International Review of Business Research Papers
Vol. 6. No.3. August 2010 Pp. 45 -69

Organizational Values in Public and Business Organizations in Kuwait

Mohammad Qasem Al-Qarioti and Yousef Mohammad Al Mutairi

This empirical study sheds light on main values of public and business organizations in Kuwait. It tests hypotheses concerning significant relationships between values, type of organizations, and variations of values according to demographic characteristics. The study was administered to a random stratified sample of (366) top and middle civil servants and business executives in eight government and business organizations, in (January 2010). Study results showed that government and business organizations share most organizational values but with higher degrees of importance in the business than government organizations. Correlations analysis showed strong positive significant correlations between all organizational values and type of organization, and negative correlations with functional nature of organizations.With regard to differences in most organizational values attributed to demographic characteristics. T-tests showed significant differences due to some but not to all demographic characteristics. ANOVA analysis showed that most values vary significantly according to age, and years of experience, but not to education.

Field of Research: Organizational Behaviour, Public Management.

1.Introduction

Values are abstract constructions which cannot actually be seen or heard, but can be observed in ways which manifest themselves in attitudes, preferences, and conducts. (Schmidt & Posner 1986). It is known that organizations have specific set of values that exist independent of their constituents *(Pruzan 2001, de Graaf 2005)***.**

The focus of this study concerns values which dominate decision-making practices of organizations. Top and middle level public servants and business executives are perceived to be spokespersons for their organizations and overseers of strategic decision-making processes. Managerial values are crucial to understanding organizational behaviour. Indeed, some have claimed that the direction and vitality of "countries cannot be fully understood without knowing more about the values and visions of the people who manage it." *(Schmidt and Z. Posner1982; Bhatnagar 2005).* Values are at the core of personality, influence the choices individuals make, the people that are trusted, the appeals, the strategies which will be enacted, and the way individuals and organizations alike invest their time and energy. In turbulent times especially, personal and organizational values provide a sense of direction amid conflicting views and demands.*(Lok & Crawford 2005; Wall 1991)* An organization's culture, as Peter Drucker has observed, is a function

Mohammad Qasem Al-Qarioti. Kuwait University. Email: qarioti@cba.edu.kw
Yousef Mohammad Al Mutairi. Kuwait University. Email:yalmutairi@cba.edu.kw

of shared values.*(Drucker, 1988; Roehling, Moen, 2001)*) Across a variety of disciplines, researchers have shown how values affect personal and organizational effectiveness.(*Schultz, 2004; Judge, Thomas and Bretz1992; Denison1990)*) For instance, an accurate understanding of the job requirements and the organization's values has been shown to enhance people's adjustment to their jobs, as well as their subsequent level of satisfaction and organizational commitment. *(Allen, Lambe, Pasupuleti, & Ventura, 2004; Johns2005; Sigel, & et.al. 2005)*. The fit between person-organization values has shown a strong relationship to positive employee attitudes *(Posner, Kouzes, and Schmidt 1985)* and has been able to predict job satisfaction and organizational turnover a year later, and actual turnover after two years. *(Lambert, & et.al 2001; Hssue. Linz, S.J. (2003; O'Reilly, and Caldwel 1991).* Actual operating unit performance and value congruency have also been linked. *(Valentine, S. & et.al. 2002)*. In the research instrument which was used in this study, values were defined as important qualities and standards that guide actions *(Van der Wal et.al. 2006)*.

2. Research Problem and Objectives

It is common knowledge that organizational values play an important role in determining organizational behavior of employees and their productivity. Moreover, there is an understanding that values differ between public and business organizations. The study sheds light on the main, the least and most important values in public and business organizations in Kuwait, the relationship between organizational values and the type of organization**,** differences between values in relation to employees' rank, gender, and nationality how organizational values vary according to age, education, and experience, how values are similar and different in both sectors. The study aims at achieving the following objectives:

1. Shedding light on main organizational values in government and business organizations, and similarities and differences between values in both sectors, and the relationships between values and demographic characteristics.
2. Enhance positive organizational values and change negative organizational values.

In addition to this introductory part, the study is divided into three main sections. The first section provided literature review on the topic, definitions of main concepts, questions, study questions, hypotheses, and the methodology adopted. The second section provides data analysis and the results of the study. The third section discusses study results, conclusions, recommendations, study limitations, and indicates prospects for future research.

3. Literature Review, Definitions of Concepts, Study Hypotheses and Questions and Methodology

Values provide a common language for aligning a company's leadership and its people. *(Howard 1990; Lencioni, 2202)* In these times, when the public-private sector interface has become increasingly important, it is essential that scholars and practitioners alike, in both sectors, have an accurate perception of one another.

Several studies suggest that public sector managers are different from their private sector executives' counterparts in terms of work-related values, reward preferences, and even personality types. *(Steijn, & Smulders 2004); Guyot 1962; Nalbandian, and Edwards 1983; Rainey, 1982; Rainey; Rawls, and Nelson 1975; and, Wittmer, 1991).* A growing body of empirical research on organizational culture and values for public sector organizations has been conducted (Jorgensen & Bozeman 2007; Jorgensen, 2006; Vrangbaek 2006; and Kernaghan 2003). Similar research studies have focused on private sector organizations *(Hemingway and Maclagan 2004, Watson et. Al. 2004)*. Some research results have showed that "decision makers in the public and private sectors differ in their perceptions of the strategic decision process." *(Steijn, & Smulders2004; Zeger Van Der Wal; Leo Huberts; Hans Van Den Heuvel and Kolthoff 2006).* Other researchers, while noting differences, have been equally struck by the similarities across managers in public and private sector organizations. *(Steijn, Smulders 2004; Beck Jorgensen, and B. Bozeman 2007).*

One conclusion from a comparison of managers, analysts, and politicians within state government was their value similarity, as they are operating in a world of shared meaning and value consensus. *(Frederickson 2005)*. Another major conclusion of a recent research in this regard was two distinct and relatively classical value systems for government and business organizations as well as a ‘common core’ of organizational qualities. *(Zeger, De Graff, and Lasthuizen 2008)*. In short, research results have been contradictory. While some studies showed similarities (Kaptein 1998), other studies showed differences of public and private organizational goals (*Fredrickson 2007; Shultz 2004; Boyne 2002)*. The presented list of public and business values and their definitions consists of 20 mixed public and business values mentioned in research (Posner, Barry & Munson, 1981; *Zeger, De Graff, and Lasthuizen 2008*). The study aims at identifying the main, the most and the least important values of public and business organizations in Kuwait, the relationships between values, type of organization, differences between organizational values and demographic characteristics. It is hoped that the results of this study can contribute to research efforts, regarding organizational values associated to government and business sector organizations in Kuwait, determining which values are associated with which sector.

Organizational values have been defined as follows:
Lawfulness: act in accordance with laws and regulations.
Honesty: act truthfully by keeping promises
Obedience: act in compliance with instructions of superiors
Preserving work secrets: keeping particular ways of conducting business away from competitors.
Serviceability: act helpfully in providing services to customers and citizens
Responsibility: act willingly to explain actions to stakeholders
Professionalism: act with skill, knowledge, and expertise
Organizational loyalty: being committed to organizational mission
Responsiveness: act to satisfy customers or citizens

Incorruptibility: act without exploiting one's authority toward business organizations interests.
Collegiality: show solidarity to colleagues and team spirit.
Competition: function or develop in a particular way to excel others
Transparency: act openly.
Innovativeness: being creative aiming to be the best in the field of work
Profitability: act mainly to achieve financial profit
Initiation: act at one's own discretion
Self-fulfilment: act to stimulate the well-being of employees
Flexibility: capability to adapt to new situations
Social Justice: act out of commitment to justice and fairness
Impartiality: act in an objective way without prejudice toward specific groups

4. Questions, Hypotheses, and Methodology

The study aims at examining the following questions:
1. What are the core organizational values in government and business organizations?
2. What are the least and most important organizational values in government and business organizations?
3. What are similarities and differences between values in government and business organizations?

With regard to the study hypotheses they are as follows:
***H 1: There** are relationships of significant levels between organizational values and the type of organization (governmental or private).*
***H2:** There are differences of statistical significance between organizational values according to employees 'rank, gender, and nationality.*
***H3:** Organizational values vary at significant statistical levels between public and private organizations according to employees 'age, education, and experience.*
With regard to methodology, the study followed a descriptive methodology or a survey research design because it takes place in the real world and allows for making generalizations as the samples represent the population. The questionnaire was designed on the basis of the literature on organizational culture and organizational values. Questionnaires were distributed to top and middle level public servants and business executives in order to identify organizational values. Interviews were also conducted where it seemed necessary. Regarding the research tool, **o**rganizational values were assessed using Posner & Munson adapted version of England's Personal Values Questionnaire (PVQ) *(England1967)*. This questionnaire has been widely used and is known for its validity and it was readapted to suit the Kuwait environment. This questionnaire has demonstrated an ability to differentiate value orientations and is suitable as it has a managerial**,** as opposed to an intrapersonal or interpersonal, orientation. Using 5-point Likert scales, respondents indicated the importance (1 = of no importance; 5 = of great importance) of various organizational values. Means of responses were classified as follows: 1. Means of 2.50 or less = low level

agreement on specific values in the organization. 2. Means of 2.51-3.50 = acceptable level of agreement on specific values in the organization3. Means of 3.51-5.00 = high level of agreement on specific values in organizations. Collected data were coded and entered into the computer, processed and analyzed in proper descriptive statistics, which were used to analyze the data, and deductive statistics which were used to test the hypotheses, and reach conclusions through using the 17th version of SPSS program. A random stratified sample method was used, where employees from top and middle managerial levels were randomly selected from eight lists of various types of government and business organizations working in different sectors. Government organizations were selected to represent various government sectors which were Social Security Institution, Ministry of Finance, Ministry of Justice and Ministry of Awqaf & Islamic Affairs**.** Business organizations of relatively big-size companies in the Kuwaiti context included Agility Corporation, Kuwait and Middle East Bank, A'Aian Company, and Kuwait Finance House**.** Respondents were limited to top and middle public civil servants and business executives**,** on the ground that at these levels employees would be more familiar with management practices than employees from other lower levels. A total number of 400 questionnaires were distributed by the present researchers in January 2010. The total number of completed questionnaires which were collected and processed was (366) questionnaire, which represents 91.5% response rate. A Cronbach Alpha test was conducted for all questions to insure internal consistency of the questions, and the result was (.943) which is satisfactory. Respondents to questionnaires were distributed between (58.5%) government organizations, (41.5%) business companies. Organizations working in services sector constituted (56.8%), financial sectors (19.9%), commercial sector (15.8 %) and (7.4 %.) Other different sectors. Occupants of middle managerial jobs constituted (80.1%), and (19.1%) top managerial jobs. Regarding age, (30.1%) of respondents were (30-39) years old; 27.0% (40-49) years old; (24.6%) were more than (51 or more years old); and (18.3%) less than (30) years old. Regarding educational qualifications, (54.1%) of respondents had B.Sc. qualifications; (34.4%) community college diplomas; (8.2%) Master degrees; (1.9%) secondary education or less; and (1.4%) PhDs. With respect to experience, (47.0%) of respondents had (15 years) experience or more; (22.4%) (10 to 14) years; (16.2%) had (5-9) years; and (13.9%) had (1-4) years. With regard to gender, males constituted (42.1%) of the sample; and females (57.9%). Kuwaitis constituted (50.8%) non Kuwaitis constituted (49.2%).

5. Results

In order to answer study questions and test the hypotheses, different statistical techniques were used including, frequency distribution, means, standard deviation, correlations, Independent-Sample T- Tests and One Way ANOVA**.**

5.1 Government Organizations: Most and Least Important values

As Table (1) shows, organizational values' means ranged from (3.51 and more) which indicate high levels of importance. In descending positions, (13) organizational values in terms of importance were, lawfulness, followed by honesty, obedience, preserving work secrets, serviceability, responsibility, organizational loyalty, responsiveness, incorruptibility, collegiality, competition, and transparency. Means of the other seven organizational values ranged from (3.31 t0 3.49) which is an acceptable level of importance, according to the scale. In a descending position, they were innovativeness, followed by profitability, initiation, self-fulfilment, flexibility, social justice, and impartiality.

Table 1
Means and Standard Deviations of Organizational Values in Government Organizations

Organizational Values		Means	Standard Deviations
1	Lawfulness	3.9813	.91396
2	Honesty	3.9766	.94666
3	Obedience	3.8879	1.08188
4	Preserving work secrets	3.8318	1.17074
5	Serviceability	3.8131	1.09314
6	Responsibility	3.7710	1.03864
7	Professionalism	3.6589	1.11772
8	Organizational loyalty	3.6542	1.15554
9	Responsiveness	3.6168	1.05834
10	Incorruptibility	3.5561	1.20801
11	Collegiality	3.5561	1.19236
12	Competition	3.5467	1.12386
13	Transparency	3.5187	1.10361
14	Innovativeness	3.4907	1.15771
15	Profitability	3.4720	1.17751
16	Initiation	3.4206	1.11782
17	Self-fulfilment	3.4065	1.20178
18	Flexibility	3.3551	1.10273
19	Social justice	3.2757	1.23853
20	Impartiality	3.1308	1.19925

It was expected that values in the bottom should have been at the top of organizational values. This is due to the fact that service oriented public organizations are supposed to value most social justice, impartiality which is not the case. Notable is the relatively low position of 'initiation' 'self fulfilment', ' innovativeness' and 'transparency'. The least important values are impartiality and social justice which is surprising for governmental organizations which are supposed to honour those values the most.

5.2 Business Organizations: Most and least Important Values

Table (2) shows, that means of organizational values in a descending position ranged from (4.53 to 3.65) which indicate high levels of importance.

Table 2
Means and Standard Deviations of Organizational Values in Business Organizations

Organizational Values		Means	Standard Deviations
1	Profitability	4.5329	.72713
2	Serviceability	4.5329	.70868
3	Preserving work secrets	4.3816	.86073
4	Honesty	4.3684	.91842
5	Lawfulness	4.3355	.75419
6	Obedience	4.3224	.82672
7	Innovativeness	4.2171	.92010
8	Responsibility	4.1908	.84362
9	Professionalism	4.0987	.98841
10	Organizational loyalty	4.0921	.88666
11	Incorruptibility	4.0724	.92143
12	Initiation	4.0592	.89319
13	Competition	4.0197	.97295
14	Social justice	4.0197	1.08859
15	Collegiality	4.0132	.94194
16	Transparency	3.9671	1.09434
17	Self-fulfilment	3.9408	1.06872
18	Responsiveness	3.8684	1.02087
19	Flexibility	3.8289	1.03435
20	Impartiality	3.6579	1.22396

In descending positions, (13) organizational values in terms of importance were profitability, followed by serviceability, preserving work secrets, honesty, lawfulness, obedience, innovativeness, responsibility, professionalism, organizational loyalty, incorruptibility , initiation, and competition**.** Means of the other seven organizational values ranged from (4.01 t0 3.65) which represent higher levels of importance in comparison to business organizations' values. In a descending position, they were social justice, collegiality, transparency, self fulfilment, responsiveness, flexibility, and impartiality. Notable is the relatively low position of 'competition' and 'social justice' (13^{th} 14^{th} positions respectively). The least important values were 'Impartiality', ' flexibility' and flexibility'. It is surprising that flexibility is in a late 18^{th} position which was expected to be at the top of organizational values.

Therefore, the most important organizational values in government organizations are lawfulness, honesty, obedience, preserving work secrets, and serviceability, in comparison with profitability, serviceability, preserving work secrets, honesty, and lawfulness in the business organizations. With regard to the least important values in government, they were impartiality, social justice, flexibility, self-fulfilment, and initiation in comparison with impartiality, flexibility, responsiveness, self-fulfilment, and transparency in business organizations.

5.3 Differences and Similarities in Organizational Values between Governmental and Business organizations

Tables (1&2) show that government and business organizational values share most organizational values but with different degrees of importance, in favour of the business organizations. With regard to differences, clear differences exist between both rankings. 'Lawfulness', 'honesty' and 'obedience' were considered the most important governmental organizations' values as they were absent from the business top values. 'Profitability' and serviceability' were present in the top of business values and absent from the governmental organizations' top values. Likewise, differences in importance of organizational values between both sectors were clear with regard to responsiveness and innovativeness, as they were present in the 9th &14th positions in government organizations, in comparison with the 18th and 7th positions in the business organizations respectively. There are, however, many similarities of values in both sectors. Three of the most important values, 'lawfulness', 'preserving work secrets', and 'serviceability' appear in both sectors. These three values can be considered to be the common core of shared organizational values. Besides that, when it comes to less important or relatively unimportant values, the similarities by far exceed the differences: 'impartiality', 'flexibility', and 'self-fulfilment', are ranked as relatively unimportant in both sectors. It is worth noting, as shown in the tables, that in both sectors, flexibility and impartiality in both sectors were the lowest, as the case with self-fulfillment which was in17th position in both sectors. Likewise, professionalism and organizational loyalty were present in the 7th and 8th positions in the business organizations and 9th and 10th positions in the governmental organizations, incorruptibility was present in the 10th in government and 11th in the business organizations, collegiality, and competition were present in the 12th and 13th positions in government organizations, in comparison with the 13th $^{and\ 15th}$ positions in the business organizations. These results may be explained by the influence of social and cultural factors on management culture regardless of uniqueness of each sector.

6. Testing hypotheses:

***H1**: There are relationships at significant levels between organizational values and type of organization.*

In order to test the hypothesis, correlations analysis was conducted. Table (3) shows that type of organizations is a decisive factor, which correlates strongly with all organizational values. Like wise, (table 4) in the appendix shows positive correlations at (.000) significant levels between type of organization and all organizational values, profitability (.443), serviceability (.339), initiation (.263), flexibility (.201), social justice (.279), innovativeness (.302), responsibility (.195), honesty (234), professionalism (.192), collegiality (.169), responsiveness (.118), self-fulfilment (208), preserving work secrets (232), incorruptibility (.192), transparency (.232), lawfulness (.198), competition (.196), impartiality(.199), obedience (.198), and organizational loyalty (.171).

Table 3
Correlations between Organizational Values and Independent Variables

Organizational Values		**Type Org.**
Profitability	Correlation Coefficient	.443**
	Sig. (2-tailed)	.000
Serviceability	Correlation Coefficient	.339**
	Sig. (2-tailed)	.000
Initiation	Correlation Coefficient	.263**
	Sig. (2-tailed)	.000
Flexibility	Correlation Coefficient	.201**
	Sig. (2-tailed)	.000
Social justice	Correlation Coefficient	.279**
	Sig. (2-tailed)	.000
Innovativeness	Correlation Coefficient	.302**
	Sig. (2-tailed)	.000
Responsibility	Correlation Coefficient	.195**
	Sig. (2-tailed)	.000
Honesty	Correlation Coefficient	.234**
	Sig. (2-tailed)	.000
Professionalism	Correlation Coefficient	.192**
	Sig. (2-tailed)	.000
Collegiality	Correlation Coefficient	.169**
	Sig. (2-tailed)	.000
Responsiveness	Correlation Coefficient	.118**
	Sig. (2-tailed)	.000
Employee development.	Correlation Coefficient	208**
	Sig. (2-tailed)	.000
Preserving Work Secrets	Correlation Coefficient	.232**
	Sig. (2-tailed)	.000
Incorruptibility	Correlation Coefficient	.192**
	Sig. (2-tailed)	.000
Transparency	Correlation Coefficient	.203**
	Sig. (2-tailed)	.000
Lawfulness	Correlation Coefficient	.198**
	Sig. (2-tailed)	.000
Competition	Correlation Coefficient	.196**
	Sig. (2-tailed)	.000
Impartiality	Correlation Coefficient	.199**
	Sig. (2-tailed)	.000
Obedience	Correlation Coefficient	.189**
	Sig. (2-tailed)	.000
Organizational Loyalty	Correlation Coefficient	.171**
	Sig. (2-tailed)	.000

**Correlation is significant at the 0.01 level (2-tailed)
*Correlation is significant at the 0.05 level (2-tailed)

***H2:** There are differences of statistical significance between organizational values according to employees 'rank, gender, and nationality**.*

In order to test the hypothesis, T-tests were conducted. With regard to differences in organizational values attributed to employees' rank, Table (4) show significant differences only in four values which are social justice (t-value 1.522), self-fulfillment (t-value 2.591), impartiality(t-value 3.490), and organizational loyalty (t-value 1.582). No significant differences were found in the other (16) organizational values. This indicates that top managerial level employees give more importance to these four values than middle management level employees.

Table 4
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
Profitability	EVA***	3.404	.066	2.117	364	.035	.31455	.14855
	EVNA****			2.322	125.524	.022	.31455	.13546
Serviceability	EVA***	1.761	.185	.750	364	.454	.09963	.13292
	EVNA****			.814	123.666	.417	.09963	.12241
Initiation	EVA***	1.666	.198	1.208	364	.228	.17004	.14071
	EVNA****			1.258	116.556	.211	.17004	.13513
Flexibility	EVA***	2.795	.095	1.276	364	.203	.18327	.14358
	EVNA****			1.332	116.849	.186	.18327	.13763
Social justice	EVA***	6.782	.010	1.522	364	.129	.24499	.16100
	EVNA****			1.629	121.177	.106	.24499	.15035
Innovativeness	EVA***	2.102	.148	1.771	364	.077	.25939	.14646
	EVNA****			1.819	114.453	.072	.25939	.14259
Responsibility	EVA***	.029	.864	.663	364	.508	.08537	.12872
	EVNA****			.673	112.734	.502	.08537	.12681
Honesty	EVA***	.115	.734	1.350	364	.178	.16817	.12460
	EVNA****			1.326	108.284	.188	.16817	.12687
Professionalism	EVA	.537	.464	1.153	364	.250	.16373	.14205
	EVNA****			1.158	111.235	.250	.16373	.14145
Collegiality	EVA	1.725	.190	.884	364	.377	.12918	.14615
	EVNA****			.917	116.016	.361	.12918	.14084
Responsiveness	EVA***	.296	.587	1.291	364	.197	.17701	.13708

	EVNA****			1.270	108.466	.207	.17701	.13938
Self-fulfilment	EVA	7.215	.008	2.591	364	.010	.39572	.15275
	EVNA****			2.678	115.426	.008	.39572	.14776
Keeping Work Secrets	EVA***	.021	.885	.314	364	.754	.04470	.14227
	EVNA****			.313	109.968	.755	.04470	.14300
Incorruptibility	EVA***	1.921	.167	.901	364	.368	.13269	.14732
	EVNA****			.921	113.880	.359	.13269	.14399
Transparency	EVA***	.079	.779	.880	364	.379	.12904	.14660
	EVNA****			.892	112.469	.374	.12904	.14469
Lawfulness	EVA***	.086	.770	-.056	364	.955	-.00641	.11369
	EVNA****			-.057	113.106	.954	-.00641	.11171
Competition	EVA***	.064	.800	1.415	364	.158	.20104	.14209
	EVNA****			1.394	108.714	.166	.20104	.14420
Impartiality	EVA***	6.308	.012	3.490	364	.001	.55561	.15921
	EVNA****			3.716	120.193	.000	.55561	.14953
Obedience	EVA***	.342	.559	.262	364	.794	.03446	.13175
	EVNA****			.262	111.148	.793	.03446	.13127
Organizational Loyalty	EVA***	4.423	.036	1.584	364	.114	.22189	.14006
	EVNA****			1.675	118.988	.097	.22189	.13249

**Significant at the 0.01 level (2-tailed)
* Significant at the 0.05 level (2-tailed)
*** EVA represents equal variances assumed and EVNA**** represents equal variances not assumed

With regard to significant differences in organizational values due to gender, Table (5) shows significant differences in 15 values, profitability (t –value 5.130), initiation (t-value 5.016), flexibility (t-value 3.829), social justice (t –value 4.985), innovativeness (t-value 4.735), responsibility(t-value 4.116), professionalism (t-value 4.019, collegiality (t-value 4.281), responsiveness (t-value 3.159), self-fulfillment (t-value 4.940), preserving work secrets(t-value 4.473), incorruptibility(t-value 5. 192), transparency (t-value 4.709), competition (t-value 3.719), and organizational loyalty (t-value 3. 845). This indicates that males give more importance to these fourteen values than females, which support this part of the hypothesis.

Table 5
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
Profitability	EVA***	4.903	.027	5.130	364	.000	.59936	.11683
	EVNA****			5.202	345.076	.000	.59936	.11521
Serviceability	EVA***	.175	.676	3.356	364	.001	.35592	.10604
	EVNA****			3.387	340.101	.001	.35592	.10508
Initiation	EVA***	4.363	.037	5.016	364	.000	.55366	.11037
	EVNA****			5.030	332.993	.000	.55366	.11007
Flexibility	EVA***	7.181	.008	3.829	364	.000	.43727	.11420
	EVNA****			3.877	343.508	.000	.43727	.11280
Social justice	EVA***	8.966	.003	4.958	364	.000	.62730	.12652
	EVNA****			5.064	351.553	.000	.62730	.12388
Innovativeness	EVA***	13.786	.000	4.753	364	.000	.54907	.11552
	EVNA****			4.876	354.975	.000	.54907	.11262
Responsibility	EVA***	5.448	.020	4.116	364	.000	.41944	.10191
	EVNA****			4.242	358.026	.000	.41944	.09889
Honesty	EVA***	.031	.861	4.505	364	.000	.44327	.09840
	EVNA****			4.598	351.016	.000	.44327	.09641
Professionalism	EVA***	6.636	.010	4.019	364	.000	.45295	.11271
	EVNA****			4.081	346.397	.000	.45295	.11100
Collegiality	EVA	23.980	.000	4.281	364	.000	.49473	.11555
	EVNA****			4.443	361.485	.000	.49473	.11136
Responsiveness	EVA***	11.637	.001	3.159	364	.002	.34661	.10972
	EVNA****			3.228	351.904	.001	.34661	.10738
Self-fulfilment	EVA***	19.179	.000	4.940	364	.000	.59667	.12079
	EVNA****			5.057	353.421	.000	.59667	.11799
Preserving Work Secrets	EVA***	7.265	.007	4.473	364	.000	.50159	.11213
	EVNA****			4.618	358.991	.000	.50159	.10862
Incorruptibility	EVA***	24.211	.000	5.192	364	.000	.59802	.11519
	EVNA****			5.370	360.064	.000	.59802	.11136
Transparency	EVA***	11.036	.001	4.709	364	.000	.54307	.11532
	EVNA****			4.762	342.260	.000	.54307	.11405
Lawfulness	EVA***	.496	.482	3.113	364	.002	.28277	.09082
	EVNA****			3.171	349.133	.002	.28277	.08918
Competition	EVA***	8.493	.004	3.719	364	.000	.42098	.11320
	EVNA****			3.781	347.680	.000	.42098	.11133
Impartiality	EVA***	.484	.487	5.059	364	.000	.64059	.12663
	EVNA****			5.052	328.195	.000	.64059	.12680
Obedience	EVA***	.664	.416	2.922	364	.004	.30807	.10542
	EVNA****			2.974	348.462	.003	.30807	.10359
Organizational Loyalty	EVA***	19.639	.000	3.845	364	.000	.42876	.11151
	EVNA****			3.996	362.038	.000	.42876	.10731

**Significant at the 0.01 level (2-tailed)

* Significant at the 0.05 level (2-tailed)

*** EVA represents equal variances assumed and EVNA**** represents equal variances not assumed

With regard to differences in organizational values due to nationality, Table (6) shows no differences in most organizational values due to nationality except in two values which are social justice and responsibility where (t-values were (1.807) & (-.726) respectively.) In view of these results the hypothesis is not accepted. These results do not support validity to two parts of the hypothesis where values do not differ from employees' perspectives according to rank or nationality, but partially due to gender.

Table 6
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
Profitability	EVA***	.228	.633	-.617	364	.538	-.07366	.11940
	EVNA****			-.618	363.462	.537	-.07366	.11926
Serviceability	EVA***	2.675	.103	-3.001	364	.003	-.31523	.10503
	EVNA****			-3.013	349.603	.003	-.31523	.10463
Initiation	EVA***	2.191	.140	.431	364	.667	.04857	.11266
	EVNA****			.432	361.753	.666	.04857	.11246
Flexibility	EVA***	.262	.609	.508	364	.612	.05842	.11498
	EVNA****			.508	363.298	.612	.05842	.11500
Social justice	EVA***	5.315	.022	1.807	364	.072	.23226	.12852
	EVNA****			1.804	355.976	.072	.23226	.12876
Innovativeness	EVA***	.418	.518	.896	364	.371	.10520	.11744
	EVNA****			.896	363.913	.371	.10520	.11734
Responsibility	EVA***	7.708	.006	-.726	364	.468	-.07473	.10288
	EVNA****			-.728	358.055	.467	-.07473	.10260
Honesty	EVA***	1.833	.177	-.101	364	.920	-.01004	.09984
	EVNA****			-.101	359.945	.920	-.01004	.09961
Professionalism	EVA***	.412	.521	.719	364	.473	.08172	.11367
	EVNA****			.719	363.686	.473	.08172	.11366
Collegiality	EVA***	1.537	.216	1.714	364	.087	.19964	.11648
	EVNA****			1.714	363.210	.087	.19964	.11650
Responsiveness	EVA***	.000	.996	-.215	364	.830	-.02366	.10981
	EVNA****			-.216	363.999	.829	-.02366	.10976
Self-fulfilment	EVA***	3.543	.061	2.063	364	.040	.25269	.12250

	EVNA****			2.060	360.251	.040	.25269	.12263
Keeping Work Secrets	EVA***	.017	.895	-.787	364	.432	-.08943	.11363
	EVNA****			-.787	363.946	.432	-.08943	.11359
Incorruptibility	EVA***	.002	.963	-.678	364	.498	-.07993	.11781
	EVNA****			-.679	363.762	.498	-.07993	.11780
Transparency	EVA***	.099	.753	-.011	364	.991	-.00125	.11730
	EVNA****			-.011	362.715	.991	-.00125	.11735
Lawfulness	EVA***	.571	.450	-.468	364	.640	-.04247	.09085
	EVNA****			-.468	361.365	.640	-.04247	.09067
Competition	EVA***	.250	.617	-.118	364	.906	-.01344	.11388
	EVNA****			-.118	363.761	.906	-.01344	.11377
Impartiality	EVA***	.207	.649	3.165	364	.002	.40394	.12762
	EVNA****			3.165	363.231	.002	.40394	.12765
Obedience	EVA***	.403	.526	.031	364	.976	.00323	.10531
	EVNA****			.031	363.569	.976	.00323	.10520
Organizational Loyalty	EVA***	.650	.420	-.439	364	.661	-.04928	.11230
	EVNA****			-.439	363.964	.661	-.04928	.11222

**Significant at the 0.01 level (2-tailed)

* Significant at the 0.05 level (2-tailed)

*** EVA represents equal variances assumed and EVNA**** represents equal variances not assumed

***H 3**. Organizational values vary at significant statistical levels between public and private organizations according to employees 'age, education, and experience.*

In order to test the hypothesis one Way ANOVA Analysis was conducted for the independent variables. With references to age, (Table 7) shows differences at significant levels less in organizational values among age groups in (17) out of (20) organizational values. The only values which did not differ at significant levels were professionalism, responsiveness, and lawfulness.

Table 7
ANOVA of Organizational Values According to Age

		Sum of Squares	Df	Mean Square	F	Sig.
Profitability	Between Groups	25.498	3	8.499	6.842	.000
	Within Groups	449.704	362	1.242		
	Total	475.202	365			
Serviceability	Between Groups	18.355	3	6.118	6.186	.000
	Within Groups	358.052	362	.989		
	Total	376.407	365			
Initiation	Between Groups	19.001	3	6.334	5.677	.001
	Within Groups	403.866	362	1.116		
	Total	422.866	365			
Flexibility	Between Groups	29.395	3	9.798	8.628	.000
	Within Groups	411.119	362	1.136		
	Total	440.514	365			
Social justice	Between Groups	58.659	3	19.553	14.264	.000
	Within Groups	496.215	362	1.371		
	Total	554.874	365			
Innovativeness	Between Groups	21.614	3	7.205	5.946	.001
	Within Groups	438.604	362	1.212		
	Total	460.219	365			
Responsibility	Between Groups	7.537	3	2.512	2.633	.050
	Within Groups	345.370	362	.954		
	Total	352.907	365			
Honesty	Between Groups	13.308	3	4.436	5.041	.002
	Within Groups	318.585	362	.880		
	Total	331.893	365			
Professionalism	Between Groups	8.392	3	2.797	2.397	.068
	Within Groups	422.416	362	1.167		
	Total	430.809	365			
Collegiality	Between Groups	15.986	3	5.329	4.390	.005
	Within Groups	439.383	362	1.214		
	Total	455.369	365			
Responsiveness	Between Groups	6.679	3	2.226	2.041	.108
	Within Groups	394.895	362	1.091		
	Total	401.574	365			
Self-fulfilment	Between Groups	22.497	3	7.499	5.621	.001
	Within Groups	482.968	362	1.334		

	Total	505.464	365			
Keeping Work Secrets	Between Groups	24.042	3	8.014	7.134	.000
	Within Groups	406.635	362	1.123		
	Total	430.678	365			
Incorruptibility	Between Groups	15.307	3	5.102	4.128	.007
	Within Groups	447.414	362	1.236		
	Total	462.721	365			
Transparency	Between Groups	14.073	3	4.691	3.824	.010
	Within Groups	444.058	362	1.227		
	Total	458.131	365			
Lawfulness	Between Groups	5.273	3	1.758	2.359	.071
	Within Groups	269.691	362	.745		
	Total	274.964	365			
Positive Competition	Between Groups	16.952	3	5.651	4.930	.002
	Within Groups	414.906	362	1.146		
	Total	431.858	365			
Impartiality	Between Groups	50.968	3	16.989	12.148	.000
	Within Groups	506.267	362	1.399		
	Total	557.235	365			
Obedience	Between Groups	14.269	3	4.756	4.850	.003
	Within Groups	355.023	362	.981		
	Total	369.292	365			
Organizational Loyalty	Between Groups	11.133	3	3.711	3.284	.021
	Within Groups	409.031	362	1.130		
	Total	420.164	365			

**Correlation is significant at the 0.01 level (2-tailed)
* Correlation is significant at the 0.05 level (2-tailed)

In order to test the hypothesis regarding differences at significant levels in organizational values among employees according to their educational level one Way ANOVA Analysis was conducted. As shown in Table (8), differences at significant levels less than (.05) were found only in (7) out of (20) organizational values which were profitability, followed by initiation, social justice, innovativeness, self-fulfillment, incorruptibility, and impartiality.

Table 8
ANOVA of Organizational Values According to Educational Qualifications

		Sum of Squares	Df	Mean Square	F	Sig.
	Between Groups					
Profitability	Within Groups	35.534	4	8.884	7.294	.000
	Total	439.668	361	1.218		
Serviceability	Between Groups	475.202	365			
	Within Groups	4.113	4	1.028	.997	.409
	Total	372.294	361	1.031		
Initiation	Between Groups	376.407	365			
	Within Groups	12.212	4	3.053	2.684	.031
	Total	410.654	361	1.138		
Flexibility	Between Groups	422.866	365			
	Within Groups	3.564	4	.891	.736	.568
	Total	436.949	361	1.210		
Social justice	Between Groups	440.514	365			
	Within Groups	28.058	4	7.014	4.807	.001
	Total	526.816	361	1.459		
Innovativeness	Between Groups	554.874	365			
	Within Groups	14.740	4	3.685	2.986	.019
	Total	445.478	361	1.234		
Responsibility	Between Groups	460.219	365			
	Within Groups	7.788	4	1.947	2.037	.089
	Total	345.119	361	.956		
Honesty	Between Groups	352.907	365			
	Within Groups	2.876	4	.719	.789	.533
	Total	329.018	361	.911		
Professionalism	Between Groups	331.893	365			
	Within Groups	6.418	4	1.604	1.365	.246
	Total	424.391	361	1.176		
Collegiality	Between Groups	430.809	365			
	Within Groups	9.114	4	2.278	1.843	.120
	Total	446.255	361	1.236		
Responsiveness	Between Groups	455.369	365			
	Within Groups	4.279	4	1.070	.972	.423
	Total	397.294	361	1.101		
Self-fulfilment	Between Groups	401.574	365			
	Within Groups	16.775	4	4.194	3.098	.016

	Total	488.690	361	1.354		
Keeping Work Secrets	Between Groups	505.464	365			
	Within Groups	6.426	4	1.607	1.367	.245
	Total	424.251	361	1.175		
Incorruptibility	Between Groups	430.678	365			
	Within Groups	14.584	4	3.646	2.937	.021
	Total	448.137	361	1.241		
Transparency	Between Groups	462.721	365			
	Within Groups	7.845	4	1.961	1.572	.181
	Total	450.286	361	1.247		
Lawfulness	Between Groups	458.131	365			
	Within Groups	1.272	4	.318	.420	.795
	Total	273.692	361	.758		
Competition	Between Groups	274.964	365			
	Within Groups	9.143	4	2.286	1.952	.101
	Total	422.715	361	1.171		
Impartiality	Between Groups	431.858	365			
	Within Groups	16.348	4	4.087	2.728	.029
	Total	540.887	361	1.498		
Obedience	Between Groups	557.235	365			
	Within Groups	1.778	4	.444	.437	.782
	Total	367.515	361	1.018		
Organizational Loyalty	Between Groups	369.292	365			
	Within Groups	3.364	4	.841	.728	.573
	Total	416.800	361	1.155		

**Significant at the 0.01 level (2-tailed)
* Significant at the 0.05 level (2-tailed)

In order to test the hypothesis regarding differences at significant levels in organizational values among employees according to years of experience, one Way ANOVA Analysis was conducted. As shown in Table (9), differences at significant levels in (12) out of (20) organizational values which were profitability, followed by serviceability, flexibility, social justice, honesty, self-fulfillment, preserving work secrets, incorruptibility, transparency, competition, impartiality, and obedience. The other values did not differ at statistical significant levels were initiation, innovativeness, responsibility, professionalism, collegiality, responsiveness, lawfulness, and organizational loyalty. These results do not support the hypothesis.

Table 9
ANOVA of Organizational Values According to Educational Experiences

		Sum of Squares	Df	Mean Square	F	Sig.
Profitability	Between Groups	27.394	3	9.131	7.382	.000
	Within Groups	447.808	362	1.237		
	Total	475.202	365			
Serviceability	Between Groups	10.883	3	3.628	3.593	.014
	Within Groups	365.524	362	1.010		
	Total	376.407	365			
Initiation	Between Groups	6.617	3	2.206	1.918	.126
	Within Groups	416.249	362	1.150		
	Total	422.866	365			
Flexibility	Between Groups	13.007	3	4.336	3.671	.012
	Within Groups	427.507	362	1.181		
	Total	440.514	365			
Social justice	Between Groups	32.678	3	10.893	7.551	.000
	Within Groups	522.196	362	1.443		
	Total	554.874	365			
Innovativeness	Between Groups	6.339	3	2.113	1.685	.170
	Within Groups	453.879	362	1.254		
	Total	460.219	365			
Responsibility	Between Groups	.725	3	.242	.248	.863
	Within Groups	352.182	362	.973		
	Total	352.907	365			
Honesty	Between Groups	7.231	3	2.410	2.688	.046
	Within Groups	324.662	362	.897		
	Total	331.893	365			
Professionalism	Between Groups	2.249	3	.750	.633	.594
	Within Groups	428.560	362	1.184		
	Total	430.809	365			
Collegiality	Between Groups	2.984	3	.995	.796	.497
	Within Groups	452.385	362	1.250		
	Total	455.369	365			
Responsiveness	Between Groups	5.770	3	1.923	1.759	.155
	Within Groups	395.804	362	1.093		

	Total	401.574	365			
Self-fulfilment	Between Groups	15.403	3	5.134	3.793	.011
	Within Groups	490.062	362	1.354		
	Total	505.464	365			
Preserving Work Secrets	Between Groups	18.492	3	6.164	5.413	.001
	Within Groups	412.186	362	1.139		
	Total	430.678	365			
Incorruptibility	Between Groups	10.284	3	3.428	2.743	.043
	Within Groups	452.437	362	1.250		
	Total	462.721	365			
Transparency	Between Groups	17.606	3	5.869	4.823	.003
	Within Groups	440.525	362	1.217		
	Total	458.131	365			
Lawfulness	Between Groups	4.341	3	1.447	1.935	.123
	Within Groups	270.624	362	.748		
	Total	274.964	365			
Competition	Between Groups	11.651	3	3.884	3.346	.019
	Within Groups	420.207	362	1.161		
	Total	431.858	365			
Impartiality	Between Groups	36.663	3	12.221	8.498	.000
	Within Groups	520.572	362	1.438		
	Total	557.235	365			
Obedience	Between Groups	14.077	3	4.692	4.782	.003
	Within Groups	355.215	362	.981		
	Total	369.292	365			
Organizational Loyalty	Between Groups	5.509	3	1.836	1.603	.188
	Within Groups	414.655	362	1.145		
	Total	420.164	365			

**Significant at the 0.01 level (2-tailed)
* Significant at the 0.05 level (2-tailed)

7. DISCUSSION AND CONCLUSIONS

This study asked at the outset whether it was still possible and relevant to distinguish between two traditionally different value orientations. On the whole, study results suggest that the answer is yes. However, looking closely at the results, the answer is also no. There are a few classical as well as unexpected differences, but there are also a number of strong similarities between the values of government and business.

7.1 Governmental organizations Values

The study results show a traditional and consistent value pattern for both the governmental and business organizations. The most important actual governmental organizations' values –'lawfulness',' honesty' 'obedience', and 'serviceability' are consistent with often mentioned crucial public sector values in the administrative ethics and business ethics literature *(Kaptein and Wempe 2002, pp. 237–46; Kernaghan 2003, p. 712)*, in Dutch public sector codes of conduct (Ethicon 2003) and in earlier research among civil servants (Van den Heuvel et al. 2002); 'honesty', however, is often used as a specific value instead of the closely related 'incorruptibility'. (Van der Wal et al. 2006). New' or 'emerging' values (Kernaghan 2000, 2003), such as 'innovation' and 'profitability', traditionally associated with the business organizations, are not present in the most important public sector organizational values. 'Responsibility', however, is among the most important values for government organizations. As stated above, the conceptual status of this value in the literature is not clear. (*Schmidt and Posner* 1986; *Kernaghan* 2000, 2003). It is also interesting to see what is valued least. 'Impartiality'', flexibility' and 'self-fulfilment' are ranked in late positions in both sectors which is surprising. This result might be explained by the fact that these values are not as important as other governmental organizations' values of 'lawfulness' and 'obedience. Another explanation is simply that organizations do not practice what they preach. Self-fulfilment' is ranked least important in the value set (***Van den Heuvel et al***. 2002). This does not mean that is not at all important or that decisions do not involve this value, but that it is not mentioned among top organizational values in governmental or business decision making. Also worth mentioning is the surprisingly low ranks of 'flexibility', 'and 'collegiality in both sectors.

7.2 Similarities and Differences: Traditional Distinctiveness, Convergence or Intermixing

The important question is: which values are valued most, and which values can be considered to be public, private, or common core? As discussed above, the findings of this study do not lend support to the often-assumed hypothesis that a decline of traditional public sector values is taking place in the today's public sector environment due to the adoption of businesslike values (*Frederickson* 1997, 2005; *Kernaghan* 2000, 2003; *Maesschalck* 2004). The 'predominance hypothesis', which states that one set of values is becoming predominant in all organizations (*Schulz* 2004), is not supported either. The specific differences found in our study are fundamental. On one hand, traditional public sector organizational values, such as 'impartiality', 'social justice' were not among the most important public sector organizational values, and traditional business organizations values such as 'flexibility 'self-fulfilment,' and 'innovativeness' are not among the most important business organizations values. These three values are strongly related to and predicted by the specific sectors. On the other hand, 'preserving work secrets, 'responsibility' and ‘professionalism’, are among the first ten governmental organizations' organizational values. Moreover, a number of common core values, 'professionalism', and 'organizational loyalty', as well as a number of common less important values, 'impartiality', 'flexibility', and 'self-fulfilment, were distinguished. The results of the study align with other research findings (*Posner and Schmidt 1996)* who, while pointing to specific areas of agreement, state that the values of business and federal government executives are more different than alike. In short, it is hard to determine, based on the data, whether these commonalities point to convergence or intermixing between public and business organizations organizational value patterns. To observe such fundamental value shifts, it is imperative that longitudinal research among a closed group of respondents be conducted.

7.3 Limitations and Directions for Future Research

It should also be noted that the validity and generalizations of the results of this study are limited to the government and business organizations in Kuwait. More comparative research is necessary to reveal whether differences and similarities exist between, for instance, government and business organizations in other Gulf and other Arab countries. Such a comparison might be worthwhile because these countries are similar in a number of important aspects and because values and ethics are strongly related to cultural traditions and preferences, in contrast with very different and remote cultures and societies. Using the same set of values which were used in this study as a survey research tool enables valid and consistent comparisons to be made. Finally, it seems of utmost importance that government and business organizations pay attention to organizational culture and to developing codes of ethics along with the needed training in this regard. This seems important in view of late positions of traditional values in government and business organizations.

REFERENCES

Allen,R.j. Lamber, E.G. Pasupuleti, S. Tolar, T.C. & Ventura, L.A. 2004. The Impact of Job Characteristics on Social and Human Service Workers. **Social Work and Society,** 2(2), 173-188**.**

Bhatnagar, J. 2005. The Power of Psychological Empowerment as an antecedent To organizational Commitment in Indian Mangers, **Human Resource Development International**, 8: 419-433.

Boyne, G.A. 2002. 'Public and Private Management: What's the Difference?' ***Journal of Management Studies***, 39, 1, 97–122.

Denison, D. R. 1990. **Corporate culture and organizational effectiveness**.

New York: Wiley Publishing.
Drucker, Peter, 1988. "Management and the World's Work." **Harvard Business Review**, 66, pp. 65-76.
England, George W. "The Values of American Managers." **Academy of Management Journal** 10 1967, pp. 53-68.
Frederickson, H.G. 2005. Public ethics and the new Managerialism: An Axiomatic Theory. In **Ethics in public management, in *Ethics in Public Administration,*** Frederickson, H.G. & Ghere, R.K. (eds.), pp. 165-183.
Frederickson, H.G. 1997. *The Spirit of Public Administration*. San Francisco, CA: Jossey-Bass.
Frederickson, H.G. 2005. 'Public Ethics and the New Managerialism: an Axiomatic Theory', in H.G. Frederickson R.K. Ghere (eds), *Ethics in Public Management*. New York: M.E. Sharpe, pp. 165–83.
Graaf de, G. 2005. 'Tractable Morality', *Journal of Business Ethics*, **60** 1, 1–15.
Guyot, J. 1962 "Government Bureaucrats Are Different." **Public Administration Review** 20, pp. 195-202
Hemingway, C.A. P.W. Maclagan. 2004. 'Managers' Personal Values as Drivers of Corporate Social Responsibility', *Journal of Business Ethics*, **50**, 1, 33–44.
Howard, Robert. 1990. "Values Make the Company: An Interview with Robert Haas." **Harvard Business Review** 8, pp. 132-144.
Hssue, Linz. S.J. 2003. Job Satisfaction among Russian Worker. Unpublished Manuscript, University of Michigan.
Johns, R. 2005. Determinants of Organizational Commitment among U.S. Workers, Unpublished doctoral dissertation, university of Pretoria, South Africa.
Jorgensen, Beck & T.B. B. Bozeman. 2007. 'The Public Values Universe: An Inventory', ***Administration and Society***, 39, 3, 354–81.
Jorgensen, Beck. T.B. 2006. 'Public Values, their Nature, Stability and Change. The Case of Denmark', ***Public Administration Quarterly***, 30, 4, 365–98.
Judge, Thomas A. and R. D. Bretz, Jr. "Effects of Work Values on Job Choice Decisions." 1992. **Journal of Applied Psychology** 77, pp. 61-271.
Kaptein, M. J. Wempe. 2002. *The Balanced Company. A Theory of Corporate Integrity*. Oxford: Oxford University Press.
Kaptein, M. 1998. *Ethics Management. Auditing and Developing the Ethical Content of Organizations. Issues in Business Ethics*. Dordrecht: Kluwer.
Kernaghan, K. 2003. 'Integrating Values into Public Service: The Values Statement As Centrepiece', ***Public Administration Review***, 63, 6, 711–19.
Lambert, Eric. G. & et.al. 2001. The Impact of Job Satisfaction on Turn Over Intent: a Test of a Structural Measurement Model Using a National Sample of Workers. **The Social Science Journal.** Vol. 38.
Lencioni, Patrick M. 2202. Make Your Values Mean Something. **Harvard Business Review**, 80(7): 113-117.
Lok, P. Westwood, R. & Crawford, J. 2005. Perceptions of Organizational Subculture and Their Significance for Organizational Commitment. **Applied Psychology: An International Review**, 54, 490-514.

Nalbandian, J. and J. T. Edwards; 1983"The Values of Public Administrators: A Comparison with Lawyers, Social Workers, and Business Administrators." **Review of Public Personnel Administration** 4, pp. 114-127;

O'Reilly, Charles A., Jennifer A. Chatman, and David Caldwell. 1991. "People And Organizational Culture: A Profile Comparison Approach to Assessing Person- Organization Fit." **Academy of Management Journal** 34, pp. 487-516.

Posner, Barry Z., and J. Michael Munson. "Factorial Validity of England's Personal Values Questionnaire." Educational and Psychological Measurement 41 1981, pp. 1243-1254.

Posner, Barry Z., James M. Kouzes, and Warren H. Schmidt. 1985. "Shared Values Make a Difference: An Empirical Test of Corporate Culture." **Human Resource Management** 24, pp. 293-310.

Pruzan, P. 2001. 'The Question of Organizational Consciousness: Can Organizations have Values, Virtues and Visions?' ***Journal of Business Ethics***, **29**, 3, 271–84.

Rainey, Hal G. 1982, "Reward Preferences among Public and Private Managers: In Search of the Service Ethic." **American Review of Public Administration** 16, pp. 288-302.

Rainey, Hal G. "Public Agencies and Private Firms: Incentive Structures, Goals, and Individual Roles." **Administration and Society 15** 1983, pp. 207-243

Rawls, James and O. Nelson. 1975. "Characteristics Associated with Preferences For Certain Managerial orders." **Educational Reports** 36, pp. 911-918;

Roehling, P.V., M.V., & Moen, P. 2001. The Relationship Between Work Life Policies and Practices and Employee Loyalty. A Life Course Perspective. **Journal of Family and Economic Issues,** 22, 141-170.

Schmidt, Warren H. and Barry Z. Posner. 1982**. Managerial Values and Expectations: The Silent Power in Personal and Organizational Life**. New York: AMACOM.

Schmidt, W.H. B.Z. Posner. 1986. 'Values and Expectations of Federal Service Executives', ***Public Administration Review*****, 46**, 4, 447–54.

Schultz, D. 2004. 'Professional Ethics in a Post-modern Society', ***Public Integrity***, **6**, 4, 279–97.

Sigel, P.A. & et.al. 2005.The Moderating Influence of Procedural Social justice on the Relationship between Work-Life Conflict and Organizational Commitment. **Journal of Applied Psychology**, 90, 13-24.

Steijn, B. & P. Smulders. 2004. Work Values and Work Experiences in the Dutch Public and Private Sector. EGPA 2004 conference, Ljubljana, Slovenia, September 2004.

Valentine, S. & et.al. 2002. Ethical Contest, Organizational commitment, and Person-Organizational Fit. **Journal of Business Ethics**, 41(4): 349-60.

Van den Heuvel, J.H.J., L.W.J.C. Huberts S. Verberk. 2002. *Het morele gezicht van deoverheid. Waarden, normen en beleid [The Moral Face of Government. Values, Norms and Policy]*. Utrecht: Lemma.

Van der Wal, Z., L.W.J.C. Huberts, J.H.J. van den Heuvel E.W. Kolthoff. 2006. 'Central Values of Government and Business: Differences, Similarities and Conflicts', ***Public Administration Quarterly***, **30**, 3, 314–64.

Wall, B. 1991. "Assessing Ethics Theories from a Democratic Viewpoint." In J. S. Bowman (ed.), **Ethical Frontiers in Public Management**, San Francisco, CA: Jossey-Bass.

Watson, G.W., S.D. Papamarcos, B.T. Teague C. Bean. 2004. 'Exploring the Dynamics of
Business Values: A Self-Affirmation Perspective', *Journal of Business Ethics*, **49**, 4, 337–46.

Wittmer, D. 1991. "Serving the People or Serving for Pay: Reward Preferences Among Government, Hybrid Sector, and Business Managers." **Public Productivity & Management Review** 14, pp. 369-383.

Zeger, Van Der Wal, Gjal De Graff, and Karin Lasthuizen. 2008. "What Valued Most? Similarities AND Differences between the Organizational Values of the Public and private Sector". **Public Administration.** 86 (2): 465-482.

Zeger Van Der Wal; Leo Huberts; Hans Van Den Heuvel and Emile Kolthoff. 2006. "Central Values of Government and Business: Differences, Similarities and Conflicts. PAQ FALL. : 314-364.