Culture and Entrepreneurial Attitude and the Innovation Dimension in Brazilian Companies

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Abstract: This paper describes the relationship between cultural variables, the individualism/collectivism and verticalism / horizontalism dimensions, taking into account an entrepreneurial approach, through the innovation dimension, in 33 small, medium and large Brazilian companies. The sample consisted of 450 owner-managers and employees of the 33 companies, in to 29 activity areas. A questionnaire of Cultural Values was adopted; the relationship among Culture Entrepreneurial Attitude was tested within the Innovation dimension; standard and hierarchical regressions by analyzing models with interposition and moderation tests were done. The Horizontal Collectivism cultural manifestation strength was significant to directly predict the entrepreneurial attitude; the individuals perceive the group as the source of their identity, and develop little confidence in their authority.

Keywords: Culture, Entrepreneurial Attitude, Innovation

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Introduction

The adoption of "national culture" as the subject that resulted in and led this study has allowed a more clear analysis of certain characteristics of the entrepreneurial profile. Or has it? This paper is a result of studies that sought to identify the perception of classical and contemporary authors, as well as the outcomes of researches on entrepreneurship.

The answer to the question above seems simple; however, culture is not the only explanation of entrepreneurial attitude, which is affected by several factors, including social, psychological and economic ones. The point here is not to decide which of these factors prevails, but to identify, from a sample of entrepreneurs in the city of Brasilia, DF, the relationship between the tendency to certain cultural patterns and entrepreneurial attitude.

Therefore, this article aims to study the entrepreneurial attitude variable through culture, or, based on Hofstede's model, by introducing the results of a research conducted by Souza-Depieri (2005).

This article does not intend to introduce original information, but aims to provide a different perspective on culture and entrepreneurial attitude.

Culture

The idea of culture in ancient Rome was associated with Nature. For the religious men, it concerned the care with the gods; and the Greeks interpreted it as the formation of the body and spirit of a society. In essence, culture represented the relationship among human beings within an organized society. The term culture in its different approaches is considered a produced capital in a given field. This concept was defined by Bourdieu (2009) as a network or configuration of relationships that depend on the position of the social agents in the social space. From an anthropological approach, culture is normally introduced as a way of doing, feeling and thinking inherent to a given human collectivity. In common sense, culture is one's scientific, artistic and literary knowledge; from a society point of view, culture refers to the capital of intellectual and artistic works (Bonnewitz, 1988). In this case, to distinguish culture as understood by the intellectual elite, mass culture is defined as a group of knowledge and values conveyed by the media and other cultural organizations. From a sociological view, culture is a set of values, norms and practices acquired and distributed by a group of people, encompassing different conceptions (Bonnewitz, 1988). The cultural field consists of symbolic codes, organized in different cultural systems. Thus, according to Bourdieu (1988), culture is a set of perception schemes developed or made by groups of people with legitimate authority.

Souza-Depieri and Souza (2005) have introduced a conceptual overview of culture. They understand it, from a philosophical view, as a system of ideas, techniques and artifacts, behavioral patterns and attitudes that characterize a society; and, from an anthropological view, as a concept that depends on learning, as behaviors tend to project the learning perceptions. The anthropological perspective also sees culture as a style, a way of doing things (Da Matta, 1984, 17). Da Matta (1984, 17) states that people acknowledge as important the laws for "family, marriage, sexuality, money, political power, religion, morality, art, food and pleasure in general". Such choices follow an order, which reinforces the idea that the relevance system and limit of a given culture can only be assessed if compared to other cultures.

Studies on culture have shown that human groupings think, feel and act differently. As a result, any analysis of human behavior must consider certain cultural differences. These differences are expressed in different ways, such as by values that Tamayo (1996, 178) defines as "principles and goals that guide one's behavior", or "shared beliefs, symbols and rituals that constitute the cultural elements of a society or enterprise, which, in most cases, are unconsciously incorporated". By applying this definition to organizations, it is convenient to conclude that the values have a direct relationship with the way people perceive their environment. Such values then become a mental model and can be perceived in the everyday speech of the company's employees, not necessarily equally, but depending on factors such as their job position, gender, company sector and the length of service.

Weber (1982) suggests that the main aspect of contemporary culture establishes a kind of influential society, with a rational way of life design. Moreover, one's participation in a group involves patterns of behavior, ideas and ideals. As a result, the culture of a people might be viewed as the result of the power of a group, and of the conflicts in their historical evolution.

Culture, therefore, according to Weber (1982), is an evaluative concept; and values "are not exhausted in valuations, or in the objects with which they are connected". Schwartz and Bilshky's thought (1987) on social values as based on one's basic needs to understand a society and its dynamics must be highlighted here as a necessary tool to understand the relationships between the values of a society and its prevailing ideas.

The study of culture shows that human groups think, feel and act differently. Such cultural differences express themselves in different ways, and represent different expression levels of a culture. These levels are: symbols, which, although visible, convey specific meanings to those who share a given culture - words, outfit, gestures, pictures, flags - their heroes - alive, and deceased, real or imaginary people who represent role models, since they have characteristics there are quite esteemed in a given culture - rituals - collective activities that, although superficial, are considered essential to achieve certain purposes, from simple greetings to ceremonies; and values, the deepest level of all - the tendency to prefer a certain state of affairs from another, or a guided feeling, with a positive and a negative side (Hofested 1997, 23). The first three levels were grouped by the author of this study and labeled as practices, as they are visible to an outside observer.

Hofstede (1997) shows that culture comes from the social environment; therefore, it is acquired, not inherited. This explains three levels: human nature, or what all human beings have in common - genetically determined, perceived through the human ability to feel fear, anger, love, joy, sorrow, the need to connect with others, to play, to exercise; and the ability to observe the environment and talk about it with other human beings; culture, which establishes how human nature is expressed; and personality, a unique mental programming that cannot be shared with any other individual, as it encompass a person's genetic heritage, personal experiences and cultural influences (Figure 1).
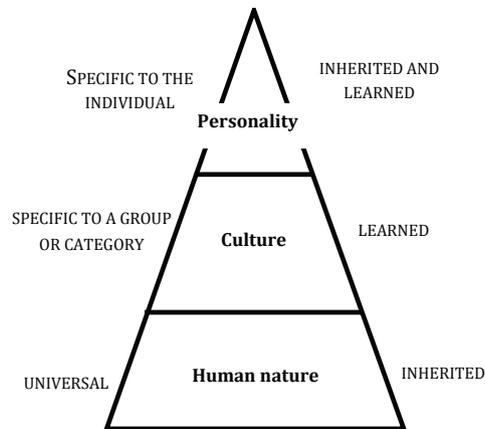
Figure 1 - Mental programming levels.
Source: Hofstede (1997, 20).

Hofstede (1994) defines culture as "the collective programming of the mind that distinguishes members of one organization from another". It starts in the environment "in which the child grows up" and follows the individual throughout his or her life. In this scenario, working environment is an extension of "school and family life". Thus, since their birth, men have their behavior and experiences defined by customs, language, their behavior at work, and actions as products of their culture.

In this article, the concept adopted is culture because of a mental programming resulting from a continuous learning process "acquired during childhood, when we are most susceptible to learning and assimilating". In this context, the word programming indicates "the most likely, comprehensive responses to each person's past" (Hofstede, 1997). Thus, culture includes all unique actions, activities and interests of a society, conditioned to historical moments, with specific rules and unique reasoning, all which shape human beings for their purposes.

The organizational environment, in turn, shows several ways of thinking about culture, a collective phenomenon shared by people of the same group, and of analyzing its culture within its very context, as the managers' behavior, a result of their relationships established throughout life, "reinforces the prevailing patterns of thought, feeling and actions in all spheres" (Hofstede 1997, 272). The involvement of workplace collective behavior in this analysis is important to understand the relationships among the workers within an environment, and the relationships between them and the internal and external context of the organizations - social systems -, making clear that culture is part of that system and might be considered as organizational culture.

Organizational culture is a dynamic, socially created concept, associated with the space and time dimensions. It involves the relationship between an organization with its environment, its organizational actors, and the benefits that are implemented from the outside and from within. From this perspective, culture is considered by Schein (1989, 86) as:

> a set of basic assumptions that a group has invented, discovered or developed by learning how to deal with external adaptation and internal integration issues, and that worked well enough to be validated, and taught to new members as the appropriate way to perceive, think and feel regarding these concepts.

On the other hand, the organizational phenomena cannot be analyzed independently, but rather in interaction with values, habits and social ideologies. Thus, it is convenient to associate this study with the local culture - the Brazilian culture, in this case - as a means to determine the cultural trends in which organizations look for their identity, par excellence, and eventually align their inherited characteristics and culture with the changes and transformations in the world today.

Following this line of thought, due to the rules in the productivity game developed in the dynamics of contemporary capitalism, which result to the management foundations and criteria, the organizations ask:

The administrator to turn into a hero, a creator of myths and values, a catalyst for the outbreak of symbols around which crowds of enthusiastic workers are gathered to achieve sustainable productivity and performance (Aktouf 1996, 216).

This leads to some questions, such as: how does the entrepreneur, the manager or the employee, in general, face the organizational culture and its demands? What are the dimensions of the actors' profile, who need to face the organizational culture mixed with management elements such as quality, ethics, ecology, social responsibility and, above all, "propositions for management methods towards cohesion, complicity, the spirit of initiative and creativity at all levels" (Aktouf 1996, 216).

Then, seeing as crucial the understanding of cultural dimensions expressions, adopted by many authors of the organizational culture, help understand the context experienced by individuals and lead to an increase in researches on culture. The next subsection introduces some significant models that represent an individual or a group within the culture of an organization.

The model developed by Hofstede (1984) is now explained for a better understanding of organizational environment and the roles of its actors.

Geert Hofstede's Theoretical Model:
Some studies by Hofstede (1984) that explain culture from the perspective of a person's social environment - whose groups' cultural differences are expressed in different representations - contribute to understand the concept of organizational culture. They help us find the cultural dimensions that identify the relationships among the groups within an organization and show the importance of a national culture as a reflection of the different attitudes and values of the groups' behavior. According to Torres (1999), from then on, culture could be adopted as a causal (necessary and sufficient) predictor variable (necessary but not sufficient), in the extent that a person's intentions and behaviors could be directly related to the cultural group which he or she belongs.

The four dimensions introduced by Hofstede (1984) were the basis for characterizing and differentiating culture in the countries that he studied: power distance; individualism or collectivism; masculinity, and uncertainty avoidance. These dimensions are related to the deepest level of cultural expression (values), and respond in accordance with the group's

mindset. In Porto's point of view (2004), they define a certain behavior that, when socially accepted, is supported by the group.

The Power Distance dimension is the degree of acceptance from those who have less power within an institution or organization of a country, an unequal distribution of power. It is the measure of a hierarchical distance based on the value systems of those who have less power. The individualism and collectivism dimension is associated with the different ways of self-perception, and one's relationship with the group. It is the reason why individualistic and collectivist societies deal with the role of the individual in different ways. Masculinity and femininity is the dimension related to the influence of gender differences in determining the social roles, which are culturally determined. The males' behavior is typically associated with strength, firmness, ambition, assertiveness, self-confidence, competitiveness and the pursuit of success and the material progress. The females' role, in turn, focuses on taking care of the household, children and others in general. The author explains that, in this context, the terms male and female were adopted to refer to gender, that is, men and women have a greater or lesser degree of cultural values associated with both genders. The Uncertainty Avoidance dimension is associated with the degree of anxiety of individuals of a certain group in any unknown or uncertain situation, expressed by stress and a need for predictability, among other aspects, which calls for written or unwritten rules.

A research was done with small, medium and large Brazilian companies, and the results were presented in this article. It aimed to identify differences in cultural patterns and subsequently determine the possible entrepreneurial attitude-oriented relationships among the owners, managers and employees of a company in its different levels. In order to build a context for this study, some cultural traits of the Brazilian culture are described below.

The Brazilian Culture
The uniqueness and originality of every civilization is "performed by the individuals who constituted it". In this line of thought on this, Weber (1982) tries to explain modernity based on the ascetic Protestant values that forged the attitudes towards labor, leading to the accumulation of capital, which, according to Weber, boosted contemporary capitalism and modern life. Although Weber considers the more complex sociocultural phenomena, he believed that rationality triggered other life values as the following dimensions: economic, social, political, aesthetic and cultural (Weber, 1982).

 Human beings, individually or collectively speaking, use their experience, among other things, to build their social identity. Certain geographic and climatic features of Brazil - as well as other characteristics that, added to experiences and economic, political and social factors, are developed in the Brazilians' social life process - build an identity that characterizes the Brazilian people. Quoting Da Matta says (1984, 16), Brazil "was discovered by the Portuguese, not the Chinese," and "we speak Portuguese, not French".

By analyzing the spirit that guided the colonization of Brazil, Holanda (1995, 243) identified a characteristic inherited from the Portuguese colonization: a great tendency for adventure, in which the employee "would have a very small role, unlike the adventurer"; and the quest for prosperity without cost, as easy wealth would be boldly chased. It is appropriate to remember that this same tendency inspired the Brazilian slavery system as a mechanism to bring opportunities and wealth to the colony. Furthermore, Holanda (1995 243) refers

to a "primitive patriarchal family model" that, since ancient times, has caused a "social imbalance, the effects of which remain today". Such a model was adopted in the Brazilian organizations, leading to imbalanced institutional dimensions.

Freyre (1981), referring to the size of the master's house as "great house" (casa grande), considered the core of Brazil's agrarian system, implemented by the Portuguese colonization - the patriarchal family, in which the patriarch has absolute power and controls the network of favors and interests, establishing an aristocratic power -, the representative of a social minority. Freyre (1981) analyzes this master-slave relationship, as well as a patriarchal style that values the personal and friendship ties, which still exist within Brazilian families and organizations. Although today this influence is outdated and has been modified by technology changes, from the capitalist view, the relationships within national and global markets call for a new social and economic order.

Freyre (1981) states that the master's house shares a connection with the slave quarters; Da Matta (1997) links the house to the outdoors, often treating society as a big family, which is also extended to the organizations. People's behavior differs in these spaces, outdoors and, consequently, in public spaces. A house "filled with values and multiple realities" is a moral and social place, filled with relationships defined in the social dimensions, with a predominantly conservative speech and a space marked by personal recognition.

The outdoors, according to Da Matta (1997), is a locus of battle, of disorganized groups, with no commitment to respect or friendship; it is a dangerous, insecure place. Da Matta (1997) also states that home is not considered a workplace, as the household is not seen as such. Indeed, hard work is meant to the streets, which, as the author says, in "the Roman Catholic tradition", is punishment.

The confusion between these spaces has been transferred to the organizations today, which hold family relationships that confuse "intimate and kind moral relationships with a purely economic relationship. That often results a group of dramatic situations associated with this type of work relationship, in which the economic dimension is subject to, embedded in, the political and moral dimensions" (Da Matta, 1984, 32).

In such dynamics, public and private are mixed; the State is often a fragile factor in such diffuse presence of the institutions and social relations between social classes and groups. The results are irregular, erratic social, economic, political and administrative lives. Industrialization and urbanization have not affected the great significance that family life has always had in Brazil. Indeed, they have increased the significance of individual achievement along with the importance of the family in the core of the companies/organizations.

In patrimonialist societies, personal relationships and influence networks are typically used to get a job, to have a project approved, to close a deal with the government. Such characteristics of the Brazilian culture might be praised as a creative feature; on the other hand, it might be negative, since it means bending rules, being favored - the infamous "Brazilian way", a mechanism adopted to establish, maintain and regulate personal or organizational relations. The Brazilian way, according to Da Matta (1984, 98), is a way to harmonize certain "legal rules" that often do not correspond to the demands and relationships of the Brazilian society. The application of such laws, par excellence, is subjected to influence affairs for personal purposes.

Rationality lies "in a clear, sane distinction between desires, personal interests and the actual world", and is expressed in "a demystification of what is real, in refusing simplistic representations of what the world means, which needs to be understood through the institutionalization of organizations on a rational basis" (Coelho, Bandeira, Menezes, 2000, 29).

All considered, it is understood that organizations are organized according to the culture of their members; to identify the dynamic relationships between their groups, which affect directly their members' attitudes, is to understand a company's dynamics and demands that ensure its sustainability or economic survival. Thus, the next section analyzes a conceptual survey on entrepreneurial attitude that aims to identify the relationship between the actions of the group members and the experienced culture.

Entrepreneurial Attitude

To understand the entrepreneurship phenomenon is to research one's relationship with an action. In order to explain the difference between that phenomenon and attitude, it is crucial to explain the various confusing concepts cited by some authors. The entrepreneur is seen as "innovation-oriented, who focuses on the production of changes" (Cruz, 2005, 38). Several authors, according to Cruz' conceptual survey (2005), label such entrepreneur as a "booster" of the social economic development, because "they are the ones who apply new patterns of behavior, and who change values and behaviors based on their creative attitude - the entrepreneurial vision". The entrepreneur, therefore, is an agent of change.

To better understand the line of research adopted in this study, it is necessary to introduce two concepts that often lead to misunderstandings and misinterpretations in the literature. The first concept is behavior, which may be internal to the individual (dispositional) - humor, skills or desire; or external (situational) - the characteristics of a task, social status or physical environment. The second concept is attitude. For Torres and Nebra (2005), attitudes are "relatively stable evaluative responses to a certain entity or situation". The attitudes are perceived according to three components: affective (or evaluative) component, which reflects whether a person likes or dislikes the entity or situation; the cognitive component, which consists of beliefs that a person has towards the entity or situation; and the behavioral component, which are the behavioral tendencies towards the entity or situation. According to the authors, "although these components are intertwined, some inconsistencies among them might occur". The affective component is highlighted by Ajzen and Fishbein (2000, 3), as they show how one's mood and emotions affect their attitudes. They note that "the fear of flying may well predict a negative attitude towards an aircraft, regardless of any other factors that might influence such attitude".

Attitudes, in Rodrigues' view (1972), are the foundation of social situations, such as friendship and conflicts as, by learning the attitudes of certain actors, one could make assumptions of their behavior. For Ajzen and Fishbein (2000, 3), the classical view suggests that social attitudes are assumed as residues of past experiences that would work guide future behaviors. However, after empirical research, these authors recognized that attitudes are considered a measurement tool for positive or negative personal evaluation towards an attitudinal object. They might be adopted to assess an object, concept or behavior in a range of dimensions, such as for or against, good or bad, and like or dislike.

On the other hand, the concept of attitude includes two major components: assessment

and belief. Assessment are predispositions to respond, favorably or not, to an attitudinal object. These predispositions are acquired through experience, direct or indirect, in which the object would incorporate or reject certain meanings. A few beliefs influence the attitude at a given moment; they are a significant part of one's personal attitude, and shaped by a range of cognitive and motivational processes, which may be based on selective or invalid information, and sometimes do not fit reality.

Much of scholars' attention towards attitude comes from the attempts to predict social behavior from the study of attitudes. Attitudes, as defined as a disposition to respond, negatively or positively, to a psychological object, are expected to predict and explain human behavior. Positive attitudes should trigger approximation; negative attitudes, in turn, should trigger avoidance.

Rodrigues (1972, 402) shows a clear difference between behavior and attitude when he states that attitudes "involve what people think, feel, and how they would behave towards an attitudinal object". Behavior, in turn, is not only determined by what people desire, but also "by what they think they should do (social norms), by what they usually do (habit) and by the expected consequences of their behavior". Ajzen and Fishbein (2000) concludes that behavior is affected by several other unique factors in a particular scenario, situation and action.

Rodrigues (1972, 401) highlights the ambience factor, as "social attitudes cause a state of predisposition to action that, when combined with a specific triggering situation, results in behavior".

It is worth noting that this research aims to contribute to a conceptual framework on entrepreneurial attitude and its relationship to culture, focusing on the entrepreneur in the Brazilian organizations. Therefore, entrepreneurship shall be explained according to the concept of national culture.

Entrepreneurship and National Culture

The most common scientific approaches on entrepreneurship, according to Filion (1991), are the economic approach, represented by thinkers such as Schumpeter (1998); and the behavioral approach, supported by thinkers such as McClelland (1972). In general, the economists tend to associate entrepreneurs with the company's innovation, profit and the business plan, while the behaviorists focus on creative factor, attitude and motivational factors.

However, the entrepreneurial attitude must be contextualized in the actions, activities and interests of a society, inherent to a cultural system of values and social norms based on their historical moment. Therefore, a conceptual survey on entrepreneurship and the entrepreneur will be introduced, focusing on the social and cultural approaches.

It is worth noting that the entrepreneurs that participated in this study belong to a hierarchical universe - the Brazilian system. They look for alternatives for survival in order to create new social spaces. Da Matta (1997) labels them "malandros" - spivs or rogues -, ranging from a witty, smart, creative, socially acknowledged person, to small-time crooks who risk their lives pulling cons, eventually becoming criminals.

Cultural traits, added to experiences and economic, political and social factors developed throughout one's social life, build identity that characterizes an entrepreneur - more

specifically, the Brazilian entrepreneur. In the Brazilian society, technology changes, as well as the capitalist rationale and the relations within national and global markets, a new social and economic order, "did not change the role of personal relationships and influence networks to get a job, have a project approved, close a deal with the government". This reminds us of the so-called "Brazilian way", a mechanism to establish, maintain and regulate personal or organizational relationships (Souza-Depieri and Souza, 2005). This characteristic lies in the core of the Brazilian society, and might be understood by the gap between the laws, facts and practices in this society. Barbosa (2006, 41) states that the "Brazilian way" is "a social procedure that, without any doubt, currently defines and distinguishes us". She also says that it is adopted by "all Brazilian society," is a "special manner to solve a problem or handle a difficult or forbidden situation". It is a "creative solution for all emergencies", no matter whether the solution "is final or not, optimal or temporary, legal or illegal". It is worth mentioning here Barbosa's opinion (2006, 19) that the Brazilian way is a social choice, a category "to define the style of a particular population to deal with certain problems".

According to Souza-Depieri and Souza (2005), the Brazilian way, plus the impact of public the country's economic policies - planned "within a individualistic network in the political system", connected to a bureaucracy prone to patronizing practices "found in the Brazilian families, economy, race and culture", plays a significant role in shaping the profile of the Brazilian entrepreneurs. In addition, entrepreneurship is seen as an integrated part of values, habits and social ideologies. It is developed according to the contemporary capitalism dynamics, which creates new foundations and criteria for management towards cohesion, spirit of initiative, creativity and, especially, innovation.

Souza (2005) assumes that some entrepreneur-related factors, though not necessarily inherent to them, may "be found in other professionals whose jobs involve creativity and high performance". Souza suggests that entrepreneurship is "dynamic, defined by time and space dimensions", and subject "to context, culture, government policies, among other social, political and economic conditions".

However, Brazil does not have a prolific culture of innovation. This condition reflects the nature of business strategies (not only new businesses) that simply reproduce previous stories, regarding the traditional management functions such as HR, marketing, IT, finance or the infamous "Brazilian way".

From a sociological view, the Weberian conception considers entrepreneurship as a socially constructed phenomenon within a particular society; in this case, a modern capitalist society. The usual society back in the late 19th Century (in Brazil, could be defined as a bureaucratic rationality over a rational-legal society), in which private affairs and free enterprise were crushed by a self-ruled State over the civil society; and also interpreted the opposite way, as a deceitfully protective State that disguised its State nature but was actually an instrument of the elite. It was the so-called heritage of the Iberian patrimonialism, reinforced, in the early 19th Century, with the Portuguese State being transferred to the American soil. As mentioned above, Souza (2005) sees entrepreneurship as "dynamic, defined by the time and space dimensions", affected by the "context, culture, government policies, among other social, political and economic conditions", which reinforces the perception that, in Brazil, entrepreneurship acquires unique characteristics, based on the Brazilian society and capitalist model.

The Weberian concept, which tries to explain the development of capitalism in different countries, from the economic ethics spread by Protestantism and Catholicism (Weber, 2004), sees the entrepreneur as an ideal type, mentally constructed from an economic rationality with modern values.

Schumpeter (1987) defined the entrepreneur as someone who seeks new combinations of elements to introduce production, process or product methods in the market, by identifying new export markets or supply sources and by establishing new organization types. From a classical analysis, this author also tried to show the role of the entrepreneurs to explain economic development, by distinguishing the economic entrepreneur of his time and the economic agent during the early years of capitalism, when both capitalist and entrepreneur were from the same category.

Method

The research population of the study consisted of owner-managers and employees of small, medium and large companies - retailers, services and factories - in the Federal District, Brazil. 33 companies, from 29 different business activities, were selected. This convenience sample consisted mostly of women (51.3%) whose age ranged between 16-67 (MODE = 19 years of age). 3.8% of the respondents had not completed primary school; 3.3% had completed primary school; 4.9% had not completed high school; 32.9% had completed high school; 20.0% were undergraduates; 22.4% had obtained a college degree; and the others held a master's, Ph. D or a specialization degree). 44.8% of the research participants are in charge of operational tasks, and 21.2% perform technical tasks. The majority, 61.6%, perform trading activities, and 33.3% are in charge of services. 42.4% of the companies in the sample are small enterprises; 30.3% are medium-sized, and 25.6% are large.

The data was collected from 450 respondents, and two instruments were adopted: the first one assessed culture from a range of values, and the second one assessed the entrepreneurial attitude, based on the Achievement, Power, Innovation and Planning dimensions.

The participants' responses to the questionnaire - owner-managers and employees from different levels of 33 different enterprises - were recorded without typos in an electronic database through the SPSS (Statistical Package for Social Science) software, version 12.0. Descriptive and exploratory analyses were conducted to verify the data input, the distribution of missing data, sample size, extreme cases and the distribution of variables.

To identify the univariete extreme cases, all variables were turned into Z scores. Those considered as extreme cases showed standard scores higher than or equal to 3.29, $p < 0.001$, two-tailed; multivariate extreme values were identified through the Mahalanobis distance (= 0.001) (Tabachnick and Fidell, 2000). 129 univaried extreme cases and 24 multivariate extreme cases were found.a The outliers were removed from the analysis due to their high occurrence. The best methodology would require parallel analyzes (clean data X outliers) but, in this study, the number of outliers is not enough for a regression analysis (Tabachnick and Fidell, 2000). The rejection of extreme cases was based on Tabachnick and Fidell (2000, p. 13), who stated that they have "little impact on the regression equation, so excluding, recovering or changing the variable is recommended".

Regarding response normality, the variables were not changed in asymmetry indices and

flattened cases. Previous experiments did not show any difference in these analyzes due to transformation of variables. Moreover, the transformations are not recommended for this type of study, as it is the results are likely to be difficult to assess (Tabachnick and Fidell, 2000).

The regressions were done in three stages: the first consisted of standard regressions; the second analyzed the mediation effects on the relationship between culture and entrepreneurial attitude; the third stage analyzed the mediation effects with the same variables. All univariate and multivariate outliers were removed from these regression analyzes. It is worth noting that all analyzes were done according to the cultural patterns found in the research on which this article is based, as a predictor of the Brazilian cultural pattern - horizontal collectivism.

Results and Conclusions

This article aimed to identify the relationship between the Brazilian culture and its entrepreneurial attitude. The results shown here were found through standard and hierarchical regression analyses, from which mediation and moderation tests were done with specific variables - type of activity, owner-manager, and company size. A convenience sample 450 people was analyzed, including owner-managers and employees from different departments in the company.

In this context, the culture variable was significant in the Horizontal Collectivism cultural manifestation. The surveyed subjects perceived their group as the source of their identity, and that their relationships were dependent-oriented. This result reinforces such perception, as it verifies a cultural trait identified by Freitas (1997, 44), who called it Personalism, in a "society based on personal relationships", or a "search for close, affective relationships, and Paternalism", i.e., moral and economic dominance. Such characteristic found in this study may be explained by Da Matta (1997), who he says that Brazilians build their relationships via social networks, represented by groups of friends or interests, clans, relatives. Furthermore, this research reinforces what Hofstede (1997, 52) found in his studies: Brazil as a collectivist society, characterized by "deep social networks" in which people differentiate their group, usually consisted of "relatives, clans and organizations."

This result assumes that, in a society with a cultural pattern such as the Brazilian, in which the State apparatus adopts a bureaucratic management system tending to patrimonial practices, the structure of most organizations subject their employees to a group and their power holders.

On the other hand, the horizontalism factor, identified in this study as the standard cultural indicator of the sample population, showed unexpected outcomes. Indeed, according to the studies of Hofstede (1997, 38), Brazil is seen as high distance power country, where class differences are noticeable.

The relationship between horizontal collectivism and the Power dimension showed moderation because the company owner is also a manager. It might be explained, according to Schwartz Bilsky and (1987), by the fact that the power holder aim to control personnel and resources. It explains why the business owner also works as a moderator, according to the perception of the sample population.

The tests did not show significant mediation and moderation results among the study

variables. It is assumed, therefore, that only the culture factor, an expression of the Horizontal Collectivism pattern, showed significant results in the relationship, through a standard regression with the four dimensions of the entrepreneurial attitude dependent variable - Achievement, Planning, Power and Innovation. The fact that mediation was not detected in this relationship, and Culture was a direct predictor of entrepreneurial attitude, were explained by Da Matta (1984, 17), who sees culture as "a style, a manner and a way of doing things".

It should be highlighted here that this research was based on a sample of owner-managers and employees of small, medium and large companies in the Federal District from into 29 different business segments, with a total of only 33 companies. Therefore, it is convenient to mention here how difficult it is to research culture in such a huge country like Brazil, with clear regional differences and diverse ethnic background.

However, the relevant aspect of this study lies in its attempt to find explanations for a social phenomenon that has been included in the global agenda, especially in Brazil. Moreover, the demands included in this agenda and their intended solutions are characterized by a conflict between archaic and modern social, economic and institutional dynamics, as well as the cultural traits pertaining to the Brazilians' identity, which are found throughout this huge country.

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