Cultural Indicators of Bureaucracy: A Cross-National Comparison of Bank Managers and Small Business Owner-Managers

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This study examines the cultural underpinnings of bureaucracy by comparing the values and beliefs of bank managers with those of small business owner-managers across two culturally diverse countries: the United States and Ukraine. Survey data were collected from 168 bank managers and 163 small business owner-managers using structured questionnaires, which assessed seven cultural constructs based on Hofstede's value-based cultural dimensions and Leung et al.'s belief-based social axioms. The findings reveal consistent cross-national differences, with bank managers exhibiting higher Power Distance, lower Social Flexibility, and lower Spirituality. These patterns may reflect characteristic features of professional banking culture and bureaucracy more broadly.

Keywords: culture, cross-cultural, banking, bureaucracy

INTRODUCTION

This study investigates the cultural underpinnings of bureaucracy by comparing the cultural orientations of bank managers and small business owner-managers. We use the terms "bureaucracy" and "professional management" interchangeably to refer to career managers employed by large publicly traded firms, specifically banks, in contrast to small, owner-managed businesses.

Research suggests that small, owner-managed businesses and large professionally managed firms are shaped by distinct cultural dynamics. In small, owner-managed business, which are often described in the literature as entrepreneurial in structure, the founder typically plays a central role in shaping organizational culture. The founder's personal values and beliefs often serve as the foundation for the firm's belief system, which in turn shapes its goals, decision-making, and organizational behavior (Dyer, 1994; Hall, Melin, & Nordqvist, 2001; Schein, 1983; Sharma, Chrisman, & Chua, 1997). In contrast, professional managers in large bureaucratic organizations operate within more formalized structures shaped by institutional norms, policies, and hierarchical roles (Weber, 1947; Mintzberg, 1979). These differences in ownership, control, and organizational structure create the conditions for divergent managerial values and belief systems. While prior studies have established that entrepreneurial and professional managers approach strategic behavior and leadership differently (Busenitz & Barney, 1997; Ireland, Hitt, & Sirmon, 2003), these studies often focus on high-growth or innovation-driven ventures, while less empirical research has examined the broader cultural constructs underlying these managerial approaches.

This study aims to address that gap by comparing the cultural orientations of professional bank managers and small business owner-managers across two contrasting national settings: the United States and Ukraine. Banking provides an ideal context for examining bureaucratic culture due to its highly regulated environment, formal hierarchical structures, and emphasis on standardized procedures across national contexts. Recent research continues to emphasize the importance of organizational culture in banking contexts, particularly regarding governance and employee behavior (Nguyen, Elnahass, & Trinh, 2024; Negi & Dangwal, 2024). Because banks operate within comparable regulatory and operational frameworks internationally, bank managers serve as suitable representatives of professional management in cross-cultural comparisons while controlling for industry-specific factors.

Drawing on Hofstede's value-based cultural dimensions (1980, 1991, 2001) and Leung et al.'s (2002) belief-based social axioms, this study examines deeper cultural constructs that shape managerial thinking and organizational behavior. Hofstede's cultural dimensions, specifically Power Distance and Masculinity, capture enduring value orientations that influence preferences for hierarchy and role expectations. These dimensions are applicable at the occupational level and are especially relevant to the structure and authority dynamics of bureaucratic organizations. Leung et al.'s social axioms, including Social Cynicism, Social Flexibility, Reward for Application, Spirituality, and Fate Control, represent generalized beliefs about the social world that guide individual and collective behavior. These belief systems are particularly relevant for comparing bureaucratic and small, owner-managed business contexts, where institutional formality and managerial autonomy vary considerably. Together, these two frameworks provide a more comprehensive lens through which to examine how cultural values and beliefs differ between organizational groups and whether these differences are consistent in different national settings.

THEORETICAL FRAMEWORK

Cultural frameworks have traditionally been applied at the national level, but certain constructs are also suitable for analyzing occupational and organizational subgroups. Hofstede (1980, 1991, 2001) demonstrated that the dimensions of Power Distance and Masculinity-Femininity are valid for assessing occupational groups and can differentiate between professional subcultures, whereas his other dimensions are more applicable for national-level analysis.

Power Distance is defined as the "extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally" (Hofstede, 2001, p. 98) and relates to preferences for autocratic leadership. Hofstede (1991) observed that different social classes, linked with occupation, exhibit distinct class cultures. His research revealed that Power Distance scores varied significantly across occupation, both across and within national cultures; with the lowest status occupations and educational levels showing higher Power Distance. The most notable occupational differences were found in countries with the lowest Power Distance scores (Hofstede, 1991).

Masculinity, as a cultural dimension, concerns the division of social gender roles. "Masculinity stands for a society in which social gender roles are clearly distinct: Men are supposed to be assertive, tough, and focused on material success; women should be more modest, tender, and concerned with the quality of life. Femininity stands for a society in which social gender roles overlap: Both men and women are supposed to be modest, tender, and concerned with the quality of life" (Hofstede, 2001, p. 297). Beyond gender norms, this dimension reflects broader societal preferences for assertiveness, achievement, and competition, which influence managerial preferences and organizational practices (Hofstede, 2001).

In addition to drawing on two value-based cultural dimensions from Hofstede's framework, this study incorporates five belief-based measures developed by Leung et al. (2002), known as social axioms. These belief constructs include Social Cynicism, Social Flexibility, Reward for Application, Spirituality, and Fate Control. Social Cynicism reflects the belief that manipulation is an effective means of success and encompasses a general negative view of people and a mistrust of social institutions. Social Flexibility captures the variability in social behavior depending on situation. Reward for Application assesses the extent of belief that hard work and persistence will lead to success. Spirituality denotes the extent of belief

in supernatural or religious aspects of human existence. Fate Control relates to the degree of belief in the controllability of events, including predestination and predictability.

This study conceptualizes professional bank management as a distinct occupational subgroup with cultural attributes that may differ systematically from those of small business owner-managers. While most cross-cultural research has relied on values alone, this approach may not fully capture behavioral variation (Gelfand, Nishii, & Raver, 2006). Gelfand, Erez, and Aycan (2007) call for moving beyond values to explain cultural differences. Supporting this perspective, Bond et al. (2004) found that belief-based measures (social axioms) supplement value-based ones in predicting behavior, and that combining the two provides better explanatory power than using values alone.

Accordingly, this study integrates Hofstede's occupationally relevant value-based cultural dimensions with Leung et al.'s belief-based social axioms to identify potential cultural differences between professional bank managers and small business owner-managers. It also explores whether such differences are consistent across the United States and Ukraine. Identifying common cultural patterns among bank managers may enhance our understanding of bureaucratic culture and contribute to cross-cultural management theory and practice.

HYPOTHESES

Drawing on the theoretical frameworks established above, this study examines whether systematic cultural differences exist between bank managers and small business owner-managers (H1), and whether these differences are consistent across national contexts (H2). Bank managers, as representatives of bureaucratic management in highly structured organizational environments, are expected to exhibit distinct cultural orientations compared to small business owner-managers who operate with greater autonomy and flexibility.

The specific directional hypotheses (H3-H9) are based on the expectation that bureaucratic environments are associated with cultural patterns: greater acceptance of hierarchical authority (higher Power Distance), stronger competitive and achievement-driven orientations (higher Masculinity), greater institutional mistrust (higher Social Cynicism), lower behavioral adaptability (lower Social Flexibility), weaker beliefs in personal effort leading to success (lower Reward for Application), less emphasis on religious or spiritual belief systems (lower Spirituality), and stronger belief in structured or predetermined control over life events (higher Fate Control).

H1: *The mean scores on cultural constructs will differ significantly between professional bank managers and small business owner-managers within each country.*

H2: *The directional differences in mean scores on cultural constructs between professional bank managers and small business owner-managers will be consistent across national contexts.*

H3: *The mean Power Distance scores for professional bank managers will be higher than those for small business owner-managers within each country.*

H4: *The mean Masculinity scores for professional bank managers will be higher than those for small business owner-managers within each country*

H5: *The mean Social Cynicism scores for professional bank managers will be higher than those for small business owner-managers within each country.*

H6: *The mean Social Flexibility scores for professional bank managers will be lower than those for small business owner-managers within each country.*

H7: *The mean Reward for Application scores for professional bank managers will be lower than those for small business owner-managers within each country.*

H8: *The mean Spirituality scores for professional bank managers will be lower than those for small business owner-managers within each country.*

H9: *The mean Fate Control scores for professional bank managers will be higher than those for small business owner-managers within each country.*

METHODS

Professional bank managers and small business owner-managers were surveyed across two distinct economies: the United States (a highly developed economy) and Ukraine (a transitioning former planned-economy). The national contexts were selected for their significant differences in cultural distance and economic development. Data collection occurred before the outbreak of war in Ukraine in 2022.

Small, manager-owned businesses with fewer than 100 employees were sampled from the same cities as the participating banks. Ownership status was self-reported; only businesses that were entirely owner-managed with active involvement in daily operations were included. These businesses are structurally consistent with those often described in the literature as entrepreneurial in contrast to bureaucratic organizations.

In Ukraine, surveys were administered in Ivano-Frankivsk, a predominantly ethnic Ukrainian city, by a local professional business center that randomly selected companies from a business database. All Ivano-Frankivsk banks were approached. 76 small business owner-managers and 99 bank managers responded, with response rates of 60 and 70 percent respectively.

The U.S. sample comprised European American small business owner-managers and bank managers in the city of Madison, Wisconsin. Small, owner-managed businesses were selected from a business-center membership list, while banks were chosen from a comprehensive list of local branches. Response rates were 49 percent for small business owner-managers and 37 percent for bank managers, with 87 and 69 surveys returned respectively.

The survey instruments were administered in English for the U.S. sample. For Ukraine, the instrument was first translated into Russian and then back-translated into English to ensure accuracy, following Brislin's (1970) methodology.

Hofstede's instruments for Power Distance and Masculinity-Femininity (Hofstede, 1980, 1991, 2001) and Leung et al.'s (2002) five social axiom instruments were utilized to measure cultural variables. All responses were scored using a 5-point Likert scale.

RESULTS

Table 1 presents the descriptive statistics. For simplicity, the term "Small Firm" used in Tables 1 and 4 refers to small, owner-managed businesses. Table 2 details the correlations between the constructs within each country. The MANOVA results in Table 3 reveal significant effects based on national context, organizational group (bank versus small, owner-managed businesses), and the interaction between organizational group and national setting. This indicates that the patterns observed across the seven scales are influenced by both the country of origin and the type of organizational group.

Specifically, the MANOVA results show significant differences between countries and between organizational groups on the dependent variables (the seven cultural scales). Additionally, there are notable interactions between country and organizational group, suggesting that the influence of organizational group varies by country. These findings provide a simultaneous test of the relationships between national context and organizational group on the cultural constructs. While national culture appears to account for the largest differences in responses, organizational group and the interaction between organizational group and national setting are also important explanatory factors.

A discriminant analysis further investigated which dependent variables were most responsible for group differences. Overall, the model correctly classified 78 percent of the individuals. The analysis identified two key functions: the first is strongly associated with distinguishing national groups, and the second moderately relates organizational group effect. Therefore, both MANOVA and discriminant analysis support measurement construct validity by demonstrating significant differences in cultural constructs between national and organizational groups (see Tables 1, 2, and 3).

H1 Findings

Hypothesis H1 predicted that the values and beliefs driving professional bank managers would significantly differ from those of small business owner-managers within the same nations. In Ukraine, all constructs showed significant differences except Masculinity and Reward for Application. In the U.S., significant differences were observed for all constructs except Reward for Application and Fate Control. Even with the Bonferroni-adjusted alpha of $p = .0036$ (to account for 14 simultaneous tests), 10 out of 14 tests (71.4 %) showed significant support across these highly divergent countries (see Table 4), providing strong support for H1.

H2 Findings

Bank managers' values and beliefs were predicted to exhibit common patterns across different national cultures, reflected in consistent directional differences from those of small business owner-managers. Results provide partial support for H2. Significant alignment was found for Power Distance, Social Flexibility, and Spirituality. Social Cynicism also showed a significant difference, but in the opposite direction. Differences in the remaining constructs were not significant. Thus, all but one of the significant differences (Social Cynicism) align with the predicted direction (see Table 5), providing partial support for H2.

H3-H9 Findings

Hypotheses H3 through H9 predicted the direction in which professional bank managers' scores would differ from those of small business owner-managers across national cultures. The majority of significant findings aligned with predicted directions across both countries. In Ukraine, four of the five significant differences aligned with hypotheses, with only Social Cynicism contradicting the predicted direction. In the USA, all five significant differences supported the predicted directions, demonstrating consistent patterns for Power Distance, Masculinity, Social Cynicism, Social Flexibility, and Spirituality.

Strong support was found for several key hypotheses. H3 (Power Distance) was consistently supported in both countries, with bank managers showing significantly higher levels of Power Distance than small business owner-managers. Similarly, H6 (Social Flexibility) and H8 (Spirituality) received strong support, with bank managers consistently showing lower scores than small business owner-managers in both countries.

These findings suggest that professional bank managers tend to operate with more hierarchical values, less behavioral adaptability, and weaker emphasis on spiritual beliefs than small business owner-managers. See Table 4 for mean comparisons and Table 5 for complete directional analysis.

CONCLUSIONS

This study examined the cultural orientations of bank managers compared to small business owner-managers across two culturally diverse countries: the United States and Ukraine. The findings provide empirical evidence for systematic cultural differences between occupational groups, supporting theoretical arguments that professional contexts shape distinct cultural orientations (Hofstede, 1991), while also extending prior research through the inclusion of belief-based constructs alongside traditional value dimensions.

This study found substantial divergence in values and beliefs between professional managers and small business owner-managers. Notable differences in several constructs were observed, highlighting key

cultural patterns that may characterize bureaucratic management across national contexts, specifically regarding Power Distance, Social Flexibility, and Spirituality.

In both countries, bureaucratic management exhibited significantly higher Power Distance scores than small business owner-managers, supporting the argument that high Power Distance is a common feature of bureaucratic management. Additionally, bureaucratic managers scored significantly lower on Social Flexibility and Spirituality, suggesting that bureaucratic environments may prioritize formal procedures and hierarchical control over adaptive flexibility and value systems that emphasize personal meaning and spiritual beliefs.

Among the other constructs, none demonstrated significant differences in both countries, limiting the ability to identify consistent cross-national patterns. Masculinity showed significant differences only in the U.S., where bank managers exhibited significantly higher scores than small business owner-managers. Similarly, Fate Control showed significant differences only in Ukraine, where bank managers scored significantly lower than small business owner-managers.

IMPLICATIONS FOR RESEARCH

This study contributes to a deeper understanding of how cultural constructs systematically differ between bureaucratic and small, owner-managed business contexts. The consistent cross-national differences observed in Power Distance, Social Flexibility, and Spirituality suggest that these constructs may represent common cultural tendencies within bureaucratic organizations. These findings support the argument that professional management, as represented by career bank managers, reflects a distinct cultural orientation shaped by institutional roles and expectations. Specifically, bureaucratic managers demonstrate greater acceptance of hierarchical authority, reduced behavioral adaptability, and lower spiritual orientation compared to managers of small, owner-managed businesses.

In addition, the inclusion of Ukraine, a large transitional economy, strengthens the cross-national validity of these findings by demonstrating that cultural differences between bureaucratic and small, owner-managed business contexts hold across diverse economic and institutional settings. This suggests that in bureaucratic environments such as banking, professional culture may partially transcend national boundaries. Further research could investigate whether similar patterns are observed in other bureaucratic sectors, such as public administration, multinational firms, or large professional service organizations. Value- and belief-based constructs together may provide deeper insight into how managers interpret and enact cultural norms in complex institutional contexts.

Methodologically, future research could benefit from larger national samples and longitudinal designs. These approaches could enhance the generalizability of findings and help assess whether the observed cultural differences represent stable features of bureaucratic systems or are influenced by evolving social and institutional conditions.

Finally, while this study identified consistent cultural differences between bureaucratic and small, owner-managed business contexts, their performance implications remain unexplored. Future research could examine how these cultural profiles influence outcomes such as innovation, adaptability, and long-term performance, providing practical insights for organizational design and policymaking in both bureaucratic and small, owner-managed business settings.

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APPENDIX

TABLE 1
DESCRIPTIVE STATISTICS

	N	*Min.*	*Max.*	*Mean*	*Std. Deviation*	*Skewness*	*Std. Error*	*Kurtosis*	*Std. Error*
USA, Bank									
PDI SCORE	69	1.750	3.500	2.710	0.392	-0.199	0.289	-0.357	0.570
MAS SCORE	69	1.500	2.750	2.268	0.307	-0.240	0.289	-0.174	0.570
SC SCORE	69	1.632	3.000	2.385	0.327	-0.325	0.289	-0.429	0.570
RA SCORE	69	3.000	4.313	3.653	0.317	-0.364	0.289	-0.495	0.570
SF SCORE	69	2.429	3.786	3.095	0.282	-0.020	0.289	-0.032	0.570
S SCORE	69	2.083	3.833	3.106	0.377	-0.325	0.289	0.641	0.570
FC SCORE	69	1.375	3.500	2.498	0.481	-0.472	0.289	-0.183	0.570
USA, Small Firm									
PDI SCORE	87	1.500	3.500	2.382	0.448	0.381	0.258	-0.348	0.511
MAS SCORE	87	1.000	3.000	1.960	0.407	0.067	0.258	-0.216	0.511
SC SCORE	87	1.263	3.105	2.109	0.365	0.250	0.258	0.135	0.511
RA SCORE	87	2.938	4.125	3.629	0.286	-0.315	0.258	-0.475	0.511
SF SCORE	87	2.929	4.000	3.354	0.225	0.687	0.258	0.724	0.511
S SCORE	87	2.417	4.000	3.397	0.373	-0.741	0.258	0.100	0.511
FC SCORE	87	1.500	3.875	2.506	0.510	0.245	0.258	-0.260	0.511
Ukraine, Bank									
PDI SCORE	99	2.250	4.000	3.030	0.380	0.459	0.243	-0.143	0.481
MAS SCORE	99	1.250	3.500	2.356	0.431	0.213	0.243	-0.144	0.481
SC SCORE	99	2.316	4.000	3.268	0.318	-0.021	0.243	-0.218	0.481
RA SCORE	99	2.688	4.875	3.797	0.388	-0.213	0.243	0.415	0.481
SF SCORE	99	2.571	3.929	3.420	0.242	-0.473	0.243	1.044	0.481
S SCORE	99	2.583	4.083	3.282	0.373	0.051	0.243	-0.859	0.481
FC SCORE	99	1.625	4.375	3.169	0.483	-0.437	0.243	0.927	0.481
Ukraine, Small Firm									
PDI SCORE	75	1.667	4.000	2.809	0.426	0.079	0.277	0.593	0.548
MAS SCORE	76	1.500	3.250	2.296	0.410	0.218	0.276	-0.931	0.545
SC SCORE	76	2.158	4.316	3.579	0.469	-0.797	0.276	0.113	0.545
RA SCORE	76	2.438	4.688	3.888	0.365	-0.619	0.276	2.292	0.545
SF SCORE	76	2.857	4.429	3.723	0.353	-0.135	0.276	-0.661	0.545
S SCORE	76	2.417	4.583	3.618	0.481	-0.283	0.276	-0.240	0.545
FC SCORE	76	1.875	4.625	3.512	0.606	-0.564	0.276	-0.305	0.545

TABLE 2
PEARSON CORRELATIONS

		PDI	MAS	SC	RA	SF	FC	S
USA	PDI SCORE	1.000	0.346 **	0.279 **	-0.126	-0.143	-0.015	-0.090
N=156	MAS SCORE	0.346 **	1.000	0.274 **	-0.110	-0.336 **	0.002	-0.151
	SC SCORE	0.279 **	0.274 **	1.000	0.287 **	-0.178*	0.279 **	0.145
	RA SCORE	-0.126	-0.110	0.287 **	1.000	0.039	0.109	0.372 **
	SF SCORE	-0.143	-0.336 **	-0.178 *	0.039	1.000	0.132	0.024
	FC SCORE	-0.015	0.002	0.279 **	0.109	0.132	1.000	0.054
	S SCORE	-0.090	-0.151	0.145	0.372 **	0.024	0.054	1.000
Ukraine	PDI SCORE	1.000	0.089	-0.250 **	-0.176	-0.244 **	-0.138	-0.262 **
N=175	MAS SCORE	0.089	1.000	-0.039	-0.380 **	-0.091	-0.269 **	-0.126
	SC SCORE	-0.250 **	-0.039	1.000	0.100	0.613 **	0.437 **	0.544 **
	RA SCORE	-0.176 **	-0.380 **	0.100	1.000	0.230 **	0.421 **	0.332 **
	SF SCORE	-0.244 **	-0.091	0.613 **	0.230 **	1.000	0.425 **	0.523 **
	FC SCORE	-0.138	-0.269 **	0.437 **	0.421 **	0.425 **	1.000	0.572 **
	S SCORE	-0.262 **	-0.126	0.544 **	0.332 **	0.523 **	0.572 **	1.000

* $p < .05$; ** $p < .01$

TABLE 3
MANOVA TESTS

Effect	Multivariate Tests(c)	*Value*	*F*		*Hypo. df*	*Error df*	*Sig.*	*Partial Eta Squared*	*Noncent. Parameter*	*Observed Power(a)*
Intercept	*Pillai's Trace*	0.218	12.779	(b)	7.00	321.0	0.000	0.218	89.450	1.000
	Wilks' Lambda	0.782	12.779	(b)	7.00	321.0	0.000	0.218	89.450	1.000
	Hotelling's Trace	0.279	12.779	(b)	7.00	321.0	0.000	0.218	89.450	1.000
	Roy's Largest Root	0.279	12.779	(b)	7.00	321.0	0.000	0.218	89.450	1.000
nation	*Pillai's Trace*	0.736	127.557	(b)	7.00	321.0	0.000	0.736	892.898	1.000
	Wilks' Lambda	0.264	127.557	(b)	7.00	321.0	0.000	0.736	892.898	1.000
	Hotelling's Trace	2.782	127.557	(b)	7.00	321.0	0.000	0.736	892.898	1.000
	Roy's Largest Root	2.782	127.557	(b)	7.00	321.0	0.000	0.736	892.898	1.000
org. group	*Pillai's Trace*	0.348	24.474	(b)	7.00	321.0	0.000	0.348	171.317	1.000
	Wilks' Lambda	0.652	24.474	(b)	7.00	321.0	0.000	0.348	171.317	1.000
	Hotelling's Trace	0.534	24.474	(b)	7.00	321.0	0.000	0.348	171.317	1.000
	Roy's Largest Root	0.534	24.474	(b)	7.00	321.0	0.000	0.348	171.317	1.000
nation * org. group	*Pillai's Trace*	0.237	14.238	(b)	7.00	321.0	0.000	0.237	99.666	1.000
	Wilks' Lambda	0.763	14.238	(b)	7.00	321.0	0.000	0.237	99.666	1.000
	Hotelling's Trace	0.310	14.238	(b)	7.00	321.0	0.000	0.237	99.666	1.000
	Roy's Largest Root	0.310	14.238	(b)	7.00	321.0	0.000	0.237	99.666	1.000

a. Computed using alpha = .05

b. Exact statistic

c. Design: Intercept + nation + org. group + nation * org. group

TABLE 4
CULTURAL CONSTRUCT MEANS BY ORGANIZATIONAL GROUP AND COUNTRY

	Means			
	USA		**Ukraine**	
	Bank	**Small Firm**	**Bank**	**Small Firm**
PDI (Power Distance)	2.710*	2.382*	3.030*	2.809*
MAS (Masculinity)	2.268*	1.960*	2.356	2.296
SC (Social Cynicism)	2.385*	2.109*	3.268*	3.579*
SF (Social Flexibility)	3.095*	3.354*	3.420*	3.723*
RA (Reward for Application)	3.653	3.629	3.797	3.888
S (Spirituality)	3.106*	3.397*	3.282*	3.618*
FC (Fate Control)	2.498	2.506	3.169*	3.512*

* $p < .0036$ (Bonferroni-adjusted for multiple comparisons)

TABLE 5
HYPOTHESIS TESTING RESULTS: PREDICTED VS. ACTUAL DIRECTIONS

			Actual Directions	
		Predicted Directions	**USA**	**Ukraine**
H3:	PDI (Power Distance)	Higher	Higher*	Higher*
H4:	MAS (Masculinity)	Higher	Higher*	Higher
H5:	SC (Social Cynicism)	Higher	Higher*	Lower*
H6:	SF (Social Flexibility)	Lower	Lower*	Lower*
H7:	RA (Reward for Application)	Lower	Higher	Lower
H8:	S (Spirituality)	Lower	Lower*	Lower*
H9:	FC (Fate Control)	Higher	Lower	Lower*

* $p < .0036$ (Bonferroni-adjusted for multiple comparisons)