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A Cultural Approach to Oral Communication Apprehension by Accounting Students in Brazil and Portugal

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Abstract

Oral communication apprehension is perceived as anxiety at the time of communicating with a person or group and, as such, can be potentially influenced by cultural aspects. The study aimed to identify the relationship between accounting students' oral communication apprehension and power distance as a cultural dimension, also considering sociodemographic variables, which included students' age, gender, stage in the course, and professional experience. An online questionnaire was administered to accounting students, from which 365 valid answers were obtained. This research found differences by gender in the levels of both oral communication apprehension and power distance. Furthermore, it found that oral communication apprehension might be influenced by the levels of power distance, age, and gender, indicating that power distance may function as a preceding element in the communication process. By country, the findings remained stable, which confirms the historical roots between Brazil and Portugal, which is also corroborated by closer power distance indexes.

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1. Introduction

Communication apprehension can be demonstrated through oral communication and written communication (McCroskey, 1984). As defined by Gardner et al. (2005), oral communication apprehension is anxiety during communication with a person or group, such as students and professionals, and may be influenced by cultural factors. This is particularly evidenced by the individuals' perception of the subordination degree in a manner that leads them to behave following the hierarchy expectations represented by the leader.

Certain actions have been developed worldwide to improve communication skills through the knowledge of the necessary techniques, both for professionals and students (Arquero et al., 2007; Hassal et al., 2005). However, in the specific context of accounting, the changes are not globally perceived, resulting in professionals with a tendency for higher oral communication apprehension, which is related to a low acceptance of ambiguity in decisions (Arquero et al., 2017).

Culture can also be identified as a differentiating factor amongst social groups, as it affects various communication skills, including levels of communication apprehension (Coetzee et al., 2014). The relationship between culture and language is an aspect that seems to be significant. Pishghadam (2013) has called it "cultuling" (culture + language). It implies that culture can be found in language. Researchers should find cultural memes in a language which are transmitted from one generation to another generation. These memes can be found in proverbs, sayings, literature, etc. (Pishghadam et al., 2020, a and b), making different cultures adopt diverse communicative styles.

Furthermore, a more comprehensive understanding of cultural influences in this context can be found in Merkin (2019), who found that cultural factors can influence the ability to communicate and the different ways of approaching or escaping during a conversation between students from different countries. Thus, it is observed that the cultural factor has several areas of action and mechanisms of influence that encompass not only accounting but also various themes related to social science, humanities, and linguistics,

such as communication apprehension (Lin & Rancer, 2003).

Historically, the characteristics between Portugal and Brazil, associated with a colonizer and colonized relationship, respectively, raise suspicions about the degree of existing institutional and social symmetries and asymmetries, which can be evidenced through culture, the legal system as well as socio-political structures (Asensi, 2013). From the 16th to the 19th century, a period of the closest influence, Portuguese colonizers and emigrants combined cultural traits, which remained particularly relevant in the Brazilian northeast for historical reasons (Santos, 1993). More specifically, the cultural aspects that connect Brazil and Portugal date back to the colonization period, initiated by the sugar cane plantations cycle in the 1530s in this region, causing the people's miscegenation and the consequent influence of Portuguese culture perceived until today (Madeira et al., 2008). According to Nobes (1998), countries that have undergone colonization have a "colonial heritage", which causes a strong cultural influence, even affecting the accounting systems adopted.

The cultural dimension of power distance proposed by Hofstede (1984), which has the power distance index (PDI) as a proxy, addresses the degree of acceptance of the unequal division of power within a society. A minimum level of power inequality should be achieved within a given society, while subordinates to third parties should reduce the importance of absolute obedience to superiors (Liang & Chen, 2018). As opposed to inequality itself, power distance can be better explained by the values of a society, which are better demonstrated through the practices of those in power (leaders), as human differentiation influences social levels of accepted characteristics, such as prestige, wealth, and power (Hamann, 2011).

Research has been demonstrating the different levels of power distance, as a cultural dimension, can explain differences in oral communication apprehension (e.g., Farhangi et al., 2013; Merkin, 2019). Besides cultural influences, literature has shown that sociodemographic variables can play a significant role in oral communication apprehension, also explaining individual

differences through this cultural dimension (e.g., Aly & Islam, 2005; Frantz et al., 2005; Jaasma, 1997; Lima et al., 2020; Ramaswami et al., 2013; Tabassum & Hossain, 2020).

Taking these elements into account, this research seeks to answer the following research question: Can the oral communication apprehension of accounting students be explained by the cultural dimension of power distance as well as by sociodemographic variables such as age, gender, stage in the course, and professional experience? In the analysis of the previous question, the study proposes the inclusion of accounting students from Pernambuco, a state in the Northeast of Brazil, and Portugal, due to the historical and cultural reasons that bring these two locations together, thus seeking greater robustness to the results obtained.

This study uses a quantitative methodology, using a questionnaire as a data collection technique. This instrument was elaborated considering the literature on the subject, which provided the necessary support for the identification of sociodemographic variables and constructs related to the levels of power distance and students' oral communication apprehension.

Several studies relate oral communication apprehension with power distance (e.g., Farhangi et al., 2013; Lima et al., 2020; Madlock, 2012; Pribyl et al., 1998; Zhang, 2005), but neither includes the set of sociodemographic variables nor the cross-country analysis proposed in this research. As a result, power distance and communication apprehension can be better identified as related variables, and this relationship can be broader understood. Consequently, the perspective of these variables' influence can guide future practices that can be adopted to reduce the levels of power distance and communication apprehension.

By identifying the different levels of students' oral communication apprehension, as well as the joint influence of the power distance as a cultural dimension and sociodemographic variables on this process, this study seeks to contribute to literature filling this gap. Moreover, since accounting students will become future professionals in this field and communication skills may have an impact on

accounting practices, it seems relevant to assess the influences of those factors from a cultural and sociodemographic perspective, as proposed in this study.

2. Theoretical Framework

According to Oetzel (2001), the communication process is complex and multidimensional, requiring the assessment of the input factors that will result in the level of oral communication apprehension, which includes the characteristics of an organization's leaders and cultural differences amongst countries. The author also stressed the existence of gaps in the literature about how cultural factors influence communication, despite the recent developments in this field.

Studies on the impact of culture on accounting allow understanding of the differences and similarities between countries and regions, impacting the process of accounting and financial reporting standards harmonization, as well as the direct and indirect effects of this process (Sudarwan & Fogarty, 1996). In the context of accounting, the assessment of the role played by national culture, and its regional characteristics in accountant skills provide information on trends in practices, especially regarding aspects of judgment, which allow national and multinational entities to identify and understand the impact of these differences on the behavior of professionals across regions. This assessment also contributes to possible adaptations of internal practices aimed at mitigating potentially negative effects between countries, such as the relationship between national culture and investor protection practices (Zhang et al., 2013). A significant number of studies have been devoted to the effects of culture and professional judgment on accounting (e.g., Marcelino et al., 2016).

Cultural studies are becoming increasingly common, especially in scientific fields where comparing companies, regions, and countries can be useful to find distinct strategies, methods, or characteristics (Beugelsdijk & Welzel, 2018; De Mooij & Hofstede, 2010; Drogendijk & Slangen, 2006). The countries' characteristics, which include institutional environment, political context, legal system, and main sources of funding, as well as other environmental or contextual factors, can represent trends in social and organizational

behavior, influencing and being influenced by local culture (Ali & Hiwag, 2000; Gray, 1988).

In a broad sense, culture can be defined as a collective phenomenon since it is shared amongst people from the same country (or region) where it is settled, being composed of unwritten social rules capable of distinguishing members of a group or a category from others, through of collective programming of the mind (Hofstede et al., 2010a). Culture can be studied through different structures and models. However, Hofstede's theory of cultural dimensions, as it has measurable variables, proved to be the most influential and used since its first publication in 1980 (Kirkman et al., 2006). Over the past forty years, this model of cultural dimension has been used not only in psychology but also in several other fields (Zhou & Kwon, 2020). Based on this framework, Gray (1988), for instance, developed a model of the cultural relevance of accounting that relates Hofstede's (1980) cultural dimensions with the cultural values of accounting. Thus, it considered the existence of an accounting subculture influenced by underlying social and environmental factors, such as the influence of national entities over accounting practices and the freedom degree of the accountants' judgment.

Such elements can be evidenced, from Gray's (1988) perspective, by the trend towards a higher or lower propensity for uniformity in the accounting policies chosen (uniformity *versus* flexibility), strict compliance with standards and rules issued by local authorities (statutory control *versus* professionalism), the risk-taking assumptions (conservatism *versus* optimism) and the level of information disclosed (secrecy *versus* transparency), thus impacting accounting practices and, consequently, financial reporting (Braun & Rodriguez, 2008).

As an example of empirical application, Gray and Vint (1995) confirmed the associations between the cultural value of secrecy and the cultural dimensions proposed by Hofstede (1980), finding a positive (negative) relationship between secrecy and the power distance and uncertainty avoidance (individuality and masculinity) cultural dimensions from the analysis of disclosures made by entities from different countries.

Although genetic traits can also be relevant, Hofstede (1980) clarifies that, in general, universal, social (culture), and personality factors can affect human practices, extolling the importance of studying the cultural variables and their influence on countries and organizations. Four cultural dimensions were first proposed by Hofstede (1983), as follows: low versus high power distance, low versus high uncertainty avoidance, individualism versus collectivism, and masculinity versus femininity. Later, two additional cultural dimensions were included, namely the short-term versus long-term orientation and indulgence versus restraint (Hofstede et al., 2010a).

Power distance reflects how individuals deal with the level of inequality in society (Hofstede, 1980). According to Hofstede (2001), in societies with high PDI, citizens tend to wait for action by the government, while in low-PDI societies, they are more likely to cooperate with their governments. As for the performance of work activities, the relationship between the exercise of a given work and the socially established power distance is observed, considering that the high-power distance culture represents greater centralization of decision-making and that workers expect their tasks to be defined (Hofstede et al., 2010a). A comparison of national cultures and national comparisons between countries demonstrates the effect of culture on organizational behavior through the confirmation of power exercise since, on the one hand, there are individuals who impose their interests, and on the other hand, there are others who can accept such impositions through tradition (Oetzel et al., 2001). Research conducted with accounting students in Japan, China, Mexico, and the United States has found that students' perceptions of power distance by their country of origin influence their ethical decisions, suggesting a cultural dimension may be relevant to explaining their judgments (Curtis et al., 2012).

Although there are accounting and financial reporting standards of mandatory application issued by official institutions, certain limitations will eventually be overcome by rules and social conventions inseparable from a particular social group (Sunder, 2010). Gray (1988) explains that the power distance

dimension influences the accounting regulatory framework, which impacts the professional's freedom in executing the practice. For example, different earnings management practices are practiced differently across countries (Guan & Pourjalali, 2010). This happens as the need for judgment is inherent to accounting decisions, for instance, to distinguish between research and development phases to recognize expenses or an intangible asset, respectively, which increases its relevance in a principle-based standards environment that underlies the current process of accounting harmonization (Garcia et al., 2017).

In this context, Drnevich and Stuebs (2013) observed, through an instructional resource, that cultural differences can affect financial reporting, considering the need to exercise professional judgment by accountants. Likewise, Westerman et al. (2007) observed that cultural characteristics act as sources for the values that professionals consider in the decision-making process, mitigating the individuals' capabilities to act against such precepts, especially in cases of ethical decisions. In turn, the low acceptance of ambiguity reflects the cultural value of uniformity versus flexibility, which is directly related to the cultural dimension of power distance (Borker, 2013).

Power distance is also capable of influencing decision-making by accountants and auditors in the assessment of entities, especially regarding ethical decisions since cultures with higher levels of this cultural dimension are also associated with lower levels of ethical and moral standards, as decisions can be based on hierarchical issues (Goodwin & Goodwin, 1999; Taylor & Curtis, 2013). A more comprehensive result was found by Ringov and Zollo (2007), who observed, through a global study involving 1,100 entities from 34 countries, that power distance has a negative correlation with financial performance and social involvement, demonstrating that this cultural dimension is also an important factor that explains the differences in economic development across countries.

The cultural similarities and differences amongst countries may explain the different effects on communication apprehension. For instance, a study carried out with professionals from the United States of America and

Australia indicated that characteristics of the North American culture are not unique and were also observed in the Australian culture, having a significant impact on the understanding of communication (Barraclough et al., 1988). Hofstede's (1980) cultural dimension of power distance has been the one mostly used to assess the likely influence of culture on the communication process.

Farhangi et al. (2013) found that the higher power distance, as a cultural dimension of Hofstede (1980), the higher communication apprehension in the work environment, which is an effect not identified as regards the traditional Hofstede's (1980) cultural dimensions of masculinity, collectivism, and uncertainty avoidance. Regarding the influence of culture on the levels of communication apprehension from the students' perspective, more specifically, Zhang (2005) identifies that the power distance at high levels potentiates distance and encourages hierarchy, while reduced levels approximate and foster egalitarianism. It was also found that students with a high perception of power distance also have a high level of communication apprehension in the classroom context, a reflection that the power distance work as a predecessor factor for communication apprehension. Finally, a comparison between South Korean and American students indicated that students from the latter have lower levels of nervousness when communicating because of the lowest power distance indexes (Merkin, 2019).

Therefore, based on the previous literature review, this research proposes the following first hypothesis (H1):

H1. The students' oral communication apprehension levels are positively related to the power distance level as a cultural dimension

Moreover, Loureiro et al. (2020) identified that sociodemographic variables also play an important role in both written and oral communication apprehension through research with students of social and business sciences (Economics, Administration, Tourism, and Communication Sciences) from a public university in northern Portugal. More specifically, other studies in this context have shown that different levels of communication apprehension can be found by students' gender

(Aly & Islam, 2005; Frantz et al., 2005; Jaasma, 1997; Lima et al., 2020) and the stage in the course (Aly & Islam, 2005; Tabassum & Hossain, 2020). Conversely, some researchers did not find this influence by either this latter variable or the student's age (Foo et al., 2015).

Research seeking to explain differences as regards power distance by sociodemographic variables has also been emerging, but not in the context of its possible relationships with oral communication apprehension as proposed in this research. According to Ramaswami et al. (2013), this cultural dimension can be influenced by gender, as assessments of the degree of inequality of power in society are influenced by the roles that each gender can play. Power distance also relates to workers' age and years of experience, as older people usually have more authority and control over newcomers due to their age and long service in an organization (Khatri, 2009).

Furthermore, to expand the understanding of the potential relationship between those variables, despite the still limited evidence as regards the influence of sociodemographic variables in the literature, the following second hypothesis (H2) is also developed:

H2. The students' oral communication apprehension levels can also be explained by different sociodemographic variables, such as

gender, age, professional experience, as well as the stage in which they are in the course.

The next section presents the materials and methods which underlie this research.

3. Methodology

This section is divided into three subsections. The first presents the questionnaire used as an instrument for data collection. The second identifies the participants' characteristics, namely the demographic information. Finally, the third describes the procedures used.

3.1. Participants

The sample for this research consists of students duly enrolled in accounting courses, mostly made up of students from the Federal University of Pernambuco (UFPE), in the metropolitan region of Recife, the capital of Pernambuco, in Brazil, and the Lisbon Accounting and Business School (ISCAL), placed in Lisbon, the capital of Portugal. The collection period was from November to December 2021.

The sample is comprised of 365 valid answers, of which 120 were from Brazil and 245 from Portugal. The accounting students' answers gathered for the total, and each country is described and characterized in Table 1, in number (N) and percentage (%).

Table 1
Sample Characterization of Accounting Students by Country

VARIABLES	TOTAL		BRAZIL		PORTUGAL	
	N	%	N	%	N	%
Total	365	100	120	32.9	245	67.1
By gender						
Male	154	42.2	58	37.7	96	62.3
Female	211	57.8	62	29.4	149	70.6
By age						
Younger	192	52.6	46	24.0	146	76.0
Older	173	47.4	74	42.8	99	57.2
By work						
No	108	29.6	27	25.0	81	75.0
Yes	257	70.4	93	36.2	164	63.8
By stage						
Junior	177	48.5	54	30.5	123	69.5
Senior	188	51.5	66	35.1	122	64.9

Table 1 shows higher participation of females, younger, seniors, and students with professional experience. By country, the pattern of participants by age is different in the comparison between Brazil and Portugal, with more answers from older students for the former. The stage in the course seems to be the most balanced variable in the samples of both countries.

3.2. Instruments

This study uses, for data collection, a structured questionnaire. The questionnaire was divided into three parts.

The first part of the questionnaire gathers information on the sample characteristics as regards the sociodemographic variables, namely country, gender, age, professional experience, and the student's stage in the course.

The second and third parts of the questionnaire concern the items that integrate the constructs for oral communication apprehension and power distance at an individual level, respectively.

The second part measures communication apprehension by the instrument Personal Report of Communication Apprehension (PRCA-24). To assess apprehension in oral communication, the validated Portuguese version of the PRCA-24 instrument was used, consisting of 24 questions. Items are rated on a five-point Likert scale ranging from "strongly disagree" to "strongly agree" (Croucher et al., 2019). PRCA-24 presents itself as a data collection instrument with a high capacity to estimate social behaviors since about 70% of the respondents' practices correspond to what was predicted in research, being an adequate tool for including characteristics that may influence the decision-making process (Murphy & Weber, 2019). The instrument has a high potential for validation since the questions with connotative content are reduced, mitigating the measurement error arising from the translation process (Croucher et al., 2019). In the Brazilian case, research by Lima et al. (2021) and de Araújo et al. (2021) are examples of local validation of PRCA-24. In the Portuguese case, the research by Loureiro et al. (2020) also validated PRCA-24 locally. Appendix 1 provides the original version of PRCA-24.

Finally, the third part of the questionnaire measures the individual perception of the power distance dimension through the CVSCALE questionnaire, validated in several languages, including Brazil and Portugal (Yoo et al., 2011). The CVSCALE is a questionnaire that can be applied to different contexts, which removes psychometric influence problems (personality) from respondents using Hofstede's concepts to provide an individual perception of culture (Yoo et al., 2011). It is worthwhile to mention that, initially, Hofstede's indexes of cultural dimensions, although widely used, were only applied in research on national and regional culture (Hofstede et al., 2010a). Meanwhile, this gap was filled with the development of the Individual Cultural Values Scale (CVSCALE). Those items were also evaluated using a five-point Likert scale that ranges from "strongly disagree" to "strongly agree" (Yoo et al., 2011). The results obtained through those five specific items serve as a proxy for power distance as a cultural dimension measured at an individual level, being designated hereinafter as the power distance index (PDI). Appendix 2 provides the original version of CVSCALE.

3.3. Procedure

This subsection is divided into two subsections. The first presents the elements regarding data collection. The second describes the methods used for data analysis.

3.3.1. Data Collection

The questionnaire proposed for this research was previously pre-tested in a pilot study, which had the participation of teachers and students from Brazil and Portugal in the assessment of collection logistics, language, and feasibility. Data were collected through the completion of the survey instrument made available online to the accounting students, with a single answer per participant.

The sociodemographic variables, gathered from this first part of the questionnaire, were transformed as follows:

- GENDER, as a dichotomic variable equal to "0" for males and "1" for females.
- AGE, as a dichotomous variable equal to "0" for students up to 22 years old (the median age of students and, as such,

adopted as the cut-off point) and “1” otherwise; the first (second) group is hereinafter designated as younger (older) students by simplification.

- WORK, as a dichotomous variable for professional experience, is equal to “0” for students with no professional experience and “1” otherwise.
- STAGE, as a dichotomous variable equal to “0” for students with less than half of the course completed (designated as “junior”) and “1” otherwise (designated as “seniors”).

The variables AGE and STAGE required a subsequent categorization. The last one was later harmonized due to a difference between Brazil and Portugal as regards the bachelor’s degree duration, as it is of 4 (four) years in Brazil and 3 (three) years in Portugal. Therefore, the percentage progression was considered in comparison with the total course duration.

Finally, the values from the PRCA-24 and PDI, gathered from the second and third part of the questionnaire, respectively, were evaluated according to the total scores and mean values, respectively, by each participant, according to the parameters of each instrument. The questionnaire was adapted, and a different language version was used according to the country (Brazil or Portugal) where the instrument was administered to avoid bias from local differences in the Portuguese language by country.

3.3.2. Data Analysis

Statistical analysis uses multivariate linear regression models, with PRCA-24 as the dependent variable, as it is a continuous variable. The PDI, as well as sociodemographic variables, are the independent ones, having 5% as the threshold for the variables considered statistically significant in assessing the possible relationships between them. The research model is then summarised in Figure 1 as follows.

Independent variables (IV)

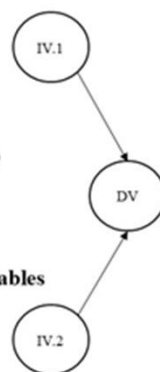
▪ The students’ sociodemographic variables

- By gender (GENDER) (IV.1.1)
- By age (AGE) (IV.1.2)
- By students’ occupation (WORK) (IV.1.3)
- By stage in the course (STAGE) (IV.1.4)

Categorical (dichotomous) variables

▪ The students’ PDI (IV.2)

Continuous variables



Dependent variable (DV)

▪ Students’ intrinsic motivation (PRCA-24)

Continuous variable

Figure 1
Research Model Proposed

Three multivariate linear regression models were performed and compared, the first one for the total and the others for each country (Brazil and Portugal). The following equations summarize those models:

- (1) $PRCA - 24 (Total) = \beta_0 + \beta_1 GENDER + \beta_2 AGE + \beta_3 WORK + \beta_4 STAGE + \beta_5 PDI + \varepsilon$
- (2) $PRCA - 24 (Brazil) = \beta_0 + \beta_1 GENDER + \beta_2 AGE + \beta_3 WORK + \beta_4 STAGE + \beta_5 PDI + \varepsilon$

$$(3) PRCA - 24 (Portugal) = \beta_0 + \beta_1 GENDER + \beta_2 AGE + \beta_3 WORK + \beta_4 STAGE + \beta_5 PDI + \varepsilon$$

Before presenting the results for those models, their essential assumptions were validated. The process began by analyzing the correlation between the variables to identify potential issues of collinearity between the independent variables. However, no correlations greater than 0.5 in absolute value were identified. The Durbin-Watson test confirmed the absence of

independent errors, with no evidence of autocorrelation (values close to 2.0). The overall significance was tested, in turn, by the F test [analysis of variance (ANOVA)], which allowed verifying what the model can be applied to perform statistical inference. Finally, the diagnosis of multicollinearity was assessed through the variance inflation factor (VIF). The figures for VIF were within the intervals to rule out the hypothesis of multicollinearity between the variables. Then, those findings indicated that the models could be performed and assessed for the intended purposes of this study. The next section presents the findings from this research.

Table 2

Averages of PRCA-24 and PDI Values of Accounting Students by Country

Variables	Total (N = 365)	Brazil (N = 120)	Portugal (N = 245)
	Average		
PRCA-24	71.85	73.33	71.12
PDI	1.80	1.66	1.86

Table 3, in turn, indicates the average scores for PRCA-24 and PDI by country and the sociodemographic variables proposed, namely

4. Results

Table 2 shows the average scores for the PRCA-24 and PDI for the total sample and by country. The values provided identify that students from Brazil (Portugal) have a lower level of PDI (PRCA-24) in comparison to Portuguese (Brazilian) students, despite the reduced levels of difference. According to Roby (2009), a PRCA-24 between 50 and 80 can be considered a moderate value for communication apprehension, as it was found in both countries under assessment.

gender, age, professional experience, and stage in the course.

Table 3

Averages of PRCA-24 and PDI Values of Accounting Students by Country and Sociodemographic Variables

Variables	Total		Brazil		Portugal	
	Average					
Gender	Male (N = 154)	Female (N = 211)	Male (N = 58)	Female (N = 62)	Male, (N = 96)	Fem, (N = 149)
PRCA-24	67.82	74.78	69.76	76.68	66.66	73.99
PDI	1.91	1.71	1.85	1.48	1.94	1.80
Age	Younger (N = 192)	Older (N = 173)	Younger (N = 46)	Older (N = 74)	Younger (N = 146)	Older (N = 99)
PRCA-24	73.97	69.49	78.70	70.00	72.48	69.11
PDI	1.76	1.83	1.56	1.72	1.83	1.90
Work	No (N = 108)	Yes (N = 257)	No (N = 27)	Yes (N = 93)	No (N = 81)	Yes (N = 164)
PRCA-24	72.69	71.49	76.93	72.29	71.27	71.04
PDI	1.82	1.78	1.54	1.69	1.91	1.83
Stage	Junior (N = 177)	Senior (N = 188)	Junior (N = 54)	Senior (N = 66)	Junior (N = 123)	Senior (N = 122)
PRCA-24	71.63	72.05	75.70	71.36	69.85	72.40
PDI	1.82	1.77	1.52	1.76	1.94	1.77

Table 3 identifies that, for the total sample, the average scores for PRCA-24 range from a minimum of 67.82 to a maximum of 74.78, both values found within the subsamples by gender (males and females, respectively). Despite having a reduced level of differences in

comparison to the opposite subsample, younger students with professional experience and senior students have lower levels for the average scores in PRCA-24, for the total and in both countries. A single exception can be found in the comparison between junior and senior

students from Brazil. Finally, the breakdown by age and stage in the course also presents a higher difference between subgroups in the Brazilian case. The values for the PDI, in turn, range between 1.71 and 1.91 for the total. Again, those values were found in the subsamples by gender, with the minimum (maximum) value for females (males), which represents the opposite of what was found for PRCA-24. Again, the subsamples by age,

professional experience, and stage in the course present lower levels of differences. Older students with professional experience and junior students have higher average scores for PDI for the total and in both countries under assessment. The exception is found again for the Brazilian case, between the subgroups by professional experience and stage in the course. Finally, Table 4 presents the results of the multivariate regression model.

Table 4
Multivariate Regression Model Results

Variables	Total		Brazil		Portugal	
	Coefficient	Std. Error	Coefficient	Std. Error	Coefficient	Std. Error
GENDER	7,427**	(1,842)	7,415**	(2,923)	7,816***	(2,314)
AGE	-5,868**	(2,180)	-8,323**	(3,646)	-6,104**	(2,750)
WORK	2,165	(2,378)	1,856	(4,662)	2,819	(2,736)
STAGE	2,032	(1,885)	-1,906	(3,351)	4,191	(2,290)
PDI	3,649**	(1,241)	4,487**	(2,225)	4,498***	(1,497)
Constant	61,21***	(3,456)	66,79***	(4,656)	56,48***	(4,153)
Observations	365		120		245	
R ²	0,097		0,128		0,087	
R ² Adjusted	0,076		0,090		0,068	

Notes: *** p<0.01, ** p<0.05, * p<0.1

Table 4 shows that the variable PDI is positively related to PRCA-24 scores for the total sample and for the same model performed by country (Brazil and Portugal), which is aligned with the H1 proposed. Regarding the sociodemographic variables, data shows that only gender and age seem to be statistically significant, positively, and negatively related, respectively, with PRCA-24 scores. Again, these results are valid for the total sample and in both countries assessed. Therefore, H2 is partially validated by the findings from this research. Following, a discussion of these findings is provided in the next section.

5. Discussion

Table 3 indicates that females experience higher oral communication apprehension levels than males. The research by Sadeghi et al. (2013), despite in a different context and methodology, also found that females have considerably higher levels of anxiety than males. This may indicate a dominant masculine cultural influence, as reported by Lima et al. (2020). As societal norms are reflected by the accounting profession's role and conduct, women's access to higher positions has been restricted since the early 1990s (Lehman,

1992). Men also exhibit greater power distances than women, which is not accompanied by communication apprehension rates, which may be attributed to the cultural dimension of masculinity versus femininity (Hofstede et al., 2010b). As a result of respondents' gender relationships with the cultural dimension of masculinity and femininity, higher levels of masculinity are associated with self-fulfillment, competitiveness, financial success, and material achievement, while high levels of femininity are associated with life quality. A higher level of femininity in Portuguese society affects communication apprehension and should also be considered in future studies, as noted by Dias et al. (2010).

There is a difference between the levels of communication apprehension for Brazilian students based on their ages, which could be explained by factors such as personality and behavior since even though the instrument attempts to reduce these risks, they persist (McCroskey, 1984). Foo et al. (2015) explain that Portugal's sample does not indicate power distances and communication apprehension influence because communication apprehension permeates the social environment. Hence, students' perceptions are not affected by age or

course progression since their social environment remains the same.

For the groups considered, work activity does not affect communication apprehension and power distance, suggesting that the professional experience that would increase the students' safety and self-esteem may not allow them to perceive their social environment in a differentiated manner, according to Foo et al. (2015). Additionally, work activity performance allows students to experience alternative means, but if the cultural work environment is compared to the classroom atmosphere, regarding communication anxiety and power distance, students' behavior won't probably change.

Samples also indicate that communication apprehension and power distance are unaffected by the course stage (juniors versus seniors). According to Foo et al. (2015), higher advancement does not mean greater confidence in communication if the social environment remains conducive to communication apprehension.

Three multivariate regression models were performed (for Brazilian, Portuguese, and students from both countries), having communication apprehension as the dependent variable and the previous variables as independent ones. The results from Table 4 indicate that gender, age, and power distance index influence communication apprehension regardless of the model under assessment, aligned with Farhangi et al. (2013), Lima et al. (2020), Pribyl et al. (1998) and Zhang (2005).

The relevance of gender in communication apprehension indicates that men tend to be shyer and more introverted in group situations, while women are more likely to feel apprehensive in public situations (Borzi & Mills, 2001). Daly and Miller (1975) and Simons et al. (1995) observed that women with higher communication apprehension are at greater risk of not speaking and expressing their opinions as well as being interrupted and discredited.

Based on statistical analysis, age is a statistically relevant variable to explain communication apprehension, indicating older students' exposure to situations outside of the school environment reduces their anxiety. Tahir et al. (2017) show that people become more

confident as they age, which decreases communication apprehension indirectly.

Finally, the variable stage in the course does not seem to be relevant. These findings are aligned with Winiecki and Ayres (1999), who found that communication apprehension was not affected by exposure time in an organization, which was related to a reduced level of influence of cultural characteristics within the work environment.

This research assesses the factors that can influence students' oral communication apprehension, which include power distance as a cultural dimension, measured at an individual level, besides sociodemographic characteristics, namely the age, gender, professional experience, and stage in the course. Therefore, it sheds light on the relevance of considering the risks and benefits of sociodemographic aspects and hierarchical issues on communicational skills as part of the accounting profession. It innovates by using two research instruments (PRCA-24 and CVSCALE) simultaneously, deepening the studies of the relationship between communication apprehension and power distance. Furthermore, including samples from countries with similar cultural characteristics (Brazil and Portugal) allows for strengthening the findings from the relationships proposed.

The results pointed out the existence of a relationship between students' oral communication apprehension and their power distance index, gender, and age. This evidence demonstrates the importance of developing practices that create a less "power-distanced environment", promoting a decrease in students' nervousness when communicating. Furthermore, no significant differences were found between the samples from Brazil and Portugal, which indicate that the cultural roots established in Brazil influenced the construction of a society with values closer to those of Portugal, as suggested by Nobes (1998).

As future avenues, further research can enlarge the students' sample to different scientific fields as well as the set of countries to assess the impacts of the differences between countries' cultural characteristics. This study used participants from Brazil and Portugal, which means that they have Portuguese as a common

language, despite some local differences. Notwithstanding, given some local differences between them as well as the relationship between culture and language as suggested by Pishghadam (2020, a and b), those aspects could be further explored by considering, for instance, more specific aspects of linguistic studies that were not assessed by this research. Moreover, from the findings by gender, it was also observed that Hofstede's (1980) cultural dimension of masculinity versus femininity might also explain communication apprehension. Consequently, future studies can provide a more in-depth development of the possible effect of further cultural dimensions. Finally, cultural models other than Hofstede's (static) cultural dimensions, such as Fang's Yin Yang (dynamic) cultural model proposed by Eslamieh (2018), could be considered when assessing the explanatory factors of students' levels of oral communication apprehension.

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APPENDIX 1

The Original Version of PRCA-24

This instrument is composed of twenty-four statements concerning feelings about communicating with other people.

Please indicate the degree to which each statement applies to you by marking whether you (1) strongly agree, (2) agree, (3) neither agree nor disagree, (4) disagree, or (5) strongly disagree. Work quickly and record your first impression.

1. I dislike participating in group discussions.
2. Generally, I am comfortable participating in group discussions.
3. I am tense and nervous while participating in group discussions.
4. I like to get involved in group discussions.
5. Engaging in group discussions with new people makes me tense and nervous.
6. I am calm and relaxed while participating in group discussions.
7. Generally, I am nervous when I have to participate in a meeting.
8. Usually I am calm and relaxed while participating in a meeting.
9. I am very calm and relaxed when I am called upon to express an opinion at a meeting.
10. I am afraid to express myself at meetings.
11. Communicating at meetings usually makes me uncomfortable.
12. I am very relaxed when answering questions at a meeting.
13. While participating in a conversation with a new acquaintance, I feel very nervous.
14. I have no fear of speaking up in conversations.
15. Ordinarily I am very tense and nervous in conversations.
16. Ordinarily I am very calm and relaxed in conversations.
17. While conversing with a new acquaintance, I feel very relaxed.
18. I'm afraid to speak up in conversations.
19. I have no fear of giving a speech.
20. Certain parts of my body feel very tense and rigid while I am giving a speech.
21. I feel relaxed while giving a speech.
22. My thoughts become confused and jumbled when I am giving a speech.
23. I face the prospect of giving a speech with confidence.
24. While giving a speech, I get so nervous I forget facts I really know.

APPENDIX 2

The Original Version of CVSCALE (for PDI only)

This instrument is composed of five statements concerning the level of agreement or disagreement with hierarchy levels underlying Hofstede's cultural dimension of power distance.

Please indicate the degree to which each statement applies to you by marking whether you: (1) strongly disagree, (2) disagree, (3) neither agree nor disagree, (4) agree, or (5) strongly agree.

1. People in higher positions should make most decisions without consulting people in lower positions.
2. People in higher positions should not ask the opinions of people in lower positions too frequently.
3. People in higher positions should avoid social interaction with people in lower positions.
4. People in lower positions should not disagree with decisions by people in higher positions.
5. People in higher positions should not delegate important tasks to people in lower positions.