**ABSTRACT**

One of the five cultural dimensions suggested by G. Hofstede, the dimension of masculinity and femininity, is very controversial. Defining cultures as feminine and masculine results in two issues. In the first, the content one, masculine cultures are characterised by “hard”, instrumental values, whereas feminine cultures by “soft” values whose core is the quality of interpersonal relations. In feminine cultures gender differences disappear, however, with the increase in the masculinisation of culture, the differences in the range of gender values grow. The article is of cognitive character. It shows the results of the research concerning the values and basic objectives in the range of dimensions of masculinity and femininity carried out in Polish and Ukrainian organizations.