Abstract

Values in an organisation have commonly been conceptualised as “organisational” values or “current” values. Little distinction has been made between values that are espoused by organisations, and those that guide organisations on a day to day basis, even though the literature is replete with anecdotal evidence of organisations failing to “walk the talk”. This paper empirically evaluates the importance of differentiating between organisational values as espoused values and values-in-use. Sensitivity to this distinction enabled an examination of the relationship between these organisational value dimensions, individual values, and organisational commitment. This was achieved firstly by differentiating the organisational value levels which provided a more comprehensive account of the values construct and secondly by utilising a multi-methodological approach to capture the strength of the underlying relationship between the paired sets of component measures (espoused values, values-in-use, and individual values) and the outcome (the affective, normative and continuance dimensions of organisational commitment). Methodologically, the use of polynomial regression and response surface methodology has proved to be salient in examining congruency relationships. This approach yielded a more comprehensive explanation of the independent effects of the individual’s values as well as that of the organisation’s values to the prediction of organisational commitment.

This paper was presented at the 5th Annual Hawaii International Conference on Business, 26-29 May, 2005, Hawaii

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INTRODUCTION

An extensive body of research on the relationship between values and organisational commitment has demonstrated that employees' perception of an organisation's support for espoused values contributes to organisational commitment (Kristof, 1996, Finegan, 2000, Gill and Finegan, 2000). This body of research has not, however, addressed the role of employee perceptions of the authenticity of organisational values - those espoused in vision and mission statements versus those values operating on a day to day basis - which may well be the more salient determinant of levels of employee commitment. No previous research has empirically investigated the relationship between espoused values and values-in-use as perceived by employees of the organisation. None has explored the impact congruency or dis-congruency between espoused values and values-in-use has on organisational commitment. For example, congruency or dis-congruency may differentially impact the three dimensions of organisation commitment, and this also has not been addressed previously in the literature. This paper begins with a brief overview of the major constructs, followed by an outline of the methodology and results, the discussion of results, and concludes with limitations and future research issues.

Person-Organisation Fit

Person-organisation (P-O) fit is the compatibility between an individual and an organisation (O’Reilly, Chatman, and Caldwell, 1991, Chatman, 1989, Cable and Judge, 1996, and Kristof, 1996). One of the best ways to assess compatibility is to determine the congruency or match between an individual's personality, traits and values and an organisation's culture, strategic needs, norms and values (Adkins, Russell, and Werbel, 1994). This is done when an individual first applies for a position with the organisation – the selection process occurs on both sides. Individuals identify organisational characteristics that have meaning for them, and contrast these between the organisational contenders. Organisations seek recruits that closely match their requirements on job related, non-job related, and socially based criteria (Chatman, 1991). Research has shown that job seekers largely base their P-O fit perceptions on organisational values (Cable and Judge, 1996, Schneider, 1987).

Organisational values today are more often than not expressed in organisational documents, such as vision and mission statements. Vision and mission statements are widely regarded as operationalisations of values that guide behaviour within the organisation. That is, the organisation openly declares how it expects everyone in the organisation to behave (Barrett, 1998). When members join an organisation, these values are reinforced in the socialisation process, where the organisation’s central value system is made clear. The strength of the employee’s relationship with the organisation is characterised, in part, by the “psychological” contract between them (Angle and Perry, 1983, Griffin, 1999). There is the expectation that each entity will provide something that the other needs. For example, the member perceives he/she has been promised competitive wages, promotional opportunities, job training, and meaningful work, and in return has promised to give the organisation his/her energy, time, technical skills, and commitment. The formation of this exchange relationship begins during the recruitment and selection process and continues throughout the employee’s tenure with an organisation.

One aspect of this psychological contract that has received theoretical and empirical attention is the importance of the perceived attributes in common between the organisation and individual, one of which is values. Individuals bring a set of values to the organisation that are formed in childhood and acquired from the society to which a person belongs (Rokeach, 1973). Organisations also develop collective belief systems. When there is congruence between an individual’s values and the organisation’s values, compatibility between the individual and the organisation is said to exist (Chatman, 1989, Cable and Judge, 1996, Kristof, 1996). The extent and quality of this relationship
between the individual and organisation is called person-organisation fit. Members who perceive that their individual values match the organisation’s values (over time) become more committed to organisational values and perform better (Kristof, 1996, O’Reilly, Chatman, and Caldwell, 1991, Cable and Judge, 1996). The strength of organisational commitment is predicated on the strength of the employee’s identification with and involvement in the organisation. When there is a lack of congruence between the individual and the organisation - an employee perceives the organisation is not fulfilling its promises/obligations - then this acts as a barrier to desirable work attitudes and behaviors (Robinson, 1996, Robinson and Morrison, 1995).

Espoused Values and Values-In-Use

Value dissonance between individuals and organisations can occur for a variety of reasons, but this paper focuses on employees’ perceptions of the congruency between the organisation’s espoused values and values-in-use, and the degree to which this congruency or dis-congruency affects the relationship between the individual and the organisation. “Espoused” values are the values we profess to believe in and our values-in-action are those that actually guide our behaviour (Senge, Roberts, Ross, Smith, and Kleiner, 1994). The same rubric applies to organisations. For example, organisations will publicly state values that are important to it in its vision and mission statements – these are its espoused values. “Values-in-use”, or “values-in-action” are the deeply held assumptions and beliefs that guide the behaviour of employees on a day-to-day basis in the organisation. When espoused values are reasonably congruent with the underlying assumptions held by employees, values are in alignment and this can bring the group together as well as serving as a source of identity (Argyris and Schon, 1978:135). When espoused values are discongruent with the “values-in-use”, value dissonance can occur. The literature is replete with anecdotal examples of organisations whose values are not perceived to be authentic (“Rethinking Vision and Mission”, 1994, Bertodo, 1990, Kiechel, 1989, Lipton, 1996, Stewart, 1996, Shapiro, 1995) because while the organisation publicly supports the values contained in its vision and mission statements, reality is far different. The organisation’s integrity may be questioned, and in turn diminished faith in the organisation can lead to decreased commitment in members (Barrett, 1998, Collins and Porras, 1991, Schein, 1985).

Organisational Commitment

When a member is committed to an organisation, the member has a strong belief in, and acceptance of, the organisation’s goals and values, is willing to exert considerable effort on behalf of the organisation, and has a strong desire to maintain membership in the organisation (Mowday, Steers and Porter, 1979). However it is also well known that not all employees share the same strength of commitment, nor do they put the same amount of effort into meeting the terms of the commitment. This is in large part due to the fact that each member brings into the organisation a unique set of experiences (personal characteristics, socialisation experiences, environmental conditions). Therefore, organisational commitment maybe characterised as affective, normative and continuance – attitudinal states that characterise the employee’s relationship with the organisation, and have implications for the decision to continue membership in the organisation (Meyer and Allen, 1991). Some employees may stay with the organisation because they really want to – they are dedicated to the organisation’s goals, and have a shared sense of their values. This is termed Affective Commitment. Other employees may feel bound to the organisation because they have made a large investment in the organisation (seniority, benefits) and the perception of a lack of alternatives. This is termed Continuance or Calculative Commitment. Still other employees may feel obligated to stay with the organisation because of their socialisation experiences, or because the organisation has invested in them (i.e. promotions, training). This is termed Normative Commitment.

The aim of the study therefore is to determine whether congruence between individual and organisational values and congruence between the organisational values constructs of espoused values and values-in-use will differentially impact affective, normative and continuance commitment.
METHODOLOGY

Research on the relationship between values and organisational commitment was divided into two studies which were conducted at the beginning and end of a five year period. This longitudinal approach provided support for the contention that values need to remain fairly consistent even over the short term in order for them to be seen as ‘relatively enduring beliefs’ (Kabanoff and Daly, 2002:98).

The first study comprised an exploratory examination of the usage and understanding of vision and mission statements in Australian organisations with the main aim of identifying the values espoused in these statements. The extraction of espoused values was necessary to demonstrate that espoused values in public documents can be used to examine the values and value structures of organisations. The espoused values elicited from organisations in Study One were then matched to the same organisations in Study Two five years later to provide evidence of value stability. Each organisation’s extracted idiosyncratic values were individually inserted into a generic values instrument in Study Two in order to determine the authenticity of the espoused idiosyncratic values as perceived by the organisation’s employees. Factor and content analysis were the methodologies utilised.

The second study was a multi-level, multi method analysis of values and commitment. The research examined values at several different levels – individual values, perceived organisational values-in-use, espoused organisational values, and the interaction between individual and organisational values. Multiple methods were used to analyse the data in the second study including difference scores and polynomial regression, to examine the similarity between employee (individual) values and organisational values (espoused values and values-in-use). Historically, difference scores have been used to determine congruency or fit by “reducing person and organisation measures into a single index reflecting the degree of similarity between them” (Kristof, 1996:15) However, the importance of the independent effects of each entity, and the contribution of their product is overlooked using this approach (Edwards, 1991). More recent methodological approaches such as polynomial regression and its visual companion, response surface methodology, are interested in detecting not only the main effects of independent variables, but also their interactive or moderating effects (Aguinis, 1995). Both approaches were utilised to allow a comparison of the strengths and weaknesses of each method and to contribute to the body of knowledge on congruence relationships (Kristof, 1996).

Data collection and sampling methods

The respondents for Study One consisted of the corporate membership of the Victorian branch of the Australian Institute of Management (AIM). A self completed questionnaire examining the use of vision and mission statements and the content of these statements was mailed to over 900 organisations and this yielded a fifteen percent (n = 137) return rate. For Study Two, the AIM database was utilised again because nearly 70% of respondents indicated an interest in follow up research. Six organisations agreed to be respondents in the second study. The survey yielded 343 useable responses, of which fifty eight percent of respondents were females and forty percent males. The age of respondents was categorised into those 39 years of age and under (46%), and those 40 years of age and over (51.6%). Over fifty seven percent of respondents had been in their current position less than four years.

Instrumentation and Measurement

McDonald and Gandz’s (1991, 1992) taxonomy of values was utilised in Study Two as it reflects values found in contemporary business, and has values that have meaning for both individuals and organisations. This generic taxonomy easily accommodated the integration of the individual organisation’s idiosyncratic values which were espoused in the organisation’s vision and mission statements. Because Study One was conducted five years earlier, the idiosyncratic values derived from the vision and mission statements in the first time period (Study One) had to be assessed for
their currency before they could be given to respondents. The vision and mission statements from the second time period were obtained and both source documents were compared. The more recent draft was utilised as it reflected the organisation’s current espoused values, however both drafts were retained for comparison purposes. The core values of the organisation were inserted into the generic value instrument of McDonald and Gandz (1991). Definitions of both the organisation’s idiosyncratic values and the values in McDonald and Gandz’s taxonomy were then provided to participants. Participants were asked to rate the combined idiosyncratic and generic value taxonomy three times: first with respect to how important a given value was to them as a guiding principle in their own life; second, the degree to which the value is expressed as important within the organisation; and third, in terms of the value's perceived importance to the organization based on the employee’s day to day work experience. Each rating was made on a scale from (0) not important at all to (7) of supreme importance. The instrument was rated on an 8-point scale. The rank-order instrument has a test-retest reliability of .76, and the inter-rater reliability for employees of an organization was .77 (Finegan, 2000).

Participants also completed Allen and Meyer’s (1990) commitment scale. This scale comprising 24 items representing affective, normative and continuance commitment was utilised to measure employee commitment in Study Two. Respondents were given a seven point Likert scale, from 1=Strongly Disagree to 7= Strongly Agree, to rate their level of commitment to the organisation. Median reliabilities for the three scales are .85 (Affective Commitment), .79 (Continuance commitment), and .73 (Normative Commitment), and reliabilities consistently exceed .70 (Allen and Meyer, 1996).

Data Analysis Methods

In order to construct a scale score for the McDonald and Gandz 24 generic value instrument, the mean was calculated for individual values, espoused organisational values and values-in-use. A difference score between espoused organisational values and values-in-use was calculated by subtracting the respondents’ scores on values-in-use from respondents' scores on espoused organisation values. This score was then squared in order to obtain the difference score typically used in P-O research (Chatman, 1991, Kristof, 1996, O"Reilly et al., 1991). Utilising the polynomial regression approach, scores were centred from the midpoint as recommended by Edwards (2001) to reduce multicollinearity. The regression equations were then plotted using response surface methodology (Box and Draper, 1987; Khuri and Cornell, 1987) which illustrates the relationships between the variables three dimensionally. Edwards (2004) and others (Kristof-Brown and Stevens, 2001) points out that support for congruence is indicated by the shape of the plot derived from the regression equation and not the sign, magnitude or significance of the individual coefficients.

Age and number of years with the organisation were the relevant extraneous variables controlled for by entering them as main effects in the first step in the regression equations as outlined in Gill and Finegan (2000). Hierarchical regression equations were estimated for the dependent variables (affective commitment, normative commitment and continuance commitment) and the squared difference terms. This resulted in nine regression equations:

<table>
<thead>
<tr>
<th>Regression</th>
<th>Dependent Variable</th>
<th>Paired independent variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Affective Commitment</td>
<td>Espoused values and values-in-use</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Values-in-use and individual values</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Espoused values and individual values</td>
</tr>
<tr>
<td>4</td>
<td>Normative Commitment</td>
<td>Espoused values and values-in-use</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Values-in-use and individual values</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>Espoused values and individual values</td>
</tr>
<tr>
<td>7</td>
<td>Continuance Commitment</td>
<td>Espoused values and values-in-use</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Values-in-use and individual values</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Espoused values and individual values</td>
</tr>
</tbody>
</table>
RESULTS

The quantitative analysis revealed moderate to good reliabilities for the values scales (espoused values, values-in-use, and individual values) and commitment scales (affective, normative and continuance commitment) based on coefficient alphas (Table 1). Additionally the correlations between the variables (Table 1) indicate five combinations of values and commitment had moderate to strong correlations. There was a strong positive correlation between the two variables of espoused organisational values and individual values \((r = .50, n = 331, p = .000)\). Variables with moderate correlations were individual values and values-in-use \((r = .43, n = 331, p = .000)\), affective commitment and normative commitment \((r = .37, n = 330, p = .000)\), affective commitment and values-in-use \((r = .37, n = 325, p = .000)\), and espoused values and values-in-use \((r = .37, n = 327, p = .000)\).

Table 1: Coefficient Alphas and Zero-Order Correlations between the Three Dependent Variables and the Independent Variables

<table>
<thead>
<tr>
<th></th>
<th>Affective</th>
<th>Continuance</th>
<th>Normative</th>
<th>Individual Values</th>
<th>Espoused Values</th>
<th>Values-in-use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affective</td>
<td>.79</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Continuance</td>
<td>-.04</td>
<td>.68</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Normative</td>
<td>.37 (**)</td>
<td>.27 (**)</td>
<td>.67</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Values</td>
<td>.17 (**)</td>
<td>.15 (**)</td>
<td>.27 (**)</td>
<td>.88</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Espoused Values</td>
<td>.17 (**)</td>
<td>.08</td>
<td>.22 (**)</td>
<td>.50 (**)</td>
<td>.92</td>
<td></td>
</tr>
<tr>
<td>Values-in-use</td>
<td>.37 (**)</td>
<td>-.06</td>
<td>.24 (**)</td>
<td>.43 (**)</td>
<td>.37 (**)</td>
<td>.93</td>
</tr>
</tbody>
</table>

** Correlation is significant at the 0.01 level (2-tailed). Coefficients alphas are on the diagonal.

The inter-item correlations for the McDonald and Gandz value scale are reasonably high, suggesting a somewhat uni-dimensional structure to the scale. Examination of the distribution of mean scores of individual values, organisational espoused values and organisational values-in-use reveals mild skew for the latter two variables caused by outliers. These outliers were screened and two cases deleted from the dataset. An examination of the scatter plot, and the normal probability plot of residuals indicated no major deviations from normality. There was no evidence of multicollinearity between the IVs, as none of the variables had a bivariate correlate of .7 or more (Tabachnick and Fidell, 1996).
Table 2: Results summary for the squared difference score and polynomial regression model

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Squared Difference Approach (Constrained Equation)</th>
<th>Polynomial Regression (Unconstrained Equation)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AGE</td>
<td>Yrs with ORG</td>
</tr>
<tr>
<td>Congruence between espoused values &amp; values in use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affective Commitment</td>
<td>.080</td>
<td>.015</td>
</tr>
<tr>
<td>Normative Commitment</td>
<td>.065</td>
<td>.005</td>
</tr>
<tr>
<td>Continuance Commitment</td>
<td>-.140*</td>
<td>.050*</td>
</tr>
<tr>
<td>Individual values &amp; values in use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affective Commitment</td>
<td>.085</td>
<td>.010</td>
</tr>
<tr>
<td>Normative Commitment</td>
<td>.065</td>
<td>.005</td>
</tr>
<tr>
<td>Continuance Commitment</td>
<td>-.140*</td>
<td>.050*</td>
</tr>
<tr>
<td>Individual values &amp; espoused values</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Affective Commitment</td>
<td>.070</td>
<td>.005</td>
</tr>
<tr>
<td>Normative Commitment</td>
<td>.065</td>
<td>.005</td>
</tr>
<tr>
<td>Continuance Commitment</td>
<td>-.130*</td>
<td>.055*</td>
</tr>
</tbody>
</table>

Note:
For the column labelled (X – Y)^2, X, Y, X^2, XY, and Y^2, table entries are the un-standardized regression coefficients with age and years of employment controlled for.

= P < .05
It was hypothesised that a) organisational commitment would be highest when employees perceive congruence between the espoused values of the organisation and values-in-use; and b) that organisational commitment would be highest when employees perceive congruence between the values-in-use in the organisation (rather than the espoused values) and their own values. Table 2 shows the results of the nine regressions utilising both the squared difference and polynomial regression approaches.

The results indicate that each of the measurement approaches - squared difference approach and polynomial regression approach – contributed to understanding how congruency relationships might predict organisational commitment. Of the nine pairings of component measures examined, five of the squared difference terms were significant (for Affective Commitment and Continuance Commitment). Polynomial regression modelling was then used to confirm the simplistic associations implied by the difference scores. Comparison of the squared difference model and the polynomial regression model reveals that the polynomial regression model explained almost double the variance for the majority of the regressions even with age and years with organisation controlled for. This supports the findings of Edwards and Parry (1993) and the tacit agreement by Bedeian and Day (1994) that higher order terms can account for significantly more variance as well as explaining more of the complexity of the relationships. Polynomial regression supported the contention that the congruency between espoused values and values-in-use is a salient predictor of affective commitment ($r = .175, p = .000$). Values-in-use showed a significant main effect ($\beta = .200, p = .010$) and there was also a significant interaction between espoused and values-in-use ($\beta = .290, p = .000$). Similarly, the shape of the response surface plot supported congruence.

Findings were inconclusive on whether the congruency between individual values and values-in-use is a robust predictor of affective commitment. Whilst the regression model ($r = .150, p = .000$) suggested a relationship, as did the shape of the surface plot, none of the individual coefficients were statistically significant (Table 2) and this is most likely because the sample size was too small to detect a reliable difference (Cohen, 1988). Neither the model, nor the individual coefficients were statistically significant for the pairing of individual values and espoused values as a predictor of affective commitment.

The study found normative commitment was not predicted by congruency on any of the pairings utilising either the squared difference approach or polynomial regression modelling. The regression model for espoused values and values-in-use demonstrated significance ($r = .105, p = .000$), as did the model for individual values and values-in-use ($r = .105, p = .000$) however none of the individual coefficients were statistically significant (Table 2) and this is most likely because the sample size was too small to detect a reliable difference (Cohen, 1988). Neither the model, nor the individual coefficients were statistically significant for the pairing of individual values and espoused values as a predictor of affective commitment.

An examination of the relationship between continuance commitment and the independent variables found both the regression equations and the surface plots indicated congruency. Espoused values and values-in-use was found to predict continuance commitment ($r = .100, p = .000$) with years with the organisation ($\beta = .285, p = .000$) and age ($\beta = -.140, p = .024$) displaying a significant main effect. The pairing of individual values and values-in-use yielded similar results ($r = .130, p = .000$; years with the organisation ($\beta = .305, p = .000$) and age ($\beta = -.150, p = .015$), as did the pairing of individual values and espoused values ($r = .125, p = .000$; years with the organisation ($\beta = .315, p = .000$) and age ($\beta = -.140, p = .020$). The results however should be viewed with some caution because of the small amount of additional variance explained by the polynomial regressions of only 1-3%.

**Discussion of selected results**

The findings provided support for the contention that the congruency between espoused values and values-in-use is a salient predictor of affective commitment. Anecdotally, the tension between espoused values and values-in-use has been acknowledged and widely debated, however no
previous study has empirically demonstrated the relationship between the two measures and hypothesised the impact this might have on an organisational outcome such as commitment.

Additionally, the results support the notion of the importance of values-in-use. Given the strong main effect of values-in-use on affective commitment, it is clear that when the values operating on a day-to-day basis in an organisation are perceived to be well-supported, affective commitment increases.

The findings were less conclusive for the contention that congruency between individual values and values-in-use predicts affective commitment. Whilst the response surface plot suggests a congruent relationship, the lack of statistically significant coefficients in the polynomial regression model suggest that the sample size was not large enough to detect a reliable difference.

The results did not provide any support for the contention that congruency between individual values and espoused values predicts affective commitment. Unlike values-in-use, espoused values did not influence affective commitment either as a separate component measure, or in conjunction with individual values. By implication this means that the espoused values of an organisation (whether strongly supported or not) has no influence on affective commitment either as separate component measure, or in conjunction with individual values. This suggests espoused values are not the values determining the emotional attachment a person feels for the organisation, nor why employees engage in organisational citizenship. The employee’s perception of the organisation strongly supporting its espoused values does not promote strong positive attitudes or affective commitment to the organisation.

Similarly, the interaction of espoused values and individual values does not influence commitment. The results clearly demonstrate that values-in-use are the more important component measure. It is also noteworthy that past research has found that age and years of service with an organisation moderated the relationship between work values and commitment. In this study, neither age or years of service significantly impacted affective commitment, and there was no significant difference in regression coefficients for men and women.

None of the value pairings were found to predict normative commitment.

The most unexpected finding to emerge from the current study was that congruency of the value dimensions under examination predicted continuance commitment. The prediction of no direction for continuance commitment was informed by the results of previous research where continuance commitment was unrelated to feelings and perceptions of the organisation. In fact, previous research found that only tenure significantly predicted continuance commitment, because as the years with the organisation increased, so did the magnitude of the investments in the organisation. Conversely, this also resulted in limited opportunities outside the organisation. As years with the organisation also suggest proportionate ageing, it is reasonable to conclude that both an increase in the number of years with the organisation and age increases continuance commitment. The findings of this study demonstrate that congruency between espoused values and values in use minimises continuance commitment. As Meyer, Bobocel and Allen (1991:721) state, "continuance commitment can be affected by anything that makes leaving the organisation more difficult for the individual". The findings from the present research may in part be a consequence of different value taxonomies, sample size, value level under consideration, or the examination of value dimensions rather than value clusters/factors. Caution should be taken however in interpreting the results because these relationships contributed only a small amount of variance explained.

The findings from the present research certainly support the general viewpoint regarding affective and normative commitment, but they also significantly contribute to both the values literature and the congruency literature. Clarification of the value construct in respect of the “current” values of an organisation reduces ambiguity in conceptualisation and measurement of such values. Integration of generic values allows for examination of the values in the organisation that may more accurately reflect the values-in-use. Rating the generic values as those important to the employee,
those important to the organisation, and those perceived by employees to be operating on a day to
day basis within the organisation provided a multi-level analysis of value congruency. Finally, the
present study demonstrated that the use of polynomial regression modelling and response surface
methodology in congruency studies is a viable approach which yields a more precise picture of the
relationships between the variables.

Limitations and Future Research

Whilst the research achieved its aim of providing a more comprehensive account of the values
construct and the relationship between value sets and commitment, there were some limitations to
the research. These included the methodological issue of sample size and response rate in both
Study One and Study Two, the use of the same questionnaire to complete rating of all measures
(referred to as common method variance), the issue of social desirability responses, and the
difficulty of interpretation of polynomial regression coefficients.

The response rate for Study One was modest but examination of the data reveals there was
sufficient variability in the vision and mission statements across responding organisations, i.e. they
emanated from different size organisations, they were in different stages of development, and
whilst some organisations had both vision and mission, others only referred to one. In Study Two,
use of polynomial regression modelling requires an increased number of parameters in the
regression equation which in turn necessitates larger sample sizes to provide adequate statistical
power (Edwards, 2001). A larger sample size may have assisted in determining whether the
pairing of individual values and values-in-use was a significant predictor of affective commitment.

Whilst organisations were happy to participate in the survey, production schedules dictated limited
opportunities to survey staff. The multi-level approach adopted in this study required participants
to provide ratings on individual values, organisational espoused values and organisational values-
in-use. To meet production schedules and ensure multi-level analysis of values one questionnaire
was used. This may inflate the correlations between variables because respondents apply the
same bias to each rating task (Spector, 1987; Finegan, 2000) resulting in common method
variance. One expected outcome might be a consistency of findings across analyses as
suggested by Finegan (2000), however neither Finegan’s results nor those of the present study
reflected this. Additionally, Crampton and Wagner (1994) in their meta-analysis of 581 studies
indicated the common method variance problem is exaggerated, and that some organisational
cultural variables are relatively unaffected by these effects. As both espoused organisational
values and organisational values-in-use are perceptions of organisational culture, and the findings
don’t reflect consistency of findings across analyses, it can be argued that this study was also
relatively unaffected.

The possibility of social desirability response was addressed as participants were advised both
verbally and in writing that their responses would be kept confidential. The data collection
procedure ensured completed responses were placed in a locked collection box, and senior
managers were dissociated from the data collection. However, because respondents were placed
in one meeting room to facilitate the completion of the survey, participants may have inflated their
values ratings in line with others.

The testing of congruency relationships via the use of polynomial regression modelling is still
considered to be in its infancy, and some researchers have encountered considerable difficulty in
interpreting the coefficients derived from the regression equations.

Future research may take into account some of these limitations. For example a larger sample
size would be required to determine support for congruency relationships between paired variables
such as individual values and organisational values. Additionally, using larger sample sizes may
also confirm the findings of the present research on each of the dimensions of organisational
commitment, but more specifically on affective and continuance commitment. Only one
congruency relationship predicted affective commitment, but all three congruency relationships
predicted continuance commitment. Future research may determine whether this was only an artefact of the present research or typical of the variables under examination in predicting organisational commitment.

The present research may also be extended in several ways. For example, research has yet to examine the influence vision, mission and values statements may have for prospective employees. Are vision and mission statements the best way to communicate an organisation’s value set to prospective employees?

One of the interesting aspects arising from present research was the relationship between values inculcation, age, tenure and gender. How do employees become inculcated to the values – are there some necessary requisites? For example, one organisation in Study Two had a well supported idiosyncratic value set – what are the factors that differentiate this company from the others? Is there a point at which values inculcation occurs, i.e. at point of entry, during the first three months, after twelve months, longer? A study undertaken by Baker (1995, cited in Griffin, 1999) found the first six months of employment were critical for inculcation of new employees and increased commitment. The literature review also highlighted the importance of socialisation in the early months of employment. This implies organisations may only have a small “window of opportunity” to impress the values on new employees, and in turn embed a degree of organisational commitment. Further research is needed to establish whether it is affective commitment or normative commitment which is seeded in the important first six months. Does age influence the relationship between work values and commitment? Continuance commitment, by definition, suggests this type of commitment comes later as a result of age and years of service. It can be hypothesized that youthful employees may be influenced by factors other than commitment when joining an organisation such as financial rewards and promotion opportunities. As employees age, the intrinsic aspects of work such as work/family balance increases in importance and in turn may strengthen the relationship between workplace values and outcomes such as organisational commitment. In particular, this may impact the role of affective commitment. The issue of gender may also moderate the relationship between work values and commitment as this stage. Rosin and Korabik (1995, cited in Griffin, 1999) established in their study that gender does influence the relationship between work values and commitment, and that age and experience explained this commitment differential. Future research could address work values and commitment, and the moderating effect of age, years of service and gender. These are all fruitful areas for future research on organisational values.
REFERENCES


