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PERSON - ORGANISATION VALUE CONGRUENCE: THE SAME VALUES, DIFFERENT PRIORITIES

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Abstract
Although there has been increasingly more research on congruence of personal and organizational values in recent years, there is a lack of clarity on the hierarchical order in which the value priorities of employees and the organization are arranged in this context. Therefore, the aim of the research presented in this article is to determine the level of congruence/incongruence of personal and organizational values by creating the hierarchies of personal and organizational values. The study involved 303 respondents working in Lithuanian organizations. The survey was performed employing the diagnostic instrument "Questionnaire of Values Congruence and Management Culture (Q-VC-MC-110)". Value congruence was identified by calculating Tucker's congruence coefficient and drawing up the lists of values arranged in a hierarchical order. It has been found that even in the presence of significant congruence of personal and organizational value groups, their hierarchical order does not necessarily coincide. The significance of the research results in practice is discussed and guidelines for further research are provided.

Keywords: *personal values, organizational values, value congruence, level of fcongruence / incongruence, hierarchy, sustainability.*

JEL Codes: *M12, M14, M19.*

Introduction

A young man cuts off the dragon's head and frees the princess who they both need. In 2022, a wave of airport employees' strikes rolls across European countries, thousands of flights are canceled or delayed, and both companies and employees suffer losses. Those are different stories, and many enterprises whose employees go on strike or otherwise express discontent are not princess - eating dragons, but the confrontation in the metaphorically presented examples usually shows conflicting priorities, even though both employees and employers are people who have the same values. Thus, the question as to how these values can cohere better in the organizational value system that is not homogeneous still remains unanswered. Although Schwartz's (2012) study has shown that in many cultures, the average value priorities are arranged in a similar hierarchical order, it is nevertheless observed that organizational values are more defined and visible (Bourne et al., 2019; Cardona and Rey, 2008; Cennamo and Gardner, 2008). In addition, employee values and organizational values may diverge (Bourne et al., 2019; Gonzalez, 2016). *On the one hand*, just like the positive effect of congruence, the harms caused by incongruence of values have indeed received much attention in recent decades. In the context of such studies, the influence of congruence of the employee's and the organization's values on the person's relationship with the organization becomes evident (Bourne et al., 2019; Gonzalez, 2016; Howell et al., 2012; Presbitero

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et al., 2016). Furthermore, since values act in a similar way to motives and make sense of a person's long-term goals, their congruence has a positive impact on both the individual's and the organization's performance (Ren, 2013; Saether, 2019; Sharma et al., 2009). *On the other hand*, incongruence of values has been examined in aspects such as employees' intentions to leave work (Leiter et al., 2009), reduction of emotional commitment and the increase of emotional exhaustion and absenteeism (Doblhofer et al., 2019), increasing cynicism (Erkutlu and Chafra, 2016). In addition, it has been observed that the imbalance of certain values does not allow to implement sustainability goals (Marcus et al., 2015), while their congruence serves making decisions that guarantee the company's sustainability (Contzen et al., 2021).

All of it shows that value congruence is a relevant issue on the scientific agenda; however, there is a lack of research that takes into account not only value congruence but also the hierarchies of employee values and organizational values (Pawelczyk et al., 2012; Tuulik et al., 2016). In general, this is quite a sensitive topic for organizations. For example, according to Bourne et al. (2019), organizations avoid declaring certain value categories that may be considered controversial to their stakeholders. In addition, employees may disagree with control-related values and may value those that promise greater reward, while these values may be less important to the enterprise's shareholders. It does not mean that employee values and organizational values diverge; however, the importance attached to them differs because first of all, values represent individuals' basic needs towards assurance of which the person's energy is used (Taormina and Gao, 2013). Therefore, this study raises a problem question: What is the hierarchical distribution of personal and organizational values and how strong is congruence/incongruence of employees' personal and organizational values?

The purpose of this research is twofold: first, to form the hierarchies of personal and organizational values; second, to determine the level of congruence/incongruence of personal and organizational values. To this end, we first review the scientific literature and distinguish the list of values to be tested. After that, we present the research methodology and research results. Finally, we consider why, even in the presence of value congruence in practice, it may be beneficial to consider the priorities given to employee values.

Literature review

Based on Rokeach's definition often used in the literature, values are "an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence" (Rokeach, 1973, p. 5). Individuals bring their values to their organizations (Johnson and Monserud, 2012; Kalleberg and Marsden, 2013; etc.), while the value system can be defined as a certain framework that shapes the employee's behaviour (Ertosun and Adiguzel, 2018). Values are followed not only in personal life but also while working in the organization, where during interactions between its members, values also intertwine, become interdependent. This allows the emergence of value systems prevailing in different types of organizations.

Economic values represent perceived material utility, practicality, basic salary, overall compensation, job security, promotion opportunities (Hicklenton et al., 2021), and leadership effectiveness (Bruno and Lay, 2008). The content of employees' economic values is expressed by such factors as remuneration for work, social guarantees, remuneration for the contribution to the goals of the organization (Vveinhardt and Gulbovaitė, 2016); these values are identified as employees' endeavour of material benefits (Kaine and Green, 2013). They fall into the group of extrinsic work values as they cover tangible work performance (Twenge et al., 2010).

Physical values include what is related to the organizational environment, certainty and

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security, physical well-being (Korsakienė, 2018; Vveinhardt and Gulbovaitė, 2016). It should be noted that these categories are important for both employees and organizations (Colley et al., 2013). In addition, research shows that meeting job expectations is related to employee job satisfaction, commitment, and productivity (Singh et al., 2011).

Professional values such as expertise, education, knowledge, competence, skills are relevant to the representatives of different professions although may differ depending on the group of professions (Kaya and Boz, 2019; Frezza et al., 2019). The way professional values coincide with respective organizational values affects the feelings and behaviour of employees, which ultimately determines work performance (Macinati et al., 2020).

Social values express collective identity, while descriptions of value priorities endorsed or promoted by groups should be identified as systems of ideological values (Rohan, 2000). According to Kaine and Green (2013), the extent to which the organization assimilates social values can also pertain to its moral treatment. In the organization, social values manifest themselves through friendly relationships, respect, recognition, teamwork, emotional relationships with the organization, support, feedback, the benefit to themselves, others, or groups, when facing social difficulties, and the impact of control on the individual or organization (Wang and Hu, 2021; Mehera and Ordonez-Ponce, 2021; Vveinhardt and Gulbovaitė, 2016). In addition, it has been observed that stronger social values can be particularly valuable in helping to protect oneself from corporate behaviour that could undermine sustainability goals (Marcus et al., 2015).

Ethical values define moral norms of employees and the organization, which are adhered to at work (Dolan et al., 2006; Otaye-Ebede et al., 2020). Ethical values not only indicate behaviour patterns according to the established norms (Dolan et al., 2006), the belief in common values also forms the basis for social exchanges involving organizations and employees (Trivellas et al., 2019).

Aesthetic values unfold in the design of buildings, furniture and furnishing, organization of the physical space, the use of colours and textures, and in all kinds of organizational artifacts (Ratiu, 2017). In this respect, they are close to physical values, as they affect the emotional state of employees in the organization, but in addition to that, also transcend it. The values of this group are oriented to greater attractiveness to stakeholders and satisfaction (Gibb and Burns, 2018; Van der Wal et al., 2016); however, the added value they create is not necessarily directly related to the increase of income (Cardona and Rey, 2008; Ratiu, 2017).

Spiritual values acquire "universal recognition that is being integrated into the fabric of organizational behavior and psychology" (Ahmed et al., 2019, p. 3), also and religious beliefs influencing moral decision-making and moral behaviour across the spectrum of religiosity (Shariff 2015; Vveinhardt and Deikus, 2023). Spiritual values include such values as wisdom, a sense of community, meaning (Ahmed et al., 2019), honesty, harmony, trust (Thakur and Singh, 2016). They are characterized by future-directed optimism as well as expectations related to oneself, which are implemented in a range of activities that create a community-based meaning (Dolan et al., 2006). Although spirituality in the organizational context is not a religious category (Rathee and Rajain, 2020), to a greater or lesser extent, these value systems are influenced by culture and religion (Miller and Ewest, 2015; Samul, 2020).

Value congruence shows how an individual's core values align with the organization's values (Cameron and Mazur, 2016). It is a phenomenon when some individuals express satisfaction and acceptance

to the perceived values declared by other individuals (organizations) and these values coincide or are similar to each other (Kristof, 1996; Schuh et al., 2018; Weber and Avey, 2019). Such congruence in organizations forms positive reactions (Schuh et al., 2018) that lead to trust in the organization (Zenker et al., 2014), the feeling of job satisfaction (Ryu, 2015), and the pursuit of common goals that are favourable to the organizational performance and employees' needs. Therefore, recognizing the significance of this phenomenon for organization-employee interactions, practitioners are recommended to consider the values important to employees (Seggewiss et al., 2019; Vveinhardt, Gulbovaitė, 2016).

Materials and Methods

The diagnostic instrument Q-VC-MC is constructed by adapting two other questionnaires: "Questionnaire of personal and organizational values congruence for employee (Q-POVC-115)" (Vveinhardt and Gulbovaite, 2016) and "Questionnaire of Management Culture in Preparedness of the Organization to Become Socially Responsible (Q-MC-CSR-177)" (Vveinhardt and Andriukaitiene, 2015).

This instrument helps both to establish the organisational management culture and to measure the compatibility of values between the organization and persons working in them. The diagnostic instrument "Questionnaire of Values Congruence and Management Culture (Q-VC-MC-110)" met all psychometrics and validity requirements (Vveinhardt and Foktas, 2021).

Possible responses for all subscale items were assessed using a Likert scale. According to the Likert scale, there were five possible answers ranging from 1 (strongly disagree) to 5 (strongly agree). All responses were added and divided by the number of respondents. The mean of every item was added and divided by the total number of items. This way the overall mean of each group of values was obtained. According to the obtained means, the rankings of the value groups in the descending order were identified. The closer to 5, the more important the values. Such calculations were made for both personal and organizational values.

The study measured value congruence in seven groups of values. Calculations were made to obtain the differences between the mean values of answers in the individual items-questions as well as the differences between the mean values of the answers in the individual groups of values. In addition, Tucker's congruence coefficient was calculated. Its values can range between -1 and +1. It is measured to check the similarity of the respondents' answers. The obtained values below 0.90 indicate moderate or low congruence; from 0.90 to 0.95, a high level of congruence; and the values above 0.95 show that the items are practically the same.

Results

The research was conducted and presented in accordance with the ethical norms of the Code of Ethics of Science, which the scientific community accepted and committed to adhere to. The survey involved 313 respondents working in various Lithuanian organizations, but 303 questionnaires were fully and properly filled in, which is why the responses of 303 survey participants are further analysed. The N=303 sample consisted of 81 men and 222 women; i.e., 26.73% and 73.27%, respectively. 77% of the respondents who participated in the survey had higher education, the remaining 23% did not have higher education.

First of all, the overall mean of the answers to each item was determined (Table 1). In the ranking of the groups of personal values, priority is given to physical values (mean 4.68). A very similar mean (4.60) was obtained for economic values, which are the second in importance. This can be explained by the fact that employees will primarily care about those values that are directly related to their survival (health and money). Here, the lowest estimate was given for spiritual values (4.26) and

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professional values (4.30). Thus, based on the answers of the respondents in this sample, the values were arranged almost according to the Maslow's pyramid principle.

Meanwhile, among organizational values, the first two places are occupied by economic values (4.20) and ethical values (4.06). Aesthetic, spiritual and social values are in the third, fourth and fifth place, respectively. Similarly to the hierarchy of personal values, professional values (3.66) are valued worst, although they are an important factor for the organisation's prosperity.

Although the rankings of value groups in the common value system differ, the individual items may coincide. The least difference in the group economic values was found in the category of timely salary – 0.003. However, the estimate clearly differs while rating the fairness of bonuses – 1.07. However, it should be noted that received social guarantees are also very important for employees and organizations – the difference between the means is only 0.16. This may have been influenced by the fact that social guarantees are one of the constituents of remuneration.

Assessing the differences between the means in the items of the group social values, attention should be paid to teamwork that has the least difference – 0.36. Incidentally, among personal values, this item is ranked lowest, while among organizational social values it is in the second place according to importance. Meanwhile, a significant difference is identified between feedback (0.94) and friendly and pleasant working relationships (0.90), and the biggest difference is determined in the attitude to respectful behaviour (0.96). These values are the least important from the organizations' standpoint, while employees indicate respectful behaviour as the most important among social values.

The lowest means of answers in the group of ethical values was identified while assessing the propensity to a sense of duty at work – 0.38. Meanwhile, the largest difference was found in the items that indicate responsibility taken at work – 0.59 and sharing information and knowledge – 0.59. It should be noted that lower means are obtained while assessing the attitude of organizations.

The smallest difference in the group of spiritual values was determined while assessing the endeavour to contribute to creation and nurturing of organizational traditions – 0.11. Meanwhile, the largest difference between the means is found in the approach to personal fulfilment at work – 0.74. It is significant that from a personal perspective, this is the highest estimate; and from the organization's, one of the lowest. This result shows that personal fulfilment is significantly more important for employees than for organizations.

In the group of professional values, the smallest difference is between the approaches to challenging tasks (0.36). Although this approach falls into the middle of the ranking in personal professional values, in organizational professional values it is ranked second in importance. A small difference between the means indicates that the item is assessed fairly equally, although it is ranked entirely differently. A similar difference was also found in the involvement in problem solving – 0.41. Here, however, the means are almost the lowest among both personal and organizational professional values. The biggest difference is found in the items that define clear goals – 0.88, compliance with oral agreements – 0.87.

In the group of aesthetic values, the estimate of the importance of the image at work distinguished itself least – 0.29. However, the attractive work environment distinguished itself most – 0.61.

Although recently the relevance of remote work has been increasing, the smallest difference in personal and organizational attitudes is identified – 0.66. On the other hand, in the individuals' ranking, this item occupies the second place, while from the standpoint of

organizations, it is the first. In the context of personal values, personal health is valued more, and the difference compared to the organizational context is the largest – 1.45.

After summarising the results, seeking to find the greatest consensus between the priorities of individuals and organizations (Table 2), 10 values were distinguished. Among these, there were 2 values in each of economic, spiritual, professional and social value groups, and 1 value in each of aesthetic and ethical value groups. There were no values from the group of physical values, as the value priorities of personal and organizational values completely diverged in the ranking. It should be noted that the greatest congruence was identified with regard to the estimate of timely salary (0.00) and the contribution to the development and nurturing of organizational traditions (0.11). This means that both parties attach great importance to the balance, noting not only the monetary (physical form) but also the spiritual values that create a commonality between employees and organizations.

Table 3 lists the values whose ratings diverged most. Social (3), professional (4), physical (2) and economic (1) values dominate here. Differences also emerged in the attitude to personal health, bonus payment and respect for the individual. As it has already been mentioned above, these values are more important to employees than to organizations.

Table 1. The hierarchy of value groups

Values	Personal Values			Organizational Values		
	Subscale Mean	Scale Mean	Ratio	Subscale Mean	Scale Mean	Ratio
Economic values	4.74	4.60	2	4.73	4.20	1
	4.69			3.63		
	4.73			4.57		
	4.25			3.87		
Social values	4.25	4.52	5	3.89	3.79	5
	4.73			3.82		
	4.35			3.65		
	4.46			3.52		
	4.56			4.05		
	4.75			3.79		
Ethical values	4.64	4.58	3	4.26	4.06	2
	4.63			4.04		
	4.48			3.88		
	4.56			4.08		
Spiritual values	4.45	4.26	7	3.71	3.85	4
	4.27			3.98		
	4.17			3.69		
	4.13			4.02		
Professional values	4.44	4.30	6	3.82	3.66	7
	4.30			3.58		
	4.15			3.79		
	4.04			3.39		
	4.03			3.62		
	4.56			3.68		
	4.61			3.74		
Aesthetic values	4.46	4.44	4	3.84	4.00	3
	4.62			4.20		
	4.23			3.95		
Physical values	4.64	4.68	1	3.99	3.69	6
	4.73			3.28		
	4.68			3.80		

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Table 2. The most congruent personal and organizational values

Group of values	Difference	Values
Economic values	0.00	Timely salary
Spiritual values	0.11	Opportunity to contribute to creation and nurturing of organizational traditions
Professional values	0.16	All internal rules would be set out in writing
Economic values	0.16	Received social guarantees
Social values	0.17	Opportunity to work individually
Aesthetic values	0.29	Image at work
Spiritual values	0.29	The organization's vision, mission, philosophy
Social values	0.36	Teamwork
Professional values	0.36	Challenging tasks
Ethical values	0.38	A sense of duty at work

Table 3. The most diverging personal and organizational priorities

Group of values	Difference	Values
Physical values	1.45	Personal health
Economic values	1.07	Received fair bonuses
Social values	0.96	Respectful behavior
Social values	0.94	Feedback
Social values	0.90	Friendly and pleasant working relationships
Professional values	0.89	Improvement in activity field
Physical values	0.88	Appropriate working conditions
Professional values	0.88	Clear goals are set
Professional values	0.87	Compliance with oral agreements
Professional values	0.84	Planning of working time

Finally, using Tucker's coefficient, congruence of the individual groups of values was calculated. The obtained values below 0.90 indicate moderate or low congruence, while values from 0.90 to 0.95 indicate a high level of congruence, and values above 0.95 indicate that the items are virtually the same. Although significant differences were identified between the individual items in every value group and between the personal and organizational value groups, performing general calculations, the values of the congruence coefficient are very high and exceed even 0.99, therefore, the results are presented with accuracy of three decimal places (Table 4).

Table 4. Congruence between groups of values

Subscale of values	Difference	Congruence coefficient
Congruence of economic values	0.40	0.991
Congruence of aesthetic values	0.44	0.999
Congruence of social values	0.73	0.998
Congruence of ethical values	0.52	0.999
Congruence of spiritual values	0.41	0.999
Congruence of professional values	0.64	0.996
Congruence of physical values	1.01	0.996

The highest level of congruence was found between ethical, aesthetic, and spiritual values (0.999). Some of the lowest differences between the means of groups in personal and organizational values are found here as well. The lowest value of the coefficient was identified between economic values (0.991). Although these groups are among the first in the ranking, the congruence coefficient is the weakest here. The estimate of professional values is also similar, these values were rated low both from a personal and organizational standpoint, but the congruence coefficient is higher here – 0.996.

Discussion, limitations of the study and recommendations for further research

The hierarchies of personal and organizational values drawn up in the scope of this study illustrate only the context of Lithuanian organizations; therefore, it would make sense to repeat the research in different cultural and economic development contexts. Although the number of respondents involved in the study represents the working population well, homogeneous groups have not formed. For example, the majority of respondents were women, while research shows that in culturally different countries, the gender factor also has a significant effect on the structure of values (Zong and Bao, 2019). Thus, the results of this study are better suited to organizations with a higher proportion of female employees. The increase in the homogeneity of respondents' groups would enable to elaborate the hierarchy of values by gender or education. In addition, this study did not investigate the impact of distinguishing value priorities on employee behaviour. For example, a study conducted by Erkutlu and Chafra (2016) has demonstrated that a lower degree of value congruence can lead employees to develop cynical and suspicious attitudes towards the organization, their commitment to change is reducing. It would make sense to check how congruence or incongruence of the hierarchical order of values compiled by us influences our employees' attitudes and behaviour towards the organization. The research instrument employed by us is based on respondents' self-knowledge; therefore, conducting other surveys, it would make sense to use the approach of mixed methods as well. Regarding Tang, Mo and Liu (2021) value congruence between employees and organizations could be better ensured by considering it as an important factor in the recruitment and selection processes, which is more effective in the long run.

Finally, it makes sense to conduct studies in which sustainability values (StV) are analysed as the sum of environment values (EvV), society values SoV, and economic values EcV; i.e., StV = EvV + SoV + EcV. Our instrument contains economic values, social values and physical values. Only the group of the latter values includes what is related to the organizational environment. In our opinion, it would make sense to integrate a subscale called environment values into the questionnaire in the future.

Conclusions

We have found that even in the presence of significant congruence between personal and organizational value groups, their hierarchical order does not necessarily coincide. For example, in the case of this study, employees put physical values to the first place, while for organisations these are among the least significant. Conversely, while organizations attach significance to economic and ethical values, employees find them less important. Metaphorically speaking, organizations and employees use the same language, but different meanings of words hinder their reciprocal understanding. In the organizational practice, this means that some strongly expressed basic needs of employees may receive less attention from the organization, leading to a risk of not meeting them and employee dissatisfaction. In addition, such differences in "weights" given to values may aggravate promotion of some values that are more significant from the organisation's standpoint. Our proposed

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approach not only to measure the degree of congruence but also to rank values and compile lists of their hierarchical order provides a more accurate picture of the situation. This allows organizational management practitioners to better understand employee expectations in the context of values.

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