A SURVEY ON COMPLIANCE OF VIETNAMESE ACCOUNTING STANDARD WITH IAS/IFRS IN INTERNATIONAL INTEGRATION TREND

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ABSTRACT: *Globalization trend has raised demand for establishing a consistent legal framework internationally. In Vietnam, accounting standards have been continuously improved to meet this demand. Currently, eight Vietnamese Accounting Standards (VAS) have been published to comply with International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS). This research focuses on evaluating perception of professionals including auditors, chief accountants, investors on quality of VAS' content by using survey method. The results revealed that surveyors perceived quality of VAS compared to IAS/IFRS as well as the consistence between VAS, accounting system and accounting law at medium level, the disclosure of VAS compared to IAS/IFRS was lower than the recognition of that. Therefore, further enhancement needs to be performed to provide high quality information. This in turn will be crucial for Vietnam in international accounting integration progress.*

KEYWORDS: IAS/IFRS; Vietnamese Accounting Standard; Accounting Integration; Accounting Quality

INTRODUCTION

In the economic integration trend with countries in Asian region and the world, Vietnam is gradually establishing a common legal framework according to other countries' practices in order to improve and enhance the quality of financial reports. Ministry of Finance (MOF) has attempted to draft and issued 26 Vietnamese Accounting Standards (VAS); and this has affirmed Vietnam's determination to build a standardized VAS system. However, current VAS system still exist certain shortcomings. Therefore, it is necessary to improve VAS to create tolerance toward the systematic synchronization. This is essential and practical for Vietnam to achieve objective of global economic integration. Once this purpose is attained, Vietnamese accounting system will be empowered and will meet the trend of international accounting convergence.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The application of International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS) is a global issue, and affects the interests of countries around the world; hence, it gets high attention from many researchers. Many studies focuses on comparison between national accounting standards and IAS/IFRS, transition of IFRS

implementation, or analysis impacts on national accounting while implementing international accounting standard, etc.. Regarding to impact of applying IFRS on national accounting, there are researches of Jermakowicz (2004), Hung & Subramanyam (2007), Jaruga et al (2007), and Neag (2014). Studies focusing on assessing benefits of the transition to apply IFRS; or analyzing impact of IFRS; or impact of adopting IFRS on quality of financial reporting. Moreover, comparisons between national accounting standards with IFRS were performed by Ocansey & Enahoro (2010) who compares IFRS application in Ghana and Negiria, and determine the differences between these countries accounting standards and IFRS. ICAEW (2014) performs empirical study on the impact of European Union countries in the application of IFRS, the results show European countries still meet challenges and obstacles in certain the process of applying IFRS. In addition, the International Accounting Organization has reviewed effects as well as differences between accounting standards system of some countries with IAS/IFRS.

For Vietnam, studies relating to reviews degree of harmonization of accounting standards in Vietnam with IFRS have been carried out by Pham (2010), Pham et al (2011), Nguyen and Gong (2012), Phan et al (2013), and Phan (2014). Pham (2010) suggests that gaps still exists between VAS and IAS; her findings indicate that degree of harmonization of VAS with IAS is at 68%, in which measurement level reaches 81.2% and information presentation reaches 57%. Pham et al (2011) evaluated the degree of convergence in terms of regulations of VAS with IAS, his results regarding to measurement level is slightly decreased at 75.8 %, while disclosure level is 61.9% a little increased in comparison with previous studies of Pham (2010). Nguyen & Gong (2012) determine differences in contents between VAS and IAS as well as evaluate causes of the difference. Phan et al (2013) examined the perception of Vietnam accounting profession towards the international convergence of accounting, the results show that the target groups in Vietnam accounting profession is quite optimistic about the benefits of the convergence, but also noted significant obstacles regarding to expenses as well as other challenges. Phan (2014) surveyed 1,000 stakeholders to consider the application of IFRS and proposed a number of solutions for the application. Tran (2014) surveyed surveyors to suggest to build Vietnamese Financial Repot Standard to satisfy international accounting convergence.

It can be seen that above researches focus on accounting information field which is affected by different perceptions among different groups. This in turn support for assessing the differences and propose solutions to improve the gaps. In Vietnam, the VAS is a relatively new field; hence, it needs deeper research by applying variety of approaches which base on views of financial reports' makers, inspectors, and users to achieve a comprehensive set of views to take the orientation and timely solutions to build VAS systems toward international accounting convergence. From previous studies and on the basis of VAS that have been issued in recent years, the research question is: "How do auditors, investors, management, chief and deputy managers of Accounting department identify the connotation of VAS, and whether there are differences between the respondents? "

METHODOLOGY

Quantitative research methodology, which includes descriptive statistics, analysis of variance factor (One- Way ANOVA), and least significant difference (LSD) in testing Post Hoc, is applied to test average difference level to assess the mean difference between surveyed groups.

The research use SPSS version 16.0, and Likert scale with a scale of 1 to 5 to assess (1: Poor; 2: Fair; 3:

Average; 4: Good; 5: Excellent) and analyze the data.

The sample for research survey is 387 objects in 2014, in which include 112 auditors (N1) 29%, 139 investors (N2) 35 %, and 139 managers and chief/deputy accountant (36%). In surveyed firms, there are 100 non-state enterprises (N3) 26 %, and 39 state enterprises (N4) are 10%. Research has focused on different target groups which consist of management, chief/deputy accountant who represent for financial reports preparation, investors who are users of information, and auditors who check the information on the financial statements. Moreover, structure and weight of each survey group are also taken into account to assure the equivalence participants in each group.

RESULTS

Connotation of accounting standard includes elements related to dominant scope, completeness and consistency as well as the consistency of the elements between the accounting standards other accounting provisions. Data analysis are presented in table 1 -2.

Dominant scope of accounting standards relating to current economic activities in Vietnam (Q1)

In recent years, Vietnam has made certain progress in economic sphere which includes diversification of economic sectors; formation and development of capital markets; appearance of many types of business, complex services. With the general economic development, demand for the provision of information becomes essential.

The question is whether issued accounting standards can govern economic activities of Vietnam or not, and whether there are differences between the groups regarding the comments on this issue?

Ho: There is no difference between the groups related to the assessment of the dominant range of standards.

H1: There is a difference between the groups related to the assessment of the dominant range of standards.

According to survey results, respondents evaluate that accounting standards has significantly dominant scope to economic activities in Vietnam with the average rate according to Likert scale is 3.13/5 (Table 1).

In variance analysis in Table 2, significant level is 0.000 (95% confidence level) shows that the objects have different opinions on this issue. This means hypothesis H0 is rejected. According to the Post Hoc results, non-state enterprises tend to highly appreciate auditors and investors. This can be explained that these enterprises directly implement accounting standards; therefore, they should recognize more clearly the meaning and role of accounting standards in practice.

The completeness of the accounting standards (Q2)

The completeness of accounting standards related to the extent to which the standards prescribed. When in practice, there are problems that have not been prescribed in standards, accountants need to use their judgment, and this in turn impairs reliability and comparability of Financial Statements.

In each accounting standards, three basic contents include recognizing (condition and how an object is recorded on the financial statements), measuring (determination of value of the transaction or accounting subjects on financial statements at the time and after the record) and presenting (show information on the financial statements).

The question is how stakeholders identify the completeness of accounting standards in each content and whether there is a difference between the groups in perceiving the completeness of accounting standards or not.

Ho: There is no difference among the groups on the level of assessment of the completeness of accounting standards.

H1: There is a difference among the groups on the level of assessment of the completeness of accounting standards.

According to the survey, the completeness identification of three contents of accounting standard gradually reduces. The highest score is 3.20 for recognizing which is followed by 3.10 of measurement, and the lowest score is 3.07 for the presentation of information (Table 1).

According to results of variance analysis in Table 2, significant level of information presentation is greater than 0.05 (0.150) which indicates no different perception among the groups. Meanwhile, recognizing and measuring receive difference level in assessment from the groups. In Post Hoc test, auditors have lower assessment on these elements in comparison to the enterprises and investors, particularly, state enterprises have the highest rating. This can be explained that the inspectors deal with all comprehensive and detail information in the standards, hence, they can realize the incompleteness of accounting standards. It is worth noting that the state enterprises tend to believe in the adequacy of accounting standards more than non-state enterprises, and investors tend assessed at the average rate.

The consistency of the accounting standards according to processing activities (Q3)

A common economic content tend to be resolved in one accounting standards, but sometimes it can be involved to different accounting standards. Therefore, the consistency of the accounting standards when handling the same content should receive proper care to avoid conflicts. Consistency of accounting standards has high effect on the quality of accounting information. The consistency of the accounting standards in processing perspective also involves three contents: recognizing, measuring, and presenting.

The question is how stakeholders identify the degree of consistency of accounting standards in each content, and whether there is a difference between the groups in perceiving this degree or not?

Ho: There is no difference between the groups in assessing the consistency of the accounting standards.

H1: There is a difference between the groups in assessing the consistency of the accounting standards.

According to the survey, the consistency of the accounting standards in the view of respondents is lower than the completeness of accounting standards in all three contents. Overall, average scores of groups are 3.13, 2.93, and 2.96 for recognizing, measuring, and presenting respectively (Table 1).

According to variance analysis in Table 2, there are no differences in indentifying level of recognizing and measuring among the groups as significant level are both more than 0.05, meanwhile, presenting information is perceived differently among the groups. Post Hoc results show that auditors appreciate the consistency more than businesses and investors, and non-state enterprises have hit the lowest level. This can be explained that the inspectors recognized information in accounting standards by broader views, while businesses primarily apply accounting regime rather than look into the consistency in accounting standards in processing activities. It is worth noting that the state enterprises tend to believe in the consistency of accounting standards than non-state enterprises. For investors, they tend to appreciate the consistency of accounting standard more than the average rate.

Consistency between accounting standards and accounting regime as well as the Accounting Law (Q4)

As mentioned above, Vietnamese accounting system currently has been overlap between accounting standards and Accounting Law. The overlap has two sides, firstly, it would be effective if the combination lead to consensus in implementing accounting policies which then contribute to improving the quality of information, but if the association is not resolved logically, it may lead to the inadequacy, sometimes overlapping, obstacles to the development of accounting operations.

The question is how stakeholders identify the level of consistency between accounting standards and accounting regimes regarding to three elements of recognizing, measuring, and presenting, and whether there are significant differences in the assessment of the target groups.

Ho: There is no difference between the groups in assessing the consistency between accounting standards and accounting regimes and Accounting Act.

H1: There is a difference between the groups in assessing the consistency between accounting standards and accounting regimes and Accounting Act.

The results show consistency between accounting standards and accounting regimes with the Accounting Law is evaluated at low level for all three contents, and the levels also decrease from recognizing to presenting as in above analysis. Overall, average scores of groups' identification are 2.93, 2.83 and 2.85 for the recognizing, measuring, and presenting respectively (Table 1). Similar to the consistency of the accounting standards, recognizing is perceived at higher average levels, while measuring and presenting is considered almost the same score.

According to variance analysis in Table 2, the differences in identifying level of consistency between accounting standards and accounting regimes and the Accounting Law do not appear for recognizing and measuring elements among the group as significant level are 0.691 and 0.297 correspondingly, meanwhile, presenting has different views among the groups. Post Hoc results show that the extent and significance of this difference is similar to the assessment of the consistency of accounting standards.

DISCUSSION

The standards are quite adequate but still inconsistent with the accounting regime and Accounting Law. In standards content, measurement and presentation of information should be more concerned. This result is consistent with studies of Pham (2010), Pham et al (2011), Phan et al (2014), Tran (2014) in which the authors found that the problem of inadequacy in measurement and presentation of Vietnam accounting standards. These analysis parameters on the connotation Vietnam accounting standards show a high consensus in comments from respondents about the recognition and measurement relating to the completeness and uniformity as well as consistency of accounting standards. However, the dominant scope of operation of Vietnam's economy, the completeness and consistency of Vietnamese accounting standards as well as the consistency between accounting standards and accounting regimes with the Law Accounting still have a number of issues:

- Accounting standards have been identified as dominant to practice economic activities in Vietnam.
- The adequacy is assessed fairly well (3.07 to 3.20), the consistency was judged inferior (2.96 to 3.13) and in particular the consistency between accounting standards and

Accounting regimes and Accounting Law is assessed only at the lowest level (2.83 to 2.93).

- The assessment and presentation of information has always been underestimated than those recorded. This is a noteworthy point in the completion of Vietnam accounting standards.
- The auditor as the most knowledgeable person on the application of standards in the financial statements is not high evaluation of the completeness of accounting standards. They also underestimate the consistency between accounting standards and accounting regimes and accounting law.
- Preparer of financial statements, who apply accounting standards in preparing financial statements, tend to underestimate than the auditors especially relating to the presentation of information, while most remaining contents are rated higher. Problem notably state owned enterprises always higher appreciated in comparison to non-state enterprises for all three elements related to the completeness, uniformity or consistency of standards. This shows that the state enterprises tend to trust more on the issued accounting standards than non-state enterprises.
- Investors, who use the information in the financial statements, overestimate or roughly evaluate at the average rate regarding to all element. This is the most optimistic object regarding to the connotation of Vietnam accounting standards.

IMPLICATION TO RESEARCH AND PRACTICE

The above results show that VAS system can ensure certain requirements at present although there are still gaps, but in the near future, this system does not conform to the trend of development economic and international integration. Therefore, in the coming time, Vietnam should concern some following problems:

- Completing accounting standard system by focusing on recognizing, measuring, and presenting information to ensure completeness and consistency.
- With the development of the economics, more complex economic activities will come such as payment based on shares, financial instruments, assess property damage, etc..Therefore, Vietnam needs to study the drafting and promulgation of relevant qualification to meet the practical needs as well as the synchronization of system qualification.
- Completing the legal framework towards the law and the tax provisions related to the accounting required for VAS promote unified and effective role in the implementation of accounting policies.
- Finally, the accounting infrastructure should be enhanced by training additional knowledge for the target groups which still have limitation in contributing to the effective implementation of VAS.

CONCLUSION

Vietnam accounting standard system, which includes 26 VAS, has affirmed Vietnam's determination to build a standardization accounting standard system to meet international economic integration trend. However, although, currently, VAS system can ensure certain requirements for economic activities, in the near future, more business types, complex operations, international trends will come, and this will hinder Vietnam in the development process. Therefore, Vietnam needs to have certain improvements in constructing appropriate roadmap to create a tolerance toward the systematic synchronization of accounting standards, and complete legal framework to improve accounting infrastructure. This is the essential and practical for Vietnam toward global economic integration. Once successful implementing, Vietnamese accounting system will be empowering to the international level as well as to meet the trend of international accounting convergence.

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APPENDIX

Table 1: Descriptives

		N	Mean	Std. Deviation	Std. Error	95% onfidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
Q1	N1	112	3.04	.764	.072	2.90	3.19	1	5
	N2	136	3.00	.760	.065	2.87	3.13	1	5
	N3	100	3.40	.636	.064	3.27	3.53	1	5
	N4	39	3.18	.556	.089	3.00	3.36	2	5
	Total	387	3.13	.729	.037	3.06	3.21	1	5
Q2 Recognition	N1	112	3.09	.679	.064	2.96	3.22	1	5
	N2	136	3.18	.701	.060	3.06	3.30	2	5
	N3	100	3.28	.533	.053	3.17	3.39	2	5
	N4	39	3.38	.590	.094	3.19	3.58	2	4
	Total	387	3.20	.648	.033	3.14	3.27	1	5
Measurement	N1	112	2.98	.747	.071	2.84	3.12	1	5
	N2	136	3.10	.719	.062	2.97	3.22	1	5
	N3	100	3.14	.472	.047	3.05	3.23	2	4
	N4	39	3.33	.701	.112	3.11	3.56	2	5
	Total	387	3.10	.676	.034	3.03	3.17	1	5
Disclosure	N1	112	3.06	.763	.072	2.92	3.21	1	5
	N2	136	3.02	.715	.061	2.90	3.14	1	5
	N3	100	3.06	.528	.053	2.96	3.16	1	4
	N4	39	3.31	.731	.117	3.07	3.54	2	4
	Total	387	3.07	.690	.035	3.00	3.14	1	5
Q3 Recognition	N1	112	3.09	.679	.064	2.96	3.22	2	5
	N2	136	3.10	.743	.064	2.98	3.23	1	5
	N3	100	3.17	.514	.051	3.07	3.27	2	4
	N4	39	3.21	.656	.105	2.99	3.42	2	5
	Total	387	3.13	.661	.034	3.06	3.19	1	5
Measurement	N1	112	3.01	.704	.067	2.88	3.14	1	5
	N2	136	2.96	.729	.063	2.83	3.08	1	5
	N3	100	2.78	.705	.070	2.64	2.92	1	5
	N4	39	3.00	.795	.127	2.74	3.26	2	5
	Total	387	2.93	.725	.037	2.86	3.00	1	5

			N	Mean	Std. Dev	Std. Err	Lower	Upper	Min	Max
	Disclosure	N1	112	3.13	.678	.064	3.01	3.26	1	5
		N2	136	3.01	.798	.068	2.88	3.15	1	5
		N3	100	2.73	.737	.074	2.58	2.88	1	5
		N4	39	2.82	.756	.121	2.58	3.07	2	5
		Total	387	2.96	.759	.039	2.88	3.03	1	5
Q4	Recognition	N1	112	2.88	.761	.072	2.73	3.02	1	4
		N2	136	2.92	.751	.064	2.79	3.05	1	5
		N3	100	2.95	.557	.056	2.84	3.06	2	5
		N4	39	3.03	.778	.125	2.77	3.28	2	5
		Total	387	2.93	.710	.036	2.85	3.00	1	5
	Measurement	N1	112	2.86	.793	.075	2.71	3.01	1	4
		N2	136	2.89	.747	.064	2.76	3.02	1	5
		N3	100	2.71	.640	.064	2.58	2.84	2	5
		N4	39	2.85	.779	.125	2.59	3.10	2	4
		Total	387	2.83	.739	.038	2.76	2.90	1	5
	Disclosure	N1	112	2.97	.765	.072	2.83	3.12	1	4
		N2	136	3.00	.789	.068	2.87	3.13	1	5
		N3	100	2.55	.626	.063	2.43	2.67	2	5
		N4	39	2.72	.826	.132	2.45	2.99	2	5
		Total	387	2.85	.769	.039	2.77	2.92	1	5

Table 2: Multiple Comparisons
LSD

Dependent Variable		N (I)	N (J)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval Lower Bound	95% Confidence Interval Upper Bound
Q1		N1	N2	.045	.091	.624	-.13	.22
			N3	-.355*	.098	.000	-.55	-.16
			N4	-.135	.133	.309	-.40	.13
		N2	N1	-.045	.091	.624	-.22	.13
			N3	-.400*	.094	.000	-.58	-.22
			N4	-.179	.129	.166	-.43	.08
		N3	N1	.355*	.098	.000	.16	.55
			N2	.400*	.094	.000	.22	.58
			N4	.221	.135	.102	-.04	.49
		N4	N1	.135	.133	.309	-.13	.40
			N2	.179	.129	.166	-.08	.43
			N3	-.221	.135	.102	-.49	.04
Q2	Recognition	N1	N2	-.095	.082	.251	-.26	.07
			N3	-.191*	.089	.032	-.36	-.02
			N4	-.295*	.120	.014	-.53	-.06
		N2	N1	.095	.082	.251	-.07	.26
			N3	-.096	.085	.258	-.26	.07
			N4	-.201	.117	.087	-.43	.03
		N3	N1	.191*	.089	.032	.02	.36
			N2	.096	.085	.258	-.07	.26
			N4	-.105	.122	.390	-.34	.13
		N4	N1	.295*	.120	.014	.06	.53
			N2	.201	.117	.087	-.03	.43
			N3	.105	.122	.390	-.13	.34
	Measurement	N1	N2	-.113	.086	.186	-.28	.05
			N3	-.158	.092	.088	-.34	.02
			N4	-.351*	.125	.005	-.60	-.11
		N2	N1	.113	.086	.186	-.05	.28
			N3	-.044	.088	.616	-.22	.13
			N4	-.238	.122	.052	-.48	.00
		N3	N1	.158	.092	.088	-.02	.34

			N2	.044	.088	.616	-.13	.22
			N4	-.193	.127	.128	-.44	.06
		N4	N1	.351*	.125	.005	.11	.60
			N2	.238	.122	.052	.00	.48
			N3	.193	.127	.128	-.06	.44
	Disclosure	N1	N2	.040	.088	.645	-.13	.21
			N3	.002	.095	.979	-.18	.19
			N4	-.245	.128	.056	-.50	.01
		N2	N1	-.040	.088	.645	-.21	.13
			N3	-.038	.091	.676	-.22	.14
			N4	-.286*	.125	.023	-.53	-.04
		N3	N1	-.002	.095	.979	-.19	.18
			N2	.038	.091	.676	-.14	.22
			N4	-.248	.130	.057	-.50	.01
		N4	N1	.245	.128	.056	.00	.50
			N2	.286*	.125	.023	.04	.53
			N3	.248	.130	.057	.00	.50
Q3	Recognition	N1	N2	-.014	.085	.872	-.18	.15
			N3	-.081	.091	.376	-.26	.10
			N4	-.116	.123	.348	-.36	.13
		N2	N1	.014	.085	.872	-.15	.18
			N3	-.067	.087	.443	-.24	.10
			N4	-.102	.120	.396	-.34	.13
		N3	N1	.081	.091	.376	-.10	.26
			N2	.067	.087	.443	-.10	.24
			N4	-.035	.125	.779	-.28	.21
		N4	N1	.116	.123	.348	-.13	.36
			N2	.102	.120	.396	-.13	.34
			N3	.035	.125	.779	-.21	.28
	Measurement	N1	N2	.053	.092	.565	-.13	.23
			N3	.229*	.099	.022	.03	.42
			N4	.009	.134	.947	-.26	.27
		N2	N1	-.053	.092	.565	-.23	.13
			N3	.176	.095	.065	-.01	.36
			N4	-.044	.131	.737	-.30	.21
		N3	N1	-.229*	.099	.022	-.42	-.03
			N2	-.176	.095	.065	-.36	.01

			N4	-.220	.136	.108	-.49	.05
		N4	N1	-.009	.134	.947	-.27	.26
			N2	.044	.131	.737	-.21	.30
			N3	.220	.136	.108	-.05	.49
	Disclosure	N1	N2	.119	.095	.210	-.07	.31
			N3	.404*	.102	.000	.20	.61
			N4	.313*	.138	.024	.04	.59
		N2	N1	-.119	.095	.210	-.31	.07
			N3	.285*	.098	.004	.09	.48
			N4	.194	.135	.152	-.07	.46
		N3	N1	-.404*	.102	.000	-.61	-.20
			N2	-.285*	.098	.004	-.48	-.09
			N4	-.091	.141	.520	-.37	.19
		N4	N1	-.313*	.138	.024	-.59	-.04
			N2	-.194	.135	.152	-.46	.07
			N3	.091	.141	.520	-.19	.37
Q4	Recognition	N1	N2	-.044	.091	.627	-.22	.13
			N3	-.075	.098	.444	-.27	.12
			N4	-.151	.132	.256	-.41	.11
		N2	N1	.044	.091	.627	-.13	.22
			N3	-.031	.094	.742	-.22	.15
			N4	-.107	.129	.411	-.36	.15
		N3	N1	.075	.098	.444	-.12	.27
			N2	.031	.094	.742	-.15	.22
			N4	-.076	.134	.574	-.34	.19
		N4	N1	.151	.132	.256	-.11	.41
			N2	.107	.129	.411	-.15	.36
			N3	.076	.134	.574	-.19	.34
	Measurement	N1	N2	-.033	.094	.730	-.22	.15
			N3	.147	.102	.148	-.05	.35
			N4	.011	.137	.936	-.26	.28
		N2	N1	.033	.094	.730	-.15	.22
			N3	.180	.097	.065	-.01	.37
			N4	.044	.134	.746	-.22	.31
		N3	N1	-.147	.102	.148	-.35	.05
			N2	-.180	.097	.065	-.37	.01
			N4	-.136	.139	.329	-.41	.14

		N4	N1	-.011	.137	.936	-.28	.26
			N2	-.044	.134	.746	-.31	.22
			N3	.136	.139	.329	-.14	.41
	Disclosure	N1	N2	-.027	.095	.779	-.21	.16
			N3	.423*	.103	.000	.22	.63
			N4	.255	.139	.067	-.02	.53
		N2	N1	.027	.095	.779	-.16	.21
			N3	.450*	.098	.000	.26	.64
			N4	.282*	.136	.038	.02	.55
		N3	N1	-.423*	.103	.000	-.63	-.22
			N2	-.450*	.098	.000	-.64	-.26
			N4	-.168	.141	.234	-.45	.11
		N4	N1	-.255	.139	.067	-.53	.02
			N2	-.282*	.136	.038	-.55	-.02
			N3	.168	.141	.234	-.11	.45

*. The mean difference is significant at the 0.05 level.