

**Making a life or making a living:
Does country and gender make a difference?¹**

by

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ABSTRACT:

The contemporary managerial work place is changing; baby boomers, the globalization and an increased participation of females in the workforce is redefining what value systems future managers' will hold. This paper builds upon the traditional research on work ethics which focused primarily on working individuals. It explores future managers' value systems on life versus work, in a cross national context. Previously validated questionnaires, containing 33 work-life values, were completed by business students in two French-speaking regions of the world: Paris (France) and Quebec (Canada). Factor analysis was employed to examine the underlying value structure of work and life. Five factors emerged, 2 pertaining to work context, 2 to life context and 1 general factor as following: Extrinsic and intrinsic work context, social/society and ego/self life context and creativity. Subsequently, a comparison along these values is made between the two regions. Gender differences were also tested along these values. Results show differences in the value systems of these future managers based on region and gender, despite their common French language. Implications of the finding, within a context of ethics and social responsibility in reference to the stakeholder model is discussed.

Key words: work ethic; values; cross culture; work-life; gender

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INTRODUCTION:

Howard & Wilson (1982) pointed out that as the baby-boom generation entered adulthood, a sharp break with traditional values took place causing considerable consternation in the US corporate world. Today's globalization, or the so-called Americanization according to some authors (i.e. Sebastian, 2005), is unavoidably spreading its influence around the world, especially in the managerial environment (Ghoshal, 2005).

The large corporate scandals and frauds recently exposed in the U.S. raises serious concerns on issues of business ethics (i.e. Ghoshal, 2005; Dolan et al., 2004). In order to counter this unhealthy phenomenon, many business schools and academic scholars call for reinforcement of the concept of corporate social responsibilities (CSR) in their programs and curriculum in order to shape and instil such values in the people that will lead the corporations tomorrow (Bartunek, 2002). Critics say that these remedies attempting to educate future managers comes too late, but other believe that it might minimize future ethically-based risks, all depending on the set of values the future managers enter the world of work after graduation. Welsh (2004) , for example, believes that the task of instilling corporate responsibility does not reside solely with the academic institutions and he calls for the mandatory incorporation of CSR into employee ongoing training programs. Whetstone (2005), went further to developed a clear framework for an ethical organization that will serve as a clear benchmark for all stakeholders.

Corporate governance in many western organizations is deeply grounded in agency theory (Jensen & Meckling, 1976) thereby focusing primarily on maximizing shareholder values, and in the process leaves managers with limited discretion to serve other stakeholders (Freeman, 1984). In contrast, there is mounting pressure on executives to behave more professionally and adhere to a more strict code of ethics (Dolan and Cannings 1995, Dolan et al. 2004).

While the turbulent international business environment challenges business executives to rethink existing managerial models, Garcia & Dolan (2003), Dolan & Richley (2005), Dolan, Garcia & Richley (2006) developed an original framework emphasizing the importance of the underlying values structure, and asserting that it is essential for today's managers, to replace earlier philosophies such as "Management by Instruction" (MBI) and "Management by Objective" (MBO). Dolan and his colleagues propose that "Management by Values" (MBV) is the emerging strategic leadership tool of significant potential for practical applications to resolve the problems facing the 21st century organizations. Thus, managers' values represent a predisposition to behave; the chain leading from attitudes to behaviour is direct and is explicit in the work context.

This paper has been elaborated within the previously mentioned context. There seems to be a growing need to understand better the structure and order of work and life values of future managers. In the past, most of the published research on work ethics has been explored with a focus on working individuals. Life value's influence within cross-cultural context and for minority groups has only recently gaining more attention (Brown, 2000).

This comparative study of business students in Paris (France) and Quebec (Canada) (hereafter referred to as future managers) is an attempt to explore empirically some of their respective values as a key to predict their future behaviour in an actual work setting. Country (i.e. uses as a proxy measure of culture) and gender, are used as control variables for reasons that will be detailed hereafter. Thus, the objectives of this study are twofold: First, to identify the underlying value structure among the business students in reference to general life and work preferences, and second, to explore the difference in these values along country and gender. The latter were selected due to published research which show important value difference based on nation/culture (i.e. Dunkel and Mayrhofer, 2001; Hofstede, 1982) and gender (i.e. Powell, 1993; Rosner, 1990).

THEORETICAL BACKGROUND

Work Ethics:

The definition of work ethics falls under two main schools of thought. One is its narrow definition, explaining it as the moral value and code of behavior in a workplace; this is referred to in the literature as “culturally socialized norm” (i.e. Sanders, 2003; Fornham, 1987). By contrast, in this paper a broader definition of work ethics is employed, which is considered in its most simplistic way as “a construct composed of two distinct parts: attitudes or values and the behaviours that outwardly reflect these attitudes or values” (McCortney & Engels, 2003: 134). A long list of scholars such as Major, McCarrey, Mercier & Gasse (1994) Dose (1997), Lebo et al (1995), Chew and Putti (1995) and Michael et al (1997) have also employed this broad definition in their work.

Norms are an informal guide of what is considered average social behaviour of a given social group, and the existence of “authentic ethical norms” can be ascertained by empirical

test of ethical attitudes or values with the group (Donaldson, 1994). Here the word ethics is descriptive in nature and is a study of morality and how to reason given a specific set of rules and principles that determine right and wrong (Crane & Matten, 2004). However, recently some authors are suggesting that ethical norms (taken in a normative sense) can offer a powerful basis to solve corporate governance and responsibility problems because they give rise to moral sanctions and provide powerful incentives for self-restraint (Mackenzie, 2004).

McCortney & Engels's (2003) made an extensive revision of the state of work ethic in America: its origins, evolution, practice, and future implications. Viewed from the combined historical and theoretical perspective of Weber's (1904/1958) theory, work ethic has been known as construct secularized over time by attributes and attitudes of individuals in work and how it evolves. Habitually, the work ethic is studied as a cultural norm principally affected by formative socialization experiences during childhood and adolescence by internalizing them through experiencing and observing the attitudes and actions of family and colleagues at work (Brown, 2000; Hill & Petty, 1995).

Engardio & Matlack (2005) analyzed the global aging and its challenge for workplace and economic development. The values of the 1950s and 1960s have been eroded as the appeal of and the sense of intrinsic value in working have decreased, causing the disparity between formerly held work values and the realities of modern work, resulting in the existence of 'New Breed Values'. Weaver (1997) and Wentworth & Chell (1997) assert that the changing nature of modern employment, dramatically reduced job stability, puts less emphasis on job and on family, and decreases personal fulfilment.

The message thus far is clear: work ethic is not a universal concept; it varies by geographical location, by cultural social and historical developments as well as by other

individual differences. More specifically, Peterson & Gonzalez (2000) point out the special case of women and members of minority groups which unfortunately was understudied (Brown 2000). While cultural values have an impact on individual development, including career development (Carter, 1991), their respective impact on other life spheres cannot be universally assumed. For instance, Andolsek & Stebe (2004) studied six countries comparing West Germany, East Germany, Japan, Hungary, Slovenia, the UK and the USA in reference to the commitment of employees. They report that even though the predictors are universal, their configurations depend mainly on cultural background. Thus, in an increasingly global world, under strong hegemonic influences from the U.S.A., some scholars contend that there is a possibility for culture convergence and the world cultures are slowly melting into one (Held, 2000).

Work – life Values and Culture:

Traditionally, values have been studied from different perspectives. Becker & McClintock (1967) as well as Schwartz (1992) described it as normative standards to choose among various behaviours. Hackman et al. (1977) refer to basic components of cognitive maps to guide motivation and behaviour, and Levy (1990) as subgroup of attitudes. Other scholars such as Elizur & Kolowsky (1996) classify values into three types depending on their nature: *instrumental, affective and cognitive*. Moving from general values to work values, Elizur (1991) classified different conceptual angles: vocational orientation (i.e. Pryor, 1981; Super, 1995); predisposition to behave in a work setting (i.e. England, 1967; Ravlin & Meglino, 1989); and importance in terms of work accomplishments (i.e. Elizur, 1984; MOW, 1987).

Another angle to understand values is the model proposed by Vroom (1964) and his concept of valence. Value in this model, assumes that people hold preferences among various outcomes or states of nature, as well as an affective orientation that people hold with regard to outcomes, which are positively valent for a person if she or he would prefer having it to not having it. The definition of Schwartz et al.'s (1999: 24): "Values represent the concepts of what is really desirable and guide social actors in their selection of behaviors and are used to assess other people and explain people's responses in general" is commonly shared in other published work such as Fishbein & Ajzen (1975), Rokeach (1973), Schwartz (1994), Schwartz et al (2001). Reflecting general values within the context of organizational culture, Collins & Porras (1997) define core values in organization as the essential and enduring tenets – the very small set of guiding principles that have a profound impact on how everyone in the organization thinks and acts. They are few, but extremely powerful as the soul of an organization, which define the enduring characters of an organization and guide all actions, as a consistent identity that transcends product and market life cycles, management fads, technological change and individual leaders (Dolan, Garcia & Auerbach, 2003). Inglehart (1999) provides another perspective on values: The materialistic values arise at one pole in response to a need for economic and physical security. And post-materialistic values are the other pole, concerned with social and self-actualising needs.

Since the 1970s', value theory has been an important issue in cross-cultural psychology and cross cultural management fields. Values were principally studied as independent variables to better understand attitudes and behavior; on the other hand, they have also been treated as criteria for pinpointing basic differences among social groups. The latter has encouraged cross-cultural psychologists to seek common dimensions of values and to study differences among cultures (Spini, 2003).

Culture has been defined by Gooderham & Nordhaug (2003: 131) as “the system of meaning – values, beliefs, expectations and goals shared by members of a particular group of people that distinguish them from members of other group”. Similar importance of culture has been proposed by Hodgkinson & Sparrow (2002:96): “Culture acts as a learned and transmitted way of perceiving, thinking and feeling about problems”. Hofstede (1991) refers to cultural differences through symbols, heroes, rituals and values and established different cultural levels by independent variables of national, regional, ethnic, religious, organizational, gender or social class. Hofstede also states that the world is full of conflicts between individuals, groups, and nations that feel and act differently and his research (1980, 1982, 1983) on work-related values across 50 countries took an important first step in the study of values across cultures.

Recently, Dolan et al. (2004) explored work-life value dimensional structure based on Andalusian (Spain) and Catalan (Spain) business students, and concluded with a rejection of Hofstede’s universal national culture premise. The logic for the current study goes in the same vain, although the values compared are from two different countries. In this regard, the aim of the current study is to test the extent to which two distinct regions (assuming some cultural common denominators due to language similarity) have similar underlying core values within work and life contexts. In other words, despite the confirmation of the hypothesis on the regional cultural difference (Dolan et al 2004), does country still matters in understanding values?

More on French culture and French Canadian culture:

While on the outset, language is supposed to have an effect on values, the literature about the relationships is not conclusive. Major et al (1994) discovered that ethno linguistic membership had little impact on the meaning of work and personal values.

It is difficult to address a universal national French culture even though some scholars (i.e. Hofstede, 1981) use this term under this global context. From Colvin's (2002) viewpoint, French business conflicts with French culture in reference to corporate efficiency. As the French decided long ago that there's "much more to life than money", an economy is built deliberately not to maximize output but would yield a good-enough standard of living while protecting prized elements of essential Frenchness (p. 51): "native culture, family farms, and greater income equality than in freer economies." Giving another example, Pitta (1997) explained how to understand the reason why the French fell behind economically by the way they dealt with the Internet. The common usage of English in the global business world and online media preoccupied French public institutions that it would hurt French culture rooted in their language (Albanese, 2005). Despite all the above, Miesel (1999) observed the advances of French business effectiveness since it must deal with the new competitive world and within the European Union.

It is hard to argue that Canada has a universal national culture. Canada has been an uneasy accommodation between French and English, who had been sharing the land, and fighting over it for two centuries (Aubin, 2004). Several reports have shown that Quebec (French Canada) had been demanding to break away to preserve its French culture (i.e. Fox, 1996), or namely Quebec's culture (i.e. Wells, 2005; Aubin, 2005, *The Economist*, 1994; Newman, 1992). Marshall (1991) stated that Canada had rarely been free of strains on its unity, and Canadians as a whole were suffering a massive loss of confidence. The rift is principally reflected between Quebec and English Canada on political organization and system. The poll results showed that particularly Quebecers were losing their feeling for Canada and at the same time identifying more with France. Stodart (2000) also noted the

excessive sensitivity to the Quebecois culture and there was a lack of encouragement for Canadian nationalism in this region.

Quebec has been under French influence since 1608 and has a majority of French speaking people. The French heritage has been part of Quebec since the seventeenth century and asserted its social and economic aspects as well as its context in life (Choquette, 1997), as a consequence, current French Canada is arguably culturally different from English Canada due to its historical social and cultural similarity to France. Probably the following describes the reality of Quebecers' life: "They are rooted in a French culture, exist in an Anglo-Saxon world and live an American lifestyle." (Marketing Magazine, 2004: 14). Similar is stated by Grace et al.'s (2000) analysis of Canadian national culture and identity. Despite their nationalist pride, Allard (1991) reported that for economic reasons Quebec's business leaders were cool and contrast to the message from Quebec boardrooms. Even though Quebec's corporate elite would prefer an independent Quebec based on their nationalism, language and culture, few went to this route when it came to economics.

Notwithstanding the common understanding of the social cultural difference from English Canada (i.e. Marshall, 1991; Webb, 1995), it is arguable that in reality, French Canada has similar business culture to its English counterpart, and that job creation drives the labour movement (Allard, 1991). Donolo (2004) argued that there were increasing numbers of Bloc Quebecers aligning with the rest of Canada, and might be dropping their nationalist diatribes and focusing on implicitly Canadian-value issues. Especially, the study of Major et al. (1994) showed the profile similarity between Francophone and Anglophone managers in the individualist-collectivist understanding of most of the 21 work and personal values. The author argued that this overall similarity was due to the social change that has occurred in Quebec over the past 15 years.

Although there are similarity rooted in French language and historical cultural influence, it is argued that the cultural values of future managers in Paris and Quebec vary, while French economy is European model (i.e. Rossant, 2004) and Canada is more American influenced. Based on the above literature, the following hypothesis is formulated:

Hypothesis 1:

Despite of the common usage of French language and its similar social cultural influence, the life and anticipated work values of future managers in Paris (French) and Quebec (French Canada) varies significantly.

Gender differences in work life values:

The exist sufficient literature to suggest that females and males differ in their attitudes and behaviour at work (Powell, 1993, Rosner, 1990, Maddock & Parkin, 1993), their ethical reasoning (Gilligan, 1982), their job attribute preferences (Konrad et al. 2000) and their communication and interaction style (Stets & Burke, 1996, Robinson & Smith-Lovin, 1992, Tannen, 1995). Numerous scholars believe that these differences occur rather because they are socially constructed than of biological reason (West & Zimmerman, 1991). Early in childhood males and females get imposed to distinct gender roles. These gender roles ascribe different characteristics, values and behaviours to both sexes. Even though child rising differs from culture to culture, gender roles are very similar across countries (Williams & Best, 1990). Females are expected to reflect skills of nurturing, caring and listening; all associated with the social role of a mother (Maddock & Parkin, 1993). Meanwhile males are expected to show a high level on authority, autonomy, aggression, dominance and achievement associated to the role of the bread earner. Over time these gender roles shape the personality of males and females as they internalise their roles and related values (Ridgeway & Smith-Lovin, L.

1999). This in turn will be reflected in their behaviour, values and attitudes not only in normal life but also in their working life (Maddock & Parkin, 1993).

In fact, studies in work contexts show that females and males differ in their leadership styles (Rosener, 1990, 1995; Powell, 1993; Eagle & Johnson, 1990; Harriman, 1996), their giving importance for networking (Bass and Avolio, 1994), their power sharing and decision making (Helgesen, 1990) and their problem solving approach (Wood et al. 1985). Females tend to share power and like to ensure that their decisions reflect as much information as possible (Helgesen, 1990). Within decision processes, they encourage participation that in turn helps employees to express their ideas and to solve problems. In order to roll out their leadership styles females appear to be more interested in collaborative ways of working: they prefer organisational structures in form of a web rather than the traditional hierarchy (Helgesen, 1990). Their interpersonal work behaviour reflects skills of nurturing, caring and listening (Maddock & Parkin, 1993, Eagle & Johnson, 1990, Harriman, 1996, Powell, 1993). In comparison men use a more transactional leadership style in which they exchange rewards with employees for performance (Rosener, 1990). They use power and authority derived through their organisational position and in conflict solution there masculinity was significantly related to a competitive style (Korabik, 1990).

Some studies on gender differences in the perception of work-life values show that males tend to place greater value on issues concerning socio economic status such as prestige and power while females are more concerned with socio-affective issues such as work climate, safety at work, and relationships with their colleagues (Dolan et al. 2004, Elizur & Sagie 1994).

Based on the above one may state the following hypothesis:

Hypothesis 2:

There are differences in the perceptions of work and life values between males and females

METHODS AND PROCEDURES

This data for this study was collected in two business schools in French-speaking regions: Paris (France) and Quebec (French Canada).

Procedures, instruments, variables and scales:

Amongst the various tools available, Super's (1970) "Work Values Inventory" instrument has been previously modified and validated in a Spanish sample (Dolan et al 2004) and was reused in this study. The tool of Super (1970) provides 15 indexes on work values (intrinsic and extrinsic). Two additional values based on Dolan & Garcia (2002) completed this instrument. The logic and psychometric properties are detailed in Dolan et al. (2004) and Rockeach (1973). Based on a series of semi Delphi procedures amongst the researchers involved in this study, the instrument was subsequently reduced to 33 items. The inventory, measures various work and life values, on a 1-5 Likert-type scales comprising 17 Work values and 16 Life values. The questionnaire has been administered under a controlled environment; therefore, a high response rate and limited response bias were expected. As the students did not have prior information about the survey, its concepts or theories, the impact of response biases based on social desirability, acquiescence response set and / or ordinal or position biases (Singleton & Straits, 1999) is expected to be negligible.

Sample:

In spite of recognised limitation of using student sample for testing hypotheses, multiple studies have employed this type of population for its relative convenience. Therefore, it is assumed that the study of business students has some external validity in exploring their current values and assuming that these will represent their core values as future managers.

In this study, the usage of business students as a sample is especially advantageous. As the cultural values are rooted and developed through the growth of individuals, the way that they receive educations and influenced by family and peers are especially relevant. A student sample could ensure this homogeneity and exclude the potential bias from corporate culture in order to measure whether the resident country matters in their value systems despite of social cultural and language similarity they possess.

Totally 10 different study centres participated in the survey study. Data was reviewed and cleaned up in advance of the analysis. The total sample consisted of 469 cases with 287 of the respondents from France (FD) and 182 from French Canada (CD). In FD, 54 students from 17 different countries other than France were identified, and in the Canadian sample 10 cases were identified. The latter were deleted from the merged database in order to ensure region/culture commonalities. In addition, 26 observations were found to include many missing or incomplete answers and thus were also eliminated. The final count consists of 389 valid observations.

The samples social-demographic characteristics include the following:

- Gender - 40,6% man and 59,4% woman.
- Age - the range of ages is ample: from 18 to 52, with the mode of 20 with frequency 27 %, the median is 21 with the mean of 23,41 and right skewed distribution.
- Seniority at the University - students who are more than 30 (10% of the sample size) might be students in an executive or postgraduate program.
- Work experience - 55,2% of the sample has had previous remunerated working experience.
- Living quarters - 78,2% is not living with parents, while only 21,8% do.
- Distribution between France and Quebec - 58,1% from France and 41,9% from Quebec-French Canada.

RESULTS

Life & Anticipated Work Values Structure:

An exploratory factor analysis was performed. The KMO and Bartlett's Test was carried out, and the appropriateness of using principal component analysis was confirmed. The components (variables) were labeled with descriptive names and added in the creation of new scales. Interpretation was based upon the content of these items in the salient value of the matrix tables. The labeling of variables has been done based on a group of three researchers involved in the analytical process. Based on the items coefficients (i.e., greater than .5) five principal components (factors) representing a total of 55,12% variance was created and presented in table 1.

Insert Table 1 here

In summary, 19 out of 33 values (10 for work values and 9 for life values) have been retained and considered relevant for French and French Canadian business students. Results are presented in table 2 (values in grey background are those which haven't been deemed relevant). According to the labels of each variable, the interpretation of the results leads to the cluster of two main categories of component factors: Life-values and work values. The interpretation of these two categories with five subcategories leads to the labelling of the factors as follows: the Life-value category was subsequently named (LIFE Ego/Self) and (LIFE Social/Society) values, while the work values were labelled respectively as *intrinsic* (WORK content) and *extrinsic* (WORK context) component. The fifth WORK-LIFE component, *innovation / creativity* - was deemed applicable to both Managerial-work values and Life-values.

Insert Table 2 here

FACTOR 1: Work context values. This subcategory contains five items focusing on extrinsic managerial - work values, which are labelled as important work context values for French and Canadian future managers to achieve in work environmental and external factors: Social work reputation and influence, responsibility and authority, fair compensation and consumptionism.

FACTOR 2: Life social / society values. This group of life values focuses on the extrinsic social context and wider society composing four items: healthy life style, equality, helpfulness and socially just behaviour.

FACTOR 3: Life ego / self values. This factor is about intrinsic life values, containing four intrinsic individual social values: Life satisfaction, life achievement, and confidence in having good friends and self-confidence in social activities

FACTOR 4: Work content values. This factor has four items labelled as work content values, focusing on intrinsic work values – the meaning of work for these future managers, namely work satisfaction, good work ambience, work commitment and action liberty.

FACTOR 5: Work – Life Creativity / Innovation values. This component is a combination of work and life values with the focus on creativity and innovation, which apply to both value sets, underlining the relevance of innovative and creative ideas and suggestions for future managers in both work and life environment.

Does country matter?

After setting the underlying value-structure for work-life, the second phase of analysis was carried out. For a comparison of cultural differences between the French and French Canadian student sample, histograms of each of the factor scores were computed first. The factor scores are composite measures of each factor computed in the preceding factor (principal component) analyses. The factor scores thus serve as surrogate variables for the five components previously established and represent the basic nature of the underlying culture and value variables.

In order to verify hypothesis 1 an independent-samples t-test comparison was employed. Table 3 displays the results of the analysis. By and large there are clear differences on managerial/work and life values between the two countries. This means that the cultural and value-differences between French and Canadian business students do exist and thus hypothesis 1 is confirmed.

Insert Table 3 here

Both national cultures show significant differences for all five factor scores ($p < 0,05$). Factor 3, 1, and 4 indicate the highest differences between both cultures ($p < 0,00$). That is to say: the highest difference was found for factor 3: Life ego/self values, followed by factor 1: work context values and factor 4: work content values. For example: extrapolating from the results for factor 3, one can see that French Canadians attach more importance to intrinsic life values than French: life satisfaction, life achievement, and confidence in having good friends and self-confidence in social activities. Extrapolating from the results pertaining for 1, we can see that, French Canadians attach a higher importance to work context values than French: social work reputation and influence, responsibility and authority, fair compensation and consumptionism. Similar findings are made for factor 4. French Canadians attach a higher meaning on work content values such as work satisfaction, good work ambience, and work commitment and action liberty. Only for factor 2: life social / society values such as healthy life style, equality, helpfulness and socially just behaviour French attach a higher importance than French Canadians.

Does Gender Matter?

In order to verify hypothesis 2, an independent-samples t-test comparison was also employed. Table 4 displays the results of the analysis. By and large there are clear gender significant differences on work and life values. This means that work & life values differences between males and females do exist and thus hypothesis 2 is confirmed

Insert Table 4 here

Females and males show significant differences in all five factor scores ($p < 0,05$). Factor 1, 3, and 5 indicate the highest differences between males and females ($p < 0,00$). The highest difference was found for factor 3: Life ego/self values, followed by factor 5: work-

life creativity / innovation values and factor 1: work context values. For example, extrapolating from the results for factor 3, one can see that females attach more importance to intrinsic life values than males: life satisfaction, life achievement, and confidence in having good friends and self-confidence in social activities. Extrapolating from the results pertaining for factor 5, we can see that males attach a higher importance to work–life creativity / innovation values than females. Similar findings are made for factor 1 where males attach a higher meaning on work context values such as social work reputation and influence, responsibility and authority, fair compensation and consumptionism.

DISCUSSION:

The findings confirmed the two hypotheses stated in this study: (a) there are differences in life and work values between France and French Canada and (b) there are differences based on gender.

Country does make difference:

The proposed hypothesis was confirmed with major significance in all five factors, which reveals that country does make a difference in life and work values for French-speaking future managers. Despite the similarity in historical, social, linguistic and cultural facts (Choquette, 1997), future managers in these two samples manifest significant differences interpreted by the means of the principal factors used. More specifically, French future managers attach less importance to work context, work content, life ego/self and life/work innovation-creativity than French Canadians. The only exception is in terms of life social factor that French future managers illustrate higher scores than French Canadians.

The results reveal that the strongest difference between the two regions exist for life ego/self issues, in which French Canadian business students share a stronger personal

approach than French ones. As well, the higher scores for work extrinsic and intrinsic values could be explained by the proximity to America and English Canada and hereby French Canadians gain a higher awareness on these issues. This in turn is reflected on their value systems which put more emphasis on individuality and an approach of “making a living”.

Regarding life social and society issues, French future managers rate significantly higher than French Canadians: healthy lifestyle, equality, helpfulness and social just behaviour. This findings are consistent with Inglehart (1999) assertion about the post materialistic values that emergence with the growth of welfare states thereby leading to a gradual shift in values of belonging, self-expression, nonmaterial quality of life and a participant role in society. This coincides with the fact of French view of a European ideology emphasizes social ethical values in their future managers’ values with an approach of “making a life”.

As an act of anti - homogenization of language and culture within current globalization, France has been advocating an “Europeanization” model (Meuiner, 2000), which highlights utter concern for humanistic social facets and the importance of achieving better work and life balance. The French European view was also adopted by the European Commission in its policies regarding “Corporate Social Responsibility” (EU commission 2001). There is a clear preference in the EU for a “Stakeholder approach” rather than a “Shareholder approach”, which implies lesser potential of ethical conflicts. These two visions of European and American perspectives can also be labeled as a philosophy of “making a life” (Europe) vs. “making a living” (U.S. and the Anglo-Saxon world). Carroll (1999) analyses the sole work values approach (“making a living”) partially demodulate managers to feel like that they have to leave their personal values at the office door when they are working. This role conflict for executives seems more likely to threaten their promises of the

work ethic. A higher scoring in self life values for French Canadians also attributes to potential conflict with social interests as well with other stakeholders.

This finding of the life and work values difference between the two French-speaking regions also draws attention to the culture significance and sensitivity for today and tomorrow's managers. The usual assumption of the similarity in culture based on the common language (i.e. Gibson, 1998) is rejected in this analysis and becomes a trick in managerial practices. The fact that language is the principal barrier in doing business between countries of different languages is overestimated with the relative underestimation of the underlying cultural issues. This tallies with Stöttinger and Schlegelmilch's (2000) observation of the danger of negligence of more subtle differences in relying too strongly on psychic distance-variables, as well as what Holden's (2002) claim of that cross-cultural management is more a challenge of finding a management-language than a language in which to manage.

For managerial implication, global companies may need to emphasise more the business cultural difference rather than simple language skill training, which may convert into a hidden blind spot for international employee selection, training, promotion and international business operations. Not only importance needs to be given in doing business in culturally and linguistically divergent and psychically distant countries (Johanson & Vahlne, 1990), the business cultural difference between close-tied regions such as Paris in France and Quebec in French Canada needs to be taken care to prevent potential managerial frustration.

Gender does make a difference:

The findings show a number of gender differences in work and life values. Females attached greater importance to work satisfaction, good work ambience, work commitment, action liberty, life satisfaction and achievement, confidence in having good friends and self-

confidence in social activities. Many of these findings reflect the typical female cultural upbringing which affects female gender role. Females are known to be emotional and consensus orientated, seeking self improvement closely tied to social change (Maddock, 2002). They show a high ability to work in teams and give high importance to networking (Bass and Avolio, 1994). Within decision processes, they encourage participation and they are more interested in collaborative ways of working in form of a web than the traditional hierarchy (Helgesen, 1990). Their interpersonal work behavior reflects skills of nurturing, caring and listening (Maddock & Parkin, 1993, Eagle & Johnson, 1990, Harriman, 1996, Powell, 1993).

On the other hand males attached greater importance than females to managerial work context and life work- innovation-creativity such as influence, reputation, authority and fair compensation, personal creativity and innovation creativity. This finding reflects typical male gender roles. Males are known for their high degree on authority, autonomy, aggression, dominance and achievement.

In sum, the findings confirm results of earlier studies (Elizur & Sagie 1994) which demonstrated that males tend to place greater value on issues concerning socio economic status such as prestige and power while females are more concerned with socio-affective issues such as work climate, safety at work, and relationships with their colleagues. Gender differences in work life values may have certain implications for managing future managers. As females and males differ in their preferences regarding work life values companies have to adjust and align their benefits and compensation system as well as working conditions to these needs.

CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

The preceding discussion around the results of our study is pointing to a time where business needs to become aware of its future workforce demands which are reflected in the values that it holds. Especially when business is viewed as a social contract with society where one of the key stakeholders is its employees (Lenssen, 2005; Freeman, 1984). As such it is clear that even though we have entered a new globalized work place (Held, 2000; The Economist, 2005), the cultural values homogenization still take a long way to go as our study addresses that there are differences in the country cultures and between gender.

Both life and work values are highly treasured by future managers and therefore need to be considered concurrently in the workplace. In fact, numerous managers working in multinational companies without consideration of work and life balance suffer from this disequilibrium and hereby stress (Dolan et al 2005). Hence, the implementation of work life balance practices becomes a crucial, challenging and rewarding proposition for business. The provision of work life balance practices not only promotes employees health but also becomes an important incentive to attract potential future employees.

The concern of a balanced work and life for employees and managers is critical for European corporate social responsibility model, which is referred here as the philosophy of “making a life” versus the “making a living” from American managerial vision. A management approach to stakeholders instead of the sole concern on stockholders could balance better work and life values, which could probably increase the ethical behaviors in business decisions making and hereby lead to less corporate scandals.

Findings made regarding gender differences in work and life values propose that women may act as strong promoters of work life balance practices in work context. As women's participation in the workforce and especially in top management positions nowadays is increasing (Catalyst, 2003, 2004; Singh & Vinnicombe, 2003), it seems obvious to assume that their value system will be reflected in their daily decision making processes. Their presence in decision making positions will have significant long-term implications as they determine hiring, compensation, and employee evaluation practices (Pfeffer, 1982; Pfeffer & Salancik, 1978). Thus, findings propose that corporate business ethics are slightly changing.

An interesting question that arises is whether the presence of female values in executive boards also helps to decrease large corporate scandals and frauds. Findings have shown that women placed greater value on socio-affective issues rather than typical male socio economic issues such as prestige and power. The future will show how the business world will benefit from a more gender diverse pool of decision makers.

Culture is a too complex system to be measured by over-abstract dimensions and hereby 'cultural standard' would be the interpretations that people make of a specific context (Dunkel & Mayrhofer, 2001). Hereby, work ethics within cross-cultural context is multifaceted. Research in social science such as management uses the mode of intentional explanation, which has very significant influences on the practice of management than natural science and the effect is reciprocal (Ghoshal, 2005). Spini (2003) also stated that it is hard to say "if the glass is half empty or half full" depending on the epistemological or methodological standpoint of the reader. This study does not pretend to set forth a definitive theoretical model for work-life value in a cross-cultural context with a "scientific model" (see

Bennis & O'Toole, 2005), but merely a further step of a series of research on values as the research gradually approaches reality (i.e. Bollen, 1989).

A thorough research agenda on work ethics and cultural values is warranted including a replication of the study in other cross-cultural contexts; in-depth qualitative studies to explore insight and triangulate with intercultural individuals; comparison of work and life values congruence and its influence for work ethics; and the effect of global diversity on work ethics issues. Moreover it seems justified to look at different perceptions of females and males regarding work life values within one country and in another step to compare these findings on a cross national level.

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Table 1: Rotated Component Matrix

	Component				
	WORK Context	LIFE Social/Society	LIFE Ego/Self	WORK Content	WORK-LIFE Creativity/Innovation
Influence/reputation	,754				
Authority/responsibility	,705				
Social position	,690				
Fair compensation	,639				
Consumptionism	,596				
Life satisfaction		,787			
Life achievement		,729			
Good friends confidence		,722			
Self-confidence		,549			
Healthy life-style			,718		
Equality			,679		
Compassion			,609		
Socially just behaviour			,575		
Work satisfaction				,699	
Good work ambience				,627	
Work commitment				,602	
Action liberty				,584	
Innovation-creativity					,760
Personal creativity					,743

Extraction Method: Principal Component Analysis.
 Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,774
Bartlett's Test of Sphericity	Approx. Chi-Square	2853,764
	df	528
	Sig.	,000

Total Variance Explained

Component	Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %
1	2,493	13,119	13,119
2	2,207	11,614	24,732
3	2,163	11,385	36,117
4	2,016	10,609	46,726
5	1,596	8,398	55,124

Extraction Method: Principal Component Analysis.

Table 2: Work and life values for French and Canadian future managers

WORK		WORK-LIFE	LIFE	
Extrinsic/Context	Intrinsic/Content	Creativity	Social/Society	Ego/Self
Factor 1	Factor 4	Factor 5	Factor 2	Factor 3
Influence/reputation	Work satisfaction	Innovation-Creativity	Healthy life style	Life satisfaction
Authority / responsibility	Good work ambience	Personal creativity	Equality	Life achievement
Social position	Work commitment		Helpfulness	Good friends confidence
Fair compensation	Action liberty		Socially just behaviour	Self- confidence
Consumptionism	Knowledge application		Artistic development	Peacefulness
Work stability	Work efficacy		Trustworthy	Order-maniac
Team work	Altruism		Family conditioning	Self-control
Friendship in work				Self-autonomy
Task flexibility				

Table 3: Cultural comparison between French and Canadian sample

Group Statistics

	Resident country	N	Mean	Std. Deviation	Std. Error Mean
Managerial/work - content	france	225	-,2464785	1,106701	,0737801
	canada	160	,3308733	,70725425	,0559134
Managerial/work - context	france	225	-,2607821	1,025109	,0683406
	canada	160	,3630864	,84822487	,0670581
Life - ego/self	france	225	-,3813384	,98222289	,0654815
	canada	160	,5345622	,76477286	,0604606
Life - society/social	france	225	,0815540	1,038486	,0692324
	canada	160	-,1278205	,93816556	,0741685
Life/work - innovation-creativity	france	225	-,1230814	1,094650	,0729766
	canada	160	,1587223	,83048579	,0656557

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Managerial/work - content	Equal variances assumed	9,331	,002	-5,808	383	,000	-,5773518	,09940567	-,772801	-,381903
	Equal variances not assumed			-6,237	379,044	,000	-,5773518	,09257324	-,759373	-,395330
Managerial/work - context	Equal variances assumed	6,210	,013	-6,313	383	,000	-,6238685	,09882852	-,818183	-,429554
	Equal variances not assumed			-6,516	374,241	,000	-,6238685	,09574560	-,812135	-,435602
Life - ego/self	Equal variances assumed	11,484	,001	-9,859	383	,000	-,9159006	,09290322	-1,09856	-,733236
	Equal variances not assumed			-10,277	379,825	,000	-,9159006	,08912528	-1,09114	-,740660
Life - society/social	Equal variances assumed	3,887	,049	2,029	383	,043	,2093746	,10321367	,0064382	,4123109
	Equal variances not assumed			2,064	361,813	,040	,2093746	,10145979	,0098496	,4088995
Life/work - innovation-creativity	Equal variances assumed	11,183	,001	-2,743	383	,006	-,2818036	,10274664	-,483822	-,079786
	Equal variances not assumed			-2,871	381,372	,004	-,2818036	,09816444	-,474815	-,068792

Table 4: Gender differences

Group Statistics					
	Gender	N	Mean	Std. Deviation	Std. Error Mean
Managerial/work - content	man	156	-0,1720562	0,97975670	0,07844332
	woman	229	0,1062131	1,00236880	0,06623839
Managerial/work - context	man	156	0,2330749	1,03987325	0,08325649
	woman	229	-0,1613180	0,94623416	0,06252891
Life - ego/self	man	156	-0,5865186	0,94487279	0,07565037
	woman	229	0,3983655	0,83549306	0,05521094
Life - society/social	man	156	0,1202280	0,99333983	0,07953084
	woman	229	-0,0910795	1,00116535	0,06615887
Life/work - innovation-creativity	man	156	0,2465061	0,88238570	0,07064740
	woman	229	-0,1779594	1,04314197	0,06893276

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Managerial/work - content	Equal variances assumed	1,051	0,306	-2,699	383	0,007	-0,27826930	0,10311501	-0,48101168	-0,07552693
	Equal variances not assumed			-2,710	338,015	0,007	-0,27826930	0,10266878	-0,48021952	-0,07631909
Managerial/work - context	Equal variances assumed	3,471	0,063	3,856	383	0,000	0,39439293	0,10227650	0,19329921	0,59548665
	Equal variances not assumed			3,788	311,745	0,000	0,39439293	0,10412256	0,18952108	0,59926478
Life - ego/self	Equal variances assumed	2,067	0,151	-10,764	383	0,000	-0,98488410	0,09150003	-1,16478936	-0,80497883
	Equal variances not assumed			-10,516	305,223	0,000	-0,98488410	0,09365482	-1,16917493	-0,80059326
Life - society/social	Equal variances assumed	0,134	0,714	2,040	383	0,042	0,21130747	0,10360563	0,00760043	0,41501450
	Equal variances not assumed			2,043	334,763	0,042	0,21130747	0,10345120	0,00781114	0,41480379
Life/work - innovation-creativity	Equal variances assumed	3,754	0,053	4,167	383	0,000	0,42446549	0,10186737	0,22417619	0,62475478
	Equal variances not assumed			4,300	365,444	0,000	0,42446549	0,09870552	0,23036338	0,61856759