Values, Employee Perceptions and Organisational Change:
A case analysis

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Abstract

The concept of values is multifaceted and one that is closely related to organisational culture constructs. Values have been conceptualised at multiple levels - individual, leader, social group, institution, inter-organisation and national - and a considerable number of values frameworks exist, but not within a single model. Little research has yet been done on group values - what they are, how they are formed and what roles they play in organisational or social group settings, particularly during periods of organisational change.

The current study investigated four levels of values that may exist in an organisation - individual, leader, group and organisational, the congruencies between them and how these values and congruencies influenced individual reactions to organisational change. Through an interpretive single case study design, changes in an organisation (a merger, centralisation of some functions and a change of organisational values) were analysed in relation to the values of employees and managers. A framework of values was developed that presents insights into the four levels of values, the relations between them and how these values shape organisational members' perceptions of change. A conflict in values at middle management level was found. Moreover, the change in organisational values did not result in changes in individual values.

The framework is a contribution to knowledge as it integrates different levels of values in a single model and applies them to organisational change. Additionally, the study presents new perspectives on the sets of values that guide perceptions of change processes and outcomes, and analyses implications for practitioners. The findings of the research provide new insights into why individual values may not change. Another contribution is the salience of group-member values congruence during change. A final key insight is the role complexities that face middle managers during change and the values that they revert to when faced with values conflicts.

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Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

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Introduction

Values are "modes of conduct and end states of existence" (Rokeach, 1968, p. 550) and are developed in response to three fundamental requirements: biological needs, social needs and social institutional needs (Hitlin & Piliavin, 2004; Schwartz & Bilsky, 1990). Values are unseen but evident in behaviours, actions, attitudes and opinions and guide decisions made by individuals and organisations (Posner, 2010). In organisations, values can also be written declarations within organisational documents and mission statements (Cameron & Quinn, 2011). Values have been conceptualised at many levels, such as individual, organisational, institutional, societal and global (Agle & Caldwell, 1999). In an organisation, four levels of values may exist – individual, leader, group and organisational. Organisational change may or may not prompt a change in individual values. When confronted with organisational change, values act as the glue that holds the organisation together (Dolan & Garcia, 2002). Some organisational change literature (e.g. Sullivan, Sullivan & Buffton, 2001; Whelan-Berry & Somerville, 2010) states that organisational change processes fundamentally involve change occurring in the values and behaviours of employees. Organisational change such as mergers and acquisitions can impact organisational values as well as the values of its members (Y. Weber, 1996). Additionally, changes in organisational values can impact values within the organisation and its members (Cameron & Quinn, 2011). Perceptions of such change can be impacted by the values held at multiple levels, in addition to an individual's role during change.

Individual values have been understood through various models, such as Graves (1970), Rokeach (1968) and Schwartz (1991, 2012) and some of these models have been applied to organisational studies (e.g. Berson, Oreg & Dvir, 2008; Burnes & Jackson, 2011) to identify some of the organisational and leader values that may influence change. What is missing is the focus on individual values as they exist, without the imposition of values models, in studying organisational change. Moreover, several studies (e.g. Bardi, Buchanan, Goodwin, Slabu & Robinson, 2014; Goodwin, Polek & Bardi, 2012; Milfont, Milojev & Sibley, 2016) have identified the instability of individual values over time, while some have argued (e.g. Inglehart & Baker, 2000) that values remain stable. There are contradictory perspectives on whether values change during periods of organisational change.

During organisational change, those who initiate change are typically termed change leaders while change managers are those tasked with implementing change (Caldwell, 2003). Organisational and change leader values may guide and influence change decisions. Leaders can be organisational leaders such as CEOs, senior managers and line managers or at group levels, such as supervisors or group leaders (Brown & Trevino, 2006). Leader values are formed from personal values (Branson, 2005) and may have an influence in shaping organisational values (Agle, Mitchell & Sonnenfeld, 1999; Berson et al., 2008) as well as employee values (Berson et al., 2008). Recent research (e.g. Groves, 2014; Hewlin, Dumas & Burnett, 2017) has considered leader values and their impact on employees and organisations but has not identified specific leader values that are instrumental in creating change impact. Moreover, when organisational

values change, it is unclear if and how leader values change, given that leader and organisational values influence each other. Finally, a lot of emphasis is placed on change leader behaviours during change but not much has been revealed about the roles of those managers who implement change designed by others.

Organisational values are the written and unwritten codes of conduct within organisations that guide people's behaviours and decisions and form the basis of organisational culture (Finegan, 2000). Bourne and Jenkins (2013) stated that espoused values are the written and verbal statements authorised by organisational leaders. Berson et al. (2008) added that espoused values are often a reflection of the personal values of the leadership team. Conversely, Ciulla (1999) and Schein (1992) asserted that organisational cultures may shape leader values. During change, organisational values may become the glue that holds everything together (Dolan & Garcia, 2002). However, changes in organisational values may become a consequence of other changes. Also, change in organisational cultures is fundamental in mergers and acquisitions (Ferreira, Santos, De Almeida & Reis, 2014; S. Lee, Kim & Park, 2015). It is unclear, therefore, as to what values organisational members revert to for guidance during such changes.

Wageman and Gordon's (2005) empirical research represents one study that has scratched the surface of group values. In their study, four collective types of group values were identified, but these types revealed group behaviours and not specifically the values that led to those behaviours. In organisational change literature, the role of group values has been vague in terms of change perceptions, notwithstanding change processes and outcomes. Moreover, the relations between group values and organisational, leader and individual values is yet to be investigated.

Values congruence is the level of similarity or consistency between individual values and organisational values (Finegan, 2000; Posner, 2010). Brown and Trevino (2009), Jung and Avolio (2000) and Podsakoff, MacKenzie, Moorman and Fetter (1990) added that individual values can also be congruent with leader values. Branson (2008, p. 392) noted that successful organisational change is when individual values are aligned to organisational values by changing "individual consciousness". Jung and Avolio (2000) and Podsakoff et al. (1990) concluded from their empirical investigations that leader-follower values congruence enhances organisational performance. It is unclear how the person-organisation (P-O) fit, in terms of organisational and leader values congruence, impacts perceptions of organisational change. Interestingly, in their empirical investigation, Cable and Parsons (2001) found that P-O values congruence depends on the individual values people bring with them into the organisation. Attributed values are used to assess P-O fit (Bourne & Jenkins, 2013; Kristof, 1996). Some authors argue that shared values determine P-O fit (Posner, 2010; Posner & Schmidt, 1993).

Literature has noted the importance of values and values alignment to organisational change and outcomes (Berson et al., 2008; Branson, 2008), the steps for managing change (Kotter, 1995; Whelan-Berry &

Somerville, 2010) and what the outcomes of change may be (Burnes & Jackson, 2011; Fuchs & Prouska, 2014; Heyden, Fourne, Koene, Werkman & Ansari, 2017; Hughes, 2011; Kotter, 1995; J. Thomas, George & Rose, 2016). However, the separate roles of employee, leader, group and organisational values in assessing organisational change processes as well as outcomes is missing. Additionally, understanding how these values separately and collectively shape the perceptions of organisational change is lacking. Literature on specific leader values, leader-follower values congruence and impact on organisational change also appears to be vague. Group values is a concept that has been studied in congruence studies but not as a distinct set of values, their sources and their roles during organisational change.

Thus, in response to these research gaps, the present research aims to investigate the research question of '*What role do values play in employee perceptions of organisational change?*' Due to values having been conceptualised at various levels, it is imperative to investigate values according to the levels that may exist in an organisation – individual, leader, group and organisational. These levels of values can be best represented by several layers of employees within an organisation. As noted earlier, during change there can be change recipients (usually employees), change managers and change leaders (usually group-level supervisors, line managers, middle and senior managers). Additionally, the latter cohort may also be change recipients in some contexts. Thus, the research will investigate the experiences of non-managerial and managerial employees in the context of change.

Consequently, this research will also investigate six sub-questions:
1. What role do employee values play in the perceptions of organisational change?
2. What leader values were exhibited during organisational change?
3. What role do these leader values play in employee perceptions of organisational change?
4. What are group values and what role do group values play in employee perceptions of organisational change?
5. What role do organisational values play in employee perceptions of organisational change?
6. What role does values congruence play in the processes and outcomes of change and to what extent does this impact on employee perceptions of organisational change?

The research methodology that best suits such an investigation is social constructionism, which refers to the creation of knowledge through the diverse perspectives and experiences of people (Baxter & Jack, 2008; Crotty, 1998). Experiences of participants in relation to values and change will be explored. Because the research aims to investigate values' role in shaping change perceptions, an organisation that has gone through changes will provide an ideal case to study. Since the study will be bound in the context of an organisation, a case study design will be adapted to explore the research question.

The case study will provide new and diverse insights into the experiences of participants and their values, in line with the chosen research paradigm. The study will also reveal that the various cohorts' experiences will differ and offer insights into the different values systems that may guide their behaviours in an organisational setting. Additionally, the research findings could reveal that individual values may not change during and after organisational changes. In relation to values congruence, P-O and group-member congruences may be stronger than leader-follower congruence.

Several models of values have been developed and discussed in values literature, for example, Bourne and Jenkin's (2013) organisational values framework; Graves' (1970) levels of existence; Groysberg, Lee, Price and Cheng's (2018) integrated culture framework; Quinn and Rohrbaugh's (1981) competing values framework; Rokeach's (1968) instrumental and terminal values; and Schwartz's (1991) universal values. Some of these values models have been instrumental in organisational change studies. However, a single framework that integrates the four levels of values identified as the sub-research items does not exist. In this research, such a framework is developed and applied to the organisational changes found in the case study, through which insights will be offered for organisational change practitioners. The framework may be useful in culture studies, designing change processes and outcomes, in addition to identifying the gaps between individual-leader, individual-organisation and individual-group values for practitioners.

In addition to bridging some of the research gaps on values and their roles during organisational change, several other contributions will be made through this research. An integrated values framework may provide avenues for further research as well as be useful at practitioner level during periods of organisational change. The concept of group values and their applicability to organisational change will be examined and may be a contribution to existing knowledge. Finally, it is expected that values conflicts for both non-managerial and managerial cohorts will be discovered.

The research is organised in four chapters. An in-depth literature review forms the first chapter of this research. Individual values, key values models and change in values forms the first sub-chapter of literature review. The second sub-chapter includes a review of organisational values and relevant values frameworks and integrates these with change in organisational values and organisational change. Leader values and group values are briefly discussed respectively in sub-chapters three and four, followed by an analysis of literature on the values congruences of person-organisation, leader-follower and group-member and how these concepts are related to change as sub-chapter five. The final sub-chapter briefly analyses the literature on organisational change, organisational and social identity and the role of values in these concepts on change processes and outcomes and relates these to values.

The second chapter of this research first describes the research methodology, followed by a brief overview of the case. Sub-chapters three and four cover data collection and analysis methods respectively. Data

analysis is described in two phases. First, using the first-order, second-order analysis method proposed by Gioia, Corley and Hamilton (2012), values described by research participants are analysed which results in the integrated values framework, though the framework is not described in this chapter. Thematic analysis is done on participant descriptions of change processes and outcomes, which results in some new themes. These themes are applied to the integrated framework and value congruencies are also analysed in the second analysis phase.

A record of findings forms the third chapter of this research. The values categories and levels of values identified through data analysis are briefly described. Research findings are then organised according to the four levels - individual, leader, group and organisational. Values congruence found in the research are also described and a brief overview of sources of and changes in values is provided.

A discussion of the findings in relation to literature, research contributions and limitations make up the fourth chapter. Findings on values and change are first discussed in relation to literature. The second sub-chapter describes the integrated values framework and its principles, followed by application to organisational change as demonstrated in the case study. The final sub-chapter identifies the research limitations and suggests areas of future research. The research concludes with a summary of the research findings and contributions to literature.

Chapter 1 - Literature Review

Chapter 1.1: Individual Values

The concept of values has been well documented in social psychology literature (Agle & Caldwell, 1999; Bilsky & Schwartz, 1994; Meglino & Ravlin, 1998; Rohan, 2000; Schwartz & Bilsky, 1987). Bilsky and Schwartz (1994, p. 164) examined the various definitions of values in literature and found five common attributes: "Values a) are concepts or beliefs, b) are about desired end-states or behaviours, c) transcend specific situations, d) guide selection or evaluation of behaviour and events and e) are ordered by relative importance". A sixth attribute noted by some authors is that any behaviour and attitude is influenced by a cluster of values or the relative importance of several values (Bardi & Schwartz, 2003; Hitlin & Piliavin, 2004; Rokeach, 1968; Schwartz, 2012; J. Weber, 2015). Rokeach (1968, p. 550) stated that values are about ways of behaving and the "end-states of existence". Meglino and Ravlin (1998) revisited the work of Rokeach (1968) to conclude that the literature on values had focused less on values being the end-states of existence compared to values being understood from the perspective of human behaviour. End-states of existence describe a desirable end or goals for an individual's existence and human behaviour refers to how individuals act or their modes of conduct (Rokeach, 1968).

Values guide behaviour and attitudes (Berson et al., 2008; Bilsky & Schwartz, 1994; Graves, 1966, 1970; Hofstede, 1980; Jonsen, Galunic, Weeks & Braga, 2015; Meglino & Ravlin, 1998; Rokeach, 1968; Schwartz, 1991, 1994, 2012), act as motivators of behaviour (Bilsky & Schwartz, 1994; Graves, 1966, 1970; Hofstede, 1998; Roccas, Sagiv, Schwartz & Knafo, 2002; J. Weber, 2015) and can help predict attitudes and behaviours (Bardi & Schwartz, 2003; Hodgkinson, 1996; Quaquebeke, Graf, Kerschreiter, Schuh & van Dick, 2014; Schwartz & Bardi, 2001). Values organised along a continuum of relative importance is termed a value system (Rokeach, 1973; Schwartz, 1994, 2012). The consensus in values literature ends here followed by differing views on the source of values, how values are conceptualised and how they influence behaviour.

1.1.1   Distinguishing Features of Values

Values are developed through human responses to three fundamental universal requirements: biological needs, interaction with others or social needs, and group survival or social institutional needs (Hitlin & Piliavin, 2004; Roccas et al., 2002; Schwartz, 1991, 1994; Schwartz & Bilsky, 1990). Hodgkinson (1996) postulated that motives are the source of values while Schwartz (1991, 1994) viewed motives as the 'content' of values. Rokeach (1973) noted that values can be derived from an individual's personality, culture, society and institutions therein. This view lends some *implied* support to the notion that values are learnt and taught as absolutes (Quaquebeke et al., 2014; Rokeach, 1973; Tuulik, Ounapuu, Kuimet & Titov, 2016). Yet another view presented by Hofstede (1980) was that national cultures provide the source of

values and that most cultures are either individualist (self-focused) or collectivist (others-focused). However, Triandis (1989) and Triandis, Leung, Villareal and Clack (1985) argued that within a culture, individualism and collectivism may co-exist and therefore individual values can be a combination of both dimensions.

Agle and Caldwell (1999), Quaquebeke et al. (2014), Roccas, Sagiv and Navon (2017), Rohan (2000) and Yogamalar and Samuel (2016) agreed that values can remain stable throughout one's life. Conversely, Bardi, Lee, Hofmann-Towfigh and Soutar (2009), Hitlin and Piliavin (2004), Rokeach (1973) and Schwartz (2012) noted that values and values priorities can change due to several reasons, some of which may be changes in individual circumstances, for example age, or due to changing environmental circumstances, for example, a job loss.

Values have been conceptualised as multiple levels - individual, organisational, institutional, societal and global (Agle & Caldwell, 1999); organisational, cultural and national levels (Hofstede, 1989); individual, group, department, division, organisation, interorganisation, organisation set, networks, industry, region, national, world (Perrow, 1986); organisational and individual levels (Posner & Schmidt, 1993) and real and propagated levels (Titov, Virovere, Meel & Kuimet, 2013). Allport, Vernon and Lindzey (1960) and Vernon and Allport (1931) classified values as six types of mental states. Rokeach (1968) described values as instrumental and terminal while Graves (1970) and Schwartz (1991, 1994, 2012) conceptualised values into motivational domains. A review of how values influence behaviour also presents varied thoughts.

Hodgkinson (1996), Hofstede (1980) and Schwartz and Bilsky (1987) noted that values can be prioritised as either desired or desirable. Desired values are those that an individual wants to have while desirable values are those that an individual believes they *ought* to have (Hofstede, 1980). Braithwaite and Scott (1991) reviewed the concept of values as desired versus desirable and suggested that values are more desired than desirable. Rohan (2000) further investigated the work done by Braithwaite and Scott (1991) and concluded that as circumstances and environments of people change, so do their values priorities, thus affirming the view that values priorities are more desired. Hitlin and Piliavin (2004), Meglino and Ravlin (1998), Meglino, Ravlin and Adkins (1991) and Roccas et al. (2017) provided a slightly different perspective – that a person's values are an individual's internal system of beliefs indicating how they ought to or should behave. Meglino and Ravlin (1998) went on to clarify that an individual may choose to behave in a way that is *expected* by society or culture even though behaving in such a way may not be the individual's preference.

Yet another consideration within the values construct is the significance that values provide to individuals and the extent to which values guide behaviour. A value cannot carry the same meaning and level of importance or relevance for two people (Bardi et al., 2009; Branson, 2005; Hodgkinson, 1996; Hofstede, 1980; Quaquebeke, et al., 2014; Roccas et al., 2017; Schwartz & Bardi, 2001; J. Weber, 2015). For

example, the value of stimulation, which is described as a challenge or excitement in life (Schwartz, 1991), would motivate the typing up of a document by an hourly paid office clerk differently to the salesperson, paid on commission, completing a sales deal. In both cases, the value of stimulation (the challenge in life/work) drives the behaviour of completing the job task, but the level of importance the salesperson places on the value may be relatively higher due to the reward to be gained at the end of the task. Moreover, two people behaving in a similar manner may be influenced by dissimilar values (Branson, 2005; Hodgkinson, 1996).

Various authors have developed and presented values models and frameworks that attempt to explain what values are. According to reviews (e.g. Agle & Caldwell, 1999; Bilsky & Schwartz, 1994; Burnes & Jackson, 2011; Cowan & Todorovic, 2000; Meglino & Ravlin, 1998; Roccas et al., 2002; Rohan, 2000), the three most cited values models are Graves's levels of existence (1966, 1970), Rokeach's (1968) value theory and Schwartz's (1991, 1994, 2012) universal values. These models will be briefly examined in relation to individual values, noting that the review will focus on the theoretical constructs of each model only and not the values measurement instruments (respectively Graves's ECLET, the Rokeach Value Survey and the Schwartz Value Survey). The measurement of values is out of scope for the objectives of this research.

1.1.2   Graves's Levels of Existence

The levels of existence theory was developed by Graves in the 1950s and 1960s, proposing a hierarchy of human values termed the Emergent Cyclical Levels of Existence Theory (ECLET). The levels of existence represent various stages of human experiences. Graves (1966) stated that the hierarchy is infinite in character, and human behaviour can be fluid within the hierarchy, i.e. an individual's values change in response to their level of existence, driven by divergent needs at each level. Therefore, as an individual matures, their value system moves upwards from one level to the next, according to the needs of existence at that level. Graves (1966) also stated that a person could remain at a certain level or at a combination of levels for an indefinite amount of time, without feeling the need to move higher up the hierarchy. However, Graves's values theory also maintained that at any point in time, a person is influenced by not one but at least three values systems: the value system currently influencing the individual, the preceding value system and the succeeding value system (Bourne & Jenkins, 2013; Graves, 1966, 1970). Additionally, some circumstances may create the impetus for a downward movement in the hierarchy (Graves, 1966, 1970).

Graves's theory may not be relevant in cultures where human living is communal and family-oriented. The Maori culture, for example, places equal importance on the values of love, unity, kinship, hospitality, kindness and ancestral power, to name a few (Sissons, 1993). People within this culture, and other similar cultures, may not exist at the egocentric level (power, success), which in Graves's model must be experienced after tribalistic existence (kinship, ancestral power) and before saintly existence (love, unity,

kindness). In other words, in some cultures, the movement up and down the hierarchy may not eventuate as postulated by Graves.

1.1.3   Rokeach's Terminal and Instrumental Values

In 1968, Rokeach developed a method for measuring values based on 18 terminal and 18 instrumental values (Rokeach, 1968). Terminal values are end-state values while instrumental values are the means to the end-states (Agle & Caldwell, 1999; Rohan, 2000; Rokeach, 1968). For example, wisdom, sense of accomplishment and mature love are terminal values while intellectual, capable and loving are instrumental values. Rokeach (1968, 1973) noted that a terminal value can be treated as *instrumental* to another. Additionally, all instrumental values can be perceived as terminal (Rokeach, 1968, 1973; Schwartz, 1994).

Practically, people would not classify their values as terminal or instrumental. For example, in line with Rokeach's (1968, 1973) own admission, any of the instrumental values can be terminal values for an individual, which raises the question of the merit in classifying values separately into terminal and instrumental categories. Other criticisms of the Rokeach values theory are that the 36 values have no underlying theory (Braithwaite & Scott, 1991; Rohan, 2000), that there is no basis for how values are ordered within the value system (Rohan, 2000; J. Weber, 1990) and that the values follow no sequence for the development of and movement between them (Burnes & Jackson, 2011). Rokeach's model has also been criticised for being too subjective (Braithwaite & Law, 1985; Braithwaite & Scott, 1991; Rohan, 2000), linear (Braithwaite & Scott, 1991; Burnes & Jackson, 2011) and unsuitable for use in different cultures (Tuulik et al., 2016). Additionally, some authors argue that the theoretical differences between means and goals are vague (Schwartz, 1991; Schwartz & Bilsky, 1990).

1.1.4   Schwartz's Universal Values

In the Schwartz framework, there are 10 universal values, which act as motivational responses to biological, social and group survival needs (Bilsky & Schwartz, 1994; Roccas et al., 2002; Schwartz, 1991, 1994, 2012). These values were later placed into two bipolar dimensions, see Figure 1, explicating the structure of relations between the values and presenting their order in terms of human conflict (Brown & Trevino, 2009; Roccas, et al., 2002; Rohan, 2000; Schwartz, 1994, 2012). The values are related, based on motivation, in a continuum, giving the value structure a circular shape (Roccas et al., 2017; Schwartz, 1994, 2012). The first relation is going around the circle, where values sharing the same motivational goal are compatible and situated near each other (Roccas et al., 2002; Roccas et al., 2017; Schwartz, 1994, 2012). Values with conflicting motivational goals originate in opposite directions from the centre of the circle, representing the second relationship (Roccas et al., 2002; Roccas et al., 2017; Schwartz, 1994, 2012).

Figure 1: Schwartz's theoretical model of values types and relations (Schwartz, 1994, p. 24)
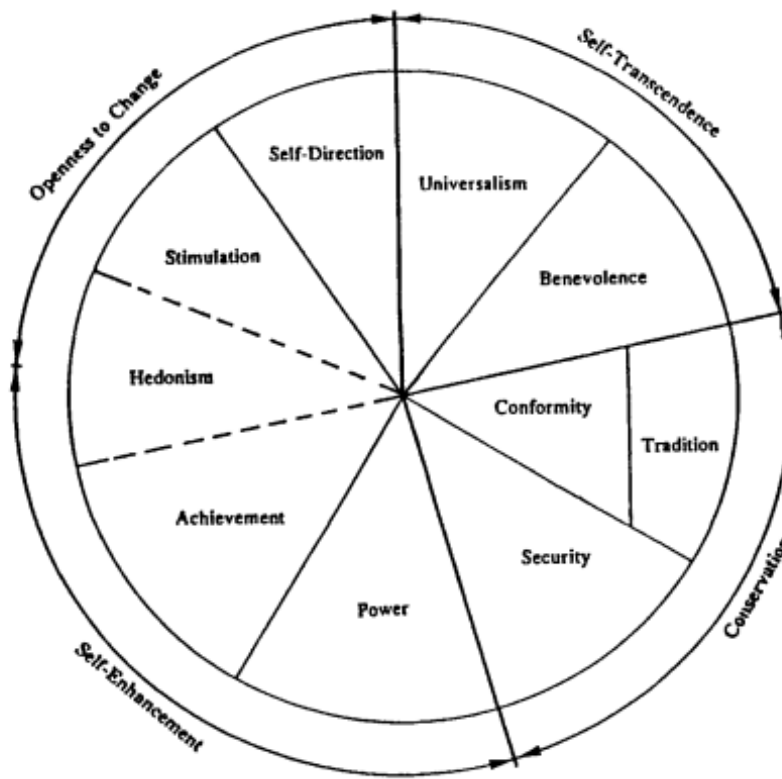
It can be argued that values within the model may not conflict with each other but be present simultaneously in an individual and guide behaviour accordingly. For example, the CEO of the pharmaceutical company Merck in the United States, having access to an in-house developed drug which could save people from blindness, was guided by his personal values and chose to give the drug away for free, saving up to six million people from blindness and costing the business over $200 million (Ciulla, 1999). This example demonstrates the value of achievement – the only drug that could save millions of people from blindness – *paired with* the value of benevolence – concern for humanity, in contrast to Schwartz's (1994) model depicting achievement *in conflict* with benevolence. Additionally, the model does not explain why there must be a relation between the value constructs placed next to each other. For example, achievement is related to hedonism, which is in turn related to the value of stimulation, but it is unclear why an individual would value hedonism if they also value achievement and stimulation.

The three models have common attributes and some distinguishing features. Schwartz's original list of ten values was an extension of the conceptualisation of values done by Rokeach (Braithwaite & Scott, 1991; Schwartz, 1994). All three models have a common theme: others-focus versus self-focus. A table, presented as *Appendix D1*, summarises the similarities between the values in each model. The

distinguishing features are few but notable. The Schwartz (1994) model is the only one with two bipolar dimensions which represent clear alternative values within the model. Graves (1970) and Rokeach (1968) noted that values can exist as combinations within individuals but provided no clarity on possible alternative values when conflicts arise. In Graves's (1970) model, there is a continuous shift between self and others at each level. Rokeach's (1968) model, as stated earlier, does not present any relationships between the list of values. The Schwartz (1994) model does not provide any similar values for the saintly level of existence in Graves's model while the Rokeach model refers to religious values. Automatic existence in Graves's model also has no equal in the other two models but arguably, this existence level has been noted to be reactive in nature and not a value (Graves, 1966, 1970).

1.1.5 Values and Change

Individual values become stable by the time an individual reaches adulthood (Inglehart & Baker, 2000; Rokeach, 1968) but values may be susceptible to change (Bardi & Goodwin, 2011; Bardi et al., 2014; Goodwin et al., 2012; Milfont et al., 2016; Vecchione et al., 2016). Bardi and Goodwin (2011) proposed that within-individual value changes may happen automatically out of environmental cues that challenge an individual's existing values or through self-reflection. Similarly, a dramatic change in one's life, for example, migration or job loss/change, may lead to a change in individual values (Bardi & Goodwin, 2011; Bardi et al., 2014; Goodwin et al., 2012; Milfont et al., 2016). Individual values may also be subject to change in situations where individual values do not conform with those of favourable reference groups (Hitlin & Piliavin, 2004; Rokeach, 1973). A change in values produces consequent changes in individual behaviour and attitudes (Rokeach, 1973).

Milfont et al. (2016) carried out a three-year longitudinal study, using the Schwartz (1994) values model, to investigate the changes in values priorities during adult life (25 to 75 years) and the roles both age and sex played in determining the importance placed on the four value clusters [self-enhancement, openness to change, self-transcendence and conservation] within Schwartz's model. They found that values priorities were mainly stable during adulthood but altered slightly as individuals aged. Towards the later spectrum of life (after the age of 50), older adults and women in general deemed the conservation and self-transcendence clusters more important, while younger adults and men in general placed more importance on openness to change and self-enhancement clusters (Milfont et al., 2016).

Another study that investigated the changes in values and values priorities during adulthood was one done by Vecchione et al. (2016). Their empirical work was an eight-year longitudinal study focused on early adulthood years (20-28) and stability of the 10 universal values from Schwartz's (1994) values model in addition to any moderating effects of gender on values stability. The conclusions from the research were that values changed in a way that paralleled Schwartz's (1994) theory of values compatibility and conflict, and that values remained stable during the eight-year period (Vecchione et al., 2016). Moreover, the

authors noted that because individuals spend a considerable amount of time in a social group or an environment, individuals may adapt their values to be congruent with the environment and the people they interact with. Thus, a change in individual values may occur if the individual's social group and/or environment undergoes change.

Interestingly, Carlisle and Baden-Fuller (2004) carried out a longitudinal, ethnographic study spanning 18 months on 25 employees in an organisation that underwent organisational change and discovered that employees' values did not change because of organisational change, but that change had occurred in the ways in which values were applied. They concluded that because employees in the study had been willing to apply their values differently, organisational change had been accepted.

Organisational change may or may not prompt a change in individual values. None of the three models discussed earlier had been designed with organisational change in mind. However, Graves's (1970) and Schwartz's (1994) models have been used in recent studies to study organisational change (respectively Bourne & Jenkins, 2013; Burnes & Jackson, 2011 and Cowan & Todorovic, 2000, for example). In line with Perrow's (1986) view that values can be conceptualised at many levels – individual, group, department, division and organisation - organisational change could also impact values within these various levels. In Carlisle and Baden-Fuller's (2004) research, only employee values were evaluated. Finegan (2000) and Posner (2010) noted that values is one significant characteristic that both individuals and organisations share. Therefore, organisational values as well as values of leaders and groups that also make up the organisation are important constructs to consider in relation to values and organisational change. Organisational, leader and group values are evaluated next, followed by a brief review of organisational change.

Chapter 1.2: Organisational Values

Values are crucial in the functioning of individuals as well as organisations (Dobni, Ritchie & Zerbe, 2000; Jonsen et al., 2015). Organisational values are the written and unwritten codes of conduct within organisations that guide people's behaviours and decisions (Bourne & Jenkins, 2013; Dolan & Richley, 2006; Enz, 1988; Finegan, 2000; Jonsen et al, 2015; Shapiro & Naughton, 2015; Yogamalar & Samuel, 2016). Resembling Rokeach's (1968) definition of individual values, Enz (1988) defined organisational values as the preferred modes of conduct and end-states for an organisation's activities and objectives. Organisational values give an organisation its identity (Pruzan, 2001), help build an organisation's culture (Enz, 1988; Hogan & Coote, 2014; Khazanchi, Lewis & Boyer, 2007; Marinova, Cao & Park, 2018; Quinn & Rohrbaugh, 1983; Schein, 1992), and shape organisational practices (Hogan & Coote, 2014; O'Reilly, Chatman & Caldwell, 1991).

Contrary to the divided opinions on individual values being either desired or desirable, there is some consensus in organisational values literature that these values possess the characteristic of 'ought-ness', i.e. the desirable (Enz, 1988; Jonsen et al, 2015; Murphy & Davey, 2002; Schein, 1992; Shapiro & Naughton, 2015). Dobni et al. (2000) noted that organisational values have three distinguishable dimensions, which are intensity, direction and pervasiveness. The dimensions of intensity and direction were also noted as characteristics of individual values by Hofstede (1980) and are described, respectively, as the level of values relevance and the guidance values provide to behaviour (Dobni et al., 2000; Hofstede, 1980). Pervasiveness refers to "the degree of consensus among organisational members regarding what the value system emphasises" (Dobni et al., 2000, p. 92).

Organisational behaviour literature illuminates various types of values that exist in organisations – *espoused* (Bansal, 2003; Berson et al., 2008; Branson, 2008; Hewlin, 2003; Jonsen et al., 2015; Knoppen, Dolan, Diez-Pinol & Bell, 2006; Lencioni, 2002; Schein, 1992; Shapiro & Naughton, 2015), *attributed* (Bourne & Jenkins, 2013; Finegan, 2000; Greenwood & Hinings, 1988; Pruzan, 2001), *shared* (Finegan, 2000; Khazanchi et al., 2007; Knoppen et al., 2006; Kristof, 1996; Murphy & Davey, 2002; Posner, 2010; Yogamalar & Samuel, 2016), *aspirational* (Bourne & Jenkins, 2013; Posner, 2010), and *surface, hidden* and *deep* (Cowan & Todorovic, 2000). While individual values are responses to universal human requirements (Schwartz & Bilsky, 1987) and originate from national cultures (Hofstede, 1980; Rokeach, 1973) and societies (Rokeach, 1973), organisational values may originate from the organisation's goals (Denison & Spreitzer, 1991; Howard, 1998; Marinova et al., 2018; Quinn & Rohrbaugh, 1981), from employees within the organisation (Dolan, Diez-Pinol, Fernandez-Alles, Martin-Prius & Martinez-Fierro, 2004; Hegney, Plank & Parker, 2006; Ros, Schwartz & Surkiss, 1999; Twenge, Campbell, Hoffman & Lance, 2010), or from founders or leaders of the organisation (Bourne & Jenkins, 2013; Groysberg et al., 2018; Jonsen et al., 2015; Schein, 1992; Titov et al., 2013). The greater society within which an organisation exists and operates may also influence organisational values (Bourne & Jenkins, 2013).

Various models have conceptualised organisational values. Quinn and Rohrbaugh's (1981) competing values framework (CVF) has been a popular model for organisational values and organisational culture studies (Cameron & Quinn, 2011; Khazanchi et al., 2007).

1.2.1　Sources of Organisational Values

The view that a firm's aim or goal can be a source for organisational values originates from the works of Quinn and Rohrbaugh (1981) who studied the differences in organisational values within an organisational effectiveness framework and designed the CVF as a result. The framework presents two dimensions – preference for structural control versus flexibility and focus on internal versus external environments, based on the challenging tensions and conflicts characteristic of any organisation (Denison & Spreitzer, 1991; Howard, 1998; Quinn & Rohrbaugh, 1981). A third dimension presented by the model is that of means and ends, which is represented by the framework's four quadrants (Denison & Spreitzer, 1991; Howard, 1998; Quinn & Rohrbaugh, 1981). The quadrants depict competing values through relationships of contrast and compatibility. The CVF was later modified by Quinn to present organisational culture models and the quadrants were renamed (Denison & Spreitzer, 1991) and further iterated to provide a broader view on various types of organisational cultures (Cameron & Quinn, 2011).

While the CVF may have been utilised in several organisational culture studies and has been applicable to organisational leadership, human resource management practices and total quality management (Cameron & Quinn, 2011), a limitation of the model is the lack of attention to societal values which may be part of organisational cultures. An ethical outlook and social responsibility are increasingly becoming values that organisations seek to live up to (Buckley & Campbell, 2017; J. Weber, 2015). The external focus dimension of the CVF solely represents market differentiation, innovation and change but does not extend the outlook to encompass social responsibilities.

Schein (1992) suggested that when an organisation is formed, the founder gathers people who share similar values with the founder. This founding group, while performing tasks and activities, follows the values of the founder, and as the firm matures, the founding values gets passed on throughout the organisation (Schein, 1992). Hewlett-Packard, commonly known as HP, had retained and cascaded its founders' values for decades before recent organisational changes. Known as 'the HP way', the founders created a set of values and guiding principles which were used in employee induction programmes, through storytelling of the company's historical moments, to get people acculturated to the values of the founders (Forster, 2006). Organisational leaders, due to their responsibilities of managing business outcomes, may develop the values that enable business objectives to be met (Bourne & Jenkins, 2013). Additionally, according to Agle et al. (1999) and Wally and Baum (1994), leaders embed personal values within their organisations.

Schein (1992) explained that leaders/founders can imprint their values on the firm through role modelling, observed leader/founder reactions to crises and critical events, the issues that leaders/founders pay most attention to and observed leader/founder behaviours on how resources and rewards are allocated as well as how people within the business are managed. Hogan and Coote (2014) stated that organisational values provide the framework for leaders of the firm to build an organisational culture through concerted emphasis on certain values which consequently shape and direct employee behaviours in the desired direction. The concepts of leaders, their values and impacts on organisational values is discussed in more detail in *Chapter 1.3.*

1.2.2   Types of Organisational Values

Much of the organisational values literature focuses on espoused values (e.g. Bansal, 2003; Berson et al., 2008; Branson, 2008; Hewlin, 2003; Jonsen et al., 2015; Knoppen et al., 2006; Lencioni, 2002; Schein, 1992; Shapiro & Naughton, 2015) and shared values (e.g. Finegan, 2000; Khazanchi et al., 2007; Knoppen et al., 2006; Kristof, 1996; Murphy & Davey, 2002; Posner, 2010; Yogamalar & Samuel, 2016). Espoused values are the written and verbal statements authorised by organisational leaders (Bourne & Jenkins, 2013) and are often a reflection of the personal values of the leadership team (Bansal, 2003; Berson et al., 2008). Schein (1992, p. 9) defined espoused values as "the articulated, publicly announced principles and values that [a] group claims to be trying to achieve". Jonsen et al. (2015) noted that, in theory, espoused values can exude the actual, lived values of the organisation as well as the values that are desired.

Schein's (1992) definition of espoused values is more encompassing in recent times when organisations are espousing values in collaboration with employees. An example is the organisational values created by Uber after the arrival of their new CEO in 2017, who instigated a company-wide exercise to identify and espouse the organisation's values. The CEO wanted the new values to be articulated from the bottom up and asked all employees to provide their input, an exercise that involved 1200 employee submissions, 20 company-wide focus groups and votes casted more than 22,000 times (Khosrowshahi, 2017). Similarly, IBM in 2003 asked all employees to contribute to an intranet forum where people voiced their opinions on IBM's values, resulting in changes to the organisation's espoused values (Palmisano, 2004).

Espoused values can condition employees' and managers' actions in achieving company objectives (Shapiro & Naughton, 2015). Because espoused values are generally shaped by leaders of the organisation, the concept of espousing values has been subject to some criticism. Top managers may articulate the values but not behave accordingly or may articulate values only to please other stakeholders, e.g. customers (Bourne & Jenkins, 2013). Hofstede (1998) drew attention to the possibility that when organisational practices, based on founder values, are passed on to successive top managers, employees and these managers may *comply* with the organisational practices without personally embracing the underlying values. Furthermore, pursuant to Bansal (2003) and Berson et al.'s (2008) views that espoused

values may reflect the leadership team's personal values, it can be argued that the resulting values may not be representative of other members of the organisation (Bourne & Jenkins, 2013; Hofstede, 1998).

Shared values are the subjective perceptions of an individual's values and *fit* with espoused values (Bourne & Jenkins, 2013; Posner, 2010; Posner & Schmidt, 1993). Some authors have viewed shared values from the perspective of the person-organisation (P-O) fit (Knoppen et al., 2006; Meglino & Ravlin, 1998; Murphy & Davey, 2002; Yogamalar & Samuel, 2016), while Bourne and Jenkins (2013) argued that shared values are based on *subjective* perceptions of fit. Briefly, a P-O fit is the extent to which a person 'fits' with an organisation in terms of their values (Cennamo & Gardner, 2008). Additionally, some authors (e.g. Brown & Trevino, 2009; Jung & Avolio, 2000; Podsakoff et al., 1990) have noted that leader-follower values congruence can be viewed as shared values. Values congruence typically refers to the level of similarity or consistency between individual values and organisational values (Finegan, 2000; Posner, 2010), but in the context of leader-follower, the term implies the level of values similarity between a leader (or manager/supervisor) and their follower (employee).

When values are shared, there is reduced uncertainty on the part of organisational members in terms of how to think, feel and act in the face of challenging circumstances, thereby enabling an organisation and its members to behave in a similar way (Knoppen et al., 2006; Meglino & Ravlin, 1998). Additionally, shared values are believed to lead to positive organisational performance due to everyone in the business being aligned (Khazanchi et al., 2007). Murphy and Davey (2002) argued that the sharing of values, in practice, may not be what they appear to be on the surface. They postulated that employees may behave in line with organisational expectations, giving the impression that they 'share' espoused values, but may only behave in such a way insofar as they believe that such behaviour will result in material gains for them. Jonsen et al. (2015) noted that organisational values can range from being imposed to being shared as well as range from values exhibited by top executives to those that are genuinely collective and aligned across the organisation.

In addition to espoused and shared values, Bourne and Jenkins (2013) reviewed literature and found the concept of attributed values, which refers to organisational members' perceptions of those values that the organisation maintains as important (Finegan, 2000) or the values that underpin organisational decision-making (Pruzan, 2001). Simply put, attributed values represent the characteristics of a firm, based on patterns of historical decision making (Bourne & Jenkins, 2013). Conversely, Greenwood and Hinings (1988) argued that attributed values, by being embedded in organisational history, do not consider the changing environment of an organisation and thus fail to address the future values of the firm. Aspirational values are the values that organisational members envision as the *ideal* to work towards (Bourne & Jenkins, 2013; Posner, 2010). These values can be a result of changes in society, change in values of professional

institutions that the firm identifies with and changes within the organisation (Bourne & Jenkins, 2013). In contrast to attributed values, aspirational values are future-intended.

1.2.3 Organisational Values and Organisational Change

Dolan and Garcia (2002) noted that when confronted with organisational change, values act as the glue that holds everything in the organisation together. Indeed, values provide the framework within which the gap between a vision for the future and current reality can be bridged. Values are an important management and change tool (Jonsen et al., 2015; Ogbonna & Harris, 2002) and they help facilitate organisational change (Glazer & Beehr, 2002; Kirkman & Shapiro, 2001; Knoppen et al. 2006).

In Burnes and Jackson's (2011) empirical study, change design values were aligned with that of the organisational members' values, resulting in positive responses to the change. While there is theoretical merit in the view that change initiatives should focus on within-organisation values alignment *prior* to change processes being implemented, it may be harder for organisations undergoing change to adopt such a process. For example, during a merger or acquisition, 'new' organisational values may be unclear while the processes of mergers and acquisitions are taking place, making it difficult for values of the change process to be aligned with values of the new organisation. In such cases, organisational members' perceptions of the change may be influenced by their values as well as by previous organisational values. The influence of these values, both separately and collectively, on people's perceptions of change remains to be investigated.

Bourne and Jenkins (2013) proposed that an *expectation gap* can occur during times of organisational change. Attributed values and shared values may overlap while the aspirational and espoused values, due to the changes taking place, may be separate and distinct. For example, during a merger, the espoused values of the merged business would be distinct from the historical practices (attributed) and shared values of organisational members, which creates an expectation gap. However, what remains to be seen is how the expectation gap can be overcome, if at all. Empirical studies in *Chapter 1* highlighted that employees did not change their value systems but instead applied their values in a different manner to the changes taking place in the organisation (Carlisle & Baden-Fuller, 2004) and individual values generally remained stable during adulthood (Milfont et al., 2016; Vecchione et al., 2016). Bardi et al. (2009) found through their empirical work that changes in individual values may be slight, albeit meaningful. Consistent with these findings, one could argue that when an expectation gap occurs, organisational members may not be willing to change their own value systems, consequently resulting in unchanged shared and attributed organisational values. There is limited evidence to understand how organisations can overcome the expectation gap.

Finally, Graves's (1966, 1970) values model was used in an empirical study on organisational change by Burnes and Jackson (2011). Their investigation sprang from the notion that one of the reasons for organisational change failure was the lack of alignment between the values of the organisational members undergoing change, the values of the proposed change (i.e. change objective) and the values of the approach taken to implement the change (i.e. change process). Burnes and Jackson (2011) designed and implemented two change interventions based on two values from the Graves (1966, 1970) model and the experiment was carried out on two groups of employees in separate organisations. The findings of the study supported Burnes and Jackson's (2011) proposition that when the values of change initiatives are designed to align with the values of the *people* undergoing change, such initiatives can be successfully implemented and accepted. However, the study focused on two groups in separate organisations and while being context-specific, did not consider the influencing roles of the two organisations' values on the change intervention framework.

Bourne and Jenkins (2013) noted that organisational values, in addition to being made up of both individual and collective types, encompass the relationships between individual and collective value structures (i.e. P-O fit and leader-follower congruence), which are susceptible to changes that may happen within an organisation. Therefore, to understand the impact of organisational values on organisational change, and vice versa, the relationships between person-organisation and leader-follower in terms of values congruence need to be studied.

Chapter 1.3: Leader Values

Leaders can be organisational stewards such as CEOs, senior managers, middle managers and line managers at lower levels, such as supervisors or group leaders (Brown & Trevino, 2006) and they can be the source of group values and beliefs (Schein, 1992). Leader values are formed from the person's individual values (Branson, 2005). Without values, leading people can be a challenge (Tuulik et al., 2016) but leader values are only worth anything if corresponding consistent behaviours are exhibited (Ciulla, 1999). Leader values may influence or shape employee values (Berson et al., 2008; Enz, 1988; Schein, 1992) and organisational values (Agle et al., 1999; Berson et al., 2008). Conversely, organisational culture and history can shape leader values (Ciulla, 1999; Schein, 1992) as well as leaders' willingness to act in accordance with these values (Ciulla, 1999).

According to leadership literature, leaders play a vital role in creating, shaping and maintaining organisational values. Values of the leadership group determines the direction of a firm (Enz, 1988). Heskett, Sasser and Wheeler (2007) noted that an organisation's values come into being through actions and team learning, where leaders play a vital role by setting examples of how to behave. Similarly, Schein (1992, p. 62) stated that "leadership is originally the source of beliefs and values" that enables a group to act and react to its internal and external problems, which explains how leader values help shape follower/employee values. Ciulla (1999) suggested that the leaders who succeed organisation founders have a responsibility to carry on the founding values, as well as add to them through learnings from mistakes and achievements.

Hambrick and Mason (1984) adequately summed it up with the view that the values and cognitive bases of powerful actors and decision makers are reflected in all organisational *outcomes*, be it strategies and/or effectiveness. They went on to explain that when it comes to decision making, values "create a screen between the situation and [the decision maker's] eventual perception of it" (Hambrick & Mason, 1984, p. 195). Their views were conceptualised as the upper echelon theory (Berson et al., 2008; Boal & Hooijberg, 2001; Carpenter, Geletkanycz & Sanders, 2004; Hambrick & Mason, 1984) and prompted upper echelon research (e.g. Boal & Hooijberg, 2001; Carpenter et al., 2004), which has mainly focused on CEO characteristics and demographics, not values, in determining relations to organisational outcomes (Berson et al., 2008).

Three empirical studies have examined leader influence in shaping and influencing organisational culture, of which two studies (Ogbonna & Harris, 2000; Tsui, Zhang, Wang, Xin & Wu, 2006) focused on leader behaviours. The only study found to have focused on leader values was by Berson et al. (2008). Using the Schwartz (1994) values of security, benevolence and self-direction, Berson et al. (2008) tested the relationships between these values held by CEOs in a sample of 26 Israeli companies and the performance and cultures within the same organisations. The study found positive associations between security values

and a bureaucratic culture, benevolence values and a supportive culture, and self-direction values and an innovative culture.

It is almost impossible, yet necessary, to separate organisational culture from the concepts of organisational values and leadership. First, organisational culture is made up of values, underlying beliefs and artifacts (Schein, 1992) and some scholars have used the term *culture* synonymously with *values* (Jonsen et al., 2015). Additionally, as Schein (1992, p. 17) pointed out, "culture and leadership are two sides of the same coin". Schein (1992) explained that when groups are formed, it is the founders/leaders who create the culture for the group and consequently, as culture is stabilised, it acts as a determinant for selection of leaders and their behaviours.

The phenomenon of culture determining leader values can potentially be explained by two models - Cameron and Quinn's (2011) competing values of leadership, which is an adaptation of the original CVF, and Groysberg et al.'s (2018) Integrated Culture: The Framework. Both models present the '*two sides of the same coin*' scenario by depicting organisational cultures and leadership styles within their respective frameworks. It must be noted, however, that while both sets of authors of the respective models refer, in the main, to organisation culture in their descriptions of the frameworks, during their discourses, they occasionally allude to values within each culture and its corresponding leadership style, based on the premise that values underlie both culture and leadership styles.

1.3.1   Models of Leader Values

The CVF, described earlier, has also been adapted to describe leader values. Cameron and Quinn (2011) found that more than 80% of the organisations in their research were characterised by a dominant culture, within which leaders (executives, middle and first-level managers) who demonstrated compatible leadership attributes to the dominant culture were rated as highly effective. Interestingly, the authors also observed that highly effective leaders *develop* traits that enable them to operate in all four quadrants of the CVF. Due to highly effective leaders' abilities to develop capabilities in each quadrant, they can be self-contradictory individuals, who are at once controlling and creative for example.

Groysberg et al. (2018) presented a model that also depicts organisational culture, somewhat resembling the principles of the CVF. Referred to as the integrated culture framework, the model represents two organisational dimensions: people interaction, ranging from interdependence to independence, and response to change, ranging from stability to flexibility. Along these dimensions, eight organisational and leader styles were identified. The underlying theory is that pursuant to the style of an organisation, its values and, therefore culture, will be congruent to the characteristics of that style. Groysberg et al. (2018) noted that their framework can also be used to understand employee values.

Both these frameworks place organisational and leader styles along the conceptual organisational dimension of response to change, though the terminologies used vary slightly. Additionally, both models suggest that leader (and organisation) styles or values can be a mixture of all the elements within each framework, but the emphasis placed on certain styles or values will be determined by the organisation's goals and operating environment. The integrated culture framework, unlike the CVF, includes leader and organisational styles that are concerned with social/global values.

The internal-external orientation dimension of the CVF explicitly stresses the organisation's outlook, contrary to the integrated culture framework. For example, the organisational style of authority in the latter framework is arguably internally-oriented, due to the emphasis placed on competitiveness for personal advantage, leadership dominance and confidence. Conversely, the same style could arguably be used to compete and dominate in the market place. However, Groysberg et al. (2018) do not make the distinction between internal-external orientations in their model and it can only be assumed that the framework is internal in orientation.

1.3.2   Leader, Employee and Organisational Values and Congruence

Sometimes leaders may not behave according to organisational values, due to reasons which were discussed in *Chapter 3.2*, for example, values may be espoused only to please external stakeholders. Other reasons may be that leaders lack the capability or courage to do so, that they are distracted and too busy to be reminded of the values they need to enact, or they genuinely do not realise that their behaviours contradict the values they espouse (Ciulla, 1999).

A case study by Cha and Edmondson (2006) investigated a situation where leader behaviours were perceived to be dissimilar to the values of the organisation. The study focused on employee (follower) perceptions of leader behaviours through the lenses of shared values, which was defined as those values perceived to be shared by the organisation and employees. The organisational values were espoused by the CEO who was also the founder of the company. This study is notable for various reasons.

First, as part of their research, Cha and Edmondson (2006) discussed the concept of value expansion, which is a phenomenon where multiple meanings become attached to inherently abstract values. Values may become expanded due to a natural drift, where a firm's original values become weakened due to layers of added meanings attached to them over time, or due to the various ways in which values get communicated by those enacting them. The research revealed that when followers expanded values, perceptions of incongruence between leader behaviour and organisational values resulted. Secondly, it was found that the organisational leader was perceived to engage in self-contradictory behaviours. The CEO thought his actions were congruent with the organisation's values that he had advocated for, contrary to what followers perceived. The difference in perceptions arose due to a lack of communication by the

CEO and lack of clarity-seeking from employees during a changing organisational environment (growth phase).

Cha and Edmondson (2006) also alluded to the little-known concept of how personal values of employees shape their perceptions of leader values and behaviours, a concept that was theorised by Lord and Brown (2001) and empirically studied by Ehrhart and Klein (2001). The latter's work focused on identifying the specific follower values that differentiated follower choices on types of preferred leaders. The research findings suggested that followers differ in their preferences for a leader based on their own values and that similarity-attraction, on the part of the follower, accentuated the preference seeking process (Ehrhart & Klein, 2001). Similarity-attraction refers to people's tendency to be attracted to those perceived to hold similar values and attitudes as themselves (Schneider, 1987).

1.3.3   Leaders and Organisational Change

During organisational change, leaders have key roles to play, one of which is to create a vision for the change (Bass, 1985; Kavanagh & Ashkanasy, 2006; Kotter, 1995, 2007). Creating a vision for change has also been noted as one of the processes of change (Appelbaum et al., 2012; Kotter, 1995, 2007; Whelan-Berry & Somerville, 2010). Senior leaders must become chief architects when it comes to organisational change (Kavanagh & Ashkanasy, 2006). However, not all leaders can be chief architects, because they may not be leading organisational change. As indicated at the beginning of this chapter, leaders can also be managers and departmental and/or group supervisors. When change is led by senior executives, other management cohorts can assume the role of change managers. Caldwell (2003), based on results of an empirical study, described the change manager's role as that of implementing and managing change directed from the senior levels in a company. Additionally, change leaders and managers play a complementary role during organisational change because the aspects of leading and managing organisational change are inseparable from the overall framework of managerial duties (Caldwell, 2003).

Kavanagh and Ashkanasy (2006) tested a model that depicted a shift or change in organisational culture as influenced and directed by leaders through change processes. They set out to investigate, amongst other hypotheses, the relation between change processes deployed by leaders and employee perceptions of the overall change leadership and found that when change processes were well handled, employees tended to accept change and were cooperative during the process. Conversely, when change processes were badly handled, employees experienced stress and anxiety.

Berson et al. (2008) concluded that organisational leaders play a key role in shaping organisational cultures and values. Similarly, recent research (e.g. Groves, 2014; Hewlin et al., 2017) has considered leader values and integrity, and their impact on employees and organisations but has not identified how leader values are or can be instrumental in creating impact during times of organisational change. Kavanagh and

Ashkanasy's (2006) research was focused on employee perceptions of the change processes and leadership of the change. However, the role of values, at individual, organisational and leader levels, in relation to change were not part of the research objectives. The research by Cha and Edmondson (2006) noted that employee perceptions of leader behaviour were adversely impacted as a combined result of organisational change and lack of communication between leader and followers. However, their study did not provide insight on employee perceptions of the changes that were taking place within the organisation, nor of the roles that organisational, leader and employee values played in shaping such perceptions.

Additionally, employee perceptions can be influenced by values expansion, or in other words, the possibility of intended organisational values being lost in translation, a concept described by Cha and Edmondson (2006). Moreover, the empirical work of Ehrhart and Klein (2001) found that similarity-attraction influenced follower choice of preferred leader. This implies that perceptions are guided by personal values, resembling Hambrick and Mason's (1984) view that personal values *screen* a situation and the individual's eventual perception of it. Therefore, the roles of values expansion and value-screens need to be examined when evaluating employee perceptions of organisational and leader values as well as organisational change. Moreover, the role leader values play in follower perceptions of change, noting that leaders can be executives as well as middle managers, departmental and group supervisors, needs investigating.

Another concept that requires exploration is how leader values interact with organisational values during times of change. Change could be organisational transformation or even change in organisational values. It is unclear from existing research the role played by leader values during times of a) organisational change, b) change in organisational values and c) when the two changes occur at the same time. It has been noted that leaders can be self-contradictory individuals, adapting themselves to the styles that best suit the business needs. However, if leader values are based on personal values, and research has shown that personal values remain relatively stable, how a leader adapts her/his values to a), b) and c) changes and *simultaneously* influences the rest of the organisation to change remains to be seen.

Moreover, if leader values are drawn from organisational values and given that culture and leadership have been described as two sides of the same coin (Schein, 1992), it is unclear whether and how leader values may change during organisational values change. If a change in leader values does occur, what role does the change in values play in the leader's perception of change?

Chapter 1.4: Group values

Group values help facilitate task interdependence (Wageman & Gordon, 2005), influence approaches to problem-solving (Chatman & Barsade, 1995; Wageman & Gordon, 2005) and reward systems (Barsade, Ward, Turner & Sonnenfeld, 2000; Wageman & Gordon, 2005), and reinforce established group behaviours (Wageman & Gordon, 2005). Very few studies have looked at the concept of group values (Adkins, Ravlin & Meglino, 1996; Seong, Kristof-Brown, Park, Hong & Shin, 2015). Adkins et al.'s (1996) perusal on person-co-worker values congruence, Becker's (1992) research on organisational commitment, Good and Nelson's (1971) investigations on person-group attractiveness, and Wageman and Gordon's (2005) study on the impact of group values on task interdependence and reward systems represent some of the few studies specifically focused on or implied to group values. Hofstede's (1998) work focused on groups as sub-cultures within organisations while others (e.g. DeRue & Morgeson, 2007; Seong et al., 2015; Vogel & Feldman, 2009; Werbel & Johnson, 2001) have studied the concept of person-group (P-G) fit.

P-G fit refers to the compatibility of characteristics between a person and their work group (Cemmano & Gardner, 2008; Kristof, 1996; Kristof-Brown, Zimmerman & Johnson, 2005; Ostroff, Shin & Kinicki, 2005). Some authors (e.g. Barsade et al., 2000; Judge & Ferris, 1992; Zellmer-Bruhn, Maloney, Bhappu & Salvador, 2008) have highlighted the similarity-attraction concept when evaluating group behaviours. The tendency of people to be attracted to those perceived to hold similar values and attitudes as themselves is termed similarity-attraction (Schneider, 1987). Such evaluations are generally cognitive in nature, but emotions can also be used as an evaluative tool when assessing similarity and consequent attraction (Barsade et al., 2000; Davis, 1981).

A group is made up of two or more individuals placed together for the pursuit of common goals (DeRue & Morgeson, 2007). Seong et al. (2015) and Zellmer-Bruhn et al. (2008) described the process of group formation as one where unfamiliar people are brought together and easily available information, such as visible or observable social demographic features of others, are relied upon to find ways of interacting and working together. Based on this stereotyped demographic information, individuals may assume that the values and beliefs of those perceived to be akin to themselves would be similar (Seong et al., 2015; Zellmer-Bruhn et al., 2008). However, because values are deeply embedded concepts and are not easily identifiable, such an assessment can be prone to fallacy. Seong et al. (2015) noted that this initial process of group-member categorisation may have lasting impacts on immediate and future perceptions of aligned values within the team. DeRue and Morgeson (2007) stated that as groups evolve, members make attempts to investigate the values of others and assess the levels of alignment. Such assessments get internalised, assist with social interaction and help achieve understanding of group members (DeRue & Morgeson, 2007).

Davis (1981) noted that individual values guide a person's reactions to others' behaviours and values as well as the level of *attraction* to a group. Adkins et al. (1996) stated that due to the links between values and behaviours, in a group environment, individuals can predict behaviours of others who are perceived to have similar values as themselves. Additionally, where majority members share similar values, there may be greater consensus on expected behaviours within the group (Adkins et al., 1996). The level of perceived similarity between members affects group interactions and, according to research on social influences on group behaviour, it is generally believed that a person with dissimilar attitudes and behaviours can adversely impact group goals (Davis, 1981). Wageman and Gordon (2005), through a longitudinal field study designed to understand the impact of group values on task interdependence in post-graduate student project teams from an American university, found that groups with varied values arrived at more accurate solutions because of the varied pattern of thinking within the group. However, they also found that groups where varied values existed tended to function in a conflicted state and did not perform well overall (Wageman & Gordon, 2005).

Another source of conflict could be through the presence of other value systems in an organisation. Hofstede (1998) and Ostroff et al. (2005) highlighted that within an organisation, various workgroups and/or departments may have sub-cultures. This creates a scenario where an employee may be simultaneously influenced by two sets of values: work group and those espoused by their leader/manager (Ostroff et al., 2005). In such a situation, group members may experience conflicts in determining alignment with the two competing value systems.

1.4.1   Types of Group Values

Wageman and Gordon (2005) loosely discussed the concept of distributive values as the reinforcing effect of a group's dominant values. The dominant values may arise from a situation where the organisational structures or leader directions are ambiguous, or the dominant values conform to established organisational and leader structures (Wageman & Gordon, 2005). For example, if a group highly values a collective approach to tasks and reward systems, regardless of the organisational and managerial cues around it, behaviours within the group will be geared towards resolving problems collectively and performing tasks interdependently, which in turn reinforce the value through group preference for equal rewards distribution.

In their study, Wageman and Gordon (2005) identified four group value types in relation to task performance: egalitarian, emphasising equal contribution; meritocratic, emphasising individual contribution; hybrid, where individual and collective contributions were equally split; and competitive, where individual contribution was assigned a rank order within the group. These group values types can be conceptually linked to the social and cultural perspectives of individualism and collectivism discussed by Hofstede (1984), Triandis (1989) and Triandis et al. (1985). Individualism refers to the priority placed on the achievement of personal goals and pursuit of personal gains (Hofstede, 1984; Triandis, 1989; Triandis et

al., 1985). Collectivism refers to a preference for goals that benefit others (Hofstede, 1984; Triandis, 1989; Triandis et al., 1985). Triandis (1989) further explained that the worldview of collectivists may not include individualism at all, but if found to exist, priority is given to others. Chatman and Barsade (1995) proposed that individuals with a cooperative attitude may work well in environments where collectivist values are emphasised, while an individual with a low tolerance for cooperative behaviour may not interact well with a collectivist environment. Additionally, within a group, if a person is driven by individualism, they may not easily conform to or adapt collectivist practices (Chatman & Barsade, 1995).

National cultures being categorised as either individualistic and collectivist by Hofstede (1984) have been criticised as being insufficient through representation of cultural traits in only two opposing dimensions (Schwartz, 1991) and not being representative of the diverse sub-cultures that may be present within national cultures through the assumption that a nation represents a singular type of culture (Dolan et al., 2004; Triandis, 1989). Consequently, the collectivist and individualistic categorisations are deemed to describe cultures as homogenous (either collectivist or individualistic) rather than as heterogenous (a blend of both categories or more categories). However, despite these criticisms, the concepts of individualism and collectivism have been used in recent values studies (e.g. Bardi & Goodwin, 2011; Bourne & Jenkins, 2013; Tang et al., 2015; Yang & Yousaf, 2018).

1.4.2   Group Values and Change

Group values, when solidified over time through reinforced behaviours, make change within organisational culture harder to accomplish (Wageman & Gordon, 2005). Chatman and Barsade (1995) noted that research has proven that a person can and will adjust their personal values preferences to accommodate those emphasised by the individual's environment. It is important to note that they stated that a person may *accommodate* the values preferences of his/her environment but not necessarily conform to them. Similarly, Hofstede (1998) stated that members in an organisation or a group need not *confess* to the values of their leaders or other members. Moreover, DeRue and Morgeson (2007) noted that individual values remain stable and as a result, so do the perceptions of values similarity within the team.

However, not much has been revealed about whether and how group values change. Studies mentioned in this chapter have focused on group formation values, impact of group values on organisational outcomes and the stability of group values in achieving such outcomes. Group values literature is yet to reveal under what conditions group values may change, and if they do, how such a change occurs. Additionally, apart from individuals being the sources of group values, it is unclear what other sources of group values there may be. Given that the literature on group values is mainly focused on either the concepts of fit/congruence or similarity-attraction, the role of group values in understanding and/or evaluating change that takes place outside the group's sphere is another area of research that is yet to be undertaken. Moreover, while it has been noted by Ostroff et al. (2005) that group members may be in a conflicted state due to the presence of

competing value systems (organisational and/or leader), it remains unclear as to whether and how group members resolve the conflict, and whether and how they chose to align themselves with other value systems. Additionally, when such a conflict is instigated by organisational change, how group values get impacted and conversely, how group values impact perceptions of the changes need examination.

Finally, the concept of P-G congruence comes into perspective when group values and their impact on perceptions of change are considered. Akin to the literature on group values and their impacts on change perceptions, literature on P-G congruence in relation to change is also inadequate. In the next chapter, P-G congruence and other types of fits are evaluated.

Chapter 1.5: Values Congruence

The level of consistency or similarity between individual values and organisational values is referred to as values congruence (Cable & Parsons, 2001; Edwards & Cable, 2009; Finegan, 2000; Hoffman, Bynum, Piccolo & Sutton, 2011; Jung & Avolio, 2000; Posner, 2010). Values congruence has been generally used to understand cultural fits between a person and the organisation (Kristof, 1996; O'Reilly et al., 1991; Ostroff et al., 2005) or congruence between the person and their work environment (Hoffman et al., 2011) and has been proven to contribute to positive employee outcomes like job satisfaction and organisational identification and commitment (Edwards & Cable, 2009; Kristof, 1996).

Kristof (1996) and Verquer, Beehr and Wagner (2003) stated that values congruence is a widely accepted way through which the concept of person-organisation (P-O) *fit* is operationalised. Kristof (1996) noted that P-O fit had been defined by many authors, quite simply, as the compatibility between an individual and an organisation. Muchinsky and Monahan (1987) took a more comprehensive view, noting that P-O fit can be understood through different constructs which are dependent on the characteristics and outcomes of interests of both the person and the organisation. P-O fit is one of the many types of person-environment (P-E) fit found in literature, which are briefly noted in a table as *Appendix D2*.

The ASA (attraction-selection-attrition) model developed by Schneider (1987) is perceived to have greatly contributed to the concept of P-O fit (Cable & Parsons, 2001; Hewlin et al., 2017). The ASA model suggested that the basis for attraction between persons and organisations was the compatibility of values and goals of each party (Cable & Parsons, 2001; Schneider, 1987). Some authors have noted that attributed values are used to assess P-O fit (e.g. Bourne & Jenkins, 2013; Kristof, 1996) while some claimed that shared values determine P-O fit (e.g. Posner, 2010; Posner & Schmidt, 1993).

P-O fit has been conceptualised through supplementary and complementary fits (Kristof, 1996; Muchinsky & Monahan, 1987; Ostroff et al., 2005) and needs-supplies and demands-abilities fits (Kristof, 1996; J. Meyer, Hecht, Gill & Toplonytsky, 2010). Supplementary fit occurs when a person's characteristics are comparable to members of the organisation or the organisation itself while complementary fit occurs when a person's characteristics complete or add what is missing to the work environment (Cemmano & Gardner, 2008; Kristof, 1996; Kristof-Brown et al., 2005; Muchinsky & Monahan, 1987). Needs-supplies fit results when a company fulfils a person's needs and desires (Kristof, 1996; Kristof-Brown et al., 2005), for example financial needs met through paid employment, while demands-abilities fit refers to a person's skills and abilities fulfilling the requirements of the work environment (Kristof, 1996; Kristof-Brown et al., 2005). Therefore, complementary fit best suits the P-J (person-job) fit concept as it relates to an individual and their work environment complementing each other through the needs-supplies and demand-abilities fits, while supplementary fit best suits all other types of fits (Kristof-Brown et al., 2005).

The match between a person and their environment as perceived and assessed by the person is referred to as subjective fit (Edwards & Cable, 2009; J. Meyer et al., 2010; Ostroff et al., 2005; Verquer et al., 2003) or perceived fit (Kristof-Brown et al., 2005), while objective fit is an assessment independent of personal perceptions, usually done through other people like co-workers, managers, supervisors, etc. (Kristof-Brown et al., 2005).

1.5.1 Assessments of Values Congruence in Literature

Values congruence has been conceptualised as P-O values congruence (Brown & Trevino, 2009; Cemmano & Gardner, 2008; Edwards & Cable, 2009; Hoffman et al., 2011), leader-follower values congruence (Brown & Trevino, 2009; Edwards & Cable, 2009; D. Lee, Choi, Youn & Chun, 2017; Podsakoff et al., 1990; Tang et al., 2015) and person-group values congruence (Adkins et al., 1996; DeRue & Morgeson, 2007; Vogel & Feldman, 2009; Werbel & Johnson, 2001).

Kristof (1996), Ostroff et al. (2005) and Westerman and Cyr (2004) stated that the concept of values congruence is based on the viewpoint of supplementary fit, while J. Meyer et al. (2010) described the needs-supply fit to best suit values congruence. However, values congruence is the most widely accepted conceptualisation of the P-O fit (Kristof, 1996; Verquer et al., 2003). P-O values congruence can result in positive employee engagement with their work and the environment (Hewlin et al., 2017; Posner, 2010), while values incongruence may impact negatively on work engagement and performance (Hewlin et al., 2017) and result in dissatisfaction with work, turnover, stress and reduced organisational performance (Posner, 2010). Additionally, Westerman and Cyr (2004) concluded P-O values congruence to be the most reliable predictor of employee job satisfaction, commitment to the organisation and intent to stay.

Several studies have focused on P-O values congruence, for example, Branson (2008), Cable and Parsons (2001), Edwards and Cable (2009), Enz (1988), Hewlin (2003), Meglino and Ravlin (1998), J. Meyer et al. (2010), Schmidt and Posner (1983), Schneider (1987) and Verquer et al. (2003). A few notable ones are briefly discussed next.

Edwards and Cable (2009) developed and tested a model that presented trust, communication, attraction and predictability as mechanisms that helped explain the relationship between values congruence and outcomes of job satisfaction, commitment to the organisation and intent to stay. They concluded that where P-O congruence was higher, trust and communication was resultant. Consistent with the views of Meglino and Ravlin (1998) and Schneider (1987), Verquer et al. (2003), through their meta-analytical work, proposed that too much values congruence within an organisation can be counter-productive, arguing that the presence of too many similar values may prevent a company from being diverse in its approach to organisational problems, thereby constraining organisational ability to survive in drastic or changing situations.

Values congruence between managers and organisations leads to increased feelings of personal achievement, stronger organisational commitment and clearer perspectives on ethical issues (Schmidt & Posner, 1983). In their empirical study of managers and executives, Schmidt and Posner (1983) found that over 80% of senior executives reported that their personal values were congruent with those of their organisations, while middle managers and supervisors tended to agree more on values-incompatibility. The study did not fully explain why the results were as such but suggested that age differences could have impacted the results, noting that senior executives were older (above 51 years of age) and participants in the other two categories were between the ages of 41 and 50.

Hoffman et al. (2011) studied the impacts of leadership and leader values on P-O values congruence and found that when P-O values congruence was assessed simultaneously with person-supervisor congruence, the observed leadership impact was explained through P-O congruence while the person-supervisor congruence became insignificant. It was also found that when follower values were aligned to values of their leader at group level but unaligned with the organisation, leaders at the organisational level viewed performance of that group to be substandard. Ehrhart and Klein's (2001) study found that people preferred to work with leaders who were perceived to have similar values as themselves. Adkins et al. (1996) assessed person-group values congruence using the objective fit evaluation in their study of production workers. 'Group' in their study specifically referred to co-workers. The authors found that when values congruence was present, team behaviours were predictable and communication between co-workers was reduced due to similar expectations of behaviour. They also noted that values congruence within the team played a role in the way "shared understandings were developed" (p. 454).

Most studies have applied the subjective fit assessment and either focused on a singular aspect of values congruence (e.g. P-O or person-group) or at least two aspects, for example Ostroff et al.'s (2005) investigation into person-group and leader-follower values congruence. A study that encompasses all three dimensions of values congruence (P-O, leader-follower, person-group) is yet to be conducted.

1.5.2   Congruence Facilitation, Façades and Value Conflicts

There is some consensus in leadership literature that values congruence (P-O) can be influenced by those leading a group or a company (Brown & Trevino, 2009; Jung & Avolio, 2000; Shamir, 1995; Tang et al., 2015). Kuhnert and Lewis (1987) suggested that leaders strive to instil their own values into the value systems of followers to achieve congruence. Tang et al. (2015) hypothesised that leaders can influence congruence through reward and punishment systems, which consequently ensure conformance to expected behaviours from followers. Brown and Trevino (2009) explained that leaders can influence leader-follower values congruence by helping employees develop new values or through tapping into employees' existing sets of values and clearly articulating connections between the leader and employee values.

Similarly, Shamir, House and Arthur (1993) proposed in their conceptual article on charismatic leadership and follower attributes that followers will choose to follow a leader who they perceive to possess similar values as themselves, consistent with the views of Ehrhart and Klein (2001). Additionally, they noted that some values may not be clearly articulated in the minds of followers and that leaders influence congruence by helping followers understand or articulate their own embedded values. Shamir (1995) noted that a leader's vision, if consistent with the value sets of followers, can be influential in positive follower behaviour. Moreover, the length of time a leader has been with the group or organisation can influence the alignment process (Hoffman et al., 2011).

DeRue and Morgeson (2007) noted in their empirical investigation that due to individual values remaining stable over time, team members' perceptions of P-G values congruence remained stable after the group formation phases. They argued that while goals of a group and group member roles are prone to changes, personal values are not prone to such changes. Thus, P-G values congruence also remains stable over time. However, they did not consider the possibility that group values may change, due to external circumstances, like organisational change, in which case P-G congruence may become susceptible to change.

At the individual level, however, Hewlin (2003) and Hewlin et al. (2017) argued that when congruence with organisational values is not achieved, façades of conformity, as alternative behaviour, are created. The authors suggested that façades of conformity enable individuals to give the impression of conformity through false representations of behaviour, which are manifested through verbal and non-verbal expressions and signify the suppression of personal values for the duration of the façade, potentially resulting in negative attitudes towards work and reduced work engagement. Hewlin et al. (2017) investigated the relation between leader behaviour of integrity and façades of conformity and found that in a values misfit situation when leader integrity was higher, more façade creation was experienced in followers while with lesser degrees of leader integrity, there were lower façades, because followers felt free from the pressure to conform. Hewlin (2003) presented a counter view to the theoretical underpinnings of Schneider's (1987) attraction-selection-attrition (ASA) model by suggesting that when values incongruence occurs in an organisational context, not all employees would take the attrition route as suggested by Schneider (1987). They argued that, for an employee, the associated costs of leaving an organisation may be greater than the associated costs of staying, which would result in the creation of façades. So, assessments of values congruence in such situations may be false due to the false appearances of values congruence.

Berson et al. (2008) and Enz (1988) had stated that some values can be latent, or the person may not be conscious of the values deeply embedded within themselves. Based on this view, it can be suggested that

when there is confusion or lack of clarity regarding one's own values, assessing congruence with others (organisation, leader, group) as well as values-based decision making may be difficult.

Liedtka's (1989) values congruence model helped explain the existence of four types of conflicts managers face, represented by four quadrants in the model. First, the study highlighted that a person is conflicted between opposing values within the self and sees the organisation's values as secondary to decisions that need to be made. The second conflict noted by the author was that both the individual and the organisation lack clarity in their values, resulting in the manager being unsure of how to behave, while the third conflict results from both the individual and the organisation having clear, opposing values. The final conflict occurs in a context where the individual has a clear value, but the organisation sends mixed messages about its values. While the model is focused on managers, the results could be extended to non-managerial persons. That said, the study utilised the subjective fit of values and did not consider the issue of values congruence from an objective fit perspective, i.e. how a manager would rate P-O values congruence of her/his peers. The study presented the obvious challenges in achieving values congruence but offered no solutions, nor is it clear that when faced with conflict, especially during times of organisational change, what behaviour options may be available to conflicted parties. Even though Liedtka (1989) did not note the possibility of such a situation, conflicts may arise when organisational values are ambiguous, open to individual interpretation and carry different meanings to different people. Additionally, conflicts may arise between a person's (manager's) own values and those values associated with the person's (manager's) role in an organisation (D'Andrade, 2008).

1.5.3   Values, Congruence and Organisational Change

Cable and Parsons (2001) and Westerman and Cyr (2004) noted that values can change due to being prone to a variety of external influences that are learned. When an individual's external environment changes, personal values may change (Bardi & Goodwin, 2011; Bardi et al., 2014; Goodwin et al., 2012; Milfont et al., 2016). Changing individual values and their impact on congruence with leader, group and organisational values may need evaluation, especially when such change is influenced by organisational change. Additionally, since leader and group values are also made up of personal values, a change in individual values within leaders and group members may also impact congruence. Organisational values can also change during times of culture change (Schein, 1992) or radical organisational change (Bourne & Jenkins, 2013). Therefore, the causal impact of changed organisational values on P-O, leader-follower and person-group values congruence needs evaluation.

Organisational change can be facilitated by (P-O) values congruence, according to Glazer and Beehr (2002), Kirkman and Shapiro (2001) and Knoppen et al. (2006). In Branson's (2008) conceptual review of congruence and organisation change literature, it was found that when individual values were aligned to organisational values, there was increased employee commitment and stronger relationship with the

organisation. Branson (2008) also concluded that values congruence (P-O) could be the foundation for organisational change efforts, noting that successful organisational change is when individual consciousness gets changed. However, the review by Branson (2008) does not uncover the methods or processes through which individual consciousness can be changed nor whether such a task should be carried out by the leaders of the organisation and/or of the change or by the individuals themselves. This point is more relevant when taken into context with empirical studies discussed in *Chapter 1,* which revealed that individual values remain largely stable, or when faced with changing circumstances, values may change.

J. Meyer et al. (2010) investigated the effects of P-O values congruence to organisational commitment and intent to stay during organisation change. Utilising the original CVF developed by Quinn and Rohrbaugh (1981), they concluded, inter alia, that the CVF cultural aspects of human relations and open systems were more influential in determining employee commitment and intent to stay during change. They also concluded that due to values congruence with these two cultural aspects prior to change, commitment to the organisation and intent to stay did not change prior to and after the organisational change. The study noted that the nature of the company (i.e. finance or engineering or manufacturing) may have played a role.

Khazanchi et al. (2007) and Quinn and Rohrbaugh (1983) noted that organisational values perceptions can vary between departments, hierarchies and geographical locations of an organisation. Based on their views, it can be stipulated that P-O values congruence perceptions can also vary across these organisational dimensions. Thus, when organisational change occurs, perceptions of change could also vary according to these organisational dimensions and provides another concept for further exploration. Additionally, individuals may have higher P-G congruence than P-O congruence. As and when organisational change occurs, the group's perception of the change may be distinct from the overall perceptions within the organisation. Thus, the values impacting the group may play a role in creating or impacting perceptions of the change. Moreover, as and when organisational change occurs, there could be related impacts on group values, due to changing organisational and leader values or perhaps due to some group members having left the team. P-G congruence in this respect would be impacted because even though individual group member's values may not change, they may no longer identify with the changed group values, resulting in values incongruence.

Finally, various research has considered the role of shared, attributed and espoused values on P-O values congruence (e.g. Bourne & Jenkins, 2013; Kristof, 1996; Liedtka, 1989; Posner, 2010; Posner & Schmidt, 1993). In *Chapter 3.2*, it was noted that organisational values can also be aspirational. If individual values are desired end-states, and aspirational values focus on the future, how can congruence be achieved and assessed?

Chapter 1.6: Organisational Change, Values and Identity

1.6.1   Organisational Change

Change in organisations can be conceptualised as change content, which refers to the target of change or what needs changing (Oreg, Vakola & Armenakis, 2011; Packard, 2013; Self, Armenakis & Schraeder, 2007; Walker, Armenakis & Bernerth, 2007), processes of change or how change is managed and implemented (Hughes, 2011; Packard, 2013; Self et al., 2007; Walker et al., 2007) and the outcomes or results of change (Hughes, 2011; Packard, 2013). Additionally, internal context, for example historical change events in the business, and external context, for example, competitive pressures, also play a role in conceptualising organisational change (Packard, 2013; Self et al., 2007; Walker et al., 2007). According to Dunphy and Stace (1988), transformational change may occur due to several reasons, for example, technological changes, external environmental pressures and consequent business strategy modifications. Examples of transformational or organisation-wide change include mergers, acquisitions, organisational restructures, downsizing, rebranding, etc. In this study, a merger combined with restructuring and change in organisational values form the change framework being investigated.

The fusion of two organisations is generally referred to as a merger (Schraeder & Self, 2003) and typically involves changes to the organisational cultures of the merging entities (Ferreira et al., 2014; Schraeder & Self, 2003; Y. Weber, 1996). Changes to organisational values could also be perceived as changes in organisational culture (Gunkel, Schlaegel, Rossteutscher & Wolff, 2015). Both types of changes can impact employees' concepts of social and organisational identity. Very briefly, social constructionist perspectives define organisational identity as the shared beliefs and concepts amongst organisational members about the fundamental characteristics of an organisation (Ravasi & Schultz, 2006). Social identity refers to an individual's perceptions of self and others belonging to a social group (Ashforth & Mael, 1989; Van Dijk & Van Dick, 2009). Additionally, Smollan and Sayers (2009, p. 439) stated that a "person's sense of identity is partly determined by his or her values, which can mesh or clash with organisational values", a view originating from Ashforth and Mael (1989). People may identify themselves with the organisation and/or other social groups within (e.g. peer group) through their values and consequent cultures. During organisational changes like a merger, where organisational cultures may also change, or during changes in organisational values themselves, employees' sense of identity may get threatened. Thus, the role values play during such changes is an important consideration and remains a research concept that lacks adequate empirical grounding.

1.6.1.1 Change Roles

During organisational change there are change targets, i.e. those impacted by the change (Walker et al., 2007). Another term used in change literature is change recipients, which Vakola, Armenakis and Oreg

(2013) described to be the individuals within the organisation. Choi and Ruona (2011) stated that it is the organisational leaders who are charged with the role of leading, influencing and implementing change initiatives. Heyden et al. (2017) contended that both middle and senior/executive level managers are responsible for executing change. Typically, change leaders are those who initiate change and change managers are those tasked with implementing change (Caldwell, 2003). Weick and Quinn (1999) took the view that the person(s) initiating change are change agents. The term 'change agents' has also been used to indicate change leaders (Choi & Ruona, 2011), managers of change (Beer, Eisenstat & Spector, 1990) or even employees (Kotter, 2007; Palmisano, 2004).

Multiple roles can be played by an individual during organisational change. During one aspect of change an individual can be a change leader, in another aspect an individual can be a change manager and in other aspects an individual can be a change recipient. In this study, leaders refer to both the change initiators and implementers.

1.6.1.2 Change Processes

Change processes may be aimed at effecting change in the values and behaviours of organisational members and in the frameworks that guide their work (Choi & Ruona, 2011; Sullivan et al., 2001; Whelan-Berry & Somerville, 2010). Change process typically involves the planning, introduction, implementation and sustainability of change initiatives (Whelan-Berry & Somerville, 2010). Groysberg et al. (2018) highlighted the processes of change to be followed in relation to organisational culture change. They described the steps of articulating the change vision, forming a change coalition, encouraging change conversations and reinforcing the change through organisational design. These processes could also be applicable to other changes, such as a restructure.

The most common change model cited in academic and practitioner literature on organisational change is Kotter's eight-step model for change (Hughes, 2011). The eight steps, in chronological order as described by Kotter (1995), are to create the need for change, put together a guiding coalition, create the change vision and strategy, communicate the vision, empower organisational members to act according to the vision, generate short-term wins, sustain the change momentum and institutionalise the change. Appelbaum, Habashy, Malo and Shafiq (2012), in their critical review of Kotter's model, noted that while the eight steps may be relevant during organisational change, following the steps in the order presented by Kotter (1995) may be a challenge and is an area that requires further investigation through empirical studies.

Other authors (e.g. Beer et al., 1990; Groysberg et al., 2018; Whelan-Berry & Somerville, 2010) have also described steps for achieving successful change. The common themes in the change steps provided by all sets of authors are the creation of a change vision, the simultaneous acts of communicating the vision to

organisational members and gaining support, enabling change to happen by building change momentum and cementing the change.

1.6.1.3 Change Outcomes

Organisational change outcomes are seen in terms of success and failure (Burnes & Jackson, 2011; Fuchs & Prouska, 2014; Heyden et al., 2017; Hughes, 2011; Kotter, 1995; J. Thomas et al., 2016). Change success occurs when the change objectives, as envisioned by the organisation, have been achieved (Al-Haddad & Kotnour, 2015; J. Thomas et al., 2016) and the outcomes from change initiatives are favourable to change stakeholders, i.e. those involved in, expecting or evaluating the change (Al-Haddad & Kotnour, 2015; J. Thomas et al., 2016). However, not all change stakeholders may desire the same change objectives or view outcomes as favourable.

Some causes of change failure have been attributed to change leaders' failure to enlist support from employees for change (Fuchs & Prouska, 2014; Heyden et al., 2017) and ineffective management, planning and execution (Fuchs & Prouska, 2014). Change outcomes of a single change event cannot be evaluated without considering other organisational initiatives before, during and after the change (Hughes, 2011).

At the employee level, change outcomes are viewed as either positive and negative (Oreg et al., 2011). Negative change outcomes can be job losses, job insecurity, unfavourable changes in reporting lines, increased workload, loss of colleagues' jobs, etc., while positive outcomes can be favourable job changes, increased responsibility and associated remuneration, favourable changes in reporting lines, etc. Oreg et al. (2011) noted that when change outcomes are perceived to be positive, people's reactions to change will be favourable.

1.6.2   Perceptions of Organisational Change and the Role of Values

Changing the behaviour of an individual member of the organisation is at the core of organisational change (Choi & Ruona, 2011). An individual's attitude towards change is determined by their values and needs (Choi, 2011) and attitudes toward change includes perceptions and reactions (Bouckenooghe, 2010). Vakola et al. (2013) stated that the extent to which change recipients embrace organisational change determines their reactions and organisational consequences. They reviewed 57 quantitative studies, between 1980 and 2010, on organisational change and employee reactions to change to create a model of antecedents, explicit reactions and consequences of change. The results showed that a person's disposition and motivational needs act as antecedents to change but not one study was cited which had researched the role of values as an antecedent in organisational change reactions and consequences. Additionally, though some studies briefly alluded to values, none of the studies related values, as defined by Graves (1970), Rokeach (1968, 1973) and Schwartz (1991), to organisational change. Nor were values

studied at individual, leader, group or organisational levels within one singular work of research. Vakola et al. (2013, p. 116) made similar observations in their concluding remarks, noting that attention has not been given to studying motivational needs, "which address the questions of why [change recipients] deal with change the way they do."

Weick and Quinn (1990) briefly and indirectly referred to values when they suggested that to effect change in an organisation, the leaders of the organisation must begin by changing their own behaviours first and foremost. Kavanagh and Ashkanasy (2006) concluded, from their empirical research on employee perceptions of the change process during a merger, that the ways in which change leaders manage and implement processes of change have significant impact on how employee perceptions are shaped.

Citing the example of the Beth Israel Deaconess Medical Center in Boston, which was successfully transformed under the leadership of Paul Levy, Garvin and Roberto (2005, p. 22) noted that the success was down to the fact that Levy had taken heed of the importance of organisational culture and had prepared the employees for change by creating a culture that was ready for transformation "before planting the seeds of change". Garvin and Roberto (2005) noted that when organisations are thus prepared for change, employees find that their values are aligned with those of the organisation, in addition to the values of the leader.

J. Strauss, Barrick and Connerley (2001) stressed that the reactions of people are based on their perceptions of reality, and not reality itself. Perceptions of fit (person-environment) are built up over time within individuals and these perceptions motivate behaviours and choices (Cable & Judge, 1997; DeRue & Morgeson, 2007; Kristof, 1996; Verquer et al., 2003). Choi (2011) noted that in an organisation where employee selection is based on personality fit, i.e. Schneider's (1987) ASA model, it cannot be certain that change initiatives will be supported by the employees. To achieve successful transformation, employees must be able to perceive a fit between their values and the content of change (Choi, 2011). Choi and Ruona (2011) described the process of how people form opinions about change processes and outcomes during times of organisational change. They stated that conclusions are drawn from the information that is provided and assumptions made during change processes. During this process, people revert to their own beliefs and values to make sense of the changes happening around them (Choi & Ruona, 2011; Ford, Ford & D'Amelio, 2008).

There has been a focus on acceptance or resistance of change (Paterson & Cary, 2002; Shapiro & Kirkman, 1999), readiness for change (Holt, Armenakis, Feild & Harris, 2007; Jones, Jimmieson & Griffiths, 2005) and employee reactions to change (Jones et al., 2005; Oreg et al., 2011). Some studies have discussed the importance of aligning organisational culture with the change content and processes (e.g. Cartwright & Cooper, 1993; Jones et al., 2005; Oreg et al., 2011). However, not much has been said about perceptions

of change processes and outcomes in relation to values, and from the perspectives of employees as well as leaders. Oreg et al. (2011), in recommending opportunities for future research, noted that majority of the literature, if not all, had focused on change recipient (mainly employee) reactions to change and neglected change agents' responses to change as well as their reactions to employee reactions. Additionally, the values of change leaders have not been widely considered in change literature.

Literature Review Summary

Values and values alignment are deemed crucial to organisational change and outcomes (Berson et al., 2008; Branson, 2008). In an organisational setting, values may exist at the levels of employee, leader, group and organisational, as demonstrated through the literature review. However, how these values, singularly and collectively, influence perceptions of organisational change processes as well as outcomes is missing. Literature on specific leader values, leader-follower values congruence and impact on organisational change also appears to be vague in addition to the concept of group values. Through a qualitative case study design, where empirical evidence will be gathered through face to face interviews with people in relation to values and organisational change, the current research will explore and try to bridge some of these research gaps in literature. This case study design is described next.

Chapter 2 - Methodology

Chapter 2.1: Research Paradigm and Methodology

The methodology used is a case study, executed with qualitative research methods. Qualitative research explores a phenomenon for its meaning and evaluates research results that are presented as text or language (Myers, 2013). Creswell (2013) stated that case study research is the exploration of a *bounded system* (case) or *multiple bounded systems* (cases) in a real-life situation through detailed and in-depth data collection, which is procured through multiple data sources. A case study can be done through the exploration of multiple cases or as a single case (Creswell, 2013; C. Meyer, 2001) and the 'case' itself is the unit of analysis (Baxter & Jack, 2008).

Interpretivism is a research paradigm that seeks to understand human experiences and behaviour in social or historical settings to gain knowledge (Grant & Giddings, 2002). Within the interpretivist design, knowledge is sought and made sense of from the perspectives of the research participants, and the researcher's interpretations of these perspectives, which can be subjective (Grant & Giddings, 2002). The interpretivist paradigm suits this case study design because the case is described, understood and interpreted through the knowledge and experiences of the research participants and the researcher.

Standing on the shoulders of Stake (1995) and Yin (2009), who described their approach to case study research using a constructivist epistemology, this research also adopts a similar perspective. A constructivist research design recognises the existence of reality or knowledge based on people's perspectives and, by being dissimilar to one another, they create knowledge or view reality in different ways (Baxter & Jack, 2008; Crotty, 1998). An intensive case study design, which involves understanding a phenomenon from within its social or organisational setting and presents the phenomenon from the different perspectives of the people within that social setting (Eriksson & Kovalainen, 2016), was chosen. For an intensive study with limited resources (e.g. time, funds), a single case study was deemed practical.

The intent for case studies can arise through instrumental means, where the researcher selects a case to gain understanding of a phenomenon that takes place/has taken place within the case (Stake, 1995). The instrumental approach informed the guidelines of this study. The research objectives could only be fulfilled if the study was based in a real-life bounded system, that is, an organisation with a recent change history that was also able to provide simultaneous access to the four value levels (individual, leader, group and organisational). The organisation, referred to as Company Z (CZ) for anonymity, was selected because it had a recent history of organisational changes.

Hyett, Kenny and Dickson-Swift (2014) and C. Meyer (2001) highlighted that a good case study must consider various factors, such as the historical, contextual, political and physical settings that (may) affect the case. CZ began as a family owned business in the early 1900s in the industrial sector in New Zealand (NZ). From the 1950s to the 1980s, it became one of the country's most highly diversified businesses. Through acquisitions of other businesses within its sector, the company set itself up to be one of the market leaders by the late 2000s. During the period of data collection, the company had announced its intentions of carrying out an organisational restructure and making tactical changes as part of its turnaround strategy. These came on the heels of the organisation having sustained substantial losses in previous financial years and consequently having gone through significant changes in its executive team and board of directors. Post data collection, the company underwent structural and strategic changes in addition to staff redundancies and the process of decentralisation, which were not part of the present study. CZ is parent to over twenty business units, based in NZ, which operate under their own trading names, two of which, identified by pseudonyms, are relevant in this study.

Family Y owned and operated an industrial sector enterprise that began in the 1800s and developed into a group of companies by the 1970s through various acquisitions within its sector. Suffering extensive losses in the 1980s, the group was sold to CZ, who separated the Family Y companies, according to trade, into various business units. One of these business units, Business Y (BY), operates in the manufacturing and transport trade. BY operates over 15 manufacturing plants around the country and employs up to 400 people, of which at least 60 are based at the plants. The Family X business began in the early 1900s and achieved market leadership through the acquisition of a manufacturing plant. The plant is still located over 100km from the head offices of CZ and within a few years remained the only manufacturing plant operated by Family X. In the 1970s, the Family X business was bought by the Family Y group of companies and was given the name of Business X (BX). BX eventually became part of the CZ group due to the acquisition of the Family Y group by CZ. When CZ broke up the Family Y group of companies, BX became its own entity under the CZ holding, operating its manufacturing plant where the majority of its 150 employees are based. Figure 2 depicts the historical timelines.

2.2.1 Centralisation and Change in Organisational Values

In **2015**, CZ embarked on a centralisation strategy to consolidate support and management functions across its subsidiaries and achieve synergies therein. Part of the centralisation strategy was the creation and *cascading* of CZ's espoused values to all its subsidiaries. The *central* set of values were created with the aim of uniting all CZ business units and providing direction for the achievement of the CZ vision. Other initiatives started by CZ saw some back-office functions, for example finance and IT, being pulled from all subsidiaries into one corporate centre, managed by CZ.

Figure 2: Historical timelines for BY and BX

1800s Family Y business in NZ	1900-1920s Acquisitions of diversified businesses	Up till 1950s International footprint and more national acquisitions	Up till 1970s Growth of national footprint, multiple subsidiaries and stock exchange listing	1970-1980 Acquired MP, renamed BX, from Family X business	1980s Managed by financial investment company and sold to CZ

One of the descendants of Family Y helped create MP

1900s – new manufacturing plant created, called MP

Ceased operations and sold MP to Family Y between 1970-1980

One of the founders of Family X business helped create MP

1900s Family X business in NZ

Up till 1920s Acquisition of MP and merger with similar business

Up till 1970s Closed all other manufacturing plants and focused on MP

Note: MP is the BX plant referred to in the case study. Family Y business is referred to as BY in the case study

50

2015

Organisational changes instigated by CZ

2018 (April-May)

Data Collection took place. Organisational changes of centralisation, merger and new organisational values were the changes evaluated in the case study

Centralisation

Back office and some management functions pulled into a central team managed by CZ

New organisational values

Creation and rollout of new organisational values for entire CZ group, including merged entity of BX & BY

Merger

BX and BY merged and became CO

Post data collection, additional organisational changes took place, which did not form part of the data

2.2.2 The Merger

BY and BX were deemed to be similar by CZ executives due to a mutual customer and near-similar manufacturing operations, thus they were merged under a new brand name, Company O (CO), as part of CZ's overall strategy. The organisational values rollout and centralisation happened simultaneous to the merger. Neither BY nor BX had any espoused organisational values prior to the merger. However, due to the family-oriented beginnings, both businesses had strong, embedded value systems. Synergies to be realised from the merger were from the support functions, e.g. one payroll. At the end of the merger, the new entity was trading as CO, with the BY and BX brand names and websites still in use for the two business units. There was a CZ appointed divisional head who oversaw functions of all business units within the respective division. BX, BY and their mutual customer were part of the same division. BX had a general manager and a subordinate team of functional heads, all of whom went on to form the leadership team for CO. BY had been merged with another business unit within CZ a few years prior to the integration with BX. BY was not the dominant business in the earlier merger thus the senior management team at BY were people from the other company. This merger was eventually deemed unsuccessful by CZ and BY was de-merged from the other business and merged with BX. In terms of employee communications, the de-merger and merger were announced on the same day, within the same communications bulletin.

A steering committee of two CZ executives, a CZ human resources person, a BX senior manager as the integration manager and the BX general manager (GM) was setup to manage the integration process. The merger involved organisational restructuring, primarily in support functions, where some jobs were lost. Natural attrition also took place and some people decided to leave the business instead of going through the changes. The manufacturing parts of both businesses were brought together under one functional head and separated three months later due to dissimilar manufacturing processes. The sales function was also integrated, but due to unforeseen product and customer complexities, it was also split back to original state. No jobs were lost in either functions. Business systems remained unintegrated. The new brand name appears in email addresses and the new logo is visible in email signatures, company stationery, uniforms and the vision and values booklet, produced at the time of the merger.

2.2.3 Why this Case?

The role of values during organisational change lies at the core of the current research. Given the historical contexts of all three businesses, it was assumed that they may have (had) strong, pervasive organisational values and alignment with employees. Additionally, cultural integration has been noted to be one of the most difficult challenges during a merger (Ferreira et al., 2014; S. Lee et al., 2015; Y. Weber, 1996). Culture, as discussed in the literature review, is intertwined with values. The merger of BY and BX eventuated alongside the introduction of CZ's espoused values, which presented an interesting case to study. Figure 3 depicts the recent organisational changes that formed the unit of analysis in the current study.

Chapter 2.3: Data Collection

The researcher's contact was the human resources (HR) department of CZ. Access to the case organisation was possible only through central HR, who then liaised with their counterpart within CO. While access had been granted, due to the timing of the research (new CEO, more organisational changes in the pipeline), the time available for the research undertaking was limited. It was indicated to the researcher that the research was to be finished within a month.

Multiple sources of data collection are a key characteristic of case studies (Creswell, 2013; Eisenhardt, 1989; Eriksson & Kovalainen, 2016; Stake, 1995). Multiple sources of data also enable triangulation, which help enhance credibility of the findings (Baxter & Jack, 2008; Eisenhardt, 1989). Qualitative data, through 11 face to face interviews as primary and documents and archival records as secondary data sources, was obtained. It was anticipated at the commencement of the research that secondary data would be gathered first, however, during the data collection phase, given the time constraints, both sets of data collection took place simultaneously.

2.3.1   Recruitment and Selection of Interviewees

The research objectives were to understand the dynamics between individual, leader, group and organisational values in relation to change. Purposive sampling, which is the identification of data sources that provide the most relevant learnings about the phenomenon being studied (Creswell, 2013; Farquhar, 2012), was applied in three ways. First, it was imperative to obtain the perspectives of managers and employees in relation to their own values, those of their leaders, groups and the organisation. To achieve a balance in perspectives, the researcher aimed to seek a minimum of five management (from supervisor to senior manager) and five non-management employees. Secondly, the research was restricted to those participants who had been in the organisation before, during and after the change. Finally, the research intent was to procure participants who could represent the two business units as they had existed prior to the merger, with the aim of gaining a balanced view. It was hoped that there would be some diversity in terms of gender and ethnicity, but, given the small number of participants and the three levels of purposive sampling, this was not achievable.

Participation information sheets were created for the managerial and non-managerial cohorts (refer *Appendices B2 and B3 respectively*), which contained similar, detailed information outlining the intended purposes and outcomes of the research, protection of participant identity and anonymity of information provided. The only difference between the two documents was that the management cohort information sheet mentioned values of peers (within-rank managerial staff), which was deemed irrelevant for the employee group. The recruitment invitation, in the form of a company communications bulletin, was prepared which provided general information about the research and invited interested participants to

contact the researcher. All three sets of documents were provided to central HR, following research ethics approval (refer *Appendix A*). Due to access to participants being facilitated through central HR, there were restrictions on the researcher's ability to select participants according to the purposive sampling criteria. For example, the first six volunteers were from BX, three of whom were senior managers. The desired split between BY and BX was not achieved due to the lack of direct communication with the available volunteer pool. At the researcher's request, central HR attempted to cast the net wider but by that time eight volunteers, all representing BX, had been interviewed. Due to the looming month-long deadline, three volunteers from BY became the final interviewees.

2.3.2   Participant Profiles

The 11 participants' profiles are stated in Table 1. At the time of the merger, within the management rank there had been one line manager, two middle managers and three senior managers. Two senior managers had joined BX (from other business units within CZ) just before the integration. The tasks of exit processes and creation of roles in the new structure was undertaken by CZ HR. One senior manager played a major change role by heading the steering committee that oversaw the integration processes, while the remaining two played dual roles of change managers as well as change recipients. The rest of the management staff were, like the employees, change recipients.

Table 1

Participant profile table

Participant Pseudonym	Rank	Age Group (years)	Length of Service (years)
Alice	Employee	20-40	0-10
Dexter	Manager	40-60	10-20
Kayla	Manager	40-60	0-10
Matthew	Manager	40-60	10-20
Fiona	Employee	40-60	20-30
Tom	Manager	40-60	30-40
Cecilia	Employee	40-60	0-10
Edwin	Manager	40-60	10-20
Kate	Manager	40-60	10-20
Peter	Employee	20-40	0-10
Filip	Employee	20-40	0-10

Pseudonyms were randomly assigned to all participants to protect their identities, including gender and ethnicity. Participants' length of service ranged between four and 40 years. Three participants from BX had worked within other CZ businesses prior to joining BX and their length of service reflects the entire period of employment in the CZ group. The remaining BX and BY representatives had not worked in the

CZ group before joining their respective entities. From the time of the changes to when data collection took place, four participants had changed roles. Some in non-managerial roles had taken up managerial positions and some had moved from their respective business entity to a CZ-based role. There were seven male participants and one female. Two participants were Maori, eight were Pakeha and one participant identified themselves as Other.

2.3.3 The Interviews

The tone of the interviews was exploratory, which is to discover or explore meanings within the phenomenon (Myers, 2013), and was facilitated through semi-structured interviews. The aim of the interviews was to explore the research questions according to the cohort being interviewed. Interviews, a total of 11, were about an hour on average, and were carried out between April and May 2018. Six interviews were done at the BX manufacturing plant while the rest were at the head office of CZ. All interviews were conducted in private meeting rooms and were audio taped, after participants had signed consent forms (refer consent form exemplar as *Appendix C*).

The interview questions (refer *Appendix B1*) did not allude to pre-existing concepts of values, i.e. values definitions and theories. Rather, the questions aimed to seek participant understanding of values and explore the values that were important to them in life, at work and during organisational change. Gioia et al. (2012) noted that such an approach, where the researcher did not impose pre-existing theoretical constructs onto participants, enabled greater participant-voice and created more possibilities of new concepts being unearthed. The interview questions were focused on the four levels of values (individual, leader, group, organisational) and each participant was asked to describe these values as they perceived and the roles each set of values played in shaping their perceptions of the organisational changes. In some cases, the participants recounted their views on life and work experiences to express values. In other cases, participants articulated explicitly, using their own terms, their own and others' values.

2.3.4 Documents

Scholz and Tietje (2002) and Stake (1995) stated that documents are an important data source in case studies. The documents requested were values statements of BY and BX and any documents relating to the integration and organisational values change. It was revealed that BY and BX, since their beginnings and eventual acquisitions by CZ, had no espoused value statements. The documents reviewed were:
1. A company intranet message announcing the merger dated November 2015;
2. Company documents relating to the merger and descriptions of the CZ values, including a video where the values were explained by the CEO of CZ;
3. Web sites of all three companies in addition to the web page of CO;

4. Media articles on all three companies, sourced from the National Business Review and the New Zealand Herald;
5. Books and memoirs of the historical beginnings and growth of all three entities. Some books were written by descendants of the organisational founders while others were commissioned by CZ;
6. Annual and mid-year financial reports of CZ for years 2012 to 2018 that highlighted the integration, new values, centralisation and eventual decentralisation.

Chapter 2.4: Data Analysis Overview

Data analysis is the process of ordering and organising data (A. Strauss & Corbin, 1998). An inductive analytical approach, which A. Strauss and Corbin (1998) and D. Thomas (2006) described as the interpretation of detailed raw data for the emergence of theories or concepts, was used to analyse data. The case presented concepts that guided the data analysis and resulted in a new values framework, discussed in *Chapter 4.2*. Consistent with the inductive approach, there were no predefined values utilised in data analysis. Gioia et al. (2012) noted that during the process of data analysis, applying the literature to data too early unwittingly restricts the data to remain within the confines of literature. At the outset of data analysis, the researcher examined the data as it was presented without referring to values literature. It was important to grasp the concepts of values and change through the participants' eyes.

Most of the interviews were transcribed by a professional transcriptionist while two interviews were transcribed by the researcher. Transcripts were read multiple times and important points were noted on each transcript, which reflected statements of the values the participant was describing (according to personal, leader, group and organisation), and perceptions of change processes and outcomes. Similar experiences between participants were also noted on each transcript which were later transferred to a memo for analysis of the similar experiences. A memo is a brief record of either the research process or data (Esterberg, 2002) that captures either an insight or emerging concepts (Miles & Huberman, 1984). At the end of each interview, a reflective memo was written to describe the atmosphere during the interview, participant's ease and comfort, and any notable data that was unique to the participant and could not be captured nor reflected in the transcribed data, for example, display of strong emotions when describing experiences. Similarly, memos were created to record insights on the organisational histories and current affairs from the secondary data sources. A timeline was created to visually depict the various organisational transitions and events over time. Participant comments on some of the events were also recorded and verified against the timeline data.

Secondary data analysis helped clarify and to an extent further explain values statements described by participants in their interviews. Company documents and intranet messages and websites revealed descriptions of values as intended by the parent organisation, which were evaluated against values descriptions provided by participants to check for consistencies. Timelines and descriptions of the three organisational changes described by participants were also verified against these documents. Archival documents (the memoirs and historical books) explained the historical beginnings of all three companies, which was necessary in identifying some of the references participants made to their respective organisation's histories and the values embedded in those histories and organisational legacies. For example, memoirs and historical accounts of the two merging companies elaborated some of the values of family, belonging and community described by participants. Financial reports before and after the organisational changes helped in evaluating the results of the merger and centralisation changes.

After this, the process of data coding of values began. Coding is a part of data analysis (Myers, 2013) and refers to labels that assign data presented in textual format into meaningful chunks, which can be comprised of a few words, sentences or paragraphs (Miles & Huberman, 1984). Coding was done for the three major sections of data – values, perceptions of change processes and perceptions of change outcomes – in line with the research question of "*What role do values play in employee perceptions of change*?". Values lie at the heart of the research question therefore values statements described by participants constituted the first phase of data coding, results from which were then used in the second phase to analyse value congruencies and perceptions of change.

2.4.1   Phase One - Analysis of Values

The structure followed for values data coding was closely aligned to the method outlined by Gioia et al. (2012) of first-order, second-order and aggregate dimensions. Their method evolved from the open-coding principles that A. Strauss and Corbin (1998) applied to grounded theory methodology. It is noted that the current study does not follow a grounded theory methodology, however, the principles of the Gioia et al. (2012) method were deemed appropriate for analysing data, as will be demonstrated in the following paragraphs.

First-order codes reflect the participant-voice, thus are captured in the terms used by participants (Gioia et al., 2012). Participant statements on values were highlighted as key data extracts which were later copied to Excel spreadsheets. Meanings were searched for within each participant statement. At this stage, it was intended for the data to speak to the researcher hence each participant statement was assigned a label, in participant terms, that best described the meanings within the data, resulting in 161 codes. Table 2 presents some examples of this process and *Appendix E1* provides a few more examples. The codes were created after an iterative process of referring to the recorded interviews, notes and memos as well as the interview transcripts. Some codes were replications and remained as replications, in the spirit of maintaining participant-voice e.g. several participants described the value of being efficient at work in similar ways.

Table 2

Examples of the first-order analysis

Participant statement	Code in participant terms
We all want to do everything just once and try and move it on as quick as possible, but we want to do it properly	Do things properly, quick, just once
It should be documented so someone else can come in and pick it up and run it. I know our team is really staunch on…making sure we've got procedures.	Documented procedures are important
And that kind of radical change was very rarely looked at. In my opinion it's a better company now than what it was.	Change was beneficial for the company

At the second-order of analysis, phrasal descriptors are assigned to the first-order codes to identify similarities between the codes (Gioia et al., 2012). The second-order codes, which are intended to represent groupings of similar first-order codes (Gioia et al., 2012), were created through yet another iterative process. The logic followed was to categorise sets of first-order codes into phrasal descriptors, which were then to be compared with definitions in values literature to identify similarities and differences. It was envisaged that the first-order codes and consequent phrasal descriptors, both from the data and from values literature, would contain similar characteristics that could be assigned to an overarching second-order code. The second-order codes were then to be assigned definitions found in values literature, or the research data or a combination of both.

Phrasal descriptors were, where possible, derived from participant statements, e.g. *work ethic*. In cases where no suitable descriptors were mentioned by participants, descriptors were created by the researcher to summarise participant statements e.g. change being beneficial for the company was described as '*seeing change as good*'. Additionally, where there were two or more descriptors that referred to a similar concept, they were grouped together into one cluster, through the identification of patterns within the first-order codes. Each set of descriptors, whether a standalone descriptor or multiple ones in a group, were defined to help make sense of the data. For example, *do things properly, quick, just once* (from Table 2) was comparable to descriptors like *work ethic, fixing broken processes, adding value through work, doing the best at work*. Hence, the descriptor was defined as '*values relating to one's approach to work*'. By using phrasal descriptors, the first-order codes were reduced to 95 descriptors. At this stage, values literature (specifically Graves, 1970; Rokeach, 1968; Schwartz, 2012) was referred to for comparison with the 95 descriptors, where parallels were sought and, in some cases, found. Where the two descriptors were closely aligned, the second-order code was assigned an appropriate term – either a direct adoption from values literature or through a new term that included both the data and literature descriptors. Some descriptors from values literature were found to be too broad thus values within the broad category were distributed or assigned to other phrasal descriptors that were the best fit. For example, in Schwartz's (2012) values theory, the value of power includes control, but in the data, it was found that power and control were two distinct concepts. Correspondingly, power and control descriptors were separated from the literature descriptors and assigned to the respective data-driven cluster.

In other cases, there were no direct equivalents found in literature. For example, the descriptor of '*values relating to one's approach to work*', having no direct parallels in literature, was termed *work diligence* as a second-order code. In this example, the value statements within the descriptor cluster had only one value statement parallel to Rokeach's (1968) and Schwartz's (2012) works, but there were at least six other descriptors within the cluster that remained unmatched in literature. A similar pattern of comparison and second-order coding was followed with the remaining phrasal descriptors, resulting in 26 second-order

codes, 12 of which were entirely data-derived. Table 3 exemplifies this process and more examples are provided in *Appendix E2*.

Gioia et al. (2012) noted that their data analysis method be used a guideline and not as a step by step instruction manual. Accordingly, in the described analysis there were two deviations from the authors' method. Due to their data analysis being used in grounded theory methodology, their method involves consultation of literature for sensemaking of the second-order codes followed by further data collection that focuses on the emerging concepts from second-order codes. The present study was not a grounded theory methodology and data collection had been completed before analysis commencement. Secondly, in their method, phrasal descriptors were used to identify second-order codes. However, in the current research analysis, the phrasal descriptors presented the conduit to compare values statements between the research and literature to arrive at a practical set of second-order codes.

Table 3

Examples of the second-order analysis

Participant statement	Code in participant terms – First-order code	Phrasal descriptor from data	Phrasal descriptor from literature	Second-order code	Second-order code definition
Personal values, I believe that the work ethic… is a big one for me. Provided someone comes to work, tries their hardest, does their hardest and ultimately adds value and feels like they add value, that's one of the most important things for me.	Work hard, do your best, add value	Work ethic	Hard working (the only parallel) (Rokeach (1968), Schwartz (2012)	Work diligence	Values describing approach to work
It should be documented so someone else can come in and pick it up and run it. I know our team is really staunch on…making sure we've got procedures.	Documented procedures are important	Having guidelines and order	No direct parallel found	Orderliness	Values describing expected behaviours in social settings, having standards and guidelines
And that kind of radical change was very rarely looked at. In my opinion it's a better company now than what it was.	Change was beneficial for the company	Seeing change as good	Variety, excitement, novelty and challenge (Rokeach, 1968; Schwartz, 2012)	Adaptability	Values describing change as important for self and societal advancement, being flexible and competitive

The final stage in Gioia et al.'s (2012) method is to classify the second-order codes into overarching themes or higher-order theoretical dimensions. At this stage the 26 second-order codes were conceptually analysed to search for meanings within the data and codes. Memos from the interviews and interview transcripts were referred to again to verify the integrity of the codes and ensure that the codes accurately captured participant experiences. Four concepts emerged as overarching themes: the demonstration of values at individual and organisational levels and focus of values on self and others. These concepts were then linked

back to literature for verification and theoretical grounding, which led to the development of a framework. The four dimensions were termed accordingly to explain the concepts of values within the framework. Titled an *Integrated Framework of Values (IFV),* the framework is described in detail in *Chapter 4.2*.

2.4.2   Phase Two - Analysis of Change Perceptions and Congruencies

To analyse the perceptions of change processes and outcomes, themes of change processes and outcomes were conceptualised against which values from the IFV were analysed. Additionally, values congruence was analysed in relation to the perceptions of change.

First, interview transcripts, memos and participant responses were revisited to verify and note, according to the values in the IFV, the organisational values of the three business entities. This involved reviewing participant descriptions of organisational values, those espoused and those perceived to be enacted, and categorising them according to the values within the framework. A similar exercise was carried out for the individual values of each participant and participant statements describing leader and group values. All the values were noted in a table. To assess values congruence, a simple and logical process of comparing the similarities between the four sets of values was done. Verification was done by reviewing participant statements regarding the respective value and searching for statements alluding to the value being congruent with the either the group, leader, organisations or a combination of these cohorts. This was a lengthy and iterative process and is depicted as a table in *Appendix E3*. As an example, the following participant response alluded to the participant valuing continuous improvement (in the overall category of work diligence), which was perceived to be congruent with the values of CO:

> And there have been a lot of people in the [pre-merger] business that aren't very progressive…Not crazy people like me who come up with an idea every 30 seconds and not all of them work…That is one of the real positives of the integration…we have turned the business from a 'let's just do the best with what we have' to a 'how do we do better'. (Peter, employee)

Thematic analysis was utilised to identify and categorise change processes and outcomes and was useful in this research because it helped explore the emergent themes of change processes and outcomes and linked them to the values identified earlier. Thematic analysis is a data analysis tool that organises raw data into patterns or themes (Braun & Clarke, 2006) or according to a template of codes that are either pre-conceived or emerge from the data (Cassell, 2015). The concepts of change processes and outcomes were pre-conceived at the start of the current study and guided participants' recollections of their experiences accordingly. However, concepts of the change process stages (e.g. Kotter's eight-steps, 1995) were not utilised in data collection nor during analysis. Rather, emergent concepts of change processes were sought. Similarly, outcomes of change were not limited to concepts of success or failure (e.g. Al-Haddad & Kotnour,

2015; J. Thomas et al., 2016) but data collection and analysis allowed for the identification of other change outcomes.

To understand individual perceptions of change and the role of values, the data extracts from the interview transcripts used in the values analysis were copied to another Excel file, a dedicated worksheet for each participant created within which all statements pertaining to change processes and outcomes were retained while the rest of the data (descriptions of personal values, participant background, etc.) were removed for ease of analysis. Braun and Clarke's (2006) six-step method for carrying out thematic analysis formed the basis for analysis. The coding was data-driven and a label, that best described the meanings within the data, was assigned to each data extract, resulting in 122 codes. These codes represented a summary of the responses and were identified as relating to either a change process or outcome. Within the codes patterns of data were searched for based on code exemplars. Exemplars were a way of making sense of the initial codes and helped organise them into a logical structure. The logic was that a set of initial codes represented similar characteristics that could be assigned to an overarching group, i.e. a category, which was defined and exemplars of initial codes that belonged to the category were noted. Similar patterns of data emerged from the other codes, resulting in 21 categories of outcomes and 17 categories of processes. When all the categories were defined and cross-checked, patterns between the categories were searched, revealing six themes of change processes and seven themes of change outcomes. Table 4 provides a few examples of the coding process. When the themes had been finalised, values from the IFV were compared with the themes to evaluate corresponding values. For example, the theme of 'Engagement during change' was found to relate to the values of collaboration, belonging and relationships, respect and equality. Such a conceptualization was done taking into consideration all the data extracts, codes and categories that created the theme.

Table 4

Examples of coding and theme-ing process

Data extract	Code	Exemplar	Category	Theme
My honest opinion is that the central services are a waste of [expletive] *time and money, I can do my job far easier without them and the outcome's always better...*	Outcome – central services waste of time	Centralisation create more work	Ineffective structure	Efficiencies from change
I'm sure if you asked the HR and senior exec team at the time, they'd say…this is collaborative. From our point of view, no. It was a bit like the merger. We will merge now, here you go.	Process – no discussion	Consultation on change	Collaboration with BUs	Engagement during change

Note: More examples presented in Appendix E4

It must be noted that all codes and change themes were selected after careful consideration of the data presented as well as applicability of the terms to describe the findings, which are discussed next.

Chapter 3 - Findings

The research question of "*What role do values play in employee perceptions of organisational change*?" was explored in this study. To recap, the sub-research questions were:

1. What role do employee values play in the perceptions of organisational change?
2. What leader values were exhibited during organisational change?
3. What role do these leader values play in employee perceptions of organisational change?
4. How are group values formed and what role do they play in employee perceptions of organisational change?
5. What role do organisational values play in employee perceptions of organisational change?
6. What role does values congruence play in the processes and outcomes of change and to what extent does this impact on employee perceptions of organisational change?

Findings on values are presented and discussed according to individual, leader, group and organisational levels. Change process and outcomes themes that came through from the research are then discussed in relation to values, followed by an analysis of values congruence during change. Participant quotes are identified by pseudonyms, which also disguise participant gender and ethnicity. Participant rank (employee or manager) is stated alongside the pseudonym. However, to maintain participant anonymity, the business entity to which each participant belonged could not be mentioned.

Chapter 3.1: Four Levels of Values

Findings on values are first analysed. It was noted in *Chapter 2.4.1* that 26 values or second-order codes emerged from the data analysis. Some of these 26 values were value statements found in values literature (specifically Graves, 1970; Rokeach, 1968; Schwartz, 2012) merged with comparable value statements from the research participants, while 12 of the 26 were new categories of values that were derived solely from participant statements with no direct parallels in values literature. Participant statements describing these values are presented in Table 5 and corresponding levels of values are identified, followed by an analysis of the roles of these values during change. Individual level values are discussed, followed by leader and group values. At the organisational level, the separate values of BX, BY and CZ are analysed. The final section in this chapter analyses findings in relation to values congruence.

3.1.1   The Values

Data analysis from phase one revealed a set of 26 over-arching values. The next step was to interpret these values in relation to the research questions, i.e. to identify the values that related to the four levels being investigated. Table 5 provides examples of this conceptualisation process. Due to word count limitations, not all 26 values are captured in Table 5. Rather, the 12 values that were derived solely from

Table 5

Conceptualisation of levels of values

Participant statements (quotes)	Values being described	Over-arching values category	Values describing	Level of values
1. Because it very much felt like someone doing this to us. There was no collaboration, there was no consultation. 2. We're happy to work with them to achieve the goal but they see achieving the goal as achieving the goal in their little world… but the [CZ] people won't let us	1. Change carried out without consultation 2. Desire to work in harmony with others	Collaboration	Both statements refer to how groups of people want to be consulted and work together with others	1. Group 2. Organisational
1. And something similar happened in our team where we had to reapply for our jobs, so three jobs. Personal feeling was I didn't actually think that was fair because why put two people through all that stress to get rid of one person…it wasn't even a close race between who was staying and who was going. 2. [My son] was recruited…and he had to get his job on his own merits, nothing to do with me, as did [a colleague's] son. That doesn't take away from the pride that we have for it.	1. Fairness of process 2. Fairness at work	Social justice	1. How the organisation behaved 2. How the group (long-serving) value fairness in daily work	1. Organisational 2. Group
1. So that was good, you felt a bit sort of pissed off that I had to apply for my job when clearly the GM wants me to do it, in my case, but hey it's a fair process. 2. I've been quite vocal about stuff when we merged…I've been quite vocal about what teams I want to be in to be making sure it works.	1. Not being able to influence or having a say in one's job changes (as well as fairness) 2. Asserting control over change outcomes	Control	Both statements refer to how much influence an individual can demonstrate towards their work/job	Individual
1. Don't just sit there and whinge about processes being crap, why don't you just fix them. 2. I consider one of my best values I suppose is just honest day's work. Head down, bum up, get on, get the job done. 3. We're all very similar in things we do...I think that they all align with our own values really. We all want to do everything just once and try and move it on as quick as possible, but we want to do it properly.	1. Fixing work processes 2. Working hard, getting things done 3. Do things once, do them quickly and properly	Work diligence	All three statements refer to how individuals and a group of people approach their work	All statements refer to Individual values, statement 3 also includes Group as a department
1. So we are taking care of our local environment around here and getting our people on board. 2. The general theme about working on this site is that you need to really care for your community, care about your mates, care about your community, look after them.	1. Organisational effort in caring for community 2. At a group level people caring for their community through each other	Concern for community and environment	1. How the organisation collectively is behaving towards the community 2. How a group of people in the organisation are (caring for) the community	1. Organisational 2. Group

Participant statements (quotes)	Values being described	Over-arching values category	Values describing	Level of values
1. So my problem with the approach from [BY] is that [BY] tends to hold the knowledge very close to themselves. 2. [People's names] who are very good to work with, if the person's doing a good job they won't interfere, but if they can help that person grow, you bet they'll get involved. They'll try and help that person grow because they also realise that they're older.	1. Not sharing knowledge with others in a team 2. Developing others in a team	Helpfulness	1. How group members withhold knowledge 2. How individuals take the initiative to develop others	1. Group 2. Individual
1. I'm different, just because I don't like someone doesn't mean I like other people treating them badly or undermine them. 2. [They] decided that they wanted to do a global search. [GM] then said to me, will you stand in in the role until we get somebody. I had to go yes and I did, with all respect to him. 3. Because if you get a leader in who is focused on the balance sheet things like respect for people and respect for individuals, that goes out the window. 4. Another one, ultimately, I think is respect. Everyone, regardless of who they are, is entitled to respect…but you need to treat everyone with the same level of respect.	1. Treating people with respect, regardless of personal views of them 2. Respect for the leader 3. Respect for people in an organisation 4. Respect for everyone	Respect	1. How the individual would behave towards a colleague/subordinate 2. How the individual behaviour towards their leader is motivated 3. How a leader and consequently an organisation can behave 4. How an individual would behave with everyone else	1. Group 2. Individual 3. Organisational and Leader 4. All levels
1. It feels more formal. Back at [BY] the senior people would just turn up at a site and just chat and it feels less forced. 2. My sense was that they were a very tight bunch. Everyone was very friendly. It was a bit of a rabbit warren, almost like a family run business feel. 3. That's where the relationships were played. Most of the management team coming in from [BX] – that's where the relationships were played.	1. Level of friendliness between hierarchies 2. Feel of family environment in the business 3. Strength of relationships	Belonging and relationships	1. How the organisational leaders behaved 2. How the organisation behaved 3. How groups (at management level) and their relationships impacted change outcomes	1. Organisational 2. Organisational 3. Group, Leader
1. However in the bigger picture, in [CO GM's] family, we're now all of this and let's see if we can create some synergies and efficiencies and cost savings or make some more money by all working together. 2. As far as is it fair change - I don't know, we seem to be still managing. We seem to be making money, which is what business is all about at the end of the day.	1. Organisational objectives being important 2. Achievement of organisational objectives being the end-goal	Financial status	1. How everyone is contributing towards business objectives 2. How the business is still 'making money'	1. Organisational, Leader 2. Organisational

Participant statements (quotes)	Values being described	Over-arching values category	Values describing	Level of values
1. I remember when I came in here there's a procedure for this, there's a procedure for that, there's a procedure for everything that you do. 2. So I started off with management of the integration of [CO]… I'd learnt the importance of having a framework around the change management that went across all the functions. 3. They're just labourers, they don't talk accountant talk, they don't understand it. They don't talk executive management talk. They just want to know are we turning left or are we turning right?	1. Having structure and procedures in place at work 2. Having a framework of doing things 3. Group of people expecting structure according to their understanding of structure	Orderliness	1. How an organisation functions and mandates standards 2. How an organisation and leader carries out tasks 3. How a group functions within itself	1. Organisational 2. Organisational, Leader 3. Group
1. When you're dealing with people's livelihoods and change it's really important if there's risk to your job, then that's said from the start and equally if there isn't it's said from the start and just be straight up. 2. But I wish there was a bit more honesty around that decision. Because, call it for what it is because that's what it looks like. 3. So straight off one of the first presentations where [CO GM] stood up and he just spoke out about where the company was, what the status was and people were – where's that come from? We've just had two years of secret squirrel stuff and being told nothing and how he's open, honest, upfront. 4. I've actually always found it quite useful to be really consistent when managing a team. People learn that consistency because it's one thing that people value in a manager is consistency.	1. Being open and honest upfront 2. Being honest when mistakes are made 3. Being open and honest upfront 4. Being consistent in deed and words	Integrity	1. How organisation can behave 2. How an individual expects honesty from the organisation because individual values the same 3. How a leader behaves 4. How a group behaves	1. Organisational 2. Individual; Organisational 3. Leader 4. Group
1. I think the [BY] side of the business was a bit disappointed, but I think in the long run they understood the value of having the [BX plants] directly associated with [BX], really. 2. Hey, there's you and me going for the same job and we've got to design a structure that we think is going to work for this business that isn't going to include either one or both of us.	1. A group member rationalising a business decision 2. Being objective with the task at hand and removing 'self'	Objectivity	1. How groups separate themselves from the rest of the organisation 2. How 'self' is removed in organisational processes designed by senior managers	1. Group 2. Organisational, Leader

the data are recorded in Table 5, noting that the conceptualisation process was the same for all 26 values. These values are then applied to the case changes and discussed in the rest of this section. The remaining 14 values were courage, achievement, self-direction, adaptability, power, conformity, responsibility, commitment to stakeholders, customer satisfaction, security, equality, forgiveness, tolerance and tradition. Definitions for all 26 values are provided in *Appendix G*.

3.1.2 Individual Values

Both BX and BY, the two entities that went through a merger and became CO, and the organisational members within them shared a unique trait that needs to be highlighted before individual values are discussed. Belonging and relationships was more family-oriented for BX and BY. Real family members were also colleagues, managers and subordinates at the BX plant and other employees from the local community were considered family as well. In BY, employees felt like they belonged to a family because of the warm, caring, down to earth culture, both at their offices as well as at their plants. The two Maori participants referred to the family-oriented environments in their respective workplaces as *whanau* and used this term to describe the value that was later interpreted to represent belonging and relationships. Hence, in line with Gioia et al.'s (2012) philosophy of maintaining participant-voice in the research, the term *whanau* has been adopted to describe the belonging and relationship value at both BX and BY.

At the employee level, values of *collaboration, helpfulness, whanau, social justice, equality, respect, integrity, work diligence, achievement, adaptability, control, self-direction* and *tradition* were influential in shaping change perceptions. It was interesting to find that all employee participants had positive perceptions of the integration when it was announced, albeit that the reasons for the merger were not clearly explained by the holding company (CZ) or the reasons were viewed to be illogical. Most viewed the integration change as opportunities for themselves to advance or learn more, to be able to work with more people, a chance for the *whanau* to become bigger and more opportunities for organisational achievement.

> I…and a few of the other people…were sort of, okay, cool, so we're going to be [CO] now, more people, more things to do, more people to talk to, more opportunities, more knowledge…all that sort of stuff. (Alice, employee)

Perceptions of the change turned negative during and after the change processes. During the change, integral values of *whanau, respect, integrity, justice, collaboration* and *equality* were perceived to have been dishonoured by those leading the change.

> I thought the merger was a marvellous opportunity to be able to pull together the businesses and at the same time get some real benefits out of getting collaboration working the way I think collaboration should work. That didn't happen, and I found that very frustrating. (Fiona, employee)

In the management ranks there were mixed perceptions regarding the integration. Some senior managers perceived the change to have been beneficial for the organisation and believed that synergies could be realised (prior to change) and had been (post-change). The values at play were *work-diligence* (the integration improved the business), *financial status* (cost savings realised), *customer satisfaction* (customer benefits from synergies) and *achievement* (successful merger). In contrast, there were views within this rank that the merger did not make sense (pre-change), had been a mistake (post-change), had not worked properly and had been "*the result of an intellectual exercise*" (Dexter, manager). It was perceived that senior executives at CZ who had made the integration decision had not understood the two businesses nor had been aware of their operational complexities but instead had been focused on the slight margin of similarity between the two business units. In terms of the integration process, the senior managers' perceptions were that it had been *collaborative* and *fair*, that there had been *openness* and *honesty* throughout the change and that people had been treated with *respect*.

Middle managers with proximity to the senior team perceived the integration positively. One middle manager focused on the cost savings (*financial status*) that had resulted from the change and was of the view that the integration had benefited the merged entity (*adaptability*). In contrast, another middle manager perceived the change to have had no significant impact on the business results but having severely impacted the people in the business. These perceptions were based on views of the change being *unfair* and *non-collaborative*. Further down the rank, at line manager level, there was a balanced perspective. The values influencing the balanced perceptions were those of *whanau* and *work diligence*.

> I do know that we're working a lot more closely phone wise and we are starting to have a relationship between drivers/employees down on the floor there. It's not so much a synergy, but it's a working relationship in progress. Not synergy yet, it's a working relationship in progress I'd say. (Kayla, manager)

At this level, there was an admission that the merger could produce synergies in due course but the processes leading up to the merger had been *arbitrary*, *non-inclusive* and lacking in real-time, accurate information.

Centralisation was a change that impacted people's abilities to do their jobs effectively, took away *control* of work processes and outcomes and in addition to creating inefficiencies internally, it was perceived that customers and other external stakeholders were being negatively impacted by the lack of efficiencies and unnecessary errors created by central support teams. In terms of the process of centralisation, most employees perceived it to be *arbitrary* and *non-collaborative* and one that emphasised CZ's *power* and *control* as well as lack of *respect* for the business units. Similar perceptions were expressed by all the management participants.

All employee-level participants perceived the new organisational values to be irrelevant or adding little value to the work they did. Additionally, the values were perceived to be "*a corporate thing that they've put out to make themselves look better*" (Cecilia, employee), which were also expected to change again. All employees had not been consulted during the values change process albeit a lot of effort had been made by CZ to engage people during the values creation and rollout process. However, because the new values did not resonate with employees, the values remained a part of CZ's concept but not theirs.

Two of the three senior managers perceived the new values to be acceptable and ones that they could relate to. One senior manager noted that his personal values had always been those that were later espoused by CZ. Another viewed the values to have had played a guiding role in the organisational changes and that the values were not hard to live up to. Values guiding this manager's perceptions were *conformity* and *responsibility*. The third senior manager expressed considerable angst towards the values change process and its outcomes. This manager, consistent with personal values of *control* and *self-direction*, noted that he did not believe in an organisation telling him what his values ought to be and that the values ingrained from childhood through to his profession remained the guiding forces in life and at work. All three managers inferred that the process of new values creation had been collaborative.

At the middle management level, one manager stated that the collective vision was one that made sense and was not difficult to relate to. However, the values, though well chosen to represent the CZ vision, were values that people in the respective business units could not identify with. Another manager noted that the values lacked depth and that they had had little influence on how the other changes had been carried out. The values espoused by CZ were perceived by a line manager to be values that any other corporate entity could also claim as their own, making the values lacking in any real significance.

3.1.3 Leader Values

Due to the complexities of the organisational structure, there were many leaders that participants spoke about in the interviews. However, when describing what and how leader values were impactful during change, participants described the values of the organisational leader of the merged entity, CO, because he was the individual perceived to have led the changes of integration and CZ values rollout. Values of the organisational leader at CZ during the time of all the changes were not commented on because this leader was not in direct contact with either of the two organisations. Overall, the leader values identified were *conformity, integrity, social justice* and *belonging and relationships.*

During the integration, the perceived leader values were those of *integrity, social justice* and *belonging and relationships.* A manager commented:

> I like to see honesty and integrity, you know, [the leader] did that with his leadership team and then I had to do it with others and I guess people would rather have the hard conversation. (Matthew, manager)

At least three other managers commented that the leader behaved according to the value of *integrity* during the integration process. Responses from two BY participants implied *unfair* behaviour on the part of the leader. One of the behaviours was about the composition of the senior management team at the end of the integration, which was made up of mainly BX people. Another was regarding the apparent continued tolerance of BX people not engaging with their BY counterparts to learn and understand the systems and processes within BY while also imposing their (BX's) systems and processes on BY. The implication was that the leader allowed these things to happen, which were deemed *unfair* from the BY perspective.

Communication of the organisational values was the only role played by the leader during this change. The value of *conformity* (conforming to the CZ way of being) was perceived to be exhibited by the leader. A participant from the BY side of the business noted that the leader made genuine attempts to get the CZ values cascaded to CO because in his (leader's) mind those values were acceptable. The perception of one manager was that the leader got engaged in the communication process and genuinely believed in the new values of CZ.

> So, I think [the leader] lived it and he breathed it and he wore the t-shirt with it. I don't think he [only] represented, I think he believed it…Without that, without an engaged leader it would fall over wouldn't it? (Tom, manager)

In relation to the centralisation changes, there were no comments on leader values. This may have been mainly due to the participants' perceptions that the centralisation process was driven from the CZ executive team and business unit leaders played little part in this change.

3.1.4   Group Values

Groups identified in the sample were at departmental level, peers (both management and non-management), those of similar length of service, physically distant from head office, those with shared organisational histories, union members and subordinates. Common values found in these groups were *whanau, tradition, helpfulness, collaboration, orderliness* and *work diligence*. These group values played an influential role in individuals' perceptions of change as it impacted others.

> We knew…positions were going to be removed from the business unit, but we didn't know whose and so it was I remember a six-month period where it was quite tense around here. Then actually going through watching one person leave and then a month later the next person and then a month later the next person…that was really hard…by the time it got to the third person it was quite awful. (Cecilia, employee)

The value of *tradition* at group level was considerably influential. One participant commented that as a group (department) there had been organisational practices in existence that got discontinued after the merger, which upset the participant (and others in the group). In addition, this event was perceived as *disrespectful* since no one in the company thought to explain why or ask how people felt. Another participant, from the group of long-serving employees, also spoke passionately about a different tradition that was set aside during the merger, with promises of the tradition being kept alive post-merger. However, those promises were not kept. This change and lack of promise-keeping made the participant consider leaving the organisation but, in the end, chose to remain out of loyalty to the pre-merger organisation (PMO).

The salient values were *whanau*, followed by *tradition* and *collaboration*. Consequently, perceptions of the CZ values were negative. None of the CZ values resonated with those held at group level. *Sense of belonging and relationships* with colleagues influenced views of not belonging to the CZ group and/or merging partner. Disrespect for *tradition* shown during all three changes negatively impacted perceptions. Lack of *collaborative* efforts at departmental level during and after the centralisation negatively impacted perceptions. Additionally, the value of *whanau* was reinforced post-centralisation as participants perceived a closer link to their own groups due to not being able to identify with the values of the centralised teams.

One participant summed up perceptions of the integration change and the values within his group by stating:

> …the people…in manufacturing operations have a certain approach to the way they work. They're the basic core values and that's important and when you have people coming over the top, corporates, who believe they should be restructured differently, it creates a lot of angst for people in manufacturing operations. These brands, [referring to the pre-merger brand], are important to the people who are in that [trade] and when you go and try and create another brand, based out of an intellectual exercise, you don't get the same core love of that brand that people aspire to. (Dexter, manager)

People with different values in the organisation were able to work together towards a common goal, due to the individual's proximity to live out personal values in accordance with her/his group. The group played an important role in creating a cocoon or a buffer for individuals with similar values to remain insulated from contradictory or dissimilar organisational values. Consequently, the group enabled members to continue with the organisation despite adverse changes and dissimilar values due to the sense of belonging the group provided. Almost all participants in the present research voiced their dissatisfactions and frustrations with the three organisational changes yet no-one left the organisation. This was in part due to the various groups (long-serving, departmental colleagues, profession) the participants belonged to, where being themselves and demonstration of their personal values was not only allowed but reciprocated and reinforced. Moreover, values within groups remained stable despite the organisational changes because their values were reinforced by others in the group and external, unfamiliar values could not infiltrate the stronger, reinforced and reinforceable group value systems. One of the managers, Edwin, noted that

despite the negative outcomes from all three changes, he had remained with the organisation because the people working with him were still the same and that there had been no change in the ways in which they interacted and worked with each other.

3.1.5   Organisational Values

Both BY and BX, the two business units that were merged in the case study, held and practised the value of *tradition* due to their respective organisational histories. *Care for community and environment* was demonstrated by both the BX plant as well as the individuals therein, before and after the changes. The BX plant is a unique organisational setting where the plant is the community and the community is the plant due to generations in the local community having worked there. Additionally, it was mentioned earlier that the *belonging and relationships* value, present in both business units, was more *whanau-oriented.* In both organisations, *social justice* was subordinate to *whanau* and relevant insofar as it promoted family values.

3.1.5.1 BX Values

At the organisational level, values of *conformity* (loyalty to organisation), *responsibility, tradition, respect, integrity, security, whanau, equality, community and environment* were important to the BX plant. The organisation had a history of openness and honesty within employee groups and between employees and management, with a few exceptions from leaders who were sporadically appointed from other CZ businesses. Additionally, the organisation placed a lot of importance on its people and values of *respect, responsibility* and *security* were paramount. There was a culture where employees looked out for each other and took responsibility for each other. These values played an influential role in all three changes.

> Then you've got [people] who have been here for a similar time, so it's nearly a family in and of itself and you start caring about these people on a fairly personal level, like, oh, [person's] not here, what's up, what's wrong? Oh, he's passed, sorry. There's a funeral and half the site leaves to go to the funeral to attend. Everyone just really cares about each other. (Alice, employee)

Integration

For most employees, the communication regarding the merger was inadequate and lacking in clarity, which went against the organisational values of *integrity*. CZ was perceived to have acted *irresponsibly* and *disrespectfully* by arbitrarily deciding the merger for BX, with little consultation or thought given to the associated implications for the employees and the organisation (BX) itself. The value of *whanau* positively impacted perceptions of change when the merger was announced. Most employees believed that the merger would make their family bigger, create more opportunities for interaction, knowledge sharing and growth. However, due to the integration remaining incomplete (unintegrated business systems and work processes even up till the time of the research undertaking), these expectations failed to materialise, consequently creating negative perceptions of the change outcomes. Conversely, with the merger not

having substantial impact on the business, the organisation's and its peoples' sense of *security* was reinforced.

> I don't even know how they managed to decide to put [BX] and [BY] together. That's one thing that was never clear. We've often asked. So why did they decide that we belong together? We don't know that…Corporate were sending stuff out and causing confusion…It was just like this is happening and then you just hit the ground running and worked things out. (Cecilia, employee)

At the management level, some noted that they were not made aware of the reasons for the changes and how the changes would be implemented, which in turn made their roles as managers harder. Being impacted by the values of *integrity* and *responsibility* these managers felt that their subordinates relied on them to cascade information, which did not take place as expected.

> I think [CZ] moved too slow with actually confirming a lot of things. If you want to have clear, concise direction for everyone to travel in you be transparent, so that everyone can see what's coming…Because we didn't have the information to pass on, we got looked as holding back information as well. (Kayla, manager)

Centralisation

Like the merger, the process of centralisation was perceived negatively, within all ranks, due to violations of the values of *respect* and *responsibility*. It was perceived that centralised functions did not understand nor make the attempt to understand the business and its processes, even three years post-changes.

> For me personally it's just a point of frustration…We push it back to [central team] but I think the biggest thing in that situation is they don't have an intimate relationship with the business unit. I think if they had that they would do a little bit better and I really don't know how we could fix that. (Cecilia, employee)

> But I think the downfall was how we went about trying to capture the synergies and natural tendency for people who are then put into a [central team] is to believe that those who reside in the business unit don't know what they're talking about. (Kate, manager)

Values change

Conformity, tradition, whanau, community and environment and *respect* were central in shaping perceptions of change. There was a deep sense of loyalty to the BX brand and organisational history. The plant, the community and environment, and its people were almost synonymous. The CZ values failed to resonate, which unfavourably impacted perceptions of the values' relevance to the plant, its people and the work carried out there. Outside of the BX plant, two participants who had joined the organisation just before the changes took place viewed the values change positively and noted that the values were well suited to CZ and its subsidiaries.

BY's salient organisational values were *conformity, tradition, respect, integrity, responsibility, security, whanau* and *equality*.

> What really attracted me…[during] the recruitment process…I got the real sense of a small family. It is a bit of a cliché kind of word, but it felt like a family, which really appealed to me because you like to feel part of something…I still feel that legacy loyalty. (Edwin, manager)

Integration

The values of *equality* and *tradition* were paramount in shaping perceptions of the integration. It was perceived that BY was treated as an *unequal* partner in the integration process, due to the senior team consisting of BX personnel, the BX way of doing things coming across in systems and processes, and the BY processes being changed or challenged. Additionally, the reversal of an integration decision in favour of BX accentuated the perceptions of *inequality*.

> [BX plant] seems to have been isolated from the changes that have gone on, seems that [BX plant] by and large kind of run as they always have. Whereas [BY] had this massive upheaval of change of people and procedures and reporting lines and those kind of things…It just doesn't seem very fair. I'm quite of the mentality where I like things to be fair – everybody is treated the same and if not there's genuine reasons for things. (Edwin, manager)

> That is actually one of the negatives in the transition, that's one of the changes too. Right through the beginning of time, for a very long time, [BY] had what they called [an organisational tradition]. So, we'd go, it was designed to have some fun and create good relationships, all that sort of stuff. There was also prize giving, drinks, all that sort of stuff. It was all positive, really really good. As soon as we came into the [BX] side, they cut if off. (Peter, employee)

Regarding the process of integration, some managers noted that there had been adequate information being given at their level and they were aware of the changes prior to it being implemented.

Centralisation

Akin to BX, the process of centralisation was perceived negatively within all ranks due to violations of the organisational values of *respect* and *responsibility*. It was perceived that the people who provided support through central functions had no *respect* for the business and acted *irresponsibly* when providing support.

> They also took one of the key IT people out, because I'm assuming someone who has no idea what [the IT person] does on a day-to-day basis, took him out and put him in with all the other IT… But he administered, fixed, supplied, did everything…This is how it felt. It was like they just ripped a whole bunch of the business out. (Filip, employee)

Values change

For BY, the new CZ values also were perceived as irrelevant due to people-focused values such as *whanau* and a genuine care and concern for employees not being prominent. *Conformity* to BY's history and practices also negated acceptance of the new organisational values. Additionally, it was perceived that the CZ values were just statements of values with no actions behind them from CZ people, especially those in management roles. The inconsistency between words and deeds from CZ went against BY's organisational values of *integrity*.

> I've been silent on a few things that I've convinced myself don't involve me and I don't need to be involved…and that's all about how people are treated. I'd have to say there are a few things when the company crosses my values that it brings me closest to leaving, from an otherwise very happy work experience…I'm a very loyal person so I feel this company has trained me well, they've invested in me…but I very much have come to learn I am just a number. (Filip, employee)

3.1.5.3 CZ Values

Espoused values were *courage, integrity, customer satisfaction* and *work diligence* while perceived enacted values were *power, financial status, orderliness, control* and *adaptability*.

Integration

Achievement of synergies within the two business units for their mutual customer was the objective of the merger, in line with the organisational values of *orderliness, financial status* and *customer satisfaction*. The decision to demerge BY from its previous partner and merge it with BX was perceived to be a *courageous* decision in addition to CZ's enacted value of *adaptability*. The change processes were perceived to be inconsistent with the value of *integrity*, but *control* was visible in the change processes.

Centralisation

Centralisation processes were perceived to be related to values of *power, control, orderliness* with the intended outcomes being consistent with values of *work diligence* and *financial status*. However, it was perceived that the intended outcomes remained as desirable but unrealised outcomes.

Values change

There were no previously stated values of CZ to compare the new set of values against. However, the general perception was that the new values espoused by CZ were words with no corresponding actions. The values were also perceived to be too ambiguous to accept yet ambiguous enough that all business units within the CZ domain could relate to.

3.1.6 Values Congruence

Appendices E3 and *E5* respectively represent examples of how values congruencies per participant were analysed according to leader, group, PMO (pre-merger organisation) and CZ, and congruencies between all three organisations, the groups therein and CO leader. In summary, there was a lack of focus on people from CZ in its espoused and enacted values, values conflicted between CZ and CO (the merged entity), and there was an absence of any emotional connection between CZ and (the people within) CO. BX and BY shared many values. CZ, BX and BY congruent values were *financial status* and *integrity* while additional CZ and BX congruent values were *work diligence* and *customer satisfaction*. These were the only similarities in values between the three organisations.

BY had been perceived to be risk and change averse by all participants except for two from BY, perhaps due to the lack of an organisational value that focused on continually improving. The lack of a value focused on people and/or relationships at CZ may have contributed to the general non-acceptance of its espoused values. For two organisations such as BY and BX, where historically there had been a keen focus on people, the prominence of people-focused values from CZ may have been more noticeable. Additionally, the gap between the values CZ espoused and those enacted were visible to many within the participant group. Not only did CZ fail to connect with CO on the people front, its actions before, during and after the changes further divided the gap.

There was a perceived clash of values between CZ and the two business units. One example of such a clash was explained by this statement from Filip, an employee - "…*the culture that stems from the old* [BY] *business, have come right through to today and they're a little bit at conflict with what I would call the control and command perspective that* [CZ] *have*...". Other conflicting values were that CZ had consistently, in the past, valued *financial success* over people, had treated people *unfairly*, and had failed to take *responsibility* for actions that had genuinely been bad for the business.

Fiona (employee participant) mentioned that BX "*have a very good history with our customers…when there is a problem with a customer, we've never been shy to get off our bum…sat with the customer in their business and gone…How can I help?*". BY was perceived to have been loosely structured and inefficient, but it consistently performed well. Both BY and BX had been successful despite the lack of stated organisational values due to people being passionate about who they worked for and the sense of ownership instilled in them. Such passion came across in the interviews, especially when they spoke about their respective PMOs. This lack of passion for CZ was also apparent and was, perhaps, one of the reasons why the espoused values were perceived unfavourably.

The role of values congruence was important in shaping change perceptions. Overall, perceptions were determined first by congruence with the pre-merger organisation (PMO), followed by group then leader. For

employees, congruencies that were important were at group level (department, shared organisational history, longevity) in relation to the changes of centralisation. The merger perceptions were influenced by organisational level (PMO) congruence, followed by group congruence. Similarly, for the values change, congruence with PMO played a crucial role in shaping perceptions of change. Very few employees noted congruence with leader values and this may have been due to the lack of direct leader interaction during the changes of integration and values. Only one employee noted greater congruence with the organisational values of the merging partner and not their PMO. Consequently, perceptions of the integration were positive for this employee.

Two senior managers who had past work experiences with the leader identified strongly with the leader values. One senior manager, who was also the integration project leader, noted higher congruence with CZ followed by leader congruence. Perceptions of all change outcomes for this manager were positive, excepting that the manager thought the centralisation processes could have been handled better. Another senior manager had greater congruence with the leader and an equal level of congruence with CZ and the PMO. Perceptions of all three changes were positive for this participant. Interestingly, the final senior manager, though having worked in the CZ group prior to joining BX, noted greatest congruence with BX, followed by group (subordinates and profession) and then leader and CZ, which came out to be at the same level. This manager had negative perceptions on all three changes.

For the two middle managers in the case, determining their congruencies was challenging. Middle managers perceived themselves as the *face* of the organisation to their subordinates and represented their departments when reporting upwards. Their role was almost two-faced in deeds and words. The conflicts between personal, espoused organisational and leader values were visible, perhaps due to some values being *inherited* with the role. For example, a middle manager noted that personally he believed that everybody should be equal and hierarchy in the organisation did not matter. However, as a middle manager, he felt he had to behave according to the value of power. Similarly, this manager's own values were that *people and relationships* were more important than *financial performance* in a business. However, when managing his team, he placed emphasis on the organisation's financial performance.

Another middle manager also noted that he had to be 'the face of the company' to his subordinates, even when he did not believe in the company strategies and plans that he was supposed to implement with his team. This manager had valued a hands-on approach from senior managers pre-merger and was unable to accept the hands-off approach from the post-merger senior team. However, he stated that with his subordinate team, he demonstrated acceptance, though feigned, of the new leadership style. The values of *conformity* and *responsibility* became salient for this manager, and personal values of *integrity* and *tradition* were set aside, due to his role and associated expectations that came with it.

Middle managers consequently presented conflicting views. They could understand, though not fully agree with, the reasons behind the changes and could see some benefits from some of the changes. The conflicting values were evident in their perceptions of changes, where sometimes they contradicted themselves by seeing the changes favourably in one context and unfavourably in another.

In summary, congruence for this cohort was first noted at PMO level, followed by group. Similarly, for line managers, congruence was higher with PMO followed by group (department, longevity, profession and physical distance). For these managers, the work at hand and the values that guided getting the work done were more important than those prescribed by the organisation and organisational leaders.

Chapter 3.2: Role of Values in Perceptions of Change

Themes relating to change processes and outcomes emerged from the data analysis. These themes were evaluated according to the 26 values in determining perceptions of change.

3.2.1   Change Processes

The change process themes that emerged described six stages of implementing change. The themes or stages, in order, were articulation of the change vision, framework for change, communication (of change vision, framework, implementation and institutionalisation), engagement during change, people management and cementing change. These stages of the change process were relevant and applicable to all three changes described in the case study. Different values were relevant at different stages of the change processes.

Change vision articulation perceptions were influenced by the values of *adaptability* and *achievement* in the main while the value of *work diligence* influenced perceptions for a couple of participants. Some participants expressed a lack of clarity regarding why the two business units were being integrated. Other participants noted that while the reasons were provided, these reasons did not make sense because the two entities were dissimilar businesses. Integration of the businesses and centralisation did not appear to be logical decisions and it was perceived that neither change was going to help advance the business.

> I understand that at a corporate level, you can't show all your cards…because there's commercial sensitivities…It just sort of appears like, oh, here's another decision being made for us and the why behind it was sort of vague and non-descript and a bit blurry at best. (Alice, employee)

Perceptions of the framework for change, its communication along with change vision communications were influenced by values of *tradition, respect, responsibility* and *integrity*. Salient were *integrity, responsibility* and *respect*. Some participants perceived the absence of a change plan for all three changes, while some (managers) knew there was a plan. Communication played a key role in these diverse perceptions. *Irresponsible* behaviour was perceived due to communication done with a select few. The BX-BY merger being announced together with the BY de-merger was perceived as *disrespectful* towards people and *irresponsible* corporate behaviour. Too much communication, on the other hand, regarding recruitments and exits during the changes was perceived as creating instability.

> …the demerger and the re-merger was on the same day. We were not given any warning about that. The [previous merger] we knew how they were going to make it work before any real action came on board. With this one it was like bang…no longer with [previous merged partner] and now with [BX]. (Peter, employee)

> …I remember there was sort of some communication largely from [CZ] that [the values] are coming, we're working, and then once again it was, we've done all this, here are new vision and values, there you go, go and work with it. (Alice, employee)

Engagement during change and people management processes were related to values of *social justice, equality, whanau* and *collaboration*. Participants' expectations were *fair processes* and *equality* during the integration and centralisation; *collaboration* and *equality* during the values change; and demonstrations of *sense of belonging* and *importance of relationships* during all three changes. However, the change processes were not carried out according to expectations.

> There seemed to be a drive for integrating but wasn't really, it felt like a [BX] takeover of [BY]. It was always said it was a merger but the people who got the senior roles tended to be from [BX]. (Edwin, manager)

Cementing change, the final stage in the change process, was influenced by values of *tradition, respect* and *integrity*. When one change was being institutionalised, other changes were taking place. *Respect* and *tradition* were salient values at this phase. Participants had expected to be treated with respect and past organisational practices being considered before changes got embedded.

> …a lot of changes were changing things that we had done for quite some time…you kind of got to adapt but when you do speak out, you're seen as negative. That's pretty tough. Because you can see that things were there for a reason and that they worked… (Edwin, manager)

It was interesting to note that the values consistently described by change leaders and managers were *responsibility, orderliness* and *integrity* in relation to the change framework and communication. In terms of people management and engagement during change, the values important to this cohort were *collaboration* and *social justice*.

3.2.2   Change Outcomes

Overall, the themes for change outcomes were personal consequences, interpersonal consequences, realisation of change objectives, efficiencies and value-add of change, opportunities creation, corporate image and change adoption. Outcomes specific to each change is depicted in Table 6. In summary, the values of *achievement* and *adaptability* largely impacted perceptions of change outcomes. *Work diligence, control, achievement, financial status* and *self-direction* guided perceptions of the outcomes of the centralisation and integration changes. Participants expressed frustrations at not being able to do their jobs well due to the centralisation. Collectively there was the sentiment that both the integration and the centralisation had failed to achieve the promised synergies. Some participants expressed their inabilities to live up to their values due to the structure of their work post-changes. The value of *whanau* was salient in influencing perceptions of the values change. Most participants noted that the CZ values were statements

that did not represent who they were or the work they did. Others noted that the values, though stated by CZ, were not enacted by CZ people and defeated the purpose of having new organisational values.

> …on the whole [the values] don't mean anything…I think the competing interest of ultimately a publicly listed company and the pressures of financial returns are king and king by a long way. There's not even a two-horse race there, those are the values. (Filip, employee)

However, Kate (managerial participant) mentioned that the values were "*pretty well chosen because it's very hard to argue with them to be honest. They're quite reasonably high level… they're kind of a one size fits all and at the same time not that hard to accept.*" Kate's sentiments were echoed by another managerial participant.

Table 6

Change outcomes themes

Type of change	Themes
Values change	Change adoption
Integration	Interpersonal consequences, corporate image and opportunities creation
Integration and centralisation	Efficiencies and value-add of change, personal consequences and realisation of change objectives

Whanau, self-direction and *adaptability* were salient values for the outcomes of interpersonal consequences, opportunities creation and corporate image. Participants felt a sense of ownership for their PMOs and perceived the changes as detrimental to the reputation of their PMOs, mainly due to change objectives of the integration not being realised. Some participants believed that the integration had provided opportunities for the businesses to improve and re-invent themselves but that these opportunities had been lost because the merger had been unsuccessful. Finally, the loss of colleagues to other departments or to organisation exits was an outcome that was influenced by *whanau* value.

3.2.3   Source of Values and Changes in Values

Though not a stated objective or sub-research question, the current study also unveiled the concepts of source of values at the four levels: individual, leader, group and organisational. In addition, the concept of changes in values also came through in the findings. Both these concepts are briefly summarised in Table 7 and further findings are provided in *Appendix F*.

Table 7

Sources of and changes in values

Category	Source of values	Change in values
Employees	Upbringing and parents Profession Group Organisation Culture and religion	None related to change albeit one employee noted the inability to live up to personal values due to organisational changes and another noted that the 'atmosphere' at work was lacking an important value after the changes. Values of long-serving employees did not change. One participant noted that values had changed due to a **life-changing personal situation**, but this was unrelated to the organisational changes.
First-line managers	Upbringing and parents Profession	Organisational changes did not change line managers' values
Middle managers	Profession Upbringing and parents Senior managers	Some values became more salient post-changes – conformity (adherence to organisational expectations as well loyalty to pre-merger organisation), responsibility (being face of the organisation to subordinates) and social justice (unfairness through CZ and CO's senior team)
Senior managers	Profession Organisation	No changes. One expressed angst at the organisational values being passed on to him.
Groups at BX	Trade unions Organisation Shared history Individuals Profession	No change in values. Reinforced values of belonging and relationships, work diligence and collaboration
Groups at BY	Organisation Shared history Individuals	No change in values. Reinforced values of belonging and relationships, conformity (loyalty to pre-merger organisation) and equality
BX	Organisation legacy Shared history Individuals	No change. Reinforced values of work diligence, achievement, respect, integrity and belonging and relationships
BY	Organisation legacy Shared history Individuals	No change. Reinforced values of tradition, belonging and relationships, respect, integrity and equality
CZ	Working group of representatives from some CZ companies	None noted due to previous organisational values not described by participants

Chapter 4 - Discussion, Contributions and Limitations

The findings have revealed some insights in the various roles played by values in shaping perceptions of change. Additionally, the findings have also shed light on leader and group values, their sources and identified the types and impacts of values congruencies during change. The first sub-chapter evaluates the key findings in relation to literature, highlighting contributions to knowledge where applicable. Chapter 4.2 introduces a conceptual framework that was derived from the data analysis and explains the framework principles, followed by application to change, as demonstrated in the case study. Additionally, propositions are discussed in relation to the framework and applicability at the practitioner level. The final sub-chapter covers some of the limitations of this study.

Chapter 4.1: Discussion

Values salient during change processes are different from those salient in perceiving change outcomes. Some values become salient during times of organisational change and the salience differs between employee and managerial cohorts. The current study supports the views of Bardi and Goodwin (2011), Rokeach (1973), Schwartz (1991) and Tuulik et al. (2016), who stated that people have a values hierarchy and an order system, which are dependent on what is deemed important to the individual. Perceptions of change were guided by more than one value but within a hierarchy, which is further explained in the second chapter. The concept of values screens, as described by Hambrick and Mason (1984), was also found in the current study. Individual values did indeed provide the 'screens' through which changes were evaluated. The concept of values expansion, as noted by Cha and Edmondson (2006), was not found in the present study. Participants had clarity on the new espoused values as well as the perceived shared values within their pre-merger organisations (PMOs).

Tuulik et al. (2016) and Vecchione et al. (2016) observed that where individual values were similar and in great numbers, they could become part of the organisational values. Participants at the BX plant were testament to this view, having described similar values as each other as well as similarities in the values of colleagues, which were also perceived as the values of the plant. Vecchione et al. (2016) noted that a change in individual values could occur only if the individual's social group and/or environment underwent change. All participants in the current study noted that their personal values had remained unchanged. This may have been due to insignificant changes in their social environment, that is, the post-merger organisational values remaining the same despite attempts of new organisational values being imposed. The research has also highlighted the concept that a person's identity can be intertwined with a social group or organisation through values, consistent with the views of Ashforth and Mael (1989) and Smollan and Sayers (2009). In the case study, one participant was unable to behave according to her value of helpfulness due to the organisational changes and consequent changes to her role. However, she chose

to remain with the organisation due to her identity remaining intact with the PMO, which had remained largely unchanged despite the merger.

Espoused values may not always be reflections of the senior team's values. The new organisational values were created in consultation with some employees and managers representing the subsidiaries of CZ, which provides a contradictory perspective to views (e.g. Bansal, 2003; Berson et al., 2008; Y. Weber, 1996) that organisational values often represent the values of organisational leaders and senior managers. Bourne and Jenkins (2013) and Jonsen et al. (2015) had noted that organisations may state values, but often organisational members fail to behave accordingly. This research lends support to their views. Additionally, regarding CZ's intent to *centralise* organisational values, some participants pointed out that due to CZ executives' and managers' non-conformance to the values they espoused, there was little incentive for the rest of the CZ group to accept those values as their own and behave accordingly. The non-acceptance of CZ values by the business units may also be attributed to the lack of people-focused espoused values. Moreover, perhaps in a business set up such as that of the case study, where CZ owns so many subsidiaries, CZ may be perceived negatively by the business units. The importance of cultural fit assessments has been widely noted in mergers and acquisitions literature (e.g. Ferreira et al., 2014; S. Lee et al., 2015; Y. Weber, 1996). The disconnect between CZ and its subsidiaries could be attributed to cultural assessments of fit not been done at the time of the acquisitions, with the knock-on effect of not enough effort being expended on helping business units as well as CZ become acculturated to each other. Any future attempts to *centralise* the values of all subsidiaries in accordance with those of CZ's therefore would have been unsuccessful, as demonstrated in this case study.

The present research findings differs from the views of Khazanchi et al. (2007) and Quinn and Rohrbaugh (1983), who noted that perceptions of organisational values may differ between geographical locations of the organisation. An insight from the present study may be that the geographically distant organisation, though having clarity on values espoused by the head/corporate office, may choose to not practice those values. Due to the physical distance, interaction may seldom occur between the dispersed units and the head office, which may enlarge the gap between values *demonstrated* in one location to the next. Moreover, historical contexts of the remote sites may contribute to the values gap.

Not all group or organisational members may be aligned to the respective set of values – leader, group or organisational. They may revert to their own value systems and work on that basis. This does not mean that they are operating under a façade of conformity as suggested by Hewlin (2003) and Hewlin et at. (2017). What enables people to continue to work in such an environment, despite the clash of values, are loyalty to the organisation/leader, organisational legacy and reduced/no pressure to conform or exit. These are explained in detail as follows.

Loyalty to the organisation/leader

Some participants clearly articulated their commitment and loyalty to their PMOs and some noted a deep sense of loyalty towards their leader. Leader, in most cases, varied and did not specifically refer to the GM of CO (merged entity), though two senior managers noted loyalty to the CO GM. Leaders inevitably inspire loyalty among followers (Boal & Hooijberg, 2001; Ciulla, 1999), views that were consistent with the findings of the present research. Additionally, loyalty to organisation during an acquisition was highlighted in the empirical work of S. Lee et al. (2015), where it was found that employees from the acquired organisation expressed greater loyalty towards their pre-acquisition organisation.

Legacy, where there is one, of the organisation and emotional investment in the legacy

In addition to loyalty towards the PMOs, participants expressed bonds with the organisational histories and legacies. This sentiment was expressed by those at the BX plant and BY participants who spoke about the BY plants. For the employees at the various plants, their work and how they did their work had not changed from the way things were done in the past (except for the addition of better machinery). There was a shared belief that they had always made the product a certain way and the same legacy would continue for generations to come. The influential roles of organisational history and legacy were noted by Ciulla (1999) and Forster (2006).

Reduced/no pressure to conform and exit

The clashing or conflicting organisational values may not be that strong and evident in terms of overall organisational behaviour for individuals to feel the need to either conform or leave the organisation. Organisational values are espoused but not enacted by organisational members, which reduces the pressures to conform and exit. This may be a new insight in change literature.

Additionally, the findings of this research contradict the views of Jonsen et al. (2015) who noted that the espousing of values was positively linked to financial performance in organisations. Both the PMOs had been successful entities despite the lack of formally espoused values. Rather, the findings of the current study resonate with a study by Y. Weber (1996) where it was also found that two merged entities continued to perform well financially despite cultural differences. BY and BX shared a lot of similar values pre-integration but there were also some key differences in their value systems. BY was more risk-averse and less focused on improving continually. However, risk-taking and continually improving were consistently described by some participants as the 'BX way of doing things'. Yet, post-merger the two businesses continued to perform well financially.

The expectation gap highlighted by Bourne and Jenkins (2013) was found in the present study. Shared and attributed values in both PMOs were distinct, up to the time of the research, from the espoused and

aspirational values of CZ. A potential solution on how to overcome the expectation gap is discussed in C*hapter 4.2.7.2*.

Organisational culture and history can shape leader values (Ciulla,1999; Schein, 1992) as well as leaders' willingness to act in accordance with these values (Ciulla,1999). These views were supported in the current research where a manager, despite having been in the CZ business for a length of time, adopted the historical values of one of the two PMOs and consequently rejected the CZ espoused values. Apart from the influence of organisational history and culture, this may have been so due to this manager's personal values resembling those of the PMO. On the contrary, some managers noted differences between personal values and those within the legacy organisation but did not adapt their values to align with the organisational values. This finding contradicts the views of Vecchione et al. (2016), who concluded that depending on the social environment, an individual may adapt their values to those comparable within the social group. Moreover, leader (GM of CO) values in the study were perceived to be unchanged/remained stable but the new organisational values were not publicly contested or rejected by the leader either. This perception could have been due to the new CZ values not being in direct conflict with leader values. Consequently, there may not have been acceptance and *adoption* but merely the act of appearing to endorse the new organisational values, without any change in or suppression of leader's personal values. Cameron and Quinn (2011) had pointed out that highly effectively leaders can develop traits that fulfil new organisational requirements. Chatman and Barsade (1995) had also highlighted that an individual may adjust their personal values preferences to *accommodate* those emphasised by the individual's environment.

Managers in strategic and senior positions have been given considerable attention in organisational change literature (e.g. Cha & Edmondson, 2006; Hambrick & Mason, 1984; Kavanagh & Ashkanasy, 2006; Kotter, 1995, 2007). It is widely accepted that these managers have the power and authority to influence business decisions and outcomes, including those related to change. However, there is a gap in knowledge regarding middle and line managers, who do not carry the same levels of power, influence and visibility and yet have significant roles to play during change. A focus on their values and how their values get impacted by senior managers and/or the organisation has been lacking. The current study highlighted that line managers were not easily influenced by organisational leaders and organisational values. Rather, their social groups (subordinate, profession or other group type) determined the influence of values. They had the *benefit* of distance from the organisational heads and proximity to business delivery where the work at hand and associated values were salient.

One middle manager spoke freely about values conflicts while the other presented the façade of conformity that Hewlin (2003) and Hewlin et al. (2017) described. Meglino and Ravlin (1998) had observed that societal or cultural *expectations* may guide the choices a person makes between a set of values, causing an individual to behave in a way that is expected but not preferred. D'Andrade (2008, p. 122) also highlighted

the conflicts that could arise between people's personal values and the 'institutionalised values of their roles', that is, what is expected from the role they perform in an institution. The views of Meglino and Ravlin (1998) and D'Andrade (2008) are supported by the present research. One of the four conflicts highlighted by Liedtka (1989) was when the manager had clarity regarding their values, but the organisation was sending mixed messages about its values. Such a situation was apparent in the present study and it was found that managers reverted to their personal values as a guide for decisions and behaviours, a behavioural choice that was not highlighted by Liedtka (1989). However, due to the small sample of middle managers and contradictory viewpoints, firm conclusions cannot be drawn regarding the values that impacted their perceptions of change.

Research on group values (e.g. Adkins et al., 1996; Becker, 1992; Good & Nelson, 1971; Wageman & Gordon, 2005) may have quite unintentionally circumvented the issue of what values groups emphasise and how these values play a pivotal role during times of change. The current research has attempted to shed some light on these concepts. Wageman and Gordon (2005) did note that group values, when solidified over time, may hinder the success of any change in organisational culture. The buffering role of group values on members can be at once instrumental and detrimental. Findings from this research lend support to the former, which may be attributed to the *deep sense of belonging and loyalty* participants felt, within their groups, towards their PMOs. However, group values may also create or incentivise conflicts within the organisation where such loyalty and sense of belonging are absent. Moreover, when change is directed at organisational values, the task may become harder in the presence of counter group values, in line with Wageman and Gordon's (2005) view. Group values remained stable and where participants perceived values conflicts between organisational and/or leader, group values remained salient.

Assessments of values congruence by participants were done according to subjective fit. Subjective fit was described as the fit between a person and their environment as assessed by the person (Edwards & Cable, 2009; J. Meyer et al., 2010; Ostroff et al., 2005; Verquer et al., 2003). A higher person-organisation (P-O) congruence (the organisation being CZ) at senior management level compared to middle and line managers was found in the present study, which is consistent with the findings of Schmidt and Posner (1983). The authors had attributed the discrepancy to participant ages, suggesting that the senior managers were older and therefore had spent more time in the organisation to achieve higher congruency. The present research does not support such a suggestion due to all three senior managers having joined the company just before the changes took place, in addition to some being younger than, or the same age as, the middle managers.

Rather, this phenomenon can be explained in part through Schneider's (1987) model, which suggested that the basis for attraction between persons and organisations was compatibility of values and goals of each party. The history behind the three senior managers was that they had been recruited into the organisation by the GM (CO leader), who had also recently (at the time) been appointed to the role by CZ and had been

made aware of the upcoming changes. CZ values were highest in congruence with this GM, who then potentially selected people with similar values into the senior team before the changes took place. In contrast, the line and middle managers were people who had been in their respective organisations for relatively longer lengths of time. Correspondingly, the latter cohort exhibited greater P-O congruence with their respective PMOs.

Higher P-O congruence, at both employee and managerial levels, played a crucial role in shaping perceptions, depending on which organisation participants identified with the most. Greater congruence with CZ generally presented relatively favourable change perceptions while greater PMO congruence generally meant unfavourable change perceptions. There were a few instances where congruence with the post-merger organisation was high, yet changes were perceived negatively. This observation can be explained by the views of J. Meyer et al. (2010) and Ostroff et al. (2005), who highlighted that congruence was also related to perceived and preferred cultures. Changes may have been perceived negatively due to participants' preference for the values that influenced the unfavourable change perceptions over the CZ values that participants found congruity with. Branson's (2008) view that the existence of P-O congruence enabled greater employee commitment to, and a stronger relationship with, the organisation was supported by the congruencies found between BY and BX employees and their respective PMOs. Due to CZ's values not aligned with or even comparable to the values of the two PMOs, congruence between employees and CZ could not be achieved. Therefore, their commitment to and bonds with their respective PMOs was undeterred.

Employee fit with their manager can be more salient than fit with group (Ostroff et al., 2005). Findings from the present research revealed salience of group congruence over leader-follower, which could be attributed to the contextual factors of the case. The organisational structures were complex and 'managers or leaders' were not consistent for all participants. Additionally, the tenure of the leader (GM of CO) in the present case study had not been long enough for all followers to identify with or even understand the leader values at the time of the changes. Leader tenure is important in shaping leader-follower congruence (Hoffman et al., 2011). In the case study, both business units had experienced a succession of short-lived leaders prior to the changes. Between the four levels of values, those that remained stable and consistent were the group, the PMO and the individual. Accordingly, following P-O congruence, group congruence took precedence over leader-follower congruence in shaping perceptions of change.

Organisational change outcomes have been viewed in terms of success and failure (Burnes & Jackson, 2011; Fuchs & Prouska, 2014; Heyden et al., 2017; Hughes, 2011; Kotter, 1995; J. Thomas et al., 2016). The present research contributes to change literature by highlighting that several other change outcomes are possible. The change outcome themes derived from the case study were personal consequences, interpersonal consequences, realisation of change objectives, efficiencies and value-add of change,

opportunities creation, corporate image and change adoption. The stages of change process identified in the present study are comparable to other frameworks of change, such as Groysberg et al.'s (2018) four stages, Kotter's (1995) eight-step model and Whelan-Berry and Somerville's (2010) five steps.

Employee resistance has been cited as a reason for failed change attempts (Ford et al., 2008; Paterson & Cary, 2002), in addition to change leaders' failure to enlist support from employees for change (Fuchs & Prouska, 2014; Heyden et al., 2017). While the latter views were supported through the present research, it was clear from the current research that there was no resistance before and during the integration change. There were negative perceptions of the change afterwards only because the organisation fell short in what it set out to achieve. Fuchs and Prouska (2014) had highlighted that change failure may also be attributed to ineffective management, planning and execution, a view that was exemplified through the integration and centralisation changes in the case study. Additionally, Choi and Ruona (2011) noted that employees' unfavourable views regarding change were not always about the change itself but how the change was implemented, or perhaps imposed on them.

Finally, unrelated to organisational change, yet a finding worth noting, was that one participant mentioned a change in personal values due to life's circumstances. This finding in line with the suggestions of Bardi and Goodwin (2011), Bardi et al. (2014), Goodwin et al. (2012) and Milfont et al. (2016).

Chapter 4.2: The Integrated Framework of Values

It was mentioned earlier that a values framework had been conceptualised. This framework was developed through a recursive process of reviewing the interview data together with some of the key models in existing literature. The framework is discussed next, followed by its application to the case study to understand the role of values in influencing perceptions of change processes and outcomes. The framework, depicted as Figure 4, presents a conceptualisation of values that can be held and demonstrated in the social setting of the work environment. Values within the framework represent individual perceptions of values and observations of actual demonstrated behaviours of themselves, their leaders, groups and the organisation. As such, the framework is titled an *Integrated Framework of Values* (IFV). Definitions of all the values are provided in *Appendix G* as a guide.

4.2.1   Framework Axes and Quadrants

Schwartz (1991, 1994) had proposed that values represent motivational responses to three universal requirements: biological needs, social needs, and social institutional needs. It was identified in the literature review that values can be conceptualised at various levels. In an institutional setting, values may exist to represent both social needs as well as needs for group survival. Rokeach (1979, p. 50) observed that individual and institutional values were "the opposite sides of the same coin". Bourne and Jenkins (2013), D'Andrade (2008) and Rohan (2000) also observed that in a social group, there may be two levels of values that guide behaviour – those of the individual's social group and the individual's own. In an organisation, values can be *demonstrated*, consequently, at the individual level and at the organisational level.

The term "can be demonstrated" does not imply enactment of values. As discussed in the literature review, one can hold a value but not act on it due to various reasons. Conversely, one can aspire to a value without immediate, corresponding action. Rather, the term "can be demonstrated" denotes the *proximity* to demonstrate the value in the context of a social group, where group norms, hierarchies and imbalance of power impact the degree of behavioural influences within and outside the group and moderate the impulses to behave as one pleases. In other words, there are values that are demonstrable at one level or another, based on the respective level's position and degree of influence in the social setting. The proposed framework adopts the views presented by Bourne and Jenkins (2013), D'Andrade (2008) and Rohan (2000) and presents the *demonstration of values* at two levels on the vertical axis – individual and organisational.

Figure 4 – An Integrated Framework of Values (IFV)

Demonstration level

Organisational

Individual

Q2 - INDEPENDENT

Conformity
Financial status
Power

Responsibility
Orderliness
Objectivity
Respect
Integrity

Q3 - INTERDEPENDENT

Commitment to stakeholders
Community & Environment
Security
Customer satisfaction

Achievement
Adaptability
Control

Collaboration
Equality
Social justice
Belonging &
Relationships

Work diligence
Self-direction
Courage

Tradition
Respect
Integrity

Helpfulness
Forgiveness
Tolerance

Q1 - IDIOCENTRIC

Q4 - ALLOCENTRIC

Focus

Self

Others

Organisation refers to the abstract, intangible (legal) entity, its presiding bodies (e.g. board of directors), representatives (senior managers and chief executives), and its governing regulations and practices. This definition is in line with Argandona (2003) who made the point that an organisation can be perceived as a structure, a set of rules and culture, and its management. Following the definition of 'can be demonstrated', values at organisational level can be formally stated and/or enacted through organisational rules (policies and procedures, contracts) and its representatives (senior management). These tangible 'things' guide and enable collective behaviour.

Values that guide behaviour have *two types of focus*, which are represented on the horizontal axis, as focus on self and focus on others (people, society, customers, external parties, etc.). Concepts of individualism and collectivism have formed the foundations of values theories in describing motivations for behaviour. It is by standing on the shoulders of scholarly giants (e.g. Hofstede, 1984; Triandis, 1989; Triandis et al., 1985 - *individualism and collectivism*; Graves, 1966, 1970; Rokeach, 1968, 1973; Schwartz, 1991, 2012 - *self-focus and others-focus*) that the current framework proposes that values can be self-focused and others-focused. On the vertical axis, there can be a focus on oneself only, on others only or a combination of both, depending on what corresponding values can be demonstrated. The concept of focus of values is essential to the framework, in line with values theorists (e.g. Graves, 1970; Rokeach, 1968; Schwartz, 1991, 2012), and it permeates both levels on the vertical axis. Consequently, the framework presents four quadrants: individual-self (Q1), organisational-self (Q2), organisational-others (Q3), and individual-others (Q4). The quadrants represent the 'state of being' of an individual and an organisation in relation to the values relevant to the respective entity.

Because the framework depicts integration of values at individual and organisational levels, both these levels represent collective values of groups and leaders. Leaders, in the context of this framework, represent those formally and informally recognised within an organisation as being organisational stewards, such as chief executive officers, senior and middle managers, first-level managers, group leaders and supervisors, consistent with the views of Brown and Trevino (2006) discussed in *Chapter 1.3*. Q1 is representative of both leader and group values because it is with the individual that values originate. It was established earlier (e.g. Ciulla, 1999; Groysberg et al., 2018; Schein, 1992) that organisational and leader values are related and that one influences the other. Thus, leader values can also be found at organisational levels, i.e. Q2 and Q3. Groups, on the other hand, are made up on individuals and are socially constructed, where by being in such a setting, there is a fundamental focus on others. Groups are made up of a collection of individuals hence group values can also therefore originate at Q1 and be found in quadrants of others-focus i.e. Q3 and Q4. Leader values are depicted in Figure 5 and group values are depicted in Figure 6. All four levels of values are related; therefore, all four levels of values are represented in the framework.

National cultural dimensions of individualism and collectivism investigated by Hofstede (1980) have contributed to the values concepts of self or others focus. Triandis (1989) and Triandis et al. (1985) argued that while national cultures may be perceived as individualistic and collectivist, individuals differ in their outlook towards individualism and collectivism. They argued that some individuals within collectivist cultures may be inclined towards individualistic behaviours, leading to a preference for *idiocentric* and *allocentric* analyses of values at the individual level. Being idiocentric refers to an individual's inclinations towards self-concern, self-sufficiency, self-regulation and self-achievements while maintaining a distinct identity from social groups, in contrast to allocentric individuals, who are concerned about their social group, personal achievements are secondary to group ones, the group identity is synonymous with self-identity and group harmony or conflict avoidance is paramount (Triandis et al., 1985; Yang & Yousaf, 2018). The concepts of allocentrism and idiocentrism have been used in recent organisational behaviour studies, for example Yang and Yousaf (2018).

The IFV integrates individual, leader, group and organisational level values with the focus on self and on others, based on the concepts of individualism and collectivism. Additionally, in the literature review, it was also established that the individualistic and collectivist concepts were relevant to group as well as leader values. Thus, it is only fitting to adopt Triandis et al.'s (1985) views and term Q1 and Q4 as *idiocentric* and *allocentric* respectively.

At the organisational level, determining a state of being is more challenging, given the definition of organisation in this study. However, Triandis et al. (1985) noted a peculiarity in relation to individualistic and collectivist cultures that bear significance to the state of being for an organisation. They noted that collectivist cultures emphasise, amongst other traits, interdependence while individualistic cultures emphasise self-sufficiency. Organisations can exist in independent and interdependent states as well. Thus, at the organisational-level the concepts that best describe the values therein are independent (Q2) and interdependent (Q3). The IFV represents a set of values which may eventually help define organisational cultures. It is by keeping this in mind that terms within the culture studies, albeit relating to national cultures, are adopted. It has been noted earlier that values and culture are intertwined concepts.

4.2.2 Embedded Principles

Values in the framework are important, but not exclusive, to the quadrant they represent, that is, it is a matter of where they fit best. For example, *conformity* (adherence to social expectations, loyalty) is not only important for organisational behaviours within but also for behaviours towards others. The principle is that the value of *conformity* is best demonstrated with self-focus, because within the organisation this value sets the benchmark for both internal and external behaviours. This principle is in line with Schwartz's (2012) view that even though the value of conformity is related to a social outcome, the motivation for behaviour is self-focused. On the contrary, there are some values that may be relevant to only one quadrant (e.g.

forgiveness) while some reside in more than one and some in all four. The best-fit, best-demonstrated principle allows for fluidity between the quadrants, as demonstrated shortly regarding organisational values from the case study.

Interaction with others is a factor that has been embedded in the logic for the right-hand quadrants, consistent with Schwartz's (1991, 1994) views of values representing motivations for the need of social interactions. Values can be held at individual and/or organisational level but can only be demonstrated when interaction with others takes place. For example, an individual may value being helpful, but the value can be demonstrated only when there is another person who the individual can help. Finally, not all values will be present in any given organisational setting and not all values will carry the same level of importance. The values in the framework represent those values that may ideally be present.

4.2.3   The Quadrants Explained

Q1, representing demonstration of values at the individual level, is termed *Idiocentric* as an overarching theme of the individual's concept of 'how I *conduct* myself'. This quadrant encompasses values of *achievement, adaptability, self-direction, work diligence, control, courage, tradition, respect and integrity*. These values can be demonstrated at the individual level in the context of work as well as in life in general with focus on self. Excepting the values of *work diligence, control, respect, integrity* and *adaptability*, other values in this quadrant were derived from values literature (e.g. Graves, 1970; Rokeach, 1968, 1973; Schwartz, 1991, 2012).

At Q2, the focus of organisational values is to guide behaviours *internally within the organisation* and is termed *Independent*. Much like the individual, this quadrant depicts 'this is how I, the organisation, *conduct* myself', and organisational ability to exist independently through the values within the quadrant. Another way to view the values in the Independent quadrant is to conceptualise them as those values needed when an organisation is in founding stages. These values assist in setting up an organisation and consequently remain with the organisation during its existence. Values demonstrated are *financial status*, *achievement, adaptability, conformity*, *power* and *control*. All organisational representatives may not agree with these values, but the values represent fundamental foundations of any organisation's existence, demonstrated through leader behaviours in addition to what is prescribed in policies and procedures.

Additionally, the organisation recognises the need for governance of itself and the people within. The focus is still largely on self, with the need for values that will guide the organisation's conduct within itself. As such, the organisation values guidelines, standards and procedures for such conduct, giving rise to the value of *orderliness*. Similarly, the organisation behaving *responsibly*, with *respect*, *integrity* and *objectivity* also become part of the organisation's self-concept. *Independent* values may not be stated but may be only enacted and vice versa, or a combination of both.

Figure 5 – Leader Values

Demonstration level

Q2 - INDEPENDENT

Conformity
Financial status
Power

Responsibility
Orderliness
Objectivity
Respect
Integrity

Q3 - INTERDEPENDENT

Commitment to stakeholders
Community & Environment
Security
Customer satisfaction

Organisational

Achievement
Adaptability
Control

Collaboration
Equality
Social justice
Belonging &
Relationships

Individual

Work diligence
Self-direction
Courage

Q1 - IDIOCENTRIC

Q4 - ALLOCENTRIC

Focus

Self

Others

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Figure 6 – Group Values

Demonstration level

Organisational

Individual

Q2 - INDEPENDENT

Q3 - INTERDEPENDENT

Responsibility
Orderliness
Objectivity
Respect
Integrity

Commitment to stakeholders
Community & Environment
Security
Customer satisfaction

Achievement
Adaptability
Control

Collaboration
Equality
Social justice
Belonging &
Relationships

Work diligence
Self-direction
Courage

Tradition
Respect
Integrity

Helpfulness
Forgiveness
Tolerance

Q1 - IDIOCENTRIC

Q4 - ALLOCENTRIC

Focus

Self

Others
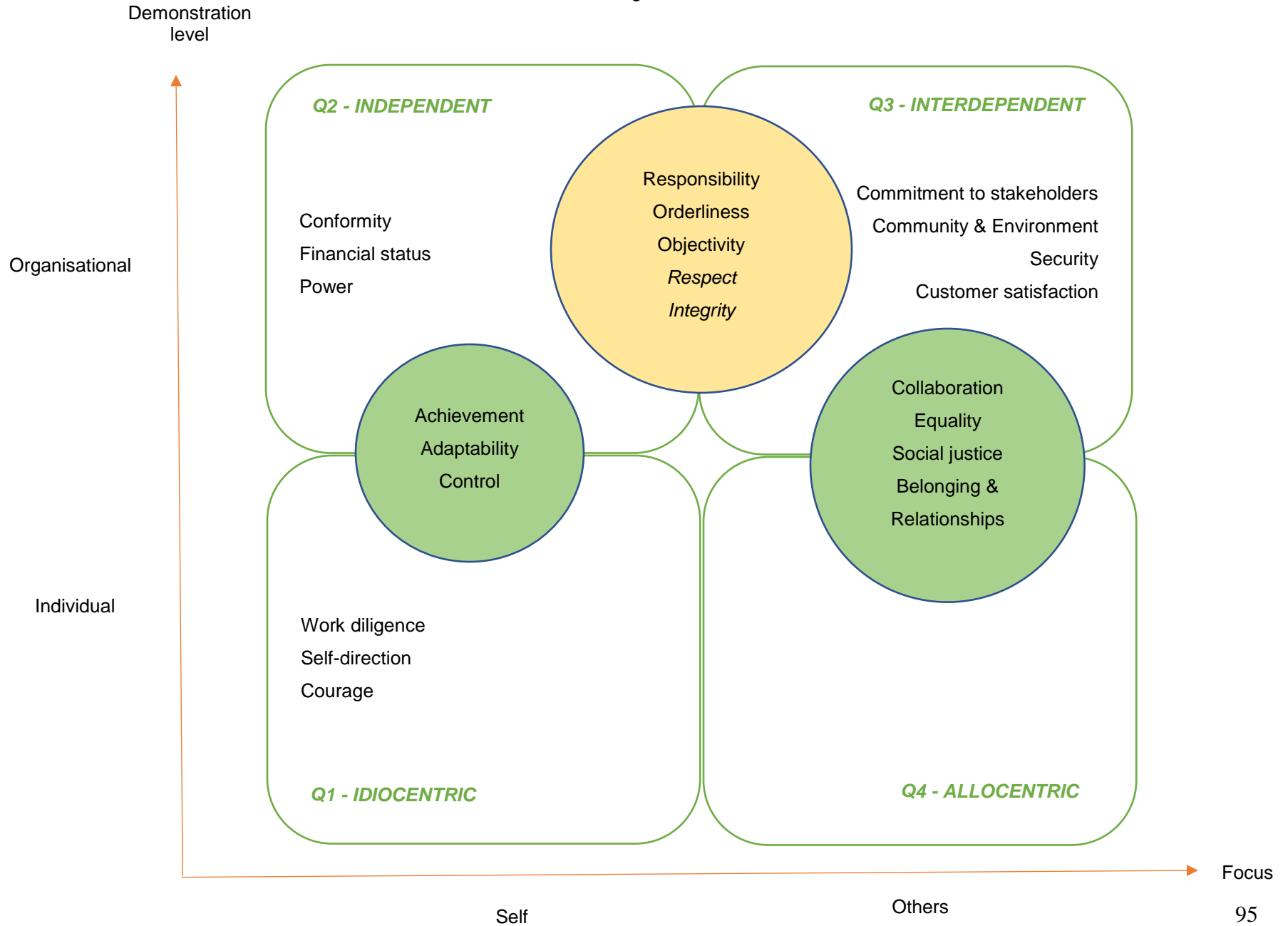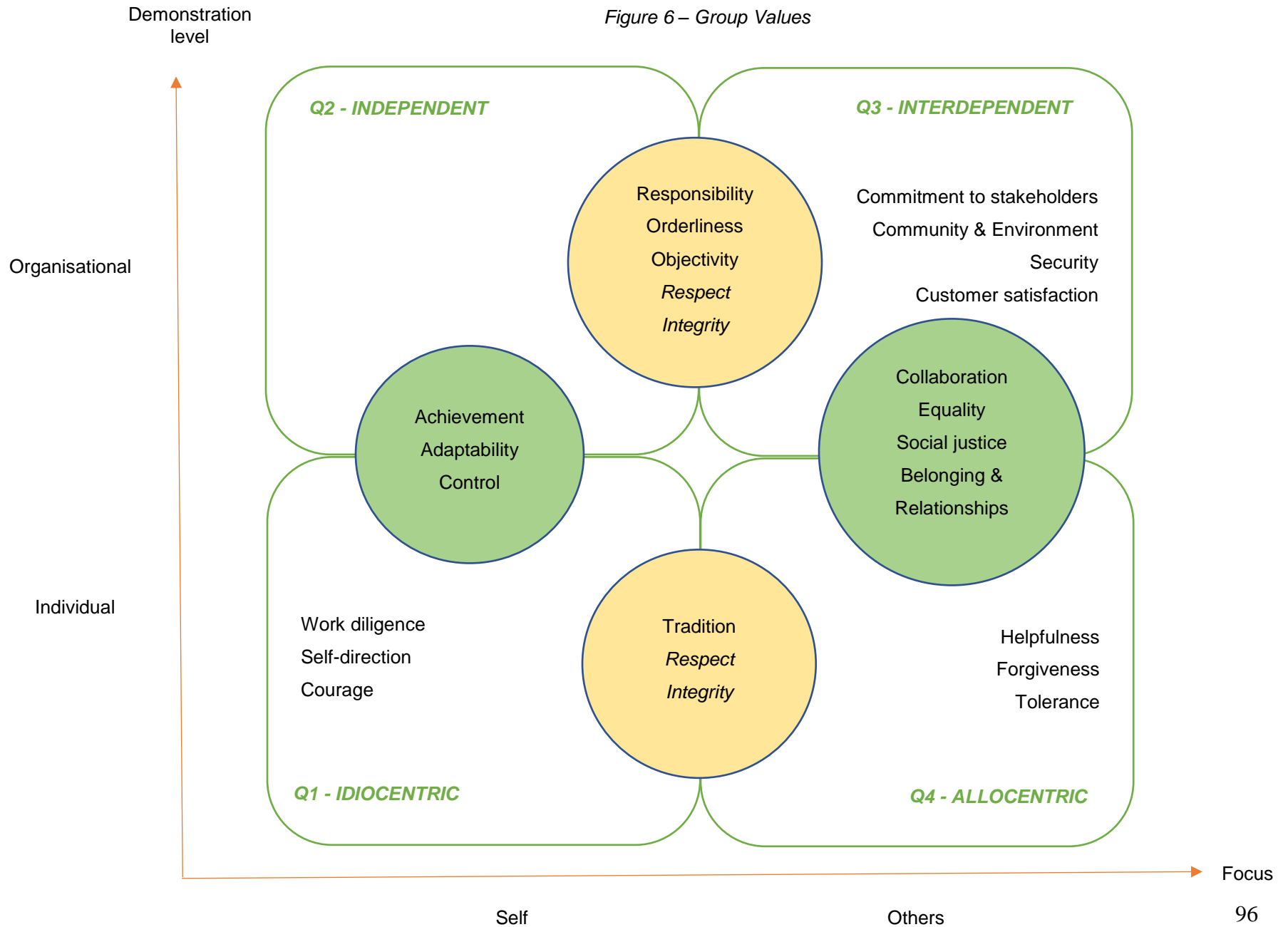
96

Some values in Q2 have been drawn from literature (e.g. Bourne & Jenkins, 2013; Shapiro & Naughton, 2015) and describe the type of values organisations endorse through policies and procedures, or may espouse as publicly declared statements, in pursuit of its survival and existence. The values of *financial status*, *respect, integrity, objectivity* and *orderliness* are direct derivatives of the current study.

In addition to being focused on self, the organisation recognises its needs for 'others' (employees, customers, suppliers, regulatory authorities, investors, stakeholders, community, etc.) to function as an entity which creates the need for values that will guide behaviours with these collective 'others'. These values may also be focused on the welfare of others and may not be stated but may be only enacted and vice versa, or a combination of both. The third quadrant is termed *Interdependent* and represents how the organisation makes decisions about behaviours that impact "others", irrespective of stated values and/or policies and procedures, albeit that policies and procedures may exist to influence behaviours. Values herein include *responsibility, orderliness, respect, integrity*, *objectivity*, *care for community and environment*, *customer satisfaction, commitment to stakeholders, security, social justice, equality, collaboration and belonging and relationships.* Some values in Q3 are conceptually derived from the Schwartz (1991, 2012) model, but with differing applications. For example, Schwartz (1991, 2012) noted that the values of universalism and benevolence are related and represent the self-transcendence dimension of individual values. However, in the context of work, an individual employee who values universalism alone is unable enact this value and create the desired impact. The value must be sanctioned or demonstrated by the organisation, enabling the individual to participate or be indirectly involved through the organisation. Other values within the Schwartz (1991, 2012) definition of universalism, e.g. tolerance, can be demonstrated at an individual level.

Q4, termed *Allocentric*, reverts the demonstration of values at the individual level while maintaining the focus on others', as well as the recognition that an individual is a social being. In this quadrant, there is more leverage at the individual level to demonstrate values, with or without the organisation as a sanctioning body. Values include *social justice, equality, collaboration, belonging and relationships, helpfulness, forgiveness, tolerance, respect, integrity* and *tradition*.

4.2.4 The Overlaps

The values of *control, achievement* and *adaptability* can be demonstrated at both levels on the vertical axis, representing the Idiocentric-Independent concept. At the individual level, the value of achievement may guide individual behaviour towards self, based on personal standards of success. The organisation may also have goals it seeks to achieve e.g. being market leader. Therefore, the value of achievement can be demonstrated at both levels. Similarly, the value of *adaptability* may influence both the organisation and the individual to view change as an opportunity for self-enhancement and remaining competitive. An individual may value being in *control* of their work and life choices, work outcomes and being 'in charge' of other

people. At the organisational level, the same may be true, with the added ability to demonstrate dominance over the organisational resources and people therein.

The next overlap - Independent-Interdependent - takes place at the organisational level, with overlapping values of *responsibility, orderliness, objectivity, respect* and *integrity. Responsibility*, described by Rokeach (1968) as being dependable and reliable, was self-focused. The findings of the current study found *responsibility* to also be others-focused by providing stability and direction and honouring obligations to people within and outside the organisation, as well as being the company representative to these groups of people. An organisation may value guidelines for behaviours within the organisation as well as those that organisational members and the organisation may demonstrate in society, thus making the value of *orderliness* both self and others-focused. *Objectivity* can also be a bridge between self and others because being logical and rational towards life at the outset can be a self-focused value. As focus shifts from self to others, one can remove 'self' and apply logic and rationality to any situation, even towards others. Thus, this value starts as self-focus and extends to others-focus. It may appear counterintuitive to conceptualise this value as self-focused when the definition contains 'removal of self'. However, being focused on self does not mean that this value is not important in terms of the organisation valuing being rational and logical. The 'removal of self' acts as a conduit between focus on self and focus on others.

Respect and *integrity* are deemed to be applicable in all four quadrants and thus they appear twice in the overlapping clusters of values. These are values that are first demonstrated at the individual level – a person respects self and values being open and honest. As the individual interacts with others, these values may also influence behaviour towards others. At the organisational level, there is an expectation for leaders (and the organisation) to behave with respect and integrity, not just internally but also to external parties. Additionally, leaders may hold these as their personal values which help embed the two values in an organisation's self-concept as well.

The values of *collaboration, social justice, equality* and *belonging and relationships* represent the Interdependent-Allocentric concept. A value found in the case study was belonging and strong social bonds. Graves (1970) had described this value as one providing an individual with a sense of belonging. Belonging, in the case study, was specifically about family and is self-explanatory. Other strong social bonds expressed were relationships with colleagues, customers, the community, which are demonstrable at both levels, and for an individual enabled to an extent through one's work. Additionally, at the organisational level, the value of relationships with employees and external parties can be demonstrated. The meaning of relationships in this context is distinct from the type of relationship one may expect between leader and follower in *Independent* quadrant, where the relation can be purely contractual and non-emotional. In *Interdependent*, there is an implication of emotions due to the focus on others.

Collaboration is another value that came through the findings of the current study. At the organisational level, working with others within and outside the organisation may be a sanctioned value or an enacted one, but the organisation may need to work together with others to function in society. Collaboration can also be demonstrated at the individual level, noting the point made earlier that at the individual level values of both leaders and followers are represented. People can and do collaborate with each other, with or without organisational rules, but organisations can provide added support for collaboration to take place (Beer et al., 1990).

The values of *equality* and *social justice* are applicable at both individual and organisational levels in their collective focus on others. Findings in the current study established equality to denote no person being better than the other. Providing equal opportunities for employment in organisations may or may not be a sanctioned value. Finally, at the individual level, a person can treat others as their equal and embrace Rokeach's (1968) definition of equality as 'brotherhood' in their relations with each other. Fair treatment for all and justice in distribution of organisational benefits may be demonstrated at the organisational level. Additionally, in relations with others at the individual level, treatment of others in a fair and just manner may also guide individual behaviours.

The final overlap – Allocentric-Idiocentric - occurs at the individual level with focus shared between others and self through the values of *tradition, respect* and *integrity*. The latter two have been discussed earlier. In the current study, *tradition* was found to embody organisational histories and practices, which were revered by most participants. *Tradition*, being a concept that insinuates social bonds, is simultaneously focused on the self, through the process of internalisation, and on others because it is originates in the social realm. In Schwartz's (2012) definition of *tradition*, it is implied that the value of tradition results in social outcomes, but the practice of the value starts with the individual.

4.2.5   Relations Between the Quadrants

In addition to the values overlaps, the quadrants are related to each other through reciprocity, (mutual) reinforcement and influence. Previous models have depicted interchangeable relations between values (terminal values being instrumental values and vice versa - Rokeach, 1968), showed movement from one values level to the next in either ascending or descending order as a relation (the levels of existence - Graves, 1970) or stated that relations were either of compatibility or conflict (Schwartz, 1991, 2012).

Individual values form the origin of all other values but because there is a social group boundary in the context of work, there are different levels at which these values get demonstrated. The individual can become a founder of an organisation and therefore values within the first quadrant may map onto *Independent quadrant* to represent organisational level values, a concept consistent with various literature that notes the role of founder values (e.g. Schein, 1992). Additionally, when leaders play a role in creating

values that are to be demonstrated at organisational level, they would experience the influence of their own values in helping shape organisational values. Agle et al. (1999), Bourne and Jenkins (2013) and Wally and Baum (1994) have noted the influence of leader values on organisational values. Another relation is that the values may be mutually reinforcing. For example, a person may enact the values of creativity and innovation (self-direction) to create a new product or service which generates more wealth (financial status) for the organisation and is encouraged to continue being creative. A final relation is that of reciprocity. At the individual level, the value of achievement may guide individual behaviour towards the organisation and the organisation may reciprocate by placing importance on individual and collective achievements in its policies and procedures.

Similar relations exist between all the other quadrants where the quadrants are adjacent, i.e. Independent and Interdependent, Interdependent and Allocentric, Allocentric and Idiocentric, Idiocentric and Independent. For example, the *social justice* value can reinforce values of *objectivity* and *integrity* at the organisational level, c*ommitment to stakeholders* may influence the Independent value of *financial status* and vice versa, while being *helpful* can reinforce an individual's sense of *achievement,* i.e. a person may view being able to help others as a form of self-achievement.

Additionally, the model proposes the co-existence of values and consequent motivations for behaviour. To illustrate this point, consider the value of *achievement* in the Idiocentric quadrant which is also one of the values from Schwartz's (1991; 2012) self-enhancement dimension. Schwartz's (1991) theory was that the self-enhancement values conflict with those in the opposite self-transcendence dimension, which includes the values of *tolerance, helpfulness, forgiving and understanding*. These values are found in Q4 in the IFV. Quoting an example used earlier, an individual can be *helpful* towards others while pursuing *achievement*, because being helpful to someone may be, according to the individual, a personal achievement. Similarly, valuing *tradition and adaptability* simultaneously is possible in the IFV, which is a different view to Schwartz's (1991; 2012) model, which depicted tradition (under the dimension of conformity) to be in opposition to the dimension of openness to change. In summary, the IFV suggests that values can co-exist, allowing the individual to behave according to a multiple set of values at a time, i.e. there isn't necessarily a choice between two value sets.

Schwartz (2012) explained that benevolence value refers to social behaviour within the in-group, i.e. those the individual interacts with frequently while universalism is concerned with the world and the environment. The IFV differs by presenting the view that values can be demonstrated to a greater set of 'others' and not just to those within the in-group. If a person values being tolerant, this value will come through in behaviours and actions not just within the in-group but also to strangers/the greater world. The demonstration of this value, albeit at individual level, cannot be restricted to a specific few because the value defines who the person is and is not driven by who the value is being demonstrated towards. Similarly, at the organisational

level, the value of respect can be demonstrated towards the entities outside of the organisation's primary networks.

For the quadrants on the right-hand side, the concept of reciprocity may be harder to conceptualise as there is no single, tangible entity present in those quadrants with which behaviours can be reciprocated. However, the underlying notion is that when the organisation or the individual shows concern for others through one of the values in their respective quadrants, those representing "others" may reciprocate with similar behaviours. For example, when at individual level a person is helpful and tolerant towards colleagues, colleagues in the "others" category may reciprocate when interacting with the individual.

As noted earlier, not all values in each quadrant may have corresponding reinforcing, reciprocating and influencing counterparts but in one way or another, the values in each quadrant have some level of interaction and relations. There is also a balancing act when moving to and from quadrants. An independent/autonomy-seeking person may not value *orderliness* and *control* at a personal level, but in the collective structure may accommodate it through the value of *conformity*. There may be inevitable conflicts within values, but the overriding principle is that this framework is bound to the context of social interaction, where the individual and organisation may have to balance priorities placed on values to function in their social settings.

4.2.6   Additional Contributions

The IFV integrates individual, leader, group and organisational values into a single framework and depicts relations between the quadrants. Both these traits set the framework apart from previous values models (those briefly identified in the literature review) as discussed in the following paragraphs.

Bourne and Jenkins (2013) presented a framework for the types of organisational values that may exist. In their model, the authors presented two levels of values - aggregated individual and collective social – on the vertical axis, where collective social did not represent the organisation as defined in the IFV. Rather, it was a representation of all members in the social (organisational) setting. In addition to the different axes in their framework, the Bourne and Jenkins (2013) model proposed that collective social values may strictly be either attributed (at collective member level) or espoused (at top management level). The IFV suggests that organisational level values may be only espoused, only enacted or a combination of both.

The CVF (Quinn & Rohrbaugh, 1981) lacks organisational concern for society, i.e. values that (should) guide ethical and considerate behaviours from organisations. The CVF's adaptation to leader values (Cameron & Quinn, 2011) and the integrated culture framework (Groysberg et al., 2018) both depict leader and organisational values synonymously. Both models argue that according to organisational needs, the values of both the organisation and their leaders can be found within their respective frameworks. However,

neither framework integrates individual and group level values with leader and organisational values, albeit that Groysberg et al. (2018) noted that employee values could also be found within their framework but did not explain this concept further. Moreover, neither framework makes the distinction between leader and organisational values, where the former is inclusive of individual level values in the IFV. For example, the IFV argues that a leader can demonstrate the value of courage, which is found at individual level, but an organisation, which is made up of leaders, protocols and standards of behaviour, cannot possibly demonstrate courage through all these parts. However, the individual level values of achievement, adaptability and control can be demonstrated by both the organisation and the leader (as well as the employee), as explained earlier in this sub-chapter.

Group level values have not been explored much in previous literature, as concluded in *Chapter 1.4*. The IFV presents considerable insights into this concept. Finally, the values within the framework have been compared with values statements of some well-known organisations to examine applicability at practitioner level and it was found that the values statements resonated with the values of the IFV and could fit within the IFV. *Appendix H* provides some examples of this exercise. The framework can be applied to organisational culture studies and practices as well as be applied to organisational change, which is discussed next. Moreover, on its own, the framework serves as a guide to both academia and practitioners on the four levels of values.

4.2.7   Change and the IFV

The change themes found in the case study were applied to the IFV. Some of the findings from this application are discussed next. Additionally, it was mentioned in *Chapter 4.1* that perceptions of change were guided by more than one value but within a hierarchy. This hierarchy of values is also discussed shortly.

4.2.7.1 Change Processes, Outcomes and Values

Before organisational change, values that may be salient are mainly idiocentric. Being concerned about one's work and values of *achievement, adaptability and control* can be daily motivators. Varying degrees of salience of independent, interdependent and allocentric values may also be relevant during non-change periods, dependent on the individual. For example, Alice (an employee participant from the case study) had stated that in day to day work "*I tend to default back to my personal values which are work hard, work hard, do the best, respect people*". In Alice's case, the values relevant during times of non-change were *work diligence and respect*.

During change, in the present study, from employees up to and including middle management level, the values hierarchy started at idiocentric level then moved to allocentric and interdependent-allocentric values.

People's initial evaluation of change is done according to how it impacts their jobs (Choi & Ruona, 2011) and how it benefits them (Choi & Ruona, 2011; Holt el al., 2007). Consistent with these views, in the case study, people were first and foremost concerned with the implications of organisational changes to their jobs, guided by idiocentric values, followed by concern for others through allocentric and allocentric-interdependent values. Where idiocentric values remained unchallenged by the change, allocentric and allocentric-interdependent values took precedence in guiding change perceptions, and concern was primarily for colleagues. Concerns for organisational level values were expressed but these were not salient in comparison to those noted earlier.

In contrast, the senior manager cohorts' values remained mainly within the organisational level quadrants. Idiocentric values shaped perceptions of change first, as in the case of initial employee evaluations. Independent values were second in the hierarchy, which is consistent with Bourne and Jenkins' (2013) view that organisational stewards instigate change to fulfil organisational objectives. Concern for employees, through the interdependent-allocentric value of *social justice*, was third in the hierarchy. Leaders described different values that were important to them personally during change compared to the values employees expected leaders to demonstrate during change. In the case, it was found that the leader values demonstrated from employees' perspectives were *conformity, integrity, social justice and belonging and relationships.*

Clearly, this presents a fundamental disconnect between those in authority during change and those not. The disconnect in values between senior managers and the employee levels below has more to do with a lack of understanding between the two and little to do with employee resistance during change. It is thus proposed that for change to be effective and meaningful, organisational stewards gain understanding of the values that are important to those within the organisation and make an evaluation of how the planned changes will impact these values, and vice versa, before change processes, including articulation of change vision, commence.

Proposition 1: Organisational representatives, prior to change design, evaluate values at idiocentric, allocentric and allocentric-interdependent levels to assess reciprocal impacts.

During change, i.e. the change processes, the values that become salient are those within the four overlaps in the IFV. The changes instigated by CZ were guided by the values in the independent quadrant of the IFV. It is plausible that most organisational change inspiration will come from this quadrant, for example, to achieve financial stability or (re)gain control over the organisation's future. Organisational change often targets corporate objectives such as maintaining profitability, meeting external environmental requirements or remaining competitive (Appelbaum et al., 2012; Bouckenooghe, 2010; Kotter, 1995). Whilst these represent valid reasons for change, the findings of this research suggest that the change vision and

communication thereof must resonate with the values that are shared by both organisations and individuals, i.e. the values in the idiocentric-independent overlap. Change can be personal because it affects people's emotions. Emotions are an integral part of values and beliefs (Groysberg et al., 2018; Smollan & Sayers, 2009).

Paterson and Cary (2002) noted the importance of enabling employees to feel a sense of control *during* change. However, it is suggested that employees be made aware of the level of *control* they may have on the changes prior to change commencement. Choi and Ruona (2011) and Holt et al. (2007) highlighted that organisations need to demonstrate how change will benefit the organisation as well as its members. Change vision and articulation is suggested to be based on the values of idiocentric-independent overlap, as these bring together the individual and the organisation and their respective concerns for themselves. Both the individual and the organisation value *achievement*, being *adaptable* and having *control*, thus it is proposed that prior to change implementation, change vision encapsulation be guided by these values.

Proposition 2: For practitioners, it is suggested that when articulating change visions, priority be placed on what the change is hoping to achieve, how the change will benefit people (internal and external) and what level of control employees will have during the change.

The steps of creating a framework for change and change communications are best represented by the overlaps of independent-interdependent and idiocentric-allocentric, as these values impact everyone in and outside the organisation. Having a framework for change has been cited by many organisational change authors (e.g. Kotter, 1995, 2007; Whelan-Berry & Somerville, 2010) as an integral part of the change process. Similarly, communications during change has been deemed indispensable during change and a process that should continue throughout the change (Holt et al., 2007; Paterson & Cary, 2002; Whelan-Berry & Somerville, 2010). Being *respectful* of the employees and other stakeholders as well as acting with *integrity* towards all of them are important when designing the framework for change and during all aspects of change communication. Consistency between words and actions is highly important to demonstrate *integrity*. Being considerate of *traditions* within the organisation and taking these into account when designing the framework for change sends positive messages in the organisation as well as reinforces being respectful. *Responsibility* towards *all others* is equally important and when things go wrong, organisations can demonstrate *responsibility and integrity* by owning up to mistakes and misguided actions. Communications of these are also important as well as reinforcement of the messages from change vision.

When implementing change, the demonstration of *being fair* and *treating everyone equally* becomes important. Fairness of the change process has been well documented in change literature (e.g. Choi & Ruona, 2011; Paterson & Cary, 2002; Vakola et al., 2013). This is not to say that the values from the previous processes are not relevant at this stage. All are relevant but the four values at interdependent-

allocentric overlap become salient. Groysberg et al. (2018) noted the importance of soliciting input from people and, where necessary, making amendments to the change framework is desirable. Their view lends support to the value of *collaboration* during change implementation. *Collaboration* can be iterative but one that will ensure inclusivity and favourable perceptions of change. The value of *belonging and relationships* may get reinforced through the demonstration of these three values. Additionally, ensuring that relationships between employee-manager, employee-colleague and employee-organisation are honoured and carefully considered during this phase. For example, one participant in the present research described being formally informed about his manager's job loss before the manager was informed, which placed the participant in a difficult and stressful situation.

Finally, while cementing change, the values of *respect, integrity and tradition* in the idiocentric-allocentric overlap take cues from the other values but take precedence. Taking account of *traditions* that may have been lost due to organisational change and dealing with these with *integrity and respect* is key. As with all phases of change, communication plays a big role here. Highlighting traditions that have stood the test of change is a positive message for the organisation. Traditions represent people's perceptions of what was important to them in the (organisation's) past. Change processes may deem all tradition as irrelevant and stuck in the past (e.g. Kotter, 1995, 2007), however some traditions may be useful and can be re-designed to create new ones. For example, IBM used its traditions to create a new set of values that were more relevant for the workforce at the time (Palmisano, 2004). Hence, the importance of this value while cementing change is indispensable.

Change vision and outcomes perceptions are represented by the same values within the idiocentric-independent overlap. If the vision is crafted in line with these values, outcomes will be perceived accordingly. Due to change vision or reasons for change being evaluated according to personal or job impacts (Choi & Ruona, 2011), change outcomes are also perceived with the same values. If an individual's job has changed, these values become salient. If jobs have not changed, change is evaluated in terms of '*what's happened to my colleagues*'. The focus shifts to others but remains at the individual level and evaluations are made based on the values in the allocentric quadrant, followed by an analysis of change through the values in allocentric-interdependent as well as interdependent clusters. For example, at least two participants in the case study had no impacts on their jobs during the integration but witnessed colleagues being exited or transferred. Their perceptions of the changes were based on the colleagues' experiences as they saw it, followed by an evaluation of how the merger had impacted customers and suppliers. In both cases, perceptions of change started at allocentric level (*respect, tradition, helpfulness*), followed by *social justice* and *customer satisfaction* or *commitment to stakeholders*.

After change, the idiocentric values may become more salient than before, followed by allocentric values at the employee and line managers level. A manager from the present study summed up this view by stating

"*We used to be a* [type of manufacturing] *company, we're not anymore. We're a business that still* [manufactures]*…it seems sort of a paradox, we've been diluted by the* [BX] *side of the business* (Edwin). The participant notes the value of *work diligence* but also comments on the *sense of belonging* that has been lost. There may be a greater level of focus on one's work as well as on colleagues post changes as individuals may remain in a change-acceptance phase. Middle managers may experience a shift in focus and feel that organisational level values within both independent and interdependent quadrants *should/ought* to take precedence in their daily work. However, natural tendencies for middle managers would be to operate at the level prior to change, i.e. idiocentric combined with allocentric and interdependent. At the senior level, there may be an added emphasis on the values within the independent quadrant, which would have been one of the drivers of the organisational changes. Change processes and outcomes described in relation to the framework are depicted as Figures 7 and 8 respectively.

4.2.7.2 Levels of Values

Employees and line managers may evaluate change in an anti-clockwise fashion within the IFV *(refer blue line on* Figure 8*),* as discussed earlier. Senior managers, on the other hand, may evaluate change first in the independent quadrant, followed by interdependent quadrant and then at interdependent-allocentric overlap *(refer red line on* Figure 8*).* Those who experience some changes to their jobs may evaluate changes first at idiocentric level and find an equal level of importance placed on independent values due to the roles they play in stewarding the organisation during change.

Middle managers may *want to* evaluate changes in the same manner as senior managers and accordingly on Figure 8 this cohort is presented together with senior managers in terms of the clockwise movement on the IFV. However, middle managers may still strongly identify with their group values, i.e. those of employees and line managers, or within their profession or length of service. In accordance with the views of D'Andrade (2008), Liedtka (1989) and Meglino and Ravlin (1998), it was established earlier in *Chapter 4.1* that middle managers can face values conflicts and consequently adopt the façades of conformity that Hewlin (2003) and Hewlin et al. (2017) highlighted. Due to the inconsistencies noted in the middle managers' perspectives regarding change in the current study, it is unclear where their value systems may typically reside and what hierarchy of values are influential in shaping change perceptions. However, due to being representatives of the two spectrums (employees and senior management) in organisations, it is plausible that:

Proposition 3: Middle managers values systems may exist within the independent-interdependent overlap as these values are inherited as part of the role, and within interdependent-allocentric overlaps as these represent the values middle managers share with their departments and line managers, having come through the ranks.

Figure 7 – Change processes on the IFV

Figure 8 – Change outcomes on the IFV

Demonstration level

Organisational

Individual

Focus

Self

Others

Q2 - INDEPENDENT

Conformity
Power
Financial status

Senior Managers + *Middle Managers*

Change Vision

Achievement
Adaptability
Control

Change Outcomes

Q3 - INTERDEPENDENT

Commitment to stakeholders
Community & Environment
Security
Customer satisfaction

Collaboration
Equality
Social justice
Belonging &
Relationships

Q1 - IDIOCENTRIC

Work diligence
Self-direction
Courage

Employees, Line + *Middle Managers*

Helpfulness
Forgiveness
Tolerance

Q4 - ALLOCENTRIC

108
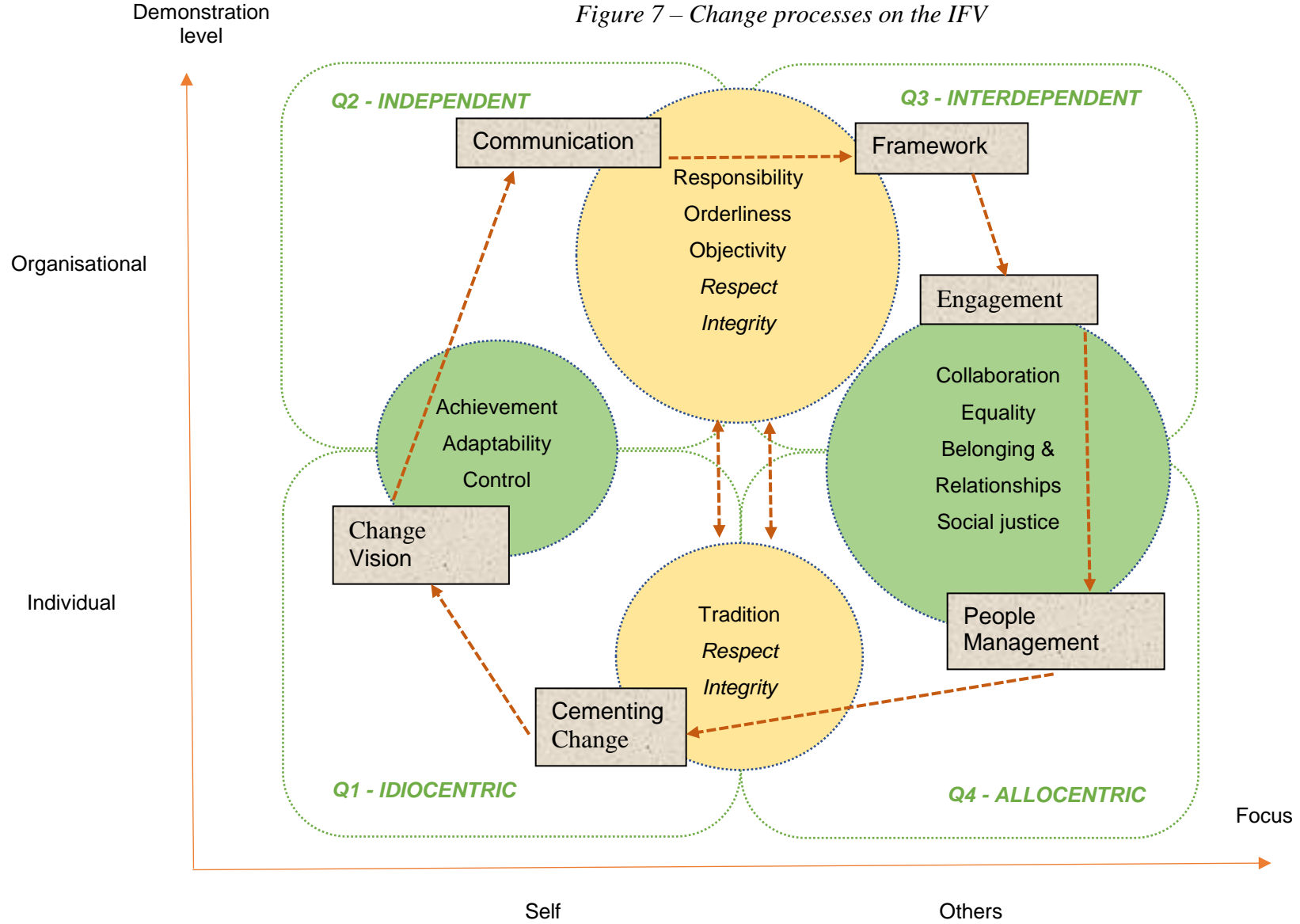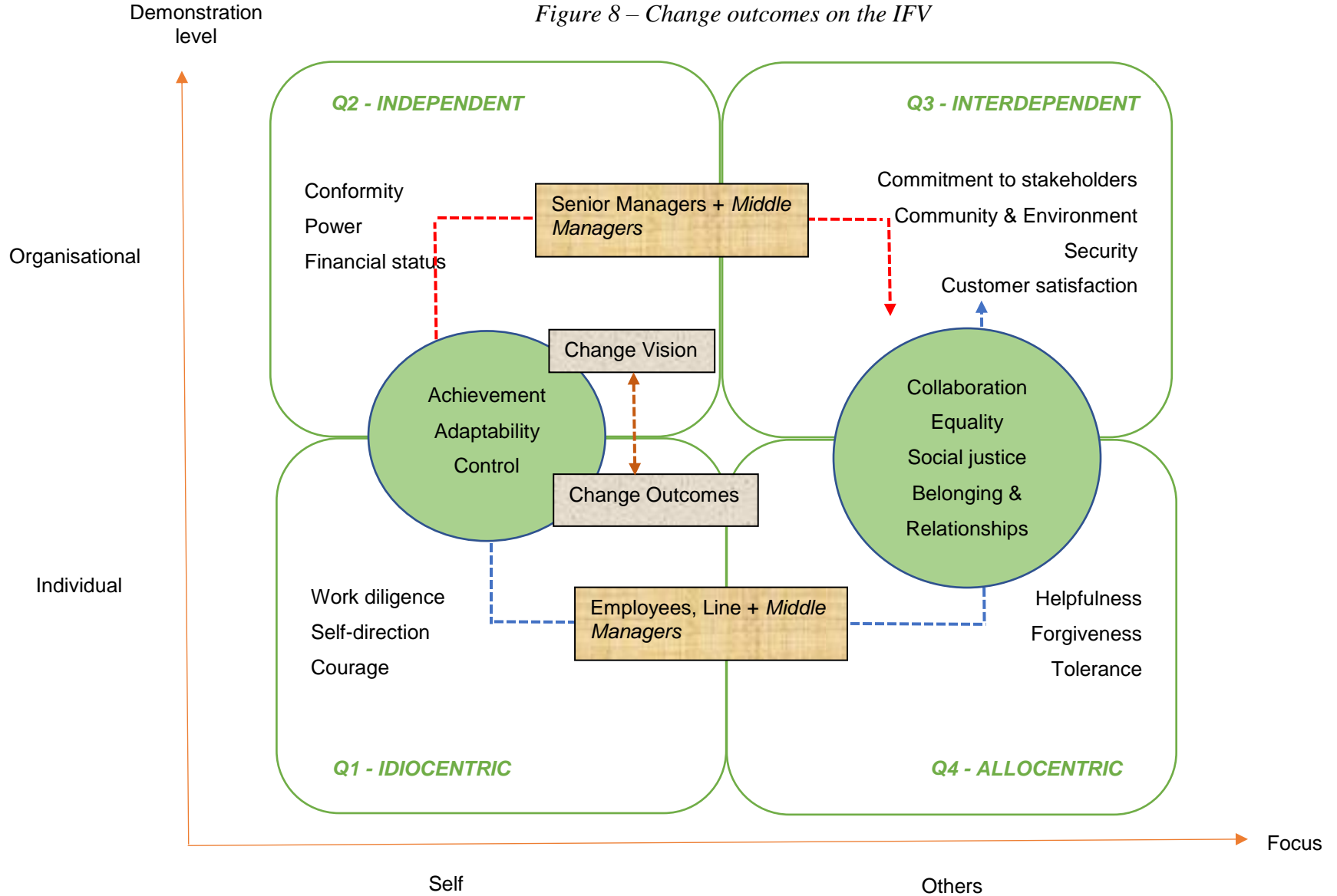
Individual values may be developed through group identification (Bardi & Goodwin, 2011). The findings of this research support the authors' views. The present research also supports the views of Ashforth and Mael (1989) and Smollan and Sayers (2009), who stated that a person's identity can be intertwined with a social group or organisation through values. To recap, salient group values during change were *belonging and relationships, tradition and collaboration*. Additionally, it was revealed that groups played a vital role in reinforcing values insomuch as group values enabled people to remain in the organisation and bear the changes. Moreover, Tuulik et al. (2016) and Vecchione et al. (2016) highlighted that the presence of similar individual values in great numbers could evolve into organisational values. Such deep-rooted group values, however, may provide a suitable framework for future organisational values.

Proposition 4: Where group values provide a stronger sense of identity and belonging than the organisation, such values may be instrumental in determining organisational values for wider acceptance and conformance. This proposition is in line with the view of espousing values in a bottom-up manner. Ideally, these values will come from quadrants 1, 3 and 4 of the IFV.

It was discussed in *Chapter 4.1*, noting the views of Wageman and Gordon (2005), that when group values solidify over time, any change directed at organisational values may become harder in the presence of counter group values. The present study was testament to the authors' views. The well-established values of people at the BX plant, the BY employees, departmental, union, long-serving and profession groups came across strongly in the face of the espoused values from CZ. As such, there was general non-acceptance of CZ's values.

Proposition 5: Assessments of prevailing group values and their impacts on proposed new organisational values and/or change may be productive. These can be done in conjunction with Proposition 1 for a better understanding of the organisational members and the values that guide their behaviours prior to change efforts.

Additionally, *Propositions 4 and 5* may present potential solutions to the expectation gap that was highlighted by Bourne and Jenkins (2013). Prevailing group values represent the shared and attributed values in the authors' expectation gap scenario, which were separate and distinct from the aspirational and espoused values. Assessments of such group values prior to organisational (values) change, in addition to incorporating them into espoused values, may lessen expectation gaps and/or prevent them from occurring.

The lack of others-focused prominence in the new organisational values of CZ in the case study could also be another reason why the values failed to resonate with majority of the participants. Also, the enacted values of *belonging & relationships, collaboration, tradition, equality and social justice* in the two business units enabled organisational members to hold on to these values despite the many organisational changes

noted in the present research. If CZ had placed importance on others-focused values, perhaps these values would have guided the organisational changes. Groysberg et al. (2018) made the important point that when organisational change efforts consider the emotional and social impacts, perceptions of change can be favourable.

Proposition 6: It is proposed, therefore, that for change to be meaningful to both the organisation and its people and be perceived favourably, allocentric and interdependent values be given importance when articulating espoused values. These values should not only be clearly articulated but demonstrated with corresponding behaviours by organisational stewards, in normal times as well as during times of change.

Finally, to achieve congruency with employees' values, especially following a change in organisational values, perhaps organisations need to provide stability in terms of leadership and business continuity without constant changes. Leader stability importance was noted by Hoffman et al. (2011). In the present research, due to leadership instability at the time of the changes, participants were unable to establish congruence with leader values. As such, group congruence remained salient during and after change.

The contributions to literature, applicability at practitioner level and research findings in relation to literature have been thoroughly discussed. However, there are some limitations of this research that need to be considered.

Note: The IFV was applied to the three organisations in the present study and these are depicted as Appendices I1 to I3, in addition to change processes (Appendix I4) and change outcomes (Appendix I5) as per the case findings.

Chapter 4.3: Limitations and Future Research

Qualitative researchers are inevitably a part of the research findings because the researcher's knowledge, experiences, beliefs, etc. are involved in interpreting and preparing the findings (Sandelowski & Barroso, 2002). Due to the nature of qualitative research, researcher bias is present in the research (Smythe & Giddings, 2007). Identifying such bias through self-reflection and recognising that knowledge is mutually created by the researcher and participant is referred to as researcher reflexivity (Creswell & Miller, 2000). The researcher's previous experiences in designing and implementing organisational change may have contributed to how participant responses were interpreted. Additionally, the researcher may have formed some biases about the case study as it progressed, based on interactions with people within the three organisations. Moreover, participants' views on values and change would have been crafted by their past experiences, which may also have been subject to biases.

"The way the case and the researcher interact is presumed unique and not necessarily reproducible for other cases and researchers" (Stake, 1995, p. 135). In many ways, Stake's (1995) view resonated with the present research. Based on researcher and participant biases and previous experiences noted above, the ways in which data was collected, interpreted and reported make the study unique. In addition, the case features were highly contextualised. The case represents views from a small participant base of eleven people from one business, based in two cities in New Zealand, that operates in an industrial sector. Moreover, the employee-manager as well as business entity representation splits were not balanced, due to data access limitations pointed out in *Chapter 2.3.1*. All these case features at once represent limitations of the research and make the case unique.

Due to a limited number of participants, the experiences and values of middle managers could not be explored further, as this cohort presented interesting insights into potential values conflicts experienced, not only in their daily work but also during times of change. Conversely, the perceived values conflicts could only be limited to the two middle managers who were part of the study. Future research could clarify the issue and if deemed necessary explore the roles and values conflicts of middle managers during change. Moreover, identifying how these conflicts compare with those experienced by senior managers presents another area of future research. In the present case study, only one senior manager briefly hinted at potential conflicts between personal values and the values and behaviours expected by the organisation. However, the experiences from one participant cannot be deemed conclusive and future research could further explore values conflicts, during organisational change, of both middle and senior managers.

The IFV is a conceptual model derived from a small data sample and previous literature. While the framework, as it stands, can be applicable to practitioners, future research could investigate and validate some of the framework principles. The relations between the quadrants, placement of values and the overlaps provide solid foundations for the framework but could be validated through future qualitative and

quantitative studies. Additionally, a further avenue of research would be to identify and assign weightings to the values. It is anticipated that some values will carry more importance at all four levels in the framework. For example, at the individual level *achievement* may be more salient than the value of *courage*; groups may value *collaboration* more than *tradition*, *integrity* may be more important to a manager than *control* and *care for community and environment* may rank higher than *financial status* for an organisation. In the present study, during periods of no change, some values (in **bold** font) were more salient than others for the three organisations (BX, BY and CZ) as depicted in *Appendices I1, I2 and I3* although almost all the values in the IFV were relevant at the four levels. Similarly, dependent on the type of organisation, weightings can vary. For example, a financial auditing organisation may value *orderliness* ahead of *customer satisfaction* because its mode of operations demands the application of industry specific regulations and procedures in performing audits for clients. Finally, in this research, the framework applied well to the case study and future research, both qualitative and quantitative, could explore the framework in other contexts.

The case provided insights into how physical distance between the head office and remote locations enabled the latter group to operate according to their own values sets, in a detached manner from the rest of the organisation. Contextual factors, such as the various organisational histories, may have affected the case findings no doubt. However, future research could investigate the difference in values practice across remote locations compared with those espoused by the central/head office. Such insights may be useful for multinationals that not only operate in different cultures and are consequently subject to differences in cultural values, but also those that operate in remote locations within a country. Few studies (e.g. S. Lee et al., 2015) have explored the concepts of different cultures and values in international mergers and acquisitions but there remains the possibility of identifying the existence of different values sets within a single organisation that operates in/from remote locations.

In the case study it was found that, despite the acquisition of the two business units by CZ and the subsequent merger, the values of the parent company had so far failed to permeate the two units or create any (significant) impact on organisational members' value systems. Regardless of the differences between personal and espoused values, people did not leave the company but instead continued to behave in accordance with the established values of their PMOs. Mergers and acquisitions (M&As) literature (e.g. Ferreira et al., 2014; S. Lee et al., 2015; Y. Weber, 1996) has provided a depth of knowledge on the importance organisational values being aligned post M&As. In the case study context, no such changes took place, at least not successfully, yet the organisations have retained the ability to function as normal with some impacts on work processes. The insights gained on this phenomenon from the findings were discussed in *Chapter 4.1*. Future research could further explore the insights provided, specifically in relation to the concept of loyalty to organisational histories/legacies, the level of significance these carry during

M&As and how this concept can contribute to formalising organisational values that are meaningful to merged/acquired entities.

The sources of values for all four values levels was revealed during the research undertaking but not fully pursued as doing so would have been out of the research scope. Future research could explore the values sources in-depth, especially those pertaining to group levels.

Finally, the case in the present study was bound to the experiences of participants in New Zealand. While there is some consensus on the view that all national cultures may not be purely classified according to Hofstede's (1980, 1998) definitions of collectivism and individualism, the Maori culture may be more towards the collectivist spectrum, as noted in literature in *Chapter 1.1.2.* The influence of this collectivist culture came through in the present research, where the value of *belonging and relationships* in the IFV was initially referred to as *whanau* by some participants. Such a value may not exist in other national cultures or may not be as prominent as it was in the present study. Moreover, the definition of this value may be subject to change in other cultures. This national culture context of the present research may have therefore influenced the existence and definition of the *belonging and relationships* value in the IFV.

Conclusion

This research aimed to understand the role of values in perceptions of organisational change at employee and manager levels. Values are a multifaceted concept (Liedtka, 1989) and have been conceptualised at many levels (Agle & Caldwell, 1999). Accordingly, four levels of values were evaluated in relation to organisational change and congruencies of the four levels were investigated through an interpretive case study design. There are several insights from the study that may be useful at practitioner level as well as provide avenues for future research, in addition to bridging some of the gaps in values literature in relation to change.

The Integrated Framework of Values (IFV) is a contribution to literature, as discussed in *Chapter 4.2*. Previous values models have not integrated four levels of values as a guide for organisational behaviour. The framework, which builds on the values models of Graves (1966, 1970), Rokeach (1968) and Schwartz (1991, 2012) can be applied to for-profit as well as to not-for-profits in determining organisational values and consequently organisational culture. Additionally, the framework provides insights to practitioners on values that are salient during organisational change. This has been a gap in literature due to change impacts having been evaluated according to individual level values only, or pre-existing individual values models have been applied to understand leader and organisational values during periods of organisational change. The 12 categories of values that emerged from the research may become a contribution to literature through future research. Moreover, the research has shown that change processes and change outcomes can be guided by separate sets of values, which interact with each other and contribute to overall perceptions of change.

The framework can be applied to organisational change and to organisations in assessing the levels of values. The present study was based on a merger which was associated with structural and organisational values changes. For all three changes, the framework was applicable in determining the role of values. Other types of changes, including ones comparable to those in the present study, may also benefit from the framework application. As Smythe and Giddings (2007) noted, qualitative research does not intend to produce ready-made solutions but instead offer insights to practitioners (and other readers) on new ways of conceptualising the issues being studied. The IFV makes such a contribution.

The research questions of the group and leader values that were influential in shaping change perceptions were also evaluated and salient values for the respective levels were identified. The role of group values during organisational change and impacts on perceptions is another contribution. The IFV presents a framework which can be used to identify group level values. Additionally, the framework provides opportunities for organisations to match, where possible, organisational values with those of group ones to achieve greater values congruence with employees. The present research presented alternative views to

leader-follower congruencies being salient during change as described by Ostroff et al. (2005), by proposing that in organisations where leader stability has been absent, group values appear to provide a more consistent and reliable benchmark for evaluating impacts of change initiatives. In addition to the absence of leader stability, when constant change is the norm in businesses and employees remain in an ongoing state of uncertainty, group values become the glue that holds everything together. Moreover, Liedtka (1989) had noted that when individuals lack clarity regarding their own values, they seek out the values of reference groups for guidance. This study brings group values to the forefront as a concept that needs further research attention.

D'Andrade (2008) and Meglino and Ravlin (1998) had proposed that social group expectations may override personal values, a scenario that was supported by the current study. Additionally, in answer to one of the four managerial values conflicts highlighted by Liedtka (1989), this study presents the notion that when managers find themselves in a situation where organisational values are ambiguous but individual values are clear, managers revert to their own value systems as a guide. The concept of values being inherited by middle, and potentially senior managers, is an insight from the study that is both a contribution to literature and an avenue for future research. Another insight provided through the current study is that when new organisational values are espoused but not enacted by those perceived to be organisational leaders, there is less impetus for followers to adopt these new values, thereby reducing pressures to conform or to leave the organisation. Moreover, the present study highlighted that geographically distant organisational sites may not necessarily have different perceptions of the values espoused by the head office, as suggested by Khazanchi et al. (2007) and Quinn and Rohrbaugh (1981), but that due to the physical distance and historical contexts within which these sites operate, the *non-enactment* of espoused values may be a choice made by the remote sites.

In addition to these contributions, the present research offers alternative views on the façades of conformity proposed by Hewlin (2003) and Hewlin et at. (2017), the importance of espoused values in determining financial performance in organisations as suggested by Jonsen et al. (2015) and conclusions drawn from previous research that individual values may change due to changing circumstances (e.g. Bardi & Goodwin, 2011; Hitlin & Piliavin, 2004; Rokeach, 1973). It was also highlighted that employee resistance was not the reason for unsuccessful organisational change, contrary to the views of Ford et al. (2008) and Paterson and Cary (2002). Rather, the present study supports the views of Fuchs and Prouska (2014), who had suggested that change failure can result from ineffective management, planning and execution. Finally, this study contradicts the view (e.g. Bansal, 2003; Berson et al., 2008; Y. Weber, 1996) that organisational values reflect the values of the senior team.

Results from previous research that were supported by this case study were those from J. Meyer et al. (2010) and Ostroff et al. (2005), who highlighted that congruence was also related to perceived and

preferred cultures; the views of Bardi and Goodwin (2011), Rokeach (1973), Schwartz (1991) and Tuulik et al. (2016), who stated that people have a values hierarchy and an order system; the observations of Tuulik et al. (2016) that when individual values were similar and in great numbers, these values could become part of the organisational values; the conclusions from Milfont et al. (2016) and Vecchione et al. (2016) that individual values remain stable; and assertions from Ciulla (1999) and Schein (1992) that organisational histories and cultures may shape leader values. Additionally, consistent with the views of Ashforth and Mael (1989) and Smollan and Sayers (2009), this study found a person's identity to be intertwined with a social group or organisation through values. The present study also lends support to Ciulla (1999) and Forster's (2006) assertions on the influences of organisational legacies on organisational and individual values; Y. Weber's (1996) conclusion that two merged businesses with diverse cultures can function successfully; Bourne and Jenkins (2013) and Jonsen et al.'s (2015) views that values can be espoused but not enacted by organisational members; and Choi and Ruona's (2011) observation that unfavourable views on change may not be about the change itself but how the change is implemented or imposed on organisational members. Finally, though not an expected outcome of the research initially, sources of group values were also identified through this research.

Qualitative research is not known for generalisability or validity of research findings. Rather, the concepts of transferability and plausibility tend to be more applicable (Miles & Huberman, 1984). Transferability refers to a similar situation being informed or guided by the findings of the research (Smythe & Giddings, 2007). Findings and insights from the current study may be useful in informing M&A situations from the perspective that cultural and values assessments during M&As are important prior to the change being implemented. This view also supports other research (e.g. Ferreira et al., 2014; S. Lee et al., 2015; Y. Weber, 1996) where cultural integration has been highlighted as an integral process of M&As.

The present study also brings to light one of the issues that may define the businesses of today where change has become the norm and is constant. While there are justified commercial reasons behind agile businesses, perhaps an important consideration may be what level of importance is placed on taking the entire organisation on a change journey that never ceases. In other words, when change is constant and businesses value agility (consistent with the value of *adaptability* in the IFV), how much value can be placed on seeking buy-in from the people in the organisation on a continual basis. It was demonstrated in the present research that, in a situation when changes took place in rapid succession, members perceived that the changes were not thought through properly, only partially implemented, added inefficiencies and bureaucracy, and failed to embed new organisational values. Whilst business agility may have positive impacts overall, this study highlights the issue of which changes create meaningful difference and benefit. Moreover, if business *adaptability* is a value that organisations strive to achieve, the question arises as to how to influence people, whose values may differ from the organisation's and perhaps it's leaders', to continually choose *adaptability* over other salient values when changes take place in rapid succession.

Miles and Huberman (1984, p. 217) described plausibility as "an initial impression that needed further checking through other conclusions-drawing tactics, or through verification efforts". They stated that plausibility can help draw attention to a concept that appears to be reasonable. Through the application of the concept of plausibility, a framework of integrated values of individual, leader, group and organisation was developed. It was envisaged that the framework could help identify the roles of values in shaping perceptions of change and was applied to the case study to draw conclusions. The conclusions were that there were a set of values that guided change process perceptions and a set of values that guided change outcome perceptions. Additionally, some values became salient at the four levels during change which impacted perceptions of change. These conclusions were deemed reasonable considering the case study findings and are suggested to be applicable at practitioner level through the concept of plausibility.

Several propositions have been identified and discussed in the previous section, which may provide the building blocks for future research. These propositions have been suggested with the concepts of transferability, credibility and plausibility in mind. In summary, this research has found values to have played different and sometimes conflicting roles during periods of change. Consequent propositions and insights offered, as well as an integrated framework of values, has cast the spotlight on values and organisational change as being emerging concepts in literature.

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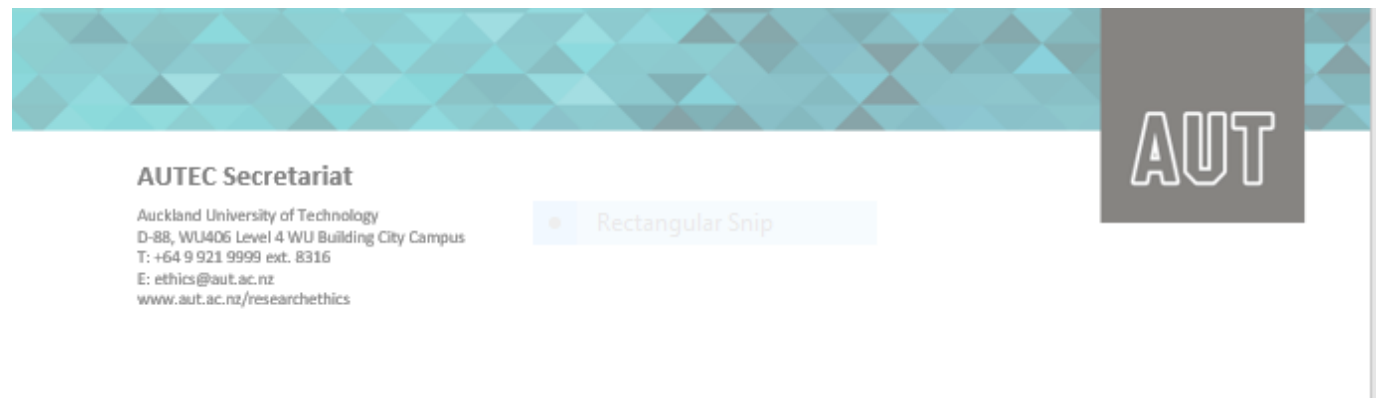
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Appendices List

Appendix A: Ethics Approval

AUTEC Secretariat

Auckland University of Technology
D-88, WU406 Level 4 WU Building City Campus
T: +64 9 921 9999 ext. 8316
E: ethics@aut.ac.nz
www.aut.ac.nz/researchethics

8 March 2018
Roy Smollan
Faculty of Business Economics and Law

Dear Roy

Ethics Application: 18/38 Values, employee perceptions and organisational change: A case analysis

Thank you for submitting your application for ethical review. I am pleased to advise that the Auckland University of Technology Ethics Committee (AUTEC) approved your ethics application at their meeting on 5 March 2018, subject to the following conditions:

1. AUTEC advises that the recruitment email should come from HR and not the Senior Management. Amendment of the recruitment protocol to reflect this;
2. Clarification of the role of the researcher in relation to organisation;
3. Confirmation that after the completion of data analysis all data will be stored at WY138 and not on the researchers' private computer;
4. Amendment of the Information Sheet as follows:
   a. In the 'How was I identified section' reflection of point one above in terms of HR sending out the invitation;
5. In the Participant recruitment email (and any other documents) change the term 'volunteers' to 'participants'.

Please provide me with a response to the points raised in these conditions, indicating either how you have satisfied these points or proposing an alternative approach. AUTEC also requires copies of any altered documents, such as Information Sheets, surveys etc. You are not required to resubmit the application form again. Any changes to responses in the form required by the committee in their conditions may be included in a supporting memorandum.

Please note that the Committee is always willing to discuss with applicants the points that have been made. There may be information that has not been made available to the Committee, or aspects of the research may not have been fully understood.

Once your response is received and confirmed as satisfying the Committee's points, you will be notified of the full approval of your ethics application. Full approval is not effective until all the conditions have been met. Data collection may not commence until full approval has been confirmed. If these conditions are not met within six months, your application may be closed and a new application will be required if you wish to continue with this research.

To enable us to provide you with efficient service, we ask that you use the application number and study title in all correspondence with us. If you have any enquiries about this application, or anything else, please do contact us at ethics@aut.ac.nz.

I look forward to hearing from you,

Yours sincerely

Kate O'Connor
Executive Manager
Auckland University of Technology Ethics Committee
Cc: jpx1863@autuni.ac.nz

14 March 2018
Roy Smollan
Faculty of Business Economics and Law

Dear Roy

Re Ethics Application: **18/38 Values, employee perceptions and organisational change: A case analysis**

Thank you for providing evidence as requested, which satisfies the points raised by the Auckland University of Technology Ethics Committee (AUTEC).

Your ethics application has been approved for three years until 14 March 2021.

Standard Conditions of Approval

1. A progress report is due annually on the anniversary of the approval date, using form EA2, which is available online through http://www.aut.ac.nz/researchethics.
2. A final report is due at the expiration of the approval period, or, upon completion of project, using form EA3, which is available online through http://www.aut.ac.nz/researchethics.
3. Any amendments to the project must be approved by AUTEC prior to being implemented. Amendments can be requested using the EA2 form: http://www.aut.ac.nz/researchethics.
4. Any serious or unexpected adverse events must be reported to AUTEC Secretariat as a matter of priority.
5. Any unforeseen events that might affect continued ethical acceptability of the project should also be reported to the AUTEC Secretariat as a matter of priority.

Please quote the application number and title on all future correspondence related to this project.

AUTEC grants ethical approval only. If you require management approval for access for your research from another institution or organisation then you are responsible for obtaining it. You are reminded that it is your responsibility to ensure that the spelling and grammar of documents being provided to participants or external organisations is of a high standard.

For any enquiries, please contact ethics@aut.ac.nz

Yours sincerely,

Kate O'Connor
Executive Manager
Auckland University of Technology Ethics Committee
Cc: jpx1863@autuni.ac.nz

Appendix B: Research Tools

Appendix B1: Interview questions

Employee Group Questions   Participant Name:

Outline questions that will be asked: personal values, values in relation to group (peers), manager/ leader and organisation; change – the processes and outcomes

1. Are you in the same department/ role as you were in when the change took place? If not, was the move a result of the change?

Personal values

2. What does the term 'values' mean to you?

3. Can you please comment on your own values before the merger?

4. Have your values changed since then? If so, did the merger have any impact on your values changing?

5. How was the merger was carried out and what were the outcomes from it?

6. Could you please comment on how your values at the time of the change played a role in what you thought about the outcomes of the merger?

7. Please comment on how your values at the time of the merger played a role in what you thought about the change processes.

8. Did you have a change-related role to play during the merger? If so, what was it?

9. [If participant played a change role] How did your values guide you during the change processes?

10. [If participant played a change role] How did your values guide you to achieving the outcomes of change?

Manager values

11. Did your immediate manager/ or manager's boss play a role in the change? If so, please describe or state the role played by your manager.

12. Prior to the merger, how similar or different were your values and the values of your manager? Please elaborate.

13. At the time of the change, did your manager/ or manager's boss act in accordance with his/ her values? If not, what were the differences?

14. How did your manager's/ or manager's boss' values impact your views of how the change was carried out?

15. How did your manager's/ or manager's boss' values impact your views of the outcomes of the change?

16. Do you still have the same manager as your immediate superior?

17. [If same] Have your manager's values changed since the merger? If so, how?

Group Values – *clarify what the group entails: peers?*

18. Were the values of your peers/ group members and yourself were similar prior to the merger?

19. Were your group members' values similar to those of your manager and the company? Why/ why not?

20. How did your peers' values impact your views of how the change was carried out?

21. How did your peers' values impact your views of the outcomes of the change?

22. Did your group's values change during and/ or after the merger? If so, how/ what happened?

Organisational values

23. What were the organisational values prior to the merger?

24. What was the source of these values?

25. How similar or different are your values compared to these values? Please elaborate.

26. Did the company values change after the merger? What were the changes?

27. What do you think about the change in organisational values [if the change occurred]?

28. What role do you think the organisational values (those in existence before the change) play in guiding how the merger was carried out and the change outcomes?

29. To what extent did you/ your manager [whichever is relevant] practice these values when carrying out the change? Please elaborate.

30. To what extent did other change manager(s) practice these values when carrying out the change? Please elaborate.

Any further comments/ thoughts?

Manager Group Questions   Participant Name:

Outline questions that will be asked: personal values, values in relation to group (can be peers or subordinates), manager/ leader and organisation; change – the processes and outcomes

Background

1. Please describe your role and department.

2. Are you in the same department/ role as you were in when the merger took place? If not, was the move a result of the change?

3. What about the team that you manage? Is it the same team you were responsible for before the merger?

Personal values

4. What does the term 'values' mean to you?

5. Can you please comment on your own values before the merger?

6. Have your values changed since then? If so, did the merger have any impact on your values changing?

7. How was the merger process carried out and what were the outcomes from it?

8. Please comment on how your values at the time of the merger played a role in what you thought about the change <u>processes</u>.

9. Could you please comment on how your values at the time of the change played a role in what you thought about the <u>outcomes</u> of the merger?

10. Did you have a change-related role to play during the merger? If so, what was it?

11. [If participant played a change role] How did your values guide you during the change processes?

12. [If participant played a change role] How did your values guide you to achieving the outcomes of change?

Manager values [this section may not be relevant for all managers]

13. Did your immediate manager/ or manager's boss play a role in the change? If so, please describe or state the role played by your manager.

14. Prior to the merger, how similar or different were your values and the values of your manager? Please elaborate.

15. At the time of the change, did your manager/ or manager's boss act in accordance with his/ her values? If not, what were the differences?

16. How did your manager's/ or manager's boss' values impact your views of how the change was carried out?

17. How did your manager's/ or manager's boss' values impact your views of the outcomes of the change?

18. Do you still have the same manager as your immediate superior?

19. [If same] Have your manager's values changed since the merger? If so, how?

Group Values – *clarify what the group entails: peers as well as subordinates?*

20. Were the values of your peers/ group members and yourself were similar prior to the merger?

21. Were your group members' values similar to those of your manager and the company? Why/ why not?

22. Did your group members play a role in the change? If so, please describe or state the role played by your peers.

23. Of those (peers) who played a change role, what can you say about their values?

24. How did your peers' values impact your views of how the change was carried out?

25. How did your peers' values impact your views of the outcomes of the change?

26. Did your group's values change during and/ or after the merger? If so, how/ what happened?

Organisational values

27. What were the organisational values prior to the merger?

28. What was the source of these values?

29. How similar or different are your values compared to these values? Please elaborate.

30. Did the company values change after the merger? What were the changes?

31. What do you think about the change in organisational values [if the change occurred]?

32. What role do you think the organisational values (those in existence before the change) play in guiding how the merger was carried out and the change outcomes?

33. To what extent did you/ your manager [whichever is relevant] practice these values when carrying out the change? Please elaborate.

34. To what extent did other change manager(s) practice these values when carrying out the change? Please elaborate.

Any further comments/ thoughts?

Date Information Sheet Produced:

09 March 2018

Project Title

Values, Employee Perceptions and Organisational Change: A Case Analysis

An Invitation

Hi, I am Vikashni Moore from Auckland University of Technology, currently enrolled in a Master of Business programme, specialising in Human Resources & Employment Relations. This interview is part of my research thesis, on the topic stated above, and will contribute towards my Masters qualification. I will be conducting at least 10 interviews in your organisation, from both employee and management groups. Please note that your participation in this interview is voluntary and that you can withdraw from the research process at any time.

It is anticipated that the interview will not result in potential conflict of interest issues as the topic is about individual values (yours), the organisation's values and leader values. Please note that whether you choose to participate or not will neither advantage nor disadvantage you.

What is the purpose of this research?

This research will contribute to organisational change management knowledge. It will also contribute towards the attainment of my Masters degree, after which results of the research may potentially be presented at conferences and/ or published in research journals. The research question I wish to investigate is: What role do values play in employee perceptions of organisational change?

How was I identified and why am I being invited to participate in this research?

Your organisation was identified as the study subject due to it having gone through organisational change in the recent past. The Human Resources department is aware of the requirements of the research and has agreed to provide access. The Human Resources department will have made everyone in the company aware of the research and its objectives either via email or the company intranet. All employees and managers in the organisation are invited to participate. Those employees and managers who were part of the organisation during the time of organisational change will be suitable as the research focuses on perceptions of organisational change. Following the invitation from your organisation to participate in this research, you contacted me, indicating your interest to be part of the research.

How do I agree to participate in this research?

If you agree to a confidential interview, please contact me directly by email or phone. I will then send you a Consent Form, which is an authorisation from you to me, the researcher, of your willingness to participate in and contribute to this research. I will also bring a hardcopy of the Form to the interview. The Consent Form also indicates that you have read and understood your role in this research and that you give permission to be interviewed and for your interview responses to be transcribed. Please remember that your participation in this research is voluntary and whether you choose to participate will neither advantage nor disadvantage you. You can withdraw from the research at any time. If you choose to withdraw from the research, then you will be offered the choice between having any data that is identifiable as belonging to you removed or allowing it to continue to be used. However, once the findings have been produced, removal of your data may not be possible.

What will happen in this research?

In this research, there will be a face to face interview, up to an hour, in a meeting room at your organisation or on AUT premises or at a place of your choice excluding your home and public cafes. There will be no other interviewers/ observers present except for me. Interview questions will be based on the research topic of "**What role do values play in employee perceptions of organisational change?".** I will ask you a few questions

relating to your experiences and perceptions as a manager in your organisation. I plan to record our interview, which will help to accurately capture into a transcript everything you would have said during our conversation. I can send you a copy of the final interview transcript, if you wish, via email to you directly, either to your company email address or personal email address (whichever option you prefer). The transcript will be later used for analysing the findings resulting from our conversation. The findings will be presented to my supervisor as part of my thesis. Post assessment of my thesis, the report may be published in research journals and/ or presented at conferences. Your identity will not be revealed in the report, only what you say regarding your experiences, thoughts, etc. will be revealed in the report.

If, for any reason during or after the interview, you wish to withdraw from the process, please notify me as soon as possible. The recordings and transcript from your interview will be destroyed immediately. Also, at the end of the research, all copies of your interview transcripts and recordings that are in my possession will be kept in a safe place at AUT premises and will be destroyed after 6 years.

What are the discomforts and risks?

A potential discomfort may be the recollection of a bad experience, if any. You will be describing your experiences of organisational change through the lenses of values – your own, your manager's and peers', and organisational. It is possible that there may be minor discomfort in describing your manager's and peers' values.

How will these discomforts and risks be alleviated?

If you feel discomfort you can decide to end the interview, or you can decline to answer any question that you may find uncomfortable to respond to.

When describing your manager's and peers' values, please bear in mind that your interview data will be kept confidential.

What are the benefits?

Your organisation may benefit at the end of the research by understanding how and why change processes and outcomes were perceived the way they were and may use the findings as guidelines for future change initiatives. The benefit to society is that organisations manage change well by understanding how important values are in organisational change. The benefit to me is that your participation will enable me to investigate the research question for my thesis, which will ultimately contribute to the completion of my Masters programme at AUT.

How will my privacy be protected?

Your name, position and any other (personal) details which may potentially help others identify you will not be mentioned in the thesis and any other publications. To the readers of the research, your identity will remain anonymous as a pseudo name will be attached to your interview responses. The responses you provide in the interview will not be provided to or discussed with other employees, managers and executives in your organisation. However, the responses you provide will form part of the overall research findings. Due to the small sample size there may be some possibility that you will be recognised by your answers. Therefore, it is possible to offer a limited confidentiality only. This means that I will do my best to ensure that your identity is not revealed based on the responses you provide during the interview by being selective about direct quotes and/or identity-revealing sentences and words. However, because the study is based within one organisation, it is possible that your colleagues may be able to conjecture you participated based on some of the responses.

What are the costs of participating in this research?

It is anticipated that the interviews will take up to an hour of your time.

What opportunity do I have to consider this invitation?

I request a response from you within four weeks of receiving this information sheet. This will enable me to plan interviews with other participants in the organisation and put together an interview schedule for everyone.

Will I receive feedback on the results of this research?

If you wish, I will be able to send you a copy of the research findings via email to you directly.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, *Roy Smollan, roy.smollan@aut.ac.nz, 9219999 – ext: 5390*

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTEC, Kate O'Connor, *ethics@aut.ac.nz* , 921 9999 *ext*: 6038.

Whom do I contact for further information about this research?

Please keep this Information Sheet and a copy of the Consent Form for your future reference. You are also able to contact the research team as follows:

Researcher contact details: Vikashni Moore, jpx1863@autuni.ac.nz, 02108197441

Project Supervisor Contact details: Roy Smollan, roy.smollan@autuni.ac.nz, 9219999 – ext. 5390

Appendix B3: Participant information sheet – Employee group

Date Information Sheet Produced:

09 March 2018

Project Title
Values, Employee Perceptions and Organisational Change: A Case Analysis

An Invitation
Hi, I am Vikashni Moore from Auckland University of Technology, currently enrolled in a Master of Business programme, specialising in Human Resources & Employment Relations. This interview is part of my research thesis, on the topic stated above, and will contribute towards my Masters qualification. I will be conducting at least 10 interviews in your organisation, from both employee and management groups. Please note that your participation in this interview is voluntary and that you can withdraw from the research process at any time.

It is anticipated that the interview will not result in potential conflict of interest issues as the topic is about individual values (yours), the organisation's values and leader values. Please note that whether you choose to participate or not will neither advantage nor disadvantage you.

What is the purpose of this research?

This research will contribute to organisational change management knowledge. It will also contribute towards the attainment of my Masters degree, after which results of the research may potentially be presented at conferences and/ or published in research journals. The research question I wish to investigate is: What role do values play in employee perceptions of organisational change?

How was I identified and why am I being invited to participate in this research?
Your organisation was identified as the study subject due to it having gone through organisational change in the recent past. The Human Resources department is aware of the requirements of the research and has agreed to provide access. The Human Resources department will have made everyone in the company aware of the research and its objectives either via email or the company intranet. All employees and managers in the organisation are invited to participate. Those employees and managers who were part of the organisation during the time of organisational change will be suitable as the research focuses on perceptions of organisational change. Following the invitation from your organisation to participate in this research, you contacted me, indicating your interest to be part of the research.

How do I agree to participate in this research?
If you agree to a confidential interview, please contact me directly by email or phone. I will then send you a Consent Form, which is an authorisation from you to me, the researcher, of your willingness to participate in and contribute to this research. I will also bring a hardcopy of the Form to the interview. The Consent Form also indicates that you have read and understood your role in this research, that you give permission to be interviewed and for your interview responses to be transcribed. Please remember that your participation in this research is voluntary and whether you choose to participate will neither advantage nor disadvantage you. You can withdraw from the research at any time. If you choose to withdraw from the research, then you will be offered the choice between having any data that is identifiable as belonging to you to be removed or allowing it to be continued for use in the research. However, once the findings have been produced, removal of your data may not be possible.

What will happen in this research?
In this research, there will be a face to face interview, up to an hour, in a meeting room at your organisation or on AUT premises or at a place of your choice excluding your home and public cafes. There will be no other interviewers/ observers present except for me. Interview questions will be based on the research topic of "**What role do values play in employee perceptions of organisational change?".** I will ask you a few questions relating to your experiences and perceptions as an employee in your organisation. I plan to record our interview, which

will help to accurately capture into a transcript everything you would have said during our conversation. I can send you a copy of the final interview transcript, if you wish, via email to you directly, either to your company email address or personal email address (whichever option you prefer). The transcript will be later used for analysing the findings resulting from our conversation. The findings will be presented to my supervisor as part of my thesis. Post assessment of my thesis, the report may be published in research journals and/ or presented at conferences. Your identity will not be revealed in the report, only what you say regarding your experiences, thoughts, etc. will be revealed in the report.

If, for any reason during or after the interview, you wish to withdraw from the process, please notify me as soon as possible. The recordings and transcript from your interview will be destroyed immediately. Also, at the end of the research, all copies of your interview transcripts and recordings that are in my possession will be kept in a safe place at AUT premises and will be destroyed after 6 years.

What are the discomforts and risks?
A potential discomfort may be the recollection of a bad experience, if any. You will be describing your experiences of organisational change through the lenses of values – your own, your manager's and organisational. It is possible that there may be minor discomfort in describing your manager's values.

How will these discomforts and risks be alleviated?
If you feel discomfort you can decide to end the interview, or you can decline to answer any question that you may find uncomfortable to respond to.

When describing your manager's values, please bear in mind that your interview data will be kept confidential.

What are the benefits?
Your organisation may benefit at the end of the research by understanding how and why change processes and outcomes were perceived the way they were and may use the findings as guidelines for future change initiatives. The benefit to society is that organisations manage change well by understanding how important values are in organisational change. The benefit to me is that your participation will enable me to investigate the research question for my thesis, which will ultimately contribute to the completion of my Masters programme at AUT.

How will my privacy be protected?
Your name, position and any other (personal) details which may potentially help others identify you will not be mentioned in the thesis and any other publications. To the readers of the research, your identity will remain anonymous as a pseudo name will be attached to your interview responses. The responses you provide in the interview will not be provided to or discussed with other employees, managers and executives in your organisation. However, the responses you provide will form part of the overall research findings. Due to the small sample size there may be some possibility that you will be recognised by your answers. Therefore, it is possible to offer a limited confidentiality only. This means that I will do my best to ensure that your identity is not revealed based on the responses you provide during the interview by being selective about direct quotes and/or identity-revealing sentences and words. However, because the study is based within one organisation, it is possible that your colleagues may be able to conjecture you participated based on some of the responses.

What are the costs of participating in this research?
It is anticipated that the interviews will take up to an hour of your time.

What opportunity do I have to consider this invitation?
I request a response from you within four weeks of receiving this information sheet. This will enable me to plan interviews with other participants in the organisation and put together an interview schedule for everyone.

Will I receive feedback on the results of this research?
If you wish, I will be able to send you a copy of the research findings via email to you directly.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this project should be notified in the first instance
to the Project Supervisor, *Roy Smollan, roy.smollan@aut.ac.nz, 9219999 – ext: 5390*

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTEC, Kate O'Connor, *ethics@aut.ac.nz* , 921 9999 ext 6038.

Whom do I contact for further information about this research?

Please keep this Information Sheet and a copy of the Consent Form for your future reference. You are also able to contact the research team as follows:

Researcher contact details: Vikashni Moore, jpx1863@autuni.ac.nz, 02108197441

Project Supervisor Contact details: Roy Smollan, roy.smollan@autuni.ac.nz, 9219999 – ext. 5390

Approved by the Auckland University of Technology Ethics Committee on *14 March 2018*, AUTEC Reference number *18/38*.

Appendix C: Consent Form Exemplar

Project title: **Values, Employee Perceptions and Organisational Change: A Case Analysis**
Project Supervisor: **Dr Roy Smollan**
Researcher: **Vikashni Moore**

○　　I have read and understood the information provided about this research project in the Information Sheet dated 09 March 2018.
○　　I have had an opportunity to ask questions and to have them answered.
○　　I understand that notes will be taken during the interviews and that they will also be audio-taped and transcribed.
○　　I understand that taking part in this study is voluntary (my choice) and that I may withdraw from the study at any time without being disadvantaged in any way.
○　　I understand that if I withdraw from the study then I will be offered the choice between having any data that is identifiable as belonging to me removed or allowing it to continue to be used. However, once the findings have been produced, removal of my data may not be possible.
○　　I agree to take part in this research.
○　　I wish to receive a summary of the research findings (please tick one): Yes○　　No○

Participant's signature:

　　　　...……………………………………………………………

Participant's name:

　　　　...……………………………………………………………
Participant's Contact Details (if appropriate):
………………………………………………………………………………………………..
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………………………………………………………………………………………………..
………………………………………………………………………………………………..
Date:
Approved by the Auckland University of Technology Ethics Committee on *14 March 2018*
AUTEC Reference number *18/38*
Note: The Participant should retain a copy of this form.

Appendix D: Literature Review Tables

Appendix D1 – Comparison of the three values models

Schwartz (1991) Universal Values	Graves (1970) Existence Levels	Rokeach (1968) Terminal Values
Conformity Restraining self and conforming to society/ group	Tribalistic	No match
Tradition Customs and ideals in one's society	Tribalistic	Salvation
Security Safety of self, family and others	Tribalistic	Inner harmony, Mature love, National security, Family security, A world at peace
Power Social standing and prestige	Egocentric	Social recognition
Achievement Success of self	Materialistic and slight overlap with Egocentric	Social recognition, A comfortable life, A sense of accomplishment
Hedonism Sensuous self-gratification	Materialistic	Pleasure, Happiness
Stimulation Challenge, excitement in life	Cognitive	An exciting life
Self-direction Independent thought and action	Cognitive and slight overlap with Experientialistic	Freedom, Self-respect
Universalism Welfare of people and nature	Sociocentric	A world of beauty, Equality
Benevolence Advancement of welfare of others	Sociocentric	True friendship

Notes:

1. While Schwartz and Bilsky (1987) attempted to find similarities between the Rokeach (1968) list and the-then motivational domains of values, their work did not include the full ten universal values which were later conceptualised by Schwartz (1991). Therefore, their (i.e. Schwartz & Bilsky, 1987) comparisons with the Rokeach (1968) list was not utilised in preparing this table.

2. Similarities were worked out by conceptually comparing the definitions of each value in the respective model with that of the definitions provided by Schwartz.

3. To keep the comparison concise and maintain homogeneity, the 'end' values from the Rokeach model has been used.

Types of fit	Definition	Authors
Person-environment P-E	Fit between some aspect of a person (e.g. values) and a similar aspect of the work environment (e.g. values or culture). The work environment is made up of several aspects, apart from the organisation, which are group, vocation, job, supervisor. All these aspects make up different types of environment fit, as described in below columns	Kristof-Brown et al. (2005); Meyer et al. (2010); Muchinsky & Monahan (1987); Ostroff et al. (2005)
Person-group P-G	Compatible characteristics of the person and the group they work with	Cemmano & Gardner (2008); Kristof (1996); Kristof-Brown et al. (2005); Ostroff et al. (2005)
Person-vocation P-V	Career choice matching the interests of a person	Cemmano & Gardner (2008); Kristof (1996); Kristof-Brown et al. (2005)
Person-supervisor P-S	Similarity between the supervisor's and employee's characteristics. Can be understood from perspectives of leader-follower value congruence, personality similarity and goal congruence	Kristof-Brown et al. (2005)
Person-job P-J	Fit between an individual's knowledge, skills and abilities and their job. Is understood through two constructs: needs-supplies and demands-abilities	Cemmano & Gardner (2008); Kristof (1996); Kristof-Brown et al. (2005); Ostroff et al. (2005)
Person-person P-P	Match between person's characteristics and those of other people in the environment, resulting from ASA theory	Ostroff et al. (2005)

Note: Kristof (1996) stated that the P-S fit has evolved on its own, separate from the contexts of P-E fits.

Appendix E: Data Analysis Tables

Appendix E1: First-order codes examples

Quotes/ Data Extract	Code in participant terms	Phrasal descriptor
Another one, ultimately, I think is respect. Everyone, regardless of who they are, is entitled to respect. That doesn't mean you can't disagree with someone and have constructive arguments or just have full out shouting matches. You wouldn't be people if you don't do that, but you need to treat everyone with the same level of respect. Also to that extent, people themselves, everyone is unique. A value of mine is that I don't think you can… I struggle with the old school approach of one set of values, one way of working.	#3 - Respect for each individual. Value #4 = everyone is different and unique, some size fits all does not go well with him. When you're communicating, adjust how you communicate to who you are speaking to	Respect for individual Everyone different, unique One size does not fit all
As always though things can be done better. There's always improvements. If we, as an organisation, sat around a table and said wow we've achieved it and it's all as good as gold, then you're not opening your eyes to opportunities.	Always improvements. Opportunities to 'be done better'.	Continuously improving Continuously looking for opportunities
but we lost some very good people during that time and they haven't come back and they won't come back because they were treated very poorly. Nobody should have a problem with restructuring if there's a fair, reasonable, managed process	Fairness. Reasonable process and a process for change. People still a greater value	Managing people fairly, reasonably Concern for people
during that time with [GM] as the leader we didn't have that. It was like you shouldn't have that. Then trying to explain to her how family connections bring strength to the organisation, she thought it was actually a negative.	Family values "bring strength to the organisation".	Family and connections
What really attracted to me, I felt this vibe...I got the real sense of a small family...it felt like a family, a small business under a massive corporate umbrella which really appealed to me because you like to feel part of something.	Small family appealing. Sense of belonging to something big	Family. Sense of belonging.

Appendix E2: Second-order codes examples

Phrasal descriptor - data	Phrasal description	Phrasal descriptor - literature	Definition - literature	Second-order code
Respect for leader Acceptance of other cultures Acceptance of others Respect for others Treat people with respect Respect for people and individuals Respect for the individual	Values relating to having respect for self, others, leader	Tradition Self-respect	Schwartz (2012): respect mentioned in the value of tradition Rokeach (1968): self-respect	Respect
Relationships Friendliness Warmth and care Family and connections Family is strength Sense of belonging	Values relating to family, relationships, sense of belonging	Tribalistic existence True friendship	Graves (1970): existence that focuses on a sense of belonging Rokeach (1968): true friendship	Belonging & relationships
Honesty Consistency in behaviour Integrity Openness Transparency	Values relating to being transparency, consistency and openness	Honest	Rokeach (1968): honest	Integrity
Adding value Work ethic Efficiency Continuously improving Work hard Fix things that are broken Do things right fast the first time Do your best	Values relating to one's approach to work	Ambitious	Rokeach (1968): The value of ambitious included hard-working	Work diligence

Appendix E3: Values congruence tables examples

Participant	Personal Values	Congruent with Leader Values	Congruent with Group Values	Congruent with pre-merger organisation	Congruent with CZ
Matthew - manager	Respect	Respect	Work diligence	Respect	Work diligence
	Work diligence	Social justice	Belonging & relationships	Community & Environment	Adaptability
	Social justice	Belonging & relationships	Tradition	Belonging & relationships	
	Adaptability			Work diligence	
	Community & Environment			Achievement	
	Belonging & relationships			Tradition	
	Security			Helpfulness	
	Achievement			Security	
	Tradition				
	Helpfulness				
Peter - employee	Adaptability	None stated	Collaboration	Collaboration	Work diligence
	Work diligence			Respect	Customer satisfaction
	Social justice				Control
	Collaboration				Self-direction
	Orderliness				Orderliness
	Control				Adaptability
	Power				Power
	Equality				
	Respect				
	Customer satisfaction				
	Self-direction				
	Objectivity				

Appendix E4: Thematic analysis of change processes, outcomes and relevant values

Code in participant terms	Values at play	Exemplar	Categories	Theme
Outcome – centralisation created massive overheads	Work diligence	More overhead costs	Overheads offset savings	Efficiencies and value-add
Outcome – bureaucracy from HQ has slowed down work	Control	Time wastage doing work	Ineffective work structure	Efficiencies and value-add
Outcome – personal advancement did not happen	Achievement	Career progression	Personal advancement	Opportunities creation
Outcome – synergies were really around customers	Achievement	Doing more for customer	Customer needs improved	Opportunities creation
Outcome – organisation continuing as before	Adaptability	Things being status quo	Integration achievement	Change objectives realisation
Outcome – no awareness how [the merged partner] works	Adaptability	Working with the merged partner	Integration achievement	Change objectives realisation
Process – timeline for integration	Orderliness	Having a structure	Timeliness	Framework for change
Process – had a plan and stuck to it	Integrity (consistency)	Change managed in organised manner	Plan adherence	Framework for change
Process – little communication at the sites	Responsibility	Ineffective communication	Amount of information provided	Communication – before, during, after
Process – people's exit process was stressful	Belonging and relationships	People management during exit	Changes in personnel	People management
Process – re-apply for my own job	Social justice	Changes to job	Fairness	People management
Process – change intent to streamline processes	Achievement	Messaging around change reasons	Clarity in change aims	Change vision
Process – synergies sell was not bought	Control	Acceptance of change reasons	Evaluation of change aims	Change vision

Appendix E5: Congruencies between the organisations, groups therein and leader

Key	Lowest congruency	Medium congruency	Highest congruency	
Parent and Business units	CZ Congruency with both Business Units	CZ Congruency with BY	CZ Congruency with BX	Congruency between BY and BX
	Integrity	Integrity	Integrity	Achievement
	Financial status	Financial status	Financial status	Tradition
			Customer satisfaction	Helpfulness
			Work diligence	Equality
				Belonging and relationships
				Security
				Integrity
				Respect
				Financial status

CO leader, parent and business units	CO Leader congruency with CZ	CO leader congruency with BY	CO leader congruency with BX
	Integrity	Integrity	Integrity
	Adaptability	Belonging and relationships	Belonging and relationships
	Structure	Social justice	Responsibility
	Conformity	Respect	Respect
	Control		

BX leader, parent and business unit	BX Leader congruency with CZ	BX Leader with BX	
	Integrity Control Self-direction Work diligence	Belonging and relationships Achievement Work diligence Helpfulness Tradition Respect Integrity Responsibility	

Group with parent and each other	Group BX congruency with CZ	Group BY congruency with CZ	Group BY congruency with Group BX
	Work diligence Structure Control	Conformity	Tradition Belonging and relationships Collaboration Conformity Respect Equality

Group with leaders	Group BX congruency with CO leader	Group BX congruency with CO leader	Group BY with CO leader
	Belonging and relationships	Tradition	Belonging and relationships
	Respect	Helpfulness	Respect
	Structure	Work diligence	Conformity
	Control	Control	Collaboration
	Conformity	Belonging and relationships	
	Collaboration	Respect	
		Collaboration	
		Achievement	

Notes:

BX leader refers to the leader at the BX plant. BY did not have a GM-type of person within BY prior to the merger

Group values represent values of the participants colleagues, and where applicable, those of subordinates
Leaders, i.e. senior managers did not comment about values of their peers as the three representing that group had
just started working at BX prior to the merger

Appendix F: Sources of and Change in Values

Appendix F1: Individual values

Participant	Source of values	Change in values
Alice	**Upbringing**: "…*that's one of the most important things for me. It's been instilled in me for a long time. I grew up with those values…*"	No and has remained loyal to personal values despite changes in organisation
Fiona	**Work/ Profession**: "*Once I could work out what my job and role in life was, I understood what I wanted to try and do* [talks about profession which is not disclosed to protect participant identity]*…so helping people.*"	No, but is unable to work according to some of them due to the changes
Tom	**Organisation, Upbringing**: based on interpretations of values statements	No but attempts to work according to changed organisational values
Peter	**Work/ Profession**: based on interpretations of values statements	No and the change in organisational values has reinforced personal values.
Dexter	**Upbringing, Work/ Profession**: "*I have my own personal values about the role of work, the role of interacting with people, the role of doing a certain type of job, but they're values I hold near and dear to me. I think they were bred into me from my parents. I struggle with a lot of these things here. I struggle with people in organisations trying to tell me what my values should be…*" "*I've been in my working career for nearly 40 years so it's about what was ingrained in me and how I operate in these sorts of businesses. I've been in manufacturing for all of those times...*"	No, is unable to work according to own values but attempts to work according to organisational expectations
Edwin	**Organisation, Work/ Profession, Upbringing**: based on interpretations of values statements	No, but is unable to work according to some of them due to the changes

Filip	**Upbringing, Work/ Profession**: "*Most people don't understand institutional discrimination, which is at odds with my personal upbringing, very right wing, very capitalist, very dog-eat-dog, all of that, and I've suddenly had a life experience that has given me a whole different… and then I see poverty and I see things and it affects me now, whereas before I thought well just work harder.*" "*I'm a [name of profession] so I love structure and I love clarity and I love having a plan, working to the plan. If the plan doesn't work change the plan but work to a plan. That's me to a T…*"	Yes, due to change in life's circumstances and nothing to do with the changes at work
Kate	**Work/ Profession**: "*I think for me it's almost like engrained anyway, you know what I mean? In terms of my own personal values which you asked…if you go through a rigorous process of decision-making you'll always come to the same conclusion. People learn that consistency because it's one thing that people value in a manager is consistency, they want someone who is going to be boring rather than be erratic.*"	No and the change in organisational values has reinforced personal values.
Cecelia	**Organisation, Work/ Profession, Upbringing and Culture**: based on interpretations of participant's values statements	No, but aware that work environment has somewhat altered and lost some of its values
Matthew	**Work/ Profession**: based on interpretations of participant's values statements	No and the change in organisational values has reinforced personal values.
Kayla	**Work/ Profession**: "*Coming from a background in* [profession] *it's like yes, no, hurry up and get it done, stop, go, very black and white. I have been known to be a little bit forceful, militant I suppose you'd call it, but that comes from my* [profession] *background.*"	No, but has adjusted to the work environment and its values

Appendix F2: Group values

Group Type	Source of values	Change in values
Department	Leader influence, organisational history, shared experiences, personal values	No
Longevity	Organisational history, shared organisational experiences, Work/ Profession	No and values have been reinforced due to organisational changes
Physically distant	Organisational history, shared organisational experiences, personal values	No and values have been reinforced due to organisational changes
Peers	Leader influence, Work/ Profession, personal values: interpreted based on participants descriptions of peer values and influences	Not mentioned specifically but alluded to unchanged values
Subordinates	Leader influence, personal values	Not mentioned specifically but alluded to unchanged values
Union	Union leaders, union history, organisational history, Work/ Profession	No and values have been reinforced due to organisational changes

Appendix F3: Leader values

Leader type	Source of values	Change in values
CO leader	Profession, personal values	Perceived to have remained unchanged but engaged in rolling out the CZ values

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Appendix F4: Organisational values

Organisation	Source of values	Change in values
BY	Organisational history/legacy, employees, leaders and founders	Participants noted that the BY way of being was lessening
BX	Organisational history/legacy, community, employees, founders	No change and rather values have got reinforced
CZ	Leaders, employees	No previous set of values to make comparisons against; common message was new values do not reflect actual behaviours

Appendix G: Definitions of Values in the IFV

Value	Literature source	Literature definition	Study/Findings definition	Additional Notes
Self-direction	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Independent thought and action, creating, exploring, curiosity. Graves: Cognitive/ existentialist and experientialistic Rokeach: Freedom, self-respect	Sense of ownership, taking responsibility for outcomes and decisions made by self, independence, innovativeness & creativity, freedom in how to work	
Courage	Rokeach (1968)	Standing up for one's beliefs	Making brave decisions and acting accordingly, challenging status quo and unafraid to voice opposing opinions, risk-taking	Schwartz (2012) briefly mentioned the word 'daring' in the value of stimulation but added no further explanation
Work diligence	No direct parallel: Rokeach (1968). Notes on Schwartz (2012) from previous value	Rokeach: The value of ambitious included hard-working	Efficiency, doing the best one can, working hard, producing quality work, adding value, improving continually	Specifically related to the work-setting. Noting that 'work' can be any kind of work, for example, housework
Achievement	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Personal success demonstrated by competence according to social standards Graves: Materialistic and egocentric Rokeach: Ambitious, which includes hard-working and aspiring	Getting results, making an impact, moving up in career, getting the job done, developing self	Personal success can be judged according to personal standard as well, and perhaps more often than social; hence this value is placed in Q1. Hard-working is covered under work-diligence value.
Adaptability	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Need for variety, excitement, novelty and challenge. Graves: Cognitive Rokeach: An exciting life	Being open to change, seeing change as good and important for advancement of self, organisation and society, being competitive, flexible and agile	Stimulation was the term used by Schwartz. Has been re-termed to encompass more work-related values such as competitiveness
Integrity	Rokeach (1968)	Honest	Being open, frank and honest, transparent in actions and decisions, consistent in word and deed	More values found in data than in literature to create this category

Orderliness	No direct parallel	Rokeach (1968) noted neat and tidy as a value	Detailed work processes in place, framework to how things are done, standards, established practices	More values found in data than in literature to create this category
Conformity	Conformity: Schwartz (2012) Graves (1970)	Schwartz (on conformity): Self-restraints of actions that go against social expectations and norms. Includes obedience, politeness, self-discipline, honouring elders, loyalty and responsibility Graves (on conformity): Tribalistic	Conformity: Loyalty towards leaders and organisation, honouring leaders, behaving as expected by the organisation despite contradictory individual inclinations	According to Schwartz, even though the value of conformity relates to a social outcome, the motivation for behaviour is focused on the self, i.e. to avoid harm to self
Financial status	No direct parallel: Schwartz (2012) Graves (1970)	Schwartz's definition of Security value can be interpreted as seeking stability materially. Value of power also mentions wealth. Graves' hinted towards the end goal of materialism in the ECLET at the 5th level of values	Being profitable, material wealth, seeking financial success and/ or enough to sustain organisational needs	This value was found in the case findings and is suggested that people also value financial status in personal lives, not just organisations. 'Status' is a term that could encompass success, performance, growth
Power	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Social status and prestige and control and dominance over people and resources as well as wealth Graves: Egocentricity Rokeach: Social recognition	Organisational authority, hierarchy, prestige	In organisational context, control resembles dominance over people and resources, and is more relevant to the value of control. Social status and prestige however can represent authority
Control	No direct parallel: Schwartz (2012)	Schwartz mentioned control and mastery as values within the self-direction value	Level of control in life, work processes, outcomes and resources, dominance over people and resources	Refer note on power for parallel in literature. More values found in data than in literature to create this category
Respect	No direct parallel: Schwartz (2012) Rokeach (1968)	Schwartz: respect mentioned in the value of tradition Rokeach: self-respect	Respect for self, for others, community, environment, leaders and the organisation	Schwartz and Rokeach definitions did not extend to cover others, society, organisation.

Responsibility	Rokeach (1968)	Responsibility – as an individual value: reliable, dependable	Obligations towards others in and outside the organisation, providing stability and direction to subordinates/ colleagues, being the face of the company to others	
Care for community & environment	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Value of universalism defined as concern for others and nature. Includes understanding, tolerance, appreciation and protection Graves: Sociocentricity Rokeach: A world at peace, a world of beauty	Concern for environment, betterment of community, doing things for society, caring about the community and giving back to community	Schwartz value of universalism is too broad. As explained earlier, in the context of work, all the values within universalism cannot be practised at the individual level but those that can be have been separated
Social justice	No direct parallel: Schwartz (2012)	Schwartz hints vaguely at just treatment of others in the value of universalism.	Justice in the distribution of benefits and privileges in organisation, fair treatment of people, impartiality, not taking sides, due process is followed	More values found in data than in literature to create this category
Security	Schwartz (2012) Rokeach (1968) Graves (1970)	Schwartz: Safety, harmony and stability in relationships. Society and within self Rokeach: National security, a world at peace Graves: Tribalistic	Security of job, self, family, others, a peaceful life	
Customer satisfaction	Bourne & Jenkins (2013) Shapiro & Naughton (2015)	Cited by both sets of authors as a common organisational-level value	Customer satisfaction, exceeding customer expectations, standing in customer's shoes	A value specific to organisations
Commitment to stakeholders	Bourne & Jenkins (2013) Shapiro & Naughton (2015)	Cited by both sets of authors as a common organisational-level value	Commitment towards employees, external parties demonstrated through maintenance of relationships	A value specific to organisations
Equality	Rokeach (1968)	Brotherhood, equal opportunity for all	Everyone is equal, no hierarchy in society and at work, equal opportunities	
Belonging and relationships	Graves (1970) Rokeach (1968)	Graves: Tribalistic existence that focuses on a sense of belonging	Family, belonging, relationships akin to family, strong social connections	Relationships can extend beyond internal ones to the customer, supplier,

			Rokeach: True friendship		government, community groups, etc. Hence, this value belongs in both Q3 & Q4
Collaboration	None found			Working together, in harmony with others towards a goal or task, teamwork, cooperating with others	It is surprising that teamwork, working in harmony with others, etc. have not been stated as individual values in literature.
Forgiveness	Rokeach (1968)	Willing to pardon others		Letting go of wrong done by others	Tolerance is accepting wrong done by others – see definition below, forgiveness takes it beyond acceptance.
Tradition	Schwartz (2012) Graves (1970)	Schwartz: Respect, commitment and acceptance of others' culture and religion; group practices, ideas and beliefs Graves: Tribalistic		Tradition defined as organisational history and associated cultural practices	
Helpfulness	Schwartz (2012) Graves (1970) Rokeach (1968)	Schwartz: Mentioned helpfulness within the value of benevolence Rokeach: Helpfulness Graves: Sociocentric		Helping others in their work/ lives, developing others' skills and abilities, sharing knowledge, providing support where needed	
Tolerance	Schwartz (2012)	Included as a word within value of universalism		Accepting mistakes and shortcomings of self and others, of others, differences in culture and styles of working, of unfairness in life/ workplace, of bad behaviours from colleagues	
Objectivity	Rokeach (1968)	Open-minded, logical		Being rational and logical in approach to life and work, seeing things from both sides of an argument/ issue, removing "self" and emotions from work and life issues	More values found in data than in literature to create this category

Note: Values and definitions. Note: Schwartz (2012) values definitions have been used as these were found to be more explanatory than previous version. The 2012 version also details links to other literature sources for the values.
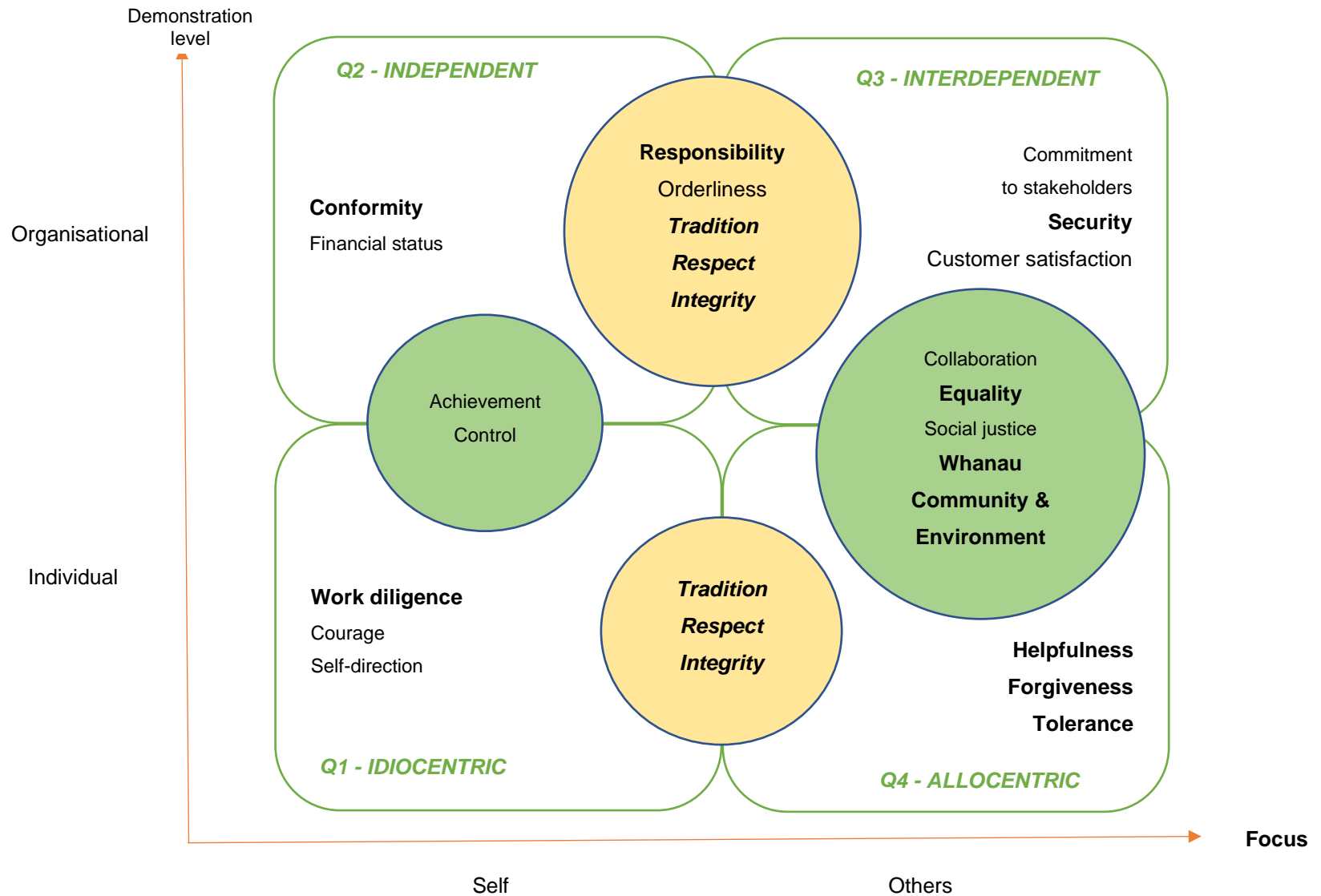
Appendix H – Values in the IFV and Values Statements of Some Organisations

Organisation	Values statement	Corresponding IFV value
Google	Focus on the user and all else will follow	Customer satisfaction
	It's best to do one thing really, really well	Work diligence
	Fast is better than slow	Adaptability
	Democracy on the web works	Self-direction
	You don't need to be at your desk to need an answer	Self-direction
	You can make money without doing evil	Responsibility
	There's always more information out there	Adaptability
	The need for information crosses all borders	Commitment to stakeholders
	You can be serious without a suit	Courage
	Great just isn't good enough	Adaptability
Facebook	Be bold	Courage
	Move fast	Adaptability
	Focus on impact	Customer satisfaction
	Be open	Integrity
	Build social value	Responsibility
Apple	Empathy for customers/ users	Customer satisfaction
	Aggressiveness/ Achievement	Achievement
	Positive social contribution	Responsibility, Community & Environment
	Innovation/ Vision	Adaptability, Self-direction
	Individual performance	Achievement
	Team spirit	Collaboration
	Quality/ Excellence	Work diligence
	Individual reward	Achievement

	Good management	Orderliness
Fonterra	Challenge boundaries	Adaptability
	Co-operative spirit	Collaboration, Community & environment
	Make it happen	Work diligence
	Do what's right	Integrity, Responsibility
Greenpeace	Personal responsibility and non-violence	Self-direction, security
	We are committed to peacefulness	Security
	Independence	Self-direction
	No permanent friends or foes	Integrity
	Promoting solutions	Work diligence
World Vision	Faithful messengers of God's love	Community & environment
	Trusted partners in lasting change	Integrity, Adaptability, Belonging & relationships
	Powerful motivators of caring	Community & environment, Belonging & relationships
	Courageous promoters of justice and peace	Courage, Social justice, Security
	Inspiring models of co-operation	Power, Collaboration

Appendix I – The IFV and the Case Study

Appendix I1: BX values

Demonstration level

Organisational

Individual

Q2 - INDEPENDENT

Q3 - INTERDEPENDENT

Conformity

Financial status

Commitment to stakeholders

Comunity & Environment

Security

Responsibility

Tradition

Respect

Integrity

Achievement

Adaptability

Control

Collaboration

Equality

Social justice

Whanau

Work diligence

Self-direction

Tradition

Respect

Integrity

Helpfulness

Forgiveness

Tolerance

Q1 - IDIOCENTRIC

Q4 - ALLOCENTRIC

Focus

Self

Others

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Appendix I3: CZ values

Demonstration level

Organisational

Individual

Q2 - INDEPENDENT

Conformity
Financial status
Power

Achievement
Adaptability
Control

Responsibility
Orderliness
Integrity

Q3 - INTERDEPENDENT

Commitment to stakeholders
Customer satisfaction

Work diligence
Self-direction
Courage

Integrity

Tolerance

Q1 - IDIOCENTRIC

Q4 - ALLOCENTRIC

Self

Others

Focus

Demonstration
level

Organisational

Individual

Communication

Framework

Responsibility

Tradition

Respect

Integrity

Engagement

Achievement

Adaptability

Change
Vision

Collaboration

Equality

Whanau

Social justice

People
management

Work Diligence

Cementing
Change

Tradition

Respect

Integrity

Self

Others

Focus

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Demonstration
level

Organisation

Senior managers + middle
managers

Financial status

Commitment to stakeholders

Customer satisfaction

Achievement

Adaptability

Control

Collaboration

Social justice

Individual

Employees, Line managers
+ middle managers

Work diligence

Self-direction

Helpfulness

Focus

Self

Other