms of navigation, security, product information, customer service, shopping tools and other features (Singh, Zhao and Hu, 2005). Studies by Hall (1976), Hofstede (1980, 1991), and Trompennars (1994), provide evidence that cultural value orientations differ significantly across cultures and countries. For example, a study by Caillat and Mueller (1996) found that Americans and British commercials have different illustration styles, because of different cultural values. Several researchers have emphasized the use of country-specific cultural values appeals when developing advertising campaigns and communication material for the host countries (Albers-Miller and Gelb, 1996; Han and Shavitt, 1994). It has also been found that advertising that reflects local cultural values and norms is more persuasive and appealing than standardized advertising (Singh, Matsuo, 2004: 865).

Information designers know that the intangibles of culture are critical for user acceptance. They pay a lot of attention to colors, metaphors, patterns of argumentation, and appropriate types of evidence when dealing with multiple audiences in a single nation. Hofstede (1997, 5) defined culture as "the collective programming of the mind, which distinguishes the members of one human group from another". Hofstede's focus was not on the definition of culture as "refinement" of people, but rather on essential patterns of thinking, feeling, and acting. This makes his work especially useful when applied to site design and usability (Marcus, 2003). His framework was developed using data from over 116,000 morale surveys from over 88,000 employees from 72 countries (reduced to 40 countries that had more than 50 responses each) in 20 languages at IBM between 1967 and 1969 and again between 1971 and 1973. He later expanded the database with 10 additional countries and three regions (i.e., Arab countries and East and West Africa). Based on a country level factor analysis, he classified the original 40 countries along four dimensions. In his original conceptualization he included four dimensions: power distance, uncertainty avoidance, individualism/collectivism and masculine/feminine. For example, people in high power distance societies have lower expectations about responsiveness and empathy, but higher expectations for assurance and tangibles; while people in high uncertainty avoidance cultures value responsiveness and reliability in service encounters (Singh, Zhao and Hu, 2005).

Turkey has been and is still probably known as a country between Europe and Asia where two opposing cultural systems meet. Furthermore, Turkey is going through a transition process which covers not only

the effects of globalization, but also rapid sociocultural changes due to its political and sociological structure. Emerging trends of industrialization, urbanization, and economic policies have been influencing the Turkish society especially due to a wide variety of social and political reforms to enter the European Union. Since cultural values, norms and beliefs are of significant importance in shaping people's perceptions, attitudes, and behaviors in societies; it is worth to understand Turkey's current cultural framework and indicate the changes in cultural and individual values of the Turkish society (Yahyagil, Ötken, 2011).

Singh and Matsuo (2002) suggest that Hofstede's cultural dimensions represent a valuable framework for research on web analysis, advertising and web content development. The implication of cultural influence on website design has been taken up by a number of authors including: Aoki (2000), Burgmann, Kitchen and Williams (2006), Fink and Laupase (2000), Marcus and Gould (2001), Singh and Baack (2004), Wurtz, (2005), Singh, Kumar and Baack (2005), and Singh and Pereira (2005), to name but a few. At the same time, several studies have operationalized Hofstede's dimensions to study cultural values in the advertising material (Albers-Miller and Gelb, 1996; Cheng and Schweitzer, 1996; Cho et al., 1999). Singh's (2003) framework has been empirically validated and shows adequate reliability and has operationalized Hofstede's framework to study cultural values on the web (Singh, Zhao and Hu, 2005, 132). The cultural adaptation studies operate mainly within the frameworks of Hofstede's and Hall's cultural dimensions (Okazaki, 2004). Most of the studies in the literature about cultural adaptation of websites correlated their findings with Hofstede's scores (Nacar and Burnaz, 2011: 275).

HOFSTEDE'S CULTURAL DIMENSIONS

As the main objective of this study is to examine whether websites of companies depict Turkish cultural values. To investigate this, cultural scores of Turkish websites are calculated using the cultural coding sheet proposed by Singh, Zhao and Hu (2005). The scores are then compared with scores on individualism-collectivism, uncertainty avoidance, power-distance, masculinity, and high and low contextuality reported in the studies by Hofstede (1980, 1991).

Individualism-Collectivism: This cultural dimension focuses on individuals' relationships with society or other individuals. In individualist societies, ties between individuals are loose, personal freedom is valued and individual decision-making is encouraged. In contrast, in collectivist societies, in-group ties are strong, following societal norms is valued, and group decision-making is encouraged. Australia, Canada, the UK and the USA are some countries that score highly on individualism; while China, Columbia, Japan and Mexico are countries that score highly on collectivism. Societal norms and societal pressure have been shown to have a significant impact on behavioral intention formation in collectivist societies (Lee and Green, 1991). Commercials in collectivist societies have been found to emphasize group-consensus appeals, family security, and family ties (Lin, 2001; Han and Shavitt, 1994). Identity in individualist cultures is centered around "I-consciousness", therefore people in individualist cultures value self-reliance, achievement, independence and freedom (Hofstede, 1980; Gudykunst, 1998). Commercials in individualist cultures have been shown to emphasize the independence theme in the form of individual determinism, independence, competition, autonomy and non-conformity (Albers-Miller and Gelb, 1996; Cho et al., 1999; Cheng and Schweitzer, 1996). Individualism score that Hofstede (1980, 1991) declared for Turkey is (37). So Turkey is a country showing collectivist characteristic. Thus, based on these scores we anticipate Turkish web-sites will depict high levels of collectivism-oriented features than individualism-oriented features.

Uncertainty Avoidance: According to Hofstede (1980), the degree to which societies can tolerate uncertainty and ambiguity differs among cultures. Some cultures are high on the avoidance of uncertainty, and value security and low-risk situations, while other cultures score low and have a greater tolerance for ambiguity and risky situations. Countries like Greece, Japan, and Mexico rank high on uncertainty avoidance, and their people are relatively more-risk averse and need security. On the other hand, countries such as Canada, Australia, the UK and the US have been found to have a greater tolerance for uncertainty. The internet, as a new medium, brings about a certain degree of uncertainty, hence "people from high uncertainty avoidance cultures need more reassurance and uncertainty reduction features to facilitate their online purchases" (Singh, Zhao, and Hu, 2005: 134). This dimension

determines the extent to which a society is risk-averse or can tolerate environmental ambiguity. High uncertainty avoidance cultures are "tight societies" that value conservatism and traditional beliefs (Hofstede, 1980). Individuals in such cultures show preference for clear directions, instruction and rules. High uncertainty avoidance cultures also tend to use electronic media less often since this media is not well suited to reduce uncertainty (Straub et al., 1997). Internet being a new and technologically sophisticated medium has certain degree of uncertainty associated with it, and people from high uncertainty avoidance cultures need more reassurance and uncertainty reduction features to facilitate their online purchases. In Hofstede's (1980, 1991) study, uncertainty avoidance score for Turkey was determined quite high, as (85) and we believe that Turkish web-sites will depict high levels of uncertainty oriented features.

Power Distance: The power distance dimension explains how different societies treat inequalities in social structure (Hofstede, 1980). The emphasis in high power distance societies is on social status, referent power, authority and legitimacy, while the emphasis on low power distance societies is on egalitarian, equal rights and less hierarchy. People in high power distance societies tend to obey the elderly and show respect towards authority figures. Societies that are high on power distance, such as Malaysia, Mexico, China and India, accept power and hierarchy in society and are low on egalitarianism. The emphasis in high power-distance societies is on status, referent power, authority, and legitimacy. On the other hand, countries that are low on the power distance dimension, such as Canada, Denmark, the US and Sweden, are more egalitarian, respect equal rights, and discourage status symbols. Websites of high power distance societies will also depict features relating to status appeals, referent power, and hierarchy (Singh, Zhao, and Hu, 2005: 135). This cultural dimension seems to be most frequently used cross cultural studies, especially in differentiating Western and Asian cultures (Cho, et al. 1999). Moreover, the power distance dimension is unique in cross-cultural studies, summarizing the differences between cultures on decision making, personality and customer behaviour. Therefore this cultural dimension can affect website design (Ahmed et all. 2009). Hofstede's (1980, 1991) power distance score for Turkey was stated as (66). So Turkey is characterized by high power distance and we believe Turkish web-sites will depict high levels of power-distance oriented features.

Masculinity-Femininity: The masculinity-femininity dimension proposed by Hofstede (1980) explains how gender roles are allocated in different cultures. "Masculine" cultures value assertiveness, ambition, success, and performance. In such cultures, big and fast is beautiful, the masochism ideal is acceptable, and clear gender roles are the norm. In contrast, "feminine" cultures value, beauty, nature and nurturance, and blurred gender roles are valued. Appeals emphasizing a product's superior performance and capacity to accomplish goals are common in masculine cultures (Cheng and Schweitzer, 1996). Masculine cultures are direct, decisive, and emphasize mastery over nature (Hofstede, 1980). Unlike feminine cultures they are less inclined towards fantasy, imagery, and oneness with nature appeals. Countries like Japan, Austria, and Mexico are examples of masculine cultures, while most of the Nordic countries score high on femininity. Traditional masculine work goals include earnings, recognition, advancement, and challenge. Traditional feminine work goals include good relations with supervisors, peers, and subordinates; good living and working conditions; and employment security (Marcus and Gould, 2001). Turkey's masculinity score in Hofstede's (1980, 1991) study was determined as (45). For that reason, we anticipate Turkish web-sites will show high levels of femininity-oriented features than masculinity-oriented features.

RESEARCH METHODOLOGY
This study with the use of qualitative and quantitative methods consists of two main parts. The first part of the study uses content analysis to evaluate the cultural content in the websites of Turkish companies. For our instrument, the degree of depiction of each cultural value category was evaluated on a five-point bipolar scale ranging from "not depicted" to "prominently depicted". Part two of this study uses descriptive statistics. The content analysis procedure has been extensively used in the marketing and the advertising literature to study cultural value appeals. Content analysis is regarded as an appropriate technique for analyzing values, norms of behavior, and other elements of a culture (Cheng and

Schweitzer, 1996; Mueller, 1987) from verbal communication. We use it to systematically analyze the cultural values depicted on the web pages of Turkish Firms' websites.

The aim of this study is to scan the websites of the largest Turkish firms, which in terms of cultural content, and to find an answer for the question of whether Turkish cultural values are transmitted in these websites or not. The research was conducted on the websites of firms that take place in the first 500 order of Turkey in "Fortune 500" study, in which businesses are ordered according to their sales endorsements. "Fortune 500" study attracts attention all over the World and is accepted as a reference. Taking part in "Fortune 500" is defined as a prestige symbol for businesses. "Fortune 500 Turkey" study, which covers manufacturing, trade, service and construction sectors and became a reference study, is announced regularly annually. 50% of the firms on the list were decided to be analyzed, websites of the first 250 firms were examined by the researcher one by one via the scale used in the research, and a content analysis was conducted.

Research Instrument

The research instrument for the evaluation of the websites comprised of an assessment-sheet, which was used by the researcher to rate the cultural value depiction of each website. The five cultural dimensions used in this study were developed by Singh, Zhao and Hu (2005) that comprise five dimensions and 28 cultural categories (Table 1). Following the literature review above, we suggest that adapted websites will depict online cultural values, which are representative of respective country values (as provided by Hofstede). Websites were content-analyzed with the research instrument. Rater was involved in the assessment and approximately 30 minutes were spent per website to complete the assessment. Measures for the five cultural dimensions, namely collectivism, individualism, uncertainty avoidance, power distance and masculinity were operationalized on a five-point scale. The scale ranged from 1=not depicted on the website to 5=strongly depicted on the website. The rationale of using a five-point scale is the fact that most of the features listed in the coding scheme are normally identifiable on the websites. Mean scores for each of the characteristics were used for further analyses.

Table 1: Cultural Value Framework

1. DIMENSION: A. COLLECTIVISM	
A1. Community relations	Presence or absence of community policy[1], giving back to Community[2], social responsibility policy[3]
A2. Clubs or chat rooms	Presence or absence of members club[1], product-based clubs[2], chat with company people[3], chat with interest groups[4], message boards[5], discussion groups[6], and live talks[7]
A3. Newsletter	Online subscriptions[1], magazines[2], and newsletters[3]
A4. Family theme	Pictures of family[1], pictures of teams of employees[2], mention of employee teams[3] and emphasis on team and collective work responsibility in vision statement or elsewhere on the web site[4], and emphasis on customers as a family[5]
A5. Symbols and pictures of national identity	Flags[1], pictures of historic monuments[2], pictures reflecting uniqueness of the country[3], country specific symbols in the form of icons[4], and Indexes[5].
A6. Loyalty programs	Frequent miles programs[1], customer loyalty programs[2], and company credit cards for specific country[3], special membership programs[4]
A7. Links to local web sites	Links to country locations[1], related country specific companies[2], and other local web sites from a particular country[3]
2. DIMENSION: B. INDIVIDUALISM	
B1.Good privacy statement	Privacy policy and how personal information will be protected or used[1].
B2. Independence theme	Images and themes depicting self-reliance, self-recognition, and achievement[1].

| B3. Product uniqueness | Unique selling points of the product and product differentiation features[1]. |
| B4. Personalization | Features like gift recommendations[1], individual acknowledgements or greeting[2], and web page personalization[3]. |

3. DIMENSION: C. UNCERTAINTY AVOIDANCE

C1. Customer service	FAQ's[1], customer service option[2], customer contact or customer service e-mails[3].
C2. Guided navigation	Site maps[1], well-displayed links[2], links in the form of pictures or buttons[3], forward, backward, up and down navigation buttons[4].
C3. Tradition theme	Emphasis on history and ties of a particular company with a nation[1], emphasis on respect[2], veneration of elderly and the culture[3], phrases like "most respected company", "keeping the tradition alive", "for generations", "company legacy"[4].
C4. Local stores	Mention of contact information for local offices, dealers, and shops[1].
C5. Local terminology	Like use of country specific metaphors, names of festivals, puns[1], and a general local touch in the vocabulary of the web page not just mere translation[2].
C6. Free trials or downloads	Free stuff[1], free downloads[2], free screen savers[3], free product trials[4], free coupons to try the products or services[5], free memberships[6], or free service information[7].
C7. Toll free numbers	To call at any time around the clock[1].

4. DIMENSION: D. POWER DISTANCE

D1. Company hierarchy information	Information about the ranks of company personnel[1], information about organizational chart[2], and information about country managers[3].
D2. Pictures of CEO's	Pictures of executives[1], important people in the industry or celebrities[2].
D3. Quality assurance and awards	Mention of awards won[1], mention of quality assurance information[2] and quality certification by international and local agencies[3].
D4. Vision statement	
D5. Pride of ownership appeal	Web-sites depict satisfied customers[1], fashion statement for the use of product[2], and the use of reference groups to portray pride[3].
D6. Proper titles	Titles of the important people in the company[1], titles of the people in the contact information[2], and titles of people on the organizational charts[3].

5. DIMENSION: E. MASCULINITY

E1. Quizzes and games	Games, quizzes, fun stuff to do on the web site[1], tips and tricks[2], recipes and other fun information[3].
E2. Realism theme	Less fantasy and imagery on the web site[1], to-the-point information[2].
E3. Product effectiveness	Durability information[1], quality information[2], product attribute information[3], and product robustness information[4].
E4. Clear gender roles	Separate pages for men and women[1], depiction of women in nurturance roles[2], depiction of women in positions of telephone operators[3], models, wives, and mothers[4]; depiction of men as macho, strong, and in positions of power[5].

Reference: Nitish Singh, Hongxin Zhao, Xiaorui Hu, (2005) "*Analyzing the Cultural Content of WebSites: A Cross-national Comparision of China, India, Japan, and US*", **International Marketing Review,** 22(2), 144-146.
Note: Each cultural dimension is depicted by a number of categories. Researcher rated these characteristics on a five-point-scale. Mean scores for each of the characteristics were used for further analyses.

Sample
Study sample is selected of the companies that take place in the Istanbul Chamber of Industry (ISO), and the largest companies of 2012 list (Fortune 500, www.fortuneturkey.com). Websites of the first 250 companies in the list were scanned. Thus, a total sample of 250 web-sites was used in the current study. On average, 15-20 web pages per web-site were content analyzed for all the 28 cultural categories identified in the cultural value framework.

Sector codes appearing in the Fortune 500 list were coded according to NACE. NACE (Nomenclature Statistique des Activités économiques dans la Communauté Européenne; in French) is the "Statistical Classification of Economic Activities in the European Community" and is subject to regulations at European Union level, which enable the classification to be used in one way by member states (www.tuikapp.tuik.gov.tr). Information belonging to the companies is presented in Table 2.

Table 2. Information Belonging to Research Sample

Sector	Frequency	Percent (%)
Agriculture, Fishing and Forestry	14	5.6
Mining and Quarrying	23	9.2
Manufacturing	89	35.6
Electricity, Gas, Steam and Air Conditioning	24	9.6
Water Production and Distribution, Waste Management and Purification Activities	3	1.2
Construction	13	5.2
Wholesale and Retail Trade; Repair of Motor Vehicles	44	17.6
Transport and Storage	17	6.8
Accommodation and Food Service Activities	1	.4
Telecommunications	19	7.6
Administrative and Support Services	1	.4
Health and Social Work	2	.8
Total	**250**	**100**

Validity and Reliability
To establish psychometric properties of the scales involved, we followed scale-development and validation procedures, recommended in the literature. Since dimensionality and factor structure has been established in previous research (Singh, Zhao and Hu, 2005) and are based on widely recognized theoretical frameworks, thereby they add to their validity. In social sciences, factor analysis is often used in scale development, and with the purpose of investigating the construct validity of the scale (Büyüköztürk, 2011).

First, reliability analyses were performed on the five dimensions. Cronbach's alpha coefficients were calculated and produced "well enough" results for each of the subscales with scale reliabilities above 0.60 (Büyüköztürk, 2011). In order for the property of additivity not to be destroyed, Item-total correlation coefficients should not be negative and are expected to be greater than 0.25 (Büyüköztürk, 2011). Since masculinity and individualism dimensions had a low Cronbach's alpha and did not have an adequate level reliability, they were not used in the analysis and comments.

Second, a principal component factor analysis was completed. This procedure was used to help refine the cultural categories by identifying the key underlying dimensions of each category. As suggested in the literature, the Varimax rotation with Kaiser normalization was used. Additionally, the use of Kaiser normalization requires that the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy be at least greater than 0.50 (Büyüköztürk, 2011). The KMO for the factor analysis conducted for cultural categories

was greater than the stipulated 0.50 in each case. Also, the Bartlett test was performed to provide an additional measure of instrument validity, with significant scores for categories. Eigenvalues refer to the variance explained or accounted for (Büyüköztürk, 2011). Only those items were selected which had eigenvalues greater than 1. Last, a check for colinearity was performed. The determinant in the factor analysis should be greater than 0.0001 in order to have no potential problems with colinearity. Factor analysis for all of the cultural categories has a high determinant value, and this indicates that there are no problems with colinearity for this instrument. Principal components factor analysis and Cronbach's alpha results belonging to cultural values scale are presented in Table 3.

For collectivism and uncertainty avoidance dimensions, none of the items used initially loaded well. Both the inter-item correlation and the item-total correlation were very low for some items. As a result, these items were dropped from any further analysis. Cronbach's alpha for each of the cultural categories improved after deleting certain items from the scale. The items removed were:

- Collectivism- symbols and pictures of national identity, links to local web sites;
- Uncertainty Avoidance- local terminology;
- Individualism- all items
- Masculinity – all items

Table 3. Reliability and Validity (Factor Analysis) Statistics of Original and Corrected Scales

Category (Pre and post analysis)	Inter-item correlation (mean)	Item-Total correlation (minimum)	Cronbach's α	KMO	Bartlett test (approx. X²)	Determinant	Eigenvalues (variance explained by the first factor)
Collectivism (seven-item scale)	.169	.173	.558	.69	341.932*	.249	37.28
Collectivism (five-item scale)	.370	.460	.746	.70	290.512	.308	49.68
Individualism (four-item scale)	.030	.034	.108	.49	19.919*	.922	31.93
Uncertainty avoidance (seven-item scale)	.209	.209	.662	.73	229.675*	.393	33.91
Uncertainty avoidance (six-item scale)	.242	.264	.666	.72	212.761	.421	38.39
Power distance (six-item scale)	.324	.264	.759	.73	543.073*	.110	46.613
Masculinity (four-item scale)	.039	.067	.216	.58	48.708*	.821	38.24

Notes: Eleven items were removed from the scale. * $p < 0.001$.

Confirmatory factor analysis was performed on the collectivism, uncertainty avoidance and power distance dimensions.
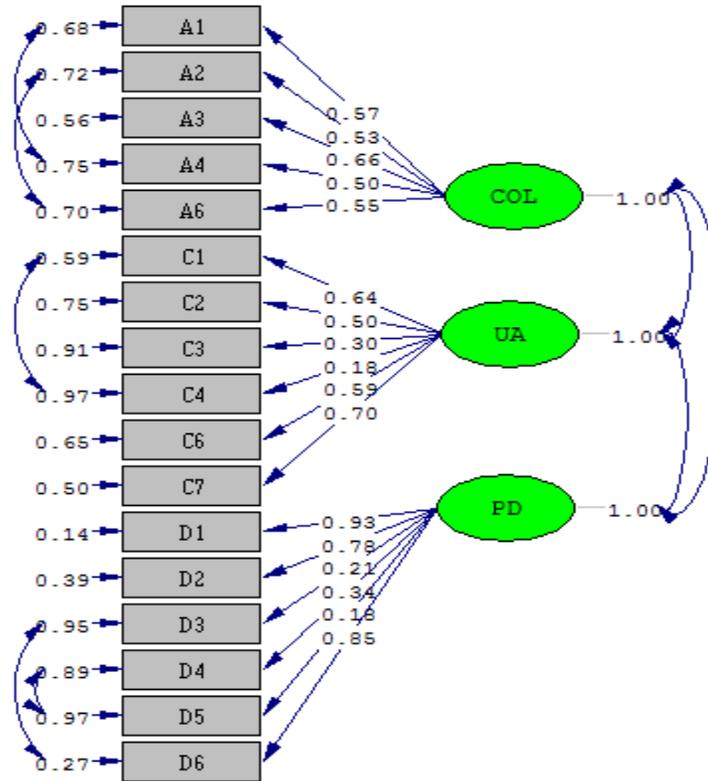
Chi-Square=320.92, df=111, P-value=0.00000, RMSEA=0.087

Goodness of fit values obtained as a result of confirmatory factor analysis have values of RMSA 0.087, X²/df= 2.29, NFI=0.90, SRMR=0.08, CFI=0.94, AGFI=0.87, and construct validity was assured with acceptable goodness of fit values.

RESULTS
Mean and standard deviation values belonging to items that take place in the scale are presented in Table 4.

Table 4. Values Relating to the Study Scale

Dimensions	Categories	Mean	SD
Collectivism		**2.718**	**0.810**
	A1. Community relations	3.468	1.151
	A2. Clubs or chat rooms	1.928	1.220
	A3. Newsletter	3.724	1.041
	A4. Family theme	2.424	1.084
	A6. Loyalty programs	2.048	1.240
Uncertainty avoidance		**3.492**	**0.617**
	C1. Customer service	4.192	1.080
	C2. Guided navigation	4.276	0.961
	C3. Tradition theme	1.832	0.842
	C4. Local stores	4.324	0.924
	C6. Free trials or downloads	2.484	1.151
	C7. Toll free numbers	3.848	1.060
Power distance		**3.590**	**0.963**
	D1. Company hierarchy information	3.780	1.646
	D2. Pictures of CEO's	3.500	1.672

	D3. Quality assurance and awards	3.908	1.217
	D4. Vision statement	4.336	1.115
	D5. Pride of ownership appeal	2.776	1.282
	D6. Proper titles	3.244	1.555

When the categories of collectivism dimension is analyzed, it is seen that "Community relations" (3.46) and "Newsletter" (3.72) values are higher. It is observed that in the dimension of uncertainty avoidance, "Local stores" (4.32), "Guided navigation" (4.27) and "Customer service" (4.19) categories were emphasized strongly, while "Vision statement" (4.33) and "Quality assurance and awards" (3.90) categories held high values in power distance dimension.

Moreover, when the averages of the categories belonging to dimensions are calculated, it has been identified that Turkish cultural values that reflect to companies' websites show characteristics of collectivism with a value of (2.71), uncertainty avoidance with a value of (3.49) and power distance with a value of (3.59).

DISCUSSION AND CONCLUSION
This study presents a modest contribution in exposing the reflections of cultural values that Turkey owns today on the websites even partially, and at the same time within the framework of related literature in showing the portrait of Turkish cultural values. Besides, this study also shows that websites are documents that have cultural sensitiveness, when a valid and reliable content analysis is used. Finally, it attracts attention to the necessity that Turkey is represented more in the literature, since it is one of the countries in which cultural values and cross cultural studies are done very few.
Hofstede's (1980, 1991) cultural dimensions classification constituted the basis for many researches. Together with globalization and widespread use of the Internet, effects of Hofstede's cultural dimensions on the contents of websites have started to be researched. Results that were obtained through a content analysis on the websites of first 250 Turkish firms were determined as "Collectivism= 2.71, "Uncertainty Avoidance= 3.49", and "Power Distance = 3.59". Individualism and Masculinity dimensions were excluded from the assessment, since they could not maintain scale reliability. Scores that Hofstede reached for the cultural values of Turkey are "Power Distance = 66", "Individualism = 37", and "Uncertainty Avoidance= 85. Since the scales used in Hofstede's study and in this study are different, it is not possible to do one by one comparison, however the results reached will enable to have an idea. At the end of the study, it was revealed that cultural value dimensions transmitted in the websites Show a similar distribution with Hofstede's cultural dimension scores.
Based on Hofstede's (1980, 1991) and Schwartz's (2006) studies, Turkish society has been accepted as a community that has high Collectivist, Uncertainty Avoidance and Power Distance values. This situation normally shows the injustice among the members of the Turkish society in power distribution, that they are not tolerant to uncertain situations and have tendency to maintain the statusquo. After all, power and tradition values are higher than the Western culture. The power distance dimension puts forward important differences in the designs of websites among cultures on topics such as decision making and consumer behaviors. Websites of high power distance societies will also depict features relating to status appeals, referent power, and hierarchy. At the end of the study, it was revealed that reflections of power distance dimension in the websites of Turkish businesses are high as well. It is observed that vision statement, quality assurance and awards, company hierarchy information items among power distance indicators are depicted quite highly. Yahyagil and Ötken (2011) reached similar results on the topic of power distance, although their studies were not about websites.
Individuals in high uncertainty avoidance cultures show preference for clear directions, instruction and rules. As stated previously, high uncertainty avoidance cultures also tend to use electronic media less often since this media is not well suited to reduce uncertainty. Internet being a new and technologically sophisticated medium has certain degree of uncertainty associated with it, and people from high uncertainty avoidance cultures need more reassurance and uncertainty reduction features to facilitate their online purchases. According to the conclusion of the study, websites reflect uncertainty avoidance

value at a high level. Local stores, Guided navigation, Customer service and Toll free numbers items, which have indicators in uncertainty avoidance websites, have quite high mean values. Çakır and Eğinli (2010) identified that international businesses use uncertainty avoidance items in the design of their websites in Turkey. In their study, in which they did a comparison of American and Turkish websites, Aydın, Selçuk and Altınoklar (2010) confirmed that Turkish websites have high uncertainty avoidance values. It was mentioned that societies with high uncertainty avoidance, Internet usage was low, however Internet usage in Turkey increases very rapidly. Businesses should consider this topic more carefully while designing their websites. From the perspective of the firms, stressing the characteristics that reduce uncertainty in their websites gains importance.

In collectivist societies, in-group ties are strong, following societal norms is valued, and group decision-making is encouraged. Commercials in collectivist societies have been found to emphasize group-consensus appeals, family security, and family ties. As the result of the study, it was observed that Newsletter, Community relations and Family theme items belonging to the collectivism dimension are highly depicted in the firms' websites. In their study, Aydın, Selçuk and Altınoklar (2010) determined that collectivism dimension was reflected highly in Turkish websites. At the same time, Yahyagil and Ötken (2011) point out that Turkish society shows highly conservative characteristics.

This study provides a beneficial framework managerially for the formation of website design and contents. Websites to have only high design quality was not enough for online customers or visitors. It is expected that preferibility by users would increase as managers form website designs by examining the cultural characteristics of the target mass. Today, influences of cultures on societies still continue strongly, and because of this reason businesses design their websites with an adaptation through target country's cultural values. Reliability, responsiveness, and assurance are very important topics that need to be cared for in uncertainty avoidance dimension in website designs. Managers can achieve high customer retention rates and acquire more long-term profits by assuring customer trust and satisfaction about these topics. They can also make target masses to have true perceptions and making sense by considering values unique to the culture of the society. Websites of the businesses also enable the Access of customers in the global World. Although there is a globally accepted electronic language in the websites, by adapting the cultural elements, it will also be possible to create, strengthen and continue a dialogue between the business and the target mass.

The study has some limitations as well. First of all, cultural values scale that was used might not reflect categories taking place under each culture dimension completely. One other limitation is the fact that websites show a continuous change and improvement; therefore technological developments need to be added to the characteristic properties of websites. Accordingly, technological changes should be added to cultural values scale, web contents not used should be changed and new ways to specialize the contents should be looked for. The study has been performed on first 250 companies of Turkey; in the future studies researches on websites of companies having larger sectorial range can be done. Finally, cultural values taking place in the contents of websites have been researched in the study; efficiency of the adaptation of cultural values to websites has not been emphasized. Future studies can concentrate on the efficiency of cultural values on websites.

Despite these limitations, this study shows that cultural values are an intrinsic part of website contents. Additionally, it constitutes a well starting point and opens a door to cultural analysis studies that will be done on websites.

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