

A triangulation analysis of value congruency in corporate Spain: American dream or Spanish reality?

D. Knoppen, Simon L. Dolan, M. Díez-Piñol and R. Bell

Abstract The construct of value congruency has become the centre of scholarly as well as practitioner attention in the past two decades. Theoretical reasoning, however, has mainly originated in an Anglo Saxon context accompanied by scarce and contradictory empirical results. Therefore, the aim of this paper is to explore further the construct and determine its presence in the relatively unexplored cultural context of Spanish organizations. A novel triangulation measure is proposed and values are assessed by three independent data sources, representing three different constituencies in the company: non-management employees, HR directors, and a blend of senior management and communication directors inferred by the corporate websites of the firms studied. The latter is a relatively new medium for companies to shape and instil values, and is assessed by means of content analysis. Results show that value congruency is rather rare for the organizations of the sample studied and discussion revolves around issues of culture, possible clashes between values and the respective impact on the hypothesized sequence: values–satisfaction–performance. It is proposed that it may be more relevant in subsequent research to focus on incongruencies or ambiguities.

Keywords Value congruency; corporate culture; triangulation; content analysis.

Values, according to O'Reilly *et al.* (1991) represent internalized normative beliefs that can guide behaviour. For that reason, values have long been the attention of organizational behaviour scholars. Values, or more specifically organizational values (i.e. the beliefs held by an individual or group regarding means and ends organizations 'ought to' or 'should' identify in the running of the enterprise, in choosing what business actions or objectives are preferable to alternatives, or in establishing organizational objectives, Enz, 1988) are important as their union with beliefs represents a certain attitude and a predisposition for behaviour (Christopher and Wasti, 2002). Consequently,

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it has been a common angle to justify studies on organizational values by pointing out their relationship with organization performance (Dolan *et al.*, 2004). Nonetheless, relationships with affective outcomes as for example satisfaction and commitment (e.g. Kirkman and Shapiro, 2001) are also drawn as well as relationships pointing out values as dependent variables (Meglino and Ravlin, 1998).

Value congruency (i.e. the sharing of similar value systems among different employees) on the other hand, has become the object of research in recent years (Meglino and Ravlin, 1998). Value congruency has been examined as a dependent variable in some studies, but especially was researched as an independent variable predicting a variety of individual and organizational outcomes. This focus on outcomes has impeded progress in understanding the function of values *per se* (Meglino and Ravlin, 1998). Therefore, the aim of this paper is to examine in depth the phenomenon of value congruency. Thorough knowledge about value congruency can aid in explaining contradictory empirical results and increase its predictive quality (Adkins and Russell, 1997). Furthermore, while theoretical reasoning and empirical assessment of the theme have by and large originated in an Anglo Saxon context (US, UK, Australia and Canada), and more recently in an Asian context (e.g. Cheng, 1997; Cho *et al.*, 1999), empirical examination of organizational values in Latin American countries are still scant and for Spanish organizations no scholarly published study was reported. Consequently, this study aims to contribute to cross-cultural research by presenting data regarding the Spanish situation.

The study reported here is methodologically innovative in two senses; first, it uses a triangulation methodology assessing three independent data sources which are consecutively combined into one value congruency measure; second, an innovative attempt was made to assess the corporate web page for detecting values and culture. The latter is a relatively new medium for researchers to use, as web technology (Internet and intranet) is becoming a major communication tool for companies to shape culture and instil values.

Theoretical framework

A literature review of the concept of values in an organizational context shows its broad employment across all social sciences, but at the same time a lack of consensus on its nature is troublesome to scholars and practitioners alike (Dolan *et al.*, 2004). Rokeach (1973) for example, divides individual values into terminal/final values, which are desirable end-states of existence (e.g. happiness, wisdom), and instrumental values, which are desirable modes of behaviour (e.g. acting honestly, earning lots of money). A functional relationship exists between these two as instrumental values describe behaviours that facilitate the attainment of terminal values (Rokeach, 1973). The former have received more attention in literature than the latter and are more widely used by researchers and practitioners to describe an organization's culture (Meglino and Ravlin, 1998). Other authors have treated work values and life values and claim that work values are situation specific in contrast to life values which are linked to the more constant personal sphere (Dolan *et al.*, 2004; Glazer and Beehr, 2002). A more complete review of organizational values falls outside the scope of the paper, and can be found in, for example, Meglino and Ravlin (1998), Murphy (2002) or Dolan *et al.* (2004). The following sections focus on value congruency, incongruency and ambiguity, and their relationship with organizational culture.

Value congruency

The importance of shared values in an organizational context is not new; Selznick (1956) already in the late 1950s, defined the true task of management as creating a social structure

that embodies selected values, as well as the adaptation of this set of values to changing environmental circumstances. The sharing of values reduces uncertainty in relation to 'the correct way to perceive, think and feel' (Schein, 1985) and thus permits organization members to perceive and process external stimuli in a similar way, and consequently behave in a similar way (Meglino and Ravlin, 1998). Value congruency leads to increased normative commitment and satisfaction (Okabe, 2002), a lower intent to leave the company as well as a lower turnover rate (O'Reilly *et al.*, 1991). It also facilitates organizational change (Glazer and Beehr, 2002; Kirkman and Shapiro, 2001), it influences power (Enz, 1988) and lowers incidences of burnout (Siegall and McDonald, 2004).

The Attraction-Selection-Attrition framework of Schneider (1987), addresses value congruency by explaining that individuals are attracted to, selected by, and remain with organizations with which their personality, attitudes and values match. By contrast, a lack of fit occurs when individuals' perceptions of organization values are not met by organization's intentions, leading to work-life conflicts (Poelmans, 2003) and employee indifference (Murphy, 2002). One of the reasons for this misfit is the possible difference between espoused values and internally held values, because the latter have more influence on actual behaviour than the former (Argyris and Schön, 1978).

A concept related to value congruency is the stability of organizational values across time, as it leads to predictable behavioural patterns. These patterns in turn, may be anticipated by employees as well as external stakeholders. Consequently, satisfaction increases when these expectations are met (McAfee *et al.*, 2002). The study reported here assumes that the stability of values over time refers to value consistency rather than value congruency, thereby acknowledging that values tend to be stable over time (Hofstede, 2001). In other words, congruency is narrowed down to the sharing of values between individuals or groups at a specific moment of time.

The North-American tradition as reflected in recent writing in organizational behaviour literature has been influenced by a positivistic approach, emphasizing the relationship between value congruency and performance (Alvesson, 1993). Schein (1985) for example claims that shared values may affect work outcomes in two ways: (1) they represent shared elements of cognitive processing and thus facilitate internal integration (i.e. the coordination and communication between employees); (2) they influence employees to all behave in a way that enhances external adaptation and therefore the survival of the company. The popular work of Peters and Waterman (1982) argues that a certain set of 'strong' shared values as, for example, entrepreneurship, a bias for action, and autonomy set the stage for companies to excel much more than their competitors who do not have these characteristics. Dolan and Garcia (2002) and Dolan and Richley (2006) develop the concept of managing by values, by which strategic mission and vision constitute one set of values which have to be aligned with other, operational values in order to obtain one shared set of values among all employees. Values-based management comprises a contemporary stage in management, after the initial task-based stage, which focused on isolated tasks and command-and-control, and the subsequent process-based stage, which focused on integrated processes and a beginning decentralized participation (Harung *et al.*, 1999).

Empirical studies have also focused on value congruency and its impact on performance. Nonetheless, results contradict theoretical reasoning more than they confirm it (Meglino and Ravlin, 1998). A negative relationship between supervisor-subordinate value congruency and performance is detected by Meglino *et al.* (1989) and Meglino *et al.* (1992). The latter study found that the relationship between value congruency and performance is moderated by the extent to which the job requires individuals to work closely with others. Individuals who have to work closely together with others perform better when they have a higher

supervisor–subordinate value congruency. Individuals who do not have to work closely together with others, on the other hand, show a higher performance when they do not share values but a lower performance when they do share values. This could be due to individuals socializing with others along the same values, without the job requiring them to do so, at the expense of work performance (Meglino *et al.*, 1992). The lack of relationship between supervisor–subordinate value congruency and performance is also reported by Adkins and Russell (1997), who reason that this may be due to their specific research setting of district managers–store managers in retail. As both individuals work at different sites, insufficient interactions between them may not cause value congruency to influence performance. Contradictory outcomes may furthermore be explained by distinguishing espoused values versus in-use values (Argyris and Schön, 1987); congruency with espoused values is likely to have a negative relationship with performance when espoused values differ from in-use values (Enz, 1988).

Value incongruency and ambiguity

The traditional North-American positivistic approach in organization theory focuses on value congruency rather than incongruencies or ambiguities (Alvesson, 1993). The latter is relevant as it complements the understanding of the complex phenomenon of organizational behaviour (Alvesson, 1993, Dolan *et al.*, 2003a; Martin, 2002). In this regard, Martin (2002) distinguishes between an integration perspective, characteristic of studies of value congruency, a differentiation perspective, typical of studies emphasizing the lack of congruency and consensus, and a fragmentation perspective, distinctive in studies that direct attention towards ambiguity, lack of clarity and uncertainty. Schein (1985) for example adopts an integration perspective, as he considers that inconsistencies between either the basic assumptions or between basic assumptions and values, may threaten long-term stability of the organization. Van Maanen (1991) on the other hand, adopts a differentiation perspective as he describes the various subcultures among the workers at Disneyland. Murphy (2002) takes a fragmentation perspective as he concludes that ambiguity, ambivalence and indifference reign in organizations. His qualitative empirical study concludes that employees are indifferent in respect to official corporate statements of vision, mission and values, because they perceive little evidence of those statements acting as drivers for company policy or practice. In other words, ‘the official values tend to be regarded as irrelevant waste of time rather than as either manipulative or coercive.’ At the same time, unofficial, but deeply embedded, subcultural norms override the official ones. Besides incongruency and indifference, ambiguity is demonstrated because all participants in the empirical study said ‘that they would recommend the company to a young person considering the pursuit of career in them’ (Murphy, 2002).

Values as element of organizational culture

Value congruency refers to the sharing of values between individuals (e.g. subordinate–supervisor Adkins and Russell, 1997), between an individual and the organization to which he or she belongs (also called person–culture fit, O’Reilly *et al.*, 1991), or between all individuals of an organization (e.g. Dolan and Garcia, 2002; Schein, 1985). In this sense, the concept of value congruency addresses an essential part of organizational culture, defined by Schein (1985) as ‘a pattern of basic assumptions – invented, discovered, or developed by a given group as it learns to cope with its problems of external adaptation and internal integration – that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems’. Additionally, an organization’s

culture is composed of the levels of (1) basic assumptions, (2) values and (3) cultural artefacts, characterized by an increasing degree of visibility and awareness (Schein, 1985). According to this view, culture is instrumental in relation to the formal goals and management objectives of the organization. A definition that embraces instrumental as well as interpretive views of culture is given by Alvesson (1993), defining culture as ‘a shared and learned world of experiences, meanings, values, and understandings which inform people and which are expressed, reproduced, and communicated partly in symbolic form’. Whereas Schein (1985) as well as Alvesson (1993) emphasize the sharing of values among the members of the cultural group, Martin (2002) highlights the lack of sharing and possible ambiguity.

The above presentation shows that many epistemological and ontological assumptions may guide organizational culture as well as value studies. Besides the consideration of integration, differentiation and fragmentation perspectives (Martin, 2002), scholars have to take a stance regarding objectivism/functionality, which views culture as a variable or something an organization ‘has’, versus subjectivism/interpretive, which considers culture to be a metaphor for organizational life or something the organization ‘is’ (Alvesson, 1993). Furthermore, a culture study is characterized by an ‘etic’ perspective (i.e. ideal types, which stands for universal cultural elements, Triandis, 1994) or an ‘emic’ perspective (i.e. descriptive, referring to culture-specific, unique elements, Triandis, 1994).

Many culture studies, although initiating with a discussion of the different cultural elements and the complexity of the phenomenon, finally narrow down on those elements which are perceived to be directly related to organization efficiency and competitive advantage such as values. To obtain a complete picture of an organization’s culture, however, the three levels of assumptions, values, and artefacts have to be examined and interrelated to understand their meanings (Schein, 1985). In this regard, the study reported here will address the relationship among the more visible levels of cultural artefacts as well as issues pertaining to value congruency. The level of basic assumptions is not addressed, nonetheless, because of practical limitations.

Research framework and research questions

An important methodological underpinning of this study lies in the concept of data triangulation, which is vital for theory development (Strauss and Corbin, 1992) as it increases construct validity in culture studies (Hofstede, 2001). More specifically, three independent sources of espoused values of the same organization are assessed, which facilitates the development of a ‘latent congruency measure’ (i.e. congruency is determined indirectly by comparing the values of different employee groups Enz, 1988). The ‘perceived congruency measure’ (i.e. the espoused, recognized and explicitly stated congruency) constitutes an alternative measurement as well as the methodology which has respondents complete two identical value instruments, one on themselves and the second according to the values of the other (Meglino and Ravlin, 1998). The former method has some serious shortcomings, because it supposes that the respondent knows the values of the other, and is able to compare these sets of values in order to make an overall assessment (Meglino and Ravlin, 1998). The latter method has been employed by the authors in a previous study (Dolan *et al.*, 2003b) but did not result in significant findings. Therefore, because of the shortcomings of the latter two measures, the latent measure seems to be the most appropriate.

The first data source is constituted by HR senior managers, assuming that they are the so called ‘gatekeepers of the organization’, representing management; thus the logic is that they

express general management values rather than their personal ones. The second data source reflects the voice of non-management employees covering different functional areas such as clerical, production or services, and technicians. The third data source also reflects management values and is relatively novel as it is drawn from corporate websites, a growing technology used by the corporate world to shape and instil values as well as creating other cultural artefacts. Almost every company by now has its corporate website and even specific websites across different countries to respond to the specific cultural needs (Okazaki and Rivas, 2002). Despite the fact that a corporate website represents only what the company appears to be, it sends a clear message to all stakeholders about the core values of the company, about the way things are desired to be done, and about its culture (Singh and Xhao, 2003). Empirical results about the culture content of web pages are still scarce, but insights can be obtained from the abundant body of literature regarding the culture content of advertisements (Cheng, 1997). Advertising messages become more persuasive if they take into account local cultural values (Cho *et al.*, 1999); therefore typically endorsing, glamorizing, and reinforcing cultural values (Pollay and Gallagher, 1990).

From the reviewed literature the following research questions (and sub-questions) are proposed:

- *Research question 1*: What is the degree of congruency of Spanish organizations in espousing values?
 - *Sub research question 1a*: What is the degree of congruency between non-management employees and HR-managers?
 - *Sub research question 1b*: What is the degree of congruency between HR-managers and the corporate website?
 - *Sub research question 1c*: What is the degree of congruency between non-management employees and the corporate website?
- *Research question 2*: What is the relationship between value congruency and cultural artefacts found on Spanish corporate websites?
- *Research question 3*: What is the relationship between value congruency and contextual characteristics of the firm? (size, type of economic sector, and the like).

The research model is shown in Figure 1, together with the research questions. In answering these questions the study adheres to an ‘etic’ approach, combining the integration with the differentiation perspective, as will be pointed out in the next section.

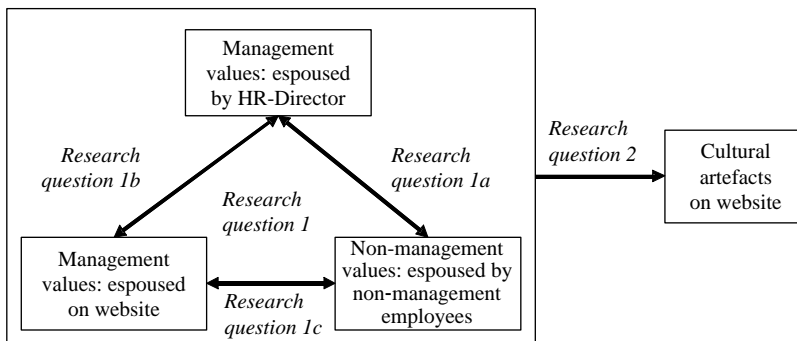


Figure 1 *Research model*

Method

Sample

This study used in part data from a larger project entitled 'Great Place to work' (GPTW, 2004), which aimed at identifying 'the best company to work for' in Spain. HR-managers of 108 selected Spanish organizations were asked to participate in the study. Responses were received in early 2003 from 61 organizations. Only 52 of these had an active website, thereby limiting the final sample to 52 organizations. Subsequently, 5,600 employees of different non-management job categories of the same organizations were surveyed, responding to previously validated instruments.

Instruments

The present study assesses values by building on three independent data sources:

1. A questionnaire directed to HR-managers in which they were asked to rate the importance for the organization of 24 values on a 6 point Likert type scale (1 = not important at all and 6 = very important). The 24 values were based on an extensive literature review, which finally focused on the 'Work Values Inventory' of Super (1970) as well as on Elizur (1984) and Dolan and Garcia (2002), as reported in Dolan *et al.* (2004).
2. A GPTW-questionnaire directed to various non-management employee groups, in which they were asked to rate the importance of 53 values on a 5 point Likert type scale (1 = almost always wrong and 5 = almost always true) (for methodology and psychometric quality consult: www.growtalent.com/gptw/methodology.htm).
3. Corporate websites: the assessed pages were restricted to Corporate and Human Resource information. Values as well as cultural artefacts were classified using an ordinal scale (1 = relatively low presence; 2 = medium presence; 3 = relatively high presence). Cultural artefacts include: rituals, symbols, company language and code, company legends and myths, rewards, technical language, and presence of logotype (derived from Dolan *et al.*, 1998; Schein, 1985 and Schultz 1994).

Procedure

In a first step, the original 24 value-items of the questionnaire directed to the HR-managers were reduced to five factors based on the results of an exploratory factor analysis with Varimax rotation (see Table 1). Twenty of the original 24 items fitted into this solution, explaining 78 per cent of the variance. Scales were created by linear addition of the items on each factor (α -coefficient ranges from 0.726 to 0.828) and each factor was labelled to reflect the items included in it.

Next, the 53 values from the GPTW study were evaluated by the four authors of this paper to determine how they theoretically fitted in the previously defined five value factors: the selected items are shown in Table 2. Scales were constructed by linear additions of the relevant items resulting in a reasonable internal consistency (α -coefficient ranges from 0.51 to 0.92). However, some multi co-linearity among scales was observed (ranging from 0.468 to 0.717), thus, caution should be used in interpreting results pertaining to these scales.

In a third step the same five value factors as well as the seven cultural artefacts were assessed in the corporate websites, by employing interpretative content analysis (as opposed to word/occurrence counting). Guidelines for coding, to regulate the initial individual coding and subsequent consensus reaching process, were developed and tested

Table 1 *Factors emerging from the factor analysis with their corresponding items*

<i>Factor 1: Control</i>	<i>Factor 2: Development</i>	<i>Factor 3: Well-being</i>	<i>Factor 4: Universal values</i>	<i>Factor 5: Tradition</i>
Accomplishment of rules	Creativity	Autonomy	Freedom of speech	Preserve traditions
Span of control	Innovation	Work–life balance	Confidence	Humility
Superior help	Courage	Generosity	Honesty	
Order	Feedback	Emotional spontaneity		
Respect for authority	Enjoying work	Comfort		

Notes

Items in each factor had factor loading greater than .5; items which do not fit in this solution are job security, truth above all, auto-control and good humour.

in five pre-coding rounds by three of the four researchers of this study who were also involved in performing the final coding (see Appendix 1 for the codebook). Initial intercoder agreement was 51 per cent but the focus of the process, however, was not on the individual coding but on the consensus reaching process immediately after the individual coding, assuring in that sense high face and content validity. Thus through a series of meetings and discussions a consensus was reached on 99 per cent of the coded instances leading to 1 per cent of missing values.

Once data were gathered for each of the five value factors within each of the three independent sources, a triangulation congruency measure was calculated based on *distance* rather than on the *shape* of the value profiles of the three sources (Meglino and Ravlin, 1998). In order to do so, all original scales were recoded into low, medium or high presence, based on quartiles. Congruency is defined to be high when all three data sources show the same presence of a certain value; medium when two of the three data sources show the same presence; and finally, low when all three data sources have a different presence of a value. The used measure is novel as congruency measures in the literature mostly focus on only one or two data sources (e.g. Adkins and Russell, 1997 and O'Reilly *et al.*, 1991 use rank order correlations), but never or very seldom on three.

Subsequently, ANOVA has been used to test organization characteristics such as size (operationalized by the number of part-time and of full-time employees) and type of activity (industry, services, public and other activities) with value congruency.

To facilitate pair-wise comparisons and enable conclusions about the degree of congruency of the values for the firms studied, a chi-square procedure was employed. Note that this is a firm level of analysis and the sample size is rather small ($N = 52$). Thus, all original scales were again recoded based on quartiles into dichotomous categories where 1 = relatively low; and 2 = relatively high.

Results

The control value becomes apparent in those websites with a rigid and logical structure of content as well as by the use of specific control-related words such as efficiency, profitability, and even the word control itself (e.g. 'control of investments', in the case of banks). The development value has been detected in those websites that are directed towards the development of the organization as a whole (e.g. words or images suggesting growth in size, profits or product portfolio) or towards employees' personal

Table 2 Selected items from GPTW study for each of the value factors

<i>Factor 1: Control</i>	<i>Factor 2: Development</i>	<i>Factor 3: Well-being</i>	<i>Factor 4: Universal values</i>	<i>Factor 5: Tradition</i>
Management is open for any logical question I have and gives quick feedback	Training and development is offered to me to advance my career	From a physical point of view, it is safe to work here	Treatment is equal regardless of age	I feel proud when I think of our successes
Management appreciates efforts made and work well done	Management stimulates suggestions and ideas and takes them into account Management assigns a lot of responsibilities to the employees	A nice welcome is received when changing department or task We receive special and unique advantages	Treatment is equal regardless of race Treatment is equal regardless of gender	I feel proud when I say I work here We are a 'family', a 'team'
			Treatment is equal regardless of sexual orientation Treatment is equal regardless of physical incapacities	We celebrate special events I want to work here until retirement

Table 3 *Triangulation congruency per value factor*

	<i>Triangulation congruency control (%)</i>	<i>Triangulation congruency development (%)</i>	<i>Triangulation congruency well-being (%)</i>	<i>Triangulation congruency universal values (%)</i>	<i>Triangulation congruency tradition (%)</i>
Low	25.0	15.4	17.3	19.2	34.6
Medium	67.3	67.3	65.4	65.4	53.8
High	7.7	17.3	17.3	15.4	11.6
Total	100	100	100	100	100

development (e.g. the clearly mentioning of the establishment of a potential career path). Regarding the latter theme, it was curious to compare the content of Spanish and American websites of the same North-American Multinational Corporations; for example, whereas the American website of a large American consulting corporation repeats corporate development values in the career-section, the Spanish site, on the other hand, does not repeat much development-oriented stimuli in the career-section and thus suggests less value congruency between management and projected employee objectives. The well-being value is expressed in websites by the length and detail of human resource related sections, and illustrations of happy employees performing their job (e.g. thinking, discussing, presenting ideas) emphasizing diversity (participation of minorities). Universal values as well as traditional values are generally found to be low or moderately present on the web. The former are suggested especially by intellectual freedoms (of thought and speech). The latter are indicated by images of founders and past events.

Descriptive results for the triangulation congruency measure are shown Table 3, suggesting that the majority of the organizations of the sample have a medium value congruency; that is to say that two of the three data sources of those companies show the same presence of a specific value. A high value congruency (i.e. all three data sources show the same presence of a specific value) is observed by a portion of the companies ranging from 8 per cent to 17 per cent, whereas a low congruency is shown by 15 per cent to 34 per cent of the organizations.

ANOVA results are presented in Table 4, showing that companies that have more part-time employees have more congruency in control values. By contrast, companies in the public sector show relatively the highest levels of congruency in well-being values, whereas service companies show relatively the lowest levels of congruency in well-being.

Table 4 *ANOVA results (only significant results are shown)*

<i>Triangulation congruency control</i>	<i>Number of part-time employees</i>	<i>N</i>	<i>Mean</i>	<i>F</i>
	1 or less	11	1.5455	2.857
	2–32	23	1.8696	
	33 or more	11	2.0909	
	Total	45	1.8444	
<i>Triangulation congruency well-being</i>	<i>Activity</i>	<i>N</i>	<i>Mean</i>	<i>F</i>
	Industry	16	2.1520	2.91
	Services	23	1.7826	
	Public	3	2.6667	
	Other	10	2.1000	
	Total	52	2	

Table 5 Contingency tables (only significant results are shown)

		GPTW (employees)		
		Low	High	
<i>Development</i>				
Website	Low	46	25	Sign. = 0.014
	High	8	21	
<i>Tradition</i>				
Website	Low	31	41	Sign. = 0.067
	High	20	8	
<i>Universal values</i>				
HR manager	Low	20	10	Sign. = 0.093
	High	31	39	

Note

Due to the small sample size, the allowed significance level was stretched to 10%.

Significant results of the chi-square tests are reported in Table 5. Whereas value congruency or incongruency between HR-managers and websites has not been found, two significant relationships between non-management employee values and the website values were detected. Regarding *development*, 67 per cent of companies in the sample show a joint distribution (i.e. congruency) for the websites and non-management employees. More specifically, 46 per cent of the companies show a low presence of development values on the web as well as by their employees, while 21 per cent of the companies show a high presence on the web and also by their employees. With regard to *tradition*, 39 per cent of the companies of the sample show a joint distribution of the websites and employees, but 61 per cent show incongruency. The latter can be further specified in 41 per cent of the companies that have low presence of traditional values on their website but employees perceiving tradition to be important, and 20 per cent of the organizations which have a high presence of traditional values on the web but employees considering tradition to be unimportant. The chi-square test also shows a weak relationship between the HR-managers' ratings and the non-management employees' ratings on the *humanistic* value scale: 59 per cent of the companies show value congruency along this scale. More specifically, 39 per cent combine high levels of humanistic values for the HR-managers and the employees, and 20 per cent combine low levels of these values.

It seems that Spanish companies rarely use the Internet to instil their cultural artefacts; of the seven assessed cultural artefacts (see Appendix 1 for the guidelines of assessment) only company language is observed to be moderately or strongly present in the majority (64 per cent) of the websites. In this regard, the audio-visual strength of the Internet is used to communicate ideas; repeated findings include, for example, modern electronic music in case of dynamic young companies, and sounds of the products (e.g. a beverage being poured into a glass) or pictures of products on the websites of companies with a long product-centred tradition.

The other artefacts are observed to have a low or moderate presence in the websites. The limited findings regarded rituals include the public recognition of ISO-awards and the participation in external exhibitions. Symbols are represented repeatedly as pictures of actual office architecture and founders of companies. Legends and myths are found in the case of food and beverage companies with a long tradition reporting the milestones in their existence and remembering the beauty of past designs or enduring quality over the years. Rewards constitute the least represented cultural artefact on the web.

Regarding the inter-relation between the value congruency measure and the cultural artefacts on the web, two significant correlations, albeit of relatively moderate strength, were found: congruency in control values is negatively related to symbols ($r = -0.270$) whereas congruency in well-being values is positively related to symbols ($r = 0.282$).

Discussion

In the measure of 'triangulation congruency per value factor' (Table 3) the high value for medium congruency on the scales using all three data sources is due to the fact that the 'medium' section embraces two of the four quartiles and, therefore, is bound to come out much higher. The key lies in the balance between the low and high findings: by this measure the finding is of low congruency on all scales except 'development', for which the 'high' slightly exceeds the 'low' value.

The finding that organizations in the public sector show a higher congruency regarding well-being values may confirm the idea that HR policies and practices in the public sector are generally well developed and shared among employees of different levels and functions of the organization. The finding that organizations with a higher number of part time employees, which are generally bigger in size, show a higher congruency in control values may confirm the idea that bigger organizations have implemented more measures of control.

When assessing congruency comparing only two data sources, three of the examined 15 relationships result in significant results, either showing value congruency or incongruency. Non-management employees of the sample share 'development values' with the corporate websites, and share 'humanistic values' with the HR-managers, but do not share 'tradition' with the website. The findings on the remaining relationships did not reach acceptable levels of significance.

What can we deduce from these findings? There appears to be a relationship between employee perceptions and website on two of the five factors, one demonstrating a negative relationship and none on the remaining three, so there is no evidence on congruency on 3 out of the 5. There seems to be a demonstrable relationship between HR managers and employees values on only one value, that of humanistic values, which is discouraging, and there is no finding of congruency between web and HR managers at all. This is somewhat puzzling since we would expect to find some degree of congruency between these channels of expression of management values; on the other hand, many interests may separate their positions, and messages emitted may well be aimed at different audiences: who after all is the primary target of web pages 'an internal or an external audience'?

This lack of value congruency is in a sense confirmed when assessing the content of websites regarding cultural artefacts. The participating organizations apparently do not use the Internet to express their culture in terms of the categories we have used based on Schein (1992) and Schultz (1994); only the artefact of company language is present in a medium to high degree in a considerable portion (64 per cent) of the sample. The artefact of symbols, on the other hand, is the only artefact that is significantly related to congruency; in a negative sense with control values, and in a positive sense with well-being values. The latter is not surprising as companies that display personal information such as pictures of founders, important leaders and buildings appeal to human character rather than being of a controlling, impersonal nature. The absence of some types of artefacts, such as rituals, is not surprising given the nature of the medium: rituals tend to be significant schemata shared by insiders (Trice and Beyer, 1993) rather than publicized. Websites are, however, rich in emic company-specific messages not susceptible to quantitative comparisons.

By studying congruency with little reference to the specific contents of the web pages we sacrifice any emic understanding of the nature and meanings of values: it does not

follow that studying congruency between values will enable us to understand them any better in themselves. In that sense the study is neutral with respect to the nature of the values or meanings in the organizations. The dependent variable is thus not any particular feature or position on a dimension but the congruency between them: it is value neutral in this sense. It is also worth mentioning that the distinction between value consistency and congruency is taken to be that value consistency is a diachronic comparison and congruency a reference to synchronic compatibility so that no dynamic features are likely to appear in this thread of research.

To what extent are management-espoused values represented by HR-managers? This choice is idiosyncratic though justified in terms of the nexus to employee satisfaction. We have no representation of higher management so are using a somewhat limited vision of value congruency. On the other hand the role of HR-managers in dealing with employees could be considered to make them of unique interest in such a study, and the relationship with employee satisfaction issues is a logical next step to studies of congruency.

It should be pointed out that the study covers organizations operating in Spain with websites in Spanish and a local target market rather than exclusively Spanish organizations. The possible influence of the international organizations involved is not recorded, though clearly it affects the values that inspire the pages and the artefacts found. In this sense it is not clear to what extent we are effectively demonstrating Spanish values and artefacts or international ones. We have observed that Spanish language web page content is often significantly different from the international English language equivalent, so there is clearly a differentiation though to what extent is not clear. This could be a rewarding area for future study.

Our triangulation process effectively sought to capture the values of three groups though on different levels: employees through the GPTW-questionnaire, HR-managers – however representative they may be of management – by values questionnaire, and web pages as a vehicle for the espoused values of management.

The use of advertising as a parallel for ‘insights’ into web pages implies that the messages involved have an ulterior agenda (unless we regard advertising as neutral with respect to the effectiveness of the selling message!) so the messages about the core values of the company are to be seen in the sense that Schein used espoused values or Argyris and Schön theories in use. We are involved in dealing with messages with indeterminate relationship with genuinely held and perhaps unconscious values (Argyris and Schön, 1978; Schein, 1985). The whole relationship between basic assumptions and transmitted values and employee perceptions is central and we cannot really exclude any of the three levels from a study such as this; attempting to do so would be difficult to justify.

We have a number of interesting issues, whatever the explanatory power of the findings in particular, in raising issues about the nature of values and their congruency. Among these are: to what extent is it essential for values to be sincerely held and accurate?; to what extent might it matter what the nature of the values is?; to what extent do we feel the quest for congruency or the nature of values for functional purposes to be Machiavellian?; and, how far can we extrapolate from the special relationship between HR managers and employees to the rest of the company? These are among the many questions warranting further study.

Throughout this paper there has been an underlying assumption that there is an important relationship between value congruency and employee satisfaction and hence an impact on performance. This issue has been much debated within the HRM framework, especially emphasized by the scholarly work of Guest (1990) and critical responses to his position notably by Legge (1995). Both Guest and Legge saw unitary HRM as an alternative in contrast to traditional confrontational labour disputes and

functional HR management. Where the elements in the labour equation, that is management and labour, had traditionally gripped the imagination in UK, Spain and elsewhere, this view of HRM is interpreted as fostering values such as individualism, work ethic and materialistic aspirations that feed into an inspirational relationship. In this discourse, Guest (1990) proposed that good HRM means good company results. He goes further and sees it contributing to the 'American dream' mentioned in the sub-title of this paper. Faith in the individual and his/her potential, the stuff of the dream, is enshrined in the soft HRM rhetoric, though Guest admits this may be a dream in another sense: 'a fantasy, a dream'. The alternative approach proposed by Legge (1995) of 'tough love' is likely to subvert the interests of staff to those of the enterprise.

By and large, in another essay, Guest's (1987) arguments followed the Harvard business school line in emphasizing multiple stakeholders in HRM working towards 'individual well-being, organizational effectiveness and societal well-being'. Nonetheless, according to Guest, a condition for this to be effective is the very value congruency (i.e. similar logic that we set forth in this study). Responding to these assertions, Legge (1995) provides a discourse of politicized post-modernism in which she claims that Guest's vision of HRM and its demonstrable and positivist merits was the rhetoric of a convenient socially constructed view: 'far from being a dream it was manipulation' according to her. The hard/soft dichotomy, in which the hard is concerned with business results and the soft is concerned with employee welfare and characterized for Guest by integration, flexibility, commitment and quality, is not as simple and apparent as it seems. Watson (2003) has also pointed out that the two elements overlap and feed on each other and are not mutually exclusive. It can be argued that this is 'rhetoric as a mask for the less acceptable face of the enterprise culture', or what Legge (1995: 87) labels 'the treatment of workers as "cultural dupes"'. This hardly surprises Watson: 'it is a manager's job to persuade people to think and work in particular ways' (Watson, 2003). The final assertion of Legge is that value congruency should be viewed as a vehicle to strengthen commitment not mere compliance (Legge, 1995: 174).

Our findings suggest weak evidence for value congruency in enterprises in the Spanish context and may be expected to predict weak commitment and in turn performance effects. If this is the case Spanish reality is indeed far from the American dream: but of course American reality itself may be far from the dream too. It is likely that the convergent unitary model on which HRM in Guest's sense is posited is less strong in Spain than in the Anglo-Saxon world and closer to an older tradition in which the role of HRM is more instrumental and less strategic. This remains a prediction; further research is needed in this direction. Much more work also needs to be done in demonstrating the satisfaction/performance link and its causality.

Limitations

The present study is not without limitations. The small sample size for two of the three data sources (52 firms) has imposed some constraints in the use of relatively more powerful statistical procedures. We end up using in portions of the study non-parametric procedures such as chi-square or straightforward descriptive statistics which have limited predictive value. We do not claim, neither can we confirm, that our findings apply to the remainder of firms in Spain. Nonetheless, the third data source has a considerable size since input was provided by 5,600 employees working in these 52 firms. The latter constitutes a strong point as many non-managerial voices are taken into account in this study. By contrast, previous studies often focused on senior management projections of subordinate values and the consequent value congruency.

Another consequence of the small sample size has been that the chi-square analyses were based on dichotomic scales in order to have more observations per cell of the chi-square matrix and be able to detect significant relationships. Consequently, some of the richness of the original data, projected along more detailed scales, has been lost. Finally, due to the small sample size, we did not meet the recommendation of Hair *et al.* (1999: 88) regarding the preferred relationship between number of observations and number of analysed variables in a factor analysis. Nonetheless, given the satisfactorily high percentage of explained variance in the same factor analysis (78 per cent) we have decided to incorporate the results.

Despite the five pre-coding rounds with the aim to develop an objective guideline for individual coding of the corporate websites, the actual coding process has been characterized by a high degree of coder subjectivity (the initial intercoder agreement was only 51 per cent) and a consequent high dependence on the consensus reaching process. Even so, through the rich discussion, negotiation and consensus seeking processes a final consensus was reached in 99 per cent of the coded instances.

Drawing on the integration, differentiation and fragmentation perspective of Martin (2002) we are hardly justified in claiming or denying that in the examined organizations employees share their leader's beliefs and values, or to consider organizations as congruent entities with different employee groups (e.g. HR-managers and website designers) espousing the same degree of values. Much more substantial findings would be required to make such broad predictions. Clearly we have not demonstrated that no relationship exists; only that we have failed to detect it as a result of small sample size or methodological weaknesses of the coding process of the websites.

Conclusions and future research directions

The triangulation approach is vindicated in that it offers a three-dimensional description of the investigated construct and can be projected to a wider range of research questions to offer more substantial construct validity. The sources are sound in that they offer a multi-dimensional view of congruency between certain sets of values.

This study did not intend to examine the relationship between espoused values and internally held values. Social desirability of values results in strong pressures to publicly express and validate values whether or not they are held internally (Argyris and Schön, 1978). Actual behaviour may, therefore, stem more from internally held values than from espoused values. Subsequent research may aim to predict behaviour and therefore triangulate internally held values rather than espoused values.

The assumption that a HR manager is the organization's gatekeeper and can, therefore, project management values does not always hold, however. Other managerial voices could be assessed in subsequent studies to obtain a more complete view of their values and make generalizable claims about the degree of integration or differentiation in organizational cultures.

The particular epistemological stance of this study may be modified in subsequent studies to obtain a more complete view of the complexity of organizations. The 'etic' stance of the study stems from its participation in a larger research project, entitled the 'Great Place to work' (GPTW, 2004), with the commitment to generalize results for the participating Spanish organizations to enable drawing relationships with other studies. In other words, the objective was to compare and generalize results rather than to develop in-depth interpretations. This study has combined the integration and differentiation perspective (Martin, 2002). The former is reflected in the procedure of imposing the main values, extracted from top management's answers to a questionnaire, on the other employee groups,

facilitating a common measurement methodology enabling comparisons. The latter is reflected in the triangulation procedure itself, because not only top managements' vision is taken into account but also non-management employees as well as website designers. Still, depth from the latter two employee groups is lacking and it seems interesting to complement findings and develop an 'emic' oriented study in the subsequent phase of the research which may address in more detail the differentiation perspective as well as the fragmentation aspects of the same companies. For example, the same web pages might be assessed letting them speak for themselves rather than trying to confirm the (in)existence of a set of previously defined values by top management. Websites might still be called an 'etic' source, however, as the web page reflects the decision and approval of top management. The opinions of other employee groups may be taken into account by, for example, in-depth interviews or observations.

Appendix 1: Codebook (guidelines for coding)

General guidelines

<i>Guideline</i>	<i>Objective of the guideline</i>
Only visit the Corporate and HR (or related) pages of the website.	To ensure that each coder studies the same pages and stimuli.
Write down comments and impressions (striking cultural elements) on a sheet.	To facilitate discussion of deviant scores.
The coders will share and compare their results after every 6 cases immediately after the coding.	To remember the content of the pages while reaching consensus (in the case of initial disagreement).
Not more than 12 cases will be coded and discussed per day (approximately 4 hours of work).	To avoid fatigue (Okazaki and Rivas, 2002)
Study each website for 10 minutes not less and not more (use a clock).	To control for document length (stimuli)
At the end of 10 minutes write down your score per variable on the codesheet: 1 = low presence, 2 = intermediate presence, 3 = high presence.	To organize results.
We look for verbal as well as non-verbal messages. Therefore the unit of data analysis is: words, as well as absence of words, sentences, paragraphs, pages, images and sound.	To ensure that each coder performs the same type of analysis (imperative).
Do not use your previous knowledge of a company: coding is based only on what the websites express (be it latent or manifest).	To avoid researcher bias.
Remember we have to look for clues of a certain cultural value or artefact. If we do not find these clues we should give a low score (1). We may not infer from scores given on the other variables since they are independent.	To avoid researcher bias.
Analyse the website with Internet Explorer (not Netscape).	To see the same layout.

Specific guidelines

Control

- Includes: span of control, accomplishment of rules, superior help, order, and respect for authority.
- Clues: many technical data to describe organization; high-powered messages; repeated messages of desired image; use of imperatives; showing of certifications or accreditations; mentioning of rules, laws, inspections, and controls; hierarchical and functional design of site.

Development (personal or organizational)

- Includes: creativity, innovation, courage, feedback, and enjoying work.
- Clues: creative modern page; moving images; melodies; mentioning of development, increase realization, change, training, career paths of employees.

Personnel well-being

- Includes: autonomy, work–life balance, generosity, emotional spontaneity and comfort.
- Clues: existence of HR page; frequent use of the words ‘our people’, ‘our employees’; images of the personnel.

Universal values

- Includes: freedom of speech, confidence and honesty.
- Clues: option to choose language, search engine within the page, many links; invitation to send opinion or questions.

Tradition

- Includes: preserve traditions and humility.
- Clues: legends; nostalgic images or language; reactive discourse of founder or direction.

Rituals

- Definition: collective events and recognition of achievement, organized externally as well as internally, but appreciated internally.
- Do not visit ‘in press’ or ‘news’ pages of the site (to delimit the stimuli).

Symbols

- Definition: unique (emic) representations of the company.
- Clues: photos of real buildings and members (with their role description), icons.
- Does not include: presence of logotype, photos of their products.

Company language and code

- Definition: slogans, nicknames, buzzwords, metaphors. Images used to communicate ideas.
- Suggestions: photos (not specific of that company) used as code language; images.

Company legends and myths

- Definition: Dramatic events and personalities from the company's history.

Rewards

- Definition: Systems of financial and non-financial reward for effort made towards fulfilling the company's goals.

Technical language

- Definition: Awareness of technical concepts and terminology.

Prominence of logotype

- Definition: The degree to which the logotype has a prominent presence, and is being repeated within one page.

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