

CULTURAL DIFFERENCES IN BUSINESS VALUES PERSPECTIVE AND MANAGER-EMPLOYEE HARMONIZATION

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Abstract

In the research, manager-employee harmony is examined in the perspective of business values. Since manager-employee compatibility is the subject of study in the perspective of work values, the values that emerge as a result of the work values of the managers and employees and the work values of the employees regarding their managers are also determined as a prerequisite, since the fit can be determined and guides the research.

Keywords: work values; manager-employee work values harmony; employee perceptions; cultural differences.

JEL Classification: M12

Introduction

In addition to the general life values of individuals, there are values that they exhibit in business life and that they reflect on business processes within the organization. It is stated that these values, which are called work values, affect the attitudes, behaviours, and perceptions of individuals during work.

Considering that managers have business values as well as employees, it can be stated that the fact that these two, who are in constant interaction with each other and as a team, have similar business values, will increase the quality of mutual



interaction. It may be possible to increase the job satisfaction of employees through the manager-employee interaction (leader-to-leader interaction) that reaches a high level.

In addition to the general life values of individuals, there are values that they display in their business life, which are called business values. The concept of work values is explained as personal expectations about what is desired in relation to work or career, rather than a person's feelings about a particular job, but as general attitudes and behaviours in the workplace. It is stated that work values affect attitudes, behaviours and perceptions related to work and differ from person to person. From this point of view, it can be thought that the work values of the individuals working in the organization come together and that the attitudes and behaviours are shaped in line with the values. In the related literature, it is stated that when employees perceive that the values that are important to them are the same and similar in their colleagues, they feel more comfortable with these people, they can establish closer relationships and they are partially satisfied with their jobs. Considering that managers have their own business values, just like employees, it can be said that managers and employees, who are in constant interaction with each other and in teams, have similar business values, which will increase the quality of mutual interaction. It is believed that the harmony of these two within the framework of business values will increase the quality of manager-employee interaction (leadermember interaction) and will have positive effects on employees' job satisfaction.

The purpose of this research is to examine the effects of manager-employee fit on job satisfaction and leader-member interaction in the perspective of business values. Since manager-employee harmony is examined in the perspective of work values, the values that emerge as a result of the work values of managers and employees and their perceptions of their managers are also questioned within the scope of the research, as a prerequisite for determining the fit and guiding the research.

Research methodology

In the study, Schwartz's (2001) Work Values Scale was used to measure the work values of managers and employees. Schwartz (1992) grouped the 40 individual values he determined into 10 different value types. He also argued that the unique values of different cultures would find a place in one of 10 different value types. These value types are power, achievement, hedonism, activation (stimulation), self-direction (self-direction), universalism, benevolence, tradition, conformity, and security. (Schwartza, 2001, Kamil M. Kozan, Canan Ergin, 1999)



Schwartz reduced the 40 values to the individual level and created ten basic value types and grouped these values in two main dimensions. Schwartz named the first of the value dimensions as Openness to Change / Conservative Approach. Openness to change includes values of self-direction and mobilization and consists of values that reveal the emotional and intellectual interests of individuals. Conservative approach, on the other hand, includes the values of security, conformity and tradition, and it includes values that allow the continuity and clarity of individuals' relationships with people, institutions/traditions they are close to. The second value dimension is called Self-Transcendence / Self-Development. Self-transcendence includes values of universality and benevolence, and selfactualization includes values of power and achievement. Self-actualization values consist of values that allow individuals to act in their own interests, even at the expense of others. Self-transcendence values, on the other hand, include the values that lead the individual to give up his selfish goals for the benefit of all people and nature, near or far. Among the ten value types, only pleasure (hedonism) can take place in both openness to change and self-improvement values. (Arzu Sener, 2007)

Measuring the Concordance of Business Values of Managers and Employees

In the related literature, it is stated that manager–employee fit is one of the four dimensions of person–environment fit (person–work fit, person–organization fit, person-group fit, and person–manager fit). This dual relationship between the person and others, which is thought to be the last form of the concept of person-environment fit, is the harmony between person and coworkers (Antonioni & Park, 2006) (David Antonioni, Heejon Park, 2001), manager and subordinate (Kristof-Brauwn, 2000; Van Vianen et al., 2011) are emphasized. After determining the dimensions of person-environment fit, it is stated that one of the important discussion topics in the literature is about how to measure manager-employee fit. In this framework, it is stated that basically, manager-employee value congruence can be measured in three ways (Kristof-Brauwn, 2000).

1) It is seen that the measurements with direct methods are based on the perceptions of individuals and in this context, it is generally applied in the form of three or four-item survey questions. In this context, the studies of Cable and DeRue (2002) and Lauver and Kristof-Brown (2002) are given as examples of studies in which perceived fit is directly measured (Mert Aktaş, 2011). Since the participants determine the values that are compatible with themselves in the direct method measurement of fit, it provides researchers with a simple way to measure the fit



and allows the evaluation of the value fit at the perceptual level. However, Kristof (1996) stated that if the value characteristics are not clearly expressed, one cannot be completely sure of the results of the direct measurement of the fit and criticized this measurement method.

2) Another method used to determine the manager-employee value fit is the fit that is desired to be determined by third parties who share the same work environment with the employees. In this way, the manager-employee value congruence to be measured is evaluated by the immediate environment (Mustafa Tepeci, A.L. Bart Bartlett, Mustafa Tepeci, A.L. Bart Bartlett, 2002).

3) The third way applied in the measurement of manager-employee value congruence; It is a method of applying the same scale to the participants both in questioning their own work values and in determining the work values of their managers. Then, the sum or correlation of the differences between the obtained scores is evaluated as concordance. The smaller the sum of the differences between the scores obtained, the greater the fit. In other words, the lower the difference between the absolute values of the scores given by each of the participants to each item in the scale, the greater the agreement between the two. It can be said that as the difference between the scores of the scores and the scores of the managers' perceptions of the work values decreases, the compatibility of the work values of the employees and managers increases.

Business values and business values perspective – manager - employee compliance

It is stated that man is a being who changes the world, dominates the world and creates values, and determines his preferences in life in line with the values he believes in (Yüksel Özden, 2005). Hodgkinson states that the most important function of values is to guide behaviours and provide individuals with unique standards (Christopher Hodgkinson, 2008).

Therefore, it can be said that values, as internal references that are constantly referenced, affect the decisions and lives of individuals. At the same time, the individual living in the society evaluates others in line with a set of value standards (Tülay Turgut, 1998).

However, another function of values for the individual is; it guides the emergence of social cognition, which facilitates the adaptation of the individual to his environment (Jennifer A. Chatmana, 1989). For this reason, individual or organizational values and value systems have been accepted as one of the main



research topics studied by different disciplines (Mesut Sağnak, 2004). It has been determined by various researchers that there is a value system that varies from society to society, and it has been proven that each society has values specific to its own culture or that the order of importance of common values existing in all cultures differs. Therefore, it is understood that individuals, who are members of the society they belong to, have some values that reflect to them from the culture of the society, apart from the values that come from their own personality and genetic factors. As a matter of fact, in related studies, it is suggested that the values that guide attitudes and behaviours are formed by three basic factors. These suggested factors are genetics, environment and culture are emphasized (Mesut Sağnak, 2004).

Individuals have values that they display in business life as well as their general life values. It is stated that these values, which can be called work values, affect attitudes and behaviours and perceptions in the organization. Since organizations are accepted as social structures that can learn like their members and gain various experiences from their experiences, they create their organizational culture, in other words their values, by coding the results they derive from the past into routines that direct behaviour (Edgar H. Schein B, 2009).

Thus, the values of the organization and the work values of the employees come together, and an exchange of values emerges. It is observed that the main task falls to the managers in realizing and maintaining the positive attitudes and behaviours of the employees towards their organizations in this value exchange. It is thought that the managers, who have an important role in ensuring the adaptation of the employees to the organization and thereby gaining efficiency from their employees, can be effective in increasing their job satisfaction and keeping them in the organization by determining the work values of their employees as accurately as possible. Considering that managers have business values as well as employees; It can be stated that the fact that managers and employees, who are in constant interaction with each other and in teams, have similar business values, will increase the quality of mutual interaction. It is believed that the harmony of these two within the framework of business values will increase the quality of manager-employee interaction (leader-member interaction) and will have positive effects on employees' job satisfaction.

Business Values

Organizations maintain their continuity with the activities carried out by the human power coming together, within the hierarchy of authority and responsibility,



by division of work and work. It is mentioned that the harmony of subsystems and employee behaviours within the organization is important in maintaining the continuity of this unity with success (Binali Doğan, 2007).

Within the framework of this understanding, the importance of work values in the regulation of interpersonal relations and the harmony of systemic behaviours is tried to be revealed (Anat Bardi, Shalom H. Schwartz, 2003, Elizabeth A. Amos, Bart L. Weathington, 2008, Jennifer Dose, 1997). For this reason, before mentioning the concept of business values, the concept of value and its functions, the relationship of the concept of value with close concepts and the classifications made for the concept of value are mentioned.

Value Concept

The concept of value can sometimes be perceived in quite different and different ways, such as preferences among lifestyles, basic assumptions about the place of human beings in the world, the target of any need, attitude or desire, and sometimes cultural value and social value (Lewis R. Aiken, 1985).

In addition, it is possible to define the general standards by which values, attitudes, behaviours and beliefs are formulated (Jennifer Dose, 1997, Lewis R. Aiken, 1985) as the ideas, acceptances and beliefs shared by the members of the society (Şükrü Ünalan, 2004). Values, implicitly or explicitly, are defined as concepts that help to differentiate individuals or groups, to choose among the forms, means or results of existing behaviour, and explain them as organized summaries of experiences. He also argues that these mental networks are also connected with the emotional system and gain continuity and significance in the face of changing environmental stimuli (Tülay Korkmaz Devrani, 2010).

Before making a definition of value, Rokeach (1973) drew attention to his basic assumptions about the nature of human values (Milton Rokeach, 1973):

1) The total number of values an individual has is relatively (relatively) small.

2) Individuals attribute the same values to different degrees.

3) The regulation of values takes place within value systems.

4) Culture, society, institutions and the personality of the individual are influential in the development of the individual's values.

5) The importance of value becomes evident and clearly observed in everything that is of interest to the social sciences.

In this framework, Rokeach accepted value as the tendencies and beliefs that guide the emergence of a certain behaviour or attitude and defined it as "a certain



behaviour style preferred individually or socially against the purpose of life or a permanent belief in the purpose of life".

Geert Hofstede, who has done cross-cultural research on values, defines value as a great tendency to prefer certain situations over others (Milton Rokeach, 1973). Schwartz defines value as a social actor that helps to choose behaviours, evaluate events and people, explain behaviours, and expresses it as desirable goals that serve as principles that guide people in their lives (Shalom H. Schwartz b, 1999).

Dose value is defined as developing standards related to the work environment or work, in which individuals determine what is right and evaluate the importance of their preferences (Dose, ibid, p.227-228.).

Elizur, Borg, Hunt, and Beck (1991) define value as the degree of importance that society attaches to a value against an object, behaviour and situation belonging to a certain society (Dov Elizur, Ingwer Borg, Raymond Hunt, Istvan M. Beck, 1991). Connor and Becker also state that values can be thought of as beliefs about desired end states underlying thought and behaviour processes (Patrick E. Connor, Boris W. Becker, 1975).

In the light of these definitions, attention is drawn to two issues regarding values; First, definitions are concentrated in meanings, consequences, functions, and goals. The second is that values are viewed as preferences or priorities. Values in a hierarchy according to their importance are not always in harmony, and differences can be seen from society to society and between individuals. Or an individual's value may be replaced by a more important value. This change is not a change in the value system but can be accepted as a rationalization of the behaviour. From this point of view, values are a feature of individuality as well as collectivism and provide rationality in socially unacceptable behaviours (Hofstede et al., p. 20).

In this framework, it is possible to define values as the mental, emotional and cognitive perceptions that individuals use to guide and determine their behaviour, and also to evaluate the individuals and situations around them, which individuals learn unconsciously through their needs, desires and experiences, and are also transferred to them through the society and culture they live in.

Locke (Edwin A. Lockea, 1976) suggested that employees feel more comfortable with some of their friends and managers they work with when they think "this person looks like me/interprets the situation from my point of view".

At the same time, it has been determined that most of the studies on the subject have determined that the values that are important to them are the same and similar in their colleagues, and they are partially satisfied with their jobs (Thomas J. Kalliath, Allen C. Bluedorn, Michael J. Strube, 1999).



However, it has been determined that different cultures, regions and generations will create differences between values and especially the culture of the society, family, school and friend groups and religious teachings are the reasons for the differences in business values. It has been suggested that as a result of value differences that may arise due to the mentioned factors, the possibility of conflict of managers and employees may increase (Umut Kubat, 2007). In the light of this information, it can be thought that the perception of employees, colleagues and managers that their work values are compatible with each other is important in terms of both individual outputs and organizational results.

Business Values as Factors Affecting Compliance – Behaviour Relationship

It is stated that the reason for the acceptance of the importance of values in explaining human behaviour and their interest in social scientists is the functional relationship that is accepted to exist between value and behaviour (Çiğdem Kağıtçıbaşı, 1996).

Values cannot be designed without action, nor can they be handled independently of the person who created them. For example, values such as justice, friendship and honesty can exist thanks to fair, friendly and honest people who carry and realize these values in themselves.

However, although it is possible to talk about a value or a set of values that stand out among the values and dominate the others, it cannot be right to state that any behaviour exhibited is determined by a single value. Individuals have value groups that are believed to develop more than one and hierarchically. Considering the necessity of finding harmony/harmony between the value areas that individuals have, it can be thought that a certain behaviour is compatible and in relationship with more than one value (Erol Güngör, 1998).



Source: Tulay Korkmaz Devrani, a.g.e., p.60.

In particular, it is stated that most studies not only accept the important contribution of the guiding role of values, but also make value definitions in this 300



direction (Gregory R Maio, James M. Olson, Mark M. Bernard, Michelle A. Luke, 2003). In summary, according to these researchers, values show their effects on behaviours through attitudes (Figure 1).

For example, it has been found that changes in students' job choices six years after their education programs are clearly due to changes in their values (Gratton Kemp, 1960).

Within the framework of the same perspective, England and Lee (1974) expressed their views on the attitudes and behaviours that people's value systems may lead from the point of view of managers. According to them, personal value systems of managers (George W. England, Raymond Lee, 1974):

1. Perception of situations and perspectives on problems,

2. Making decisions and solving problems,

3. Perspective and interpersonal relationships with other individuals and groups,

4. Both organizational and individual success,

5. It affects the degree to which organizational pressures and goals are accepted or resisted.

It also sets limits on what ethical behaviour is or is not. In this case, it can be stated that managers will regulate their decisions and behaviours in line with their value systems. Feather (1995) determined that people act in accordance with their values and make their choices. He adds, however, that most behaviours occur spontaneously and that people rarely think about value priorities in their daily lives.

In fact, with the emergence of behaviour after conscious decisions, the probability of values influencing behaviour increases (Norman T. Feather, 1995). From this point of view, it can be concluded that employees do not think about priorities related to their values and what is important to them, unless there are compelling conditions while displaying their work-related attitudes and behaviours.

1) Work values of employees are measured by Schwartz's Work Values Scale, which consists of 40 statements. Each item is scored on a 5-point Likert scale (1- Not at all like me, 2- Not like me, 3-Like me a little, 4- Like me, 5- Very much like me).

2) Schwartz's 40-statement Business Values Scale was presented to the employees again, this time using a 5-point Likert scale for their managers' work values (1- Not at all like him, 2- Not like him, 3- A little like him, 4- Like him, 5 - He looks a lot like him) evaluations are requested.

3) Obtaining the sum of the absolute values of the differences, the scores given by the participants in the framework of the 5-point Likert scale to the 40 value statements, in which they determined their own work values, are subtracted from



each other, using the same value expressions to determine the perceived work values of their managers.

Manager-employee work values congruence is found by summing the absolute values of these 40 different value expressions. Since the negative or positive difference between the employees' work values and the employees' managers' perceptions of work values does not make a difference on the value fit result, the absolute values of the differences are taken. Work values scores of 40 statements can have a range of 1 to 160. It is emphasized that the large values of the differences indicate low degree of agreement, while the low values of the differences indicate high agreement.

Since Schwartz's work values scale will be subjected to explanatory factor analysis in order to determine the work values that will emerge as a result of both the employees' work values and the employees' perceptions of their managers' work values, the method mentioned will be implemented with the remaining statements as a result of the factor analysis. After the explanatory factor analysis, the sum of the absolute values of the differences between the value expressions related to the work values of the employees determined to be common and the value expressions of the employees' perceptions of the managers' perceptions of the work values will give a determinative result.

Data collection and analysis

Demographic Characteristics of Participants

When the demographic characteristics of the participants are examined (Table 15), it is seen that 36.4% of the participants are male and 65.4% are female, and the age distribution is mostly 26-30 years (71 participants, 34.6%) and 31-40 years old (73 participants, 35.6%. It is understood that more than half of the participants (110 participants) are at graduate or higher education level due to their profession. It is understood that 49 (21.5%) of the participants are in managerial positions in the institution they work, and they fulfil their duties as clinical director and laboratory supervisor. Of the 156 participants (78.5%) working in other positions; It was determined that they fulfilled their duties as embryologist, biologist, laboratory technician, nurse and specialist doctor and were in a subordinate position. In terms of the time spent by the participants in their profession; 1- 20 people (9.7%) who have been working for 5 years; It is seen that there are 35 people (17.2%) who have been working for 6-10 years. It has been determined that the majority of those who have completed 11-15 years in their profession (71 people - 34.6%).



Table	Table 1. Demographic characteristics of the participants.							
n=205		Frequency	%					
Gender	Male	71	34.6					
	Female	134	65.4					
Age	25 and under	20	9.8					
	26-30	71	34.6					
	31-40	73	35.6					
	41-50	25	12.2					
	51-60	13	6.3					
	60 and upper	3	1.5					
Education	Specialist Physician	32	15.7					
	(Women's Hospital)							
	Specialist Physician	22	10.7					
	(others)							
	Master degree and	56	27.3					
	upper							
	Bachelor degree and	74	36.1					
	college							
	MYO	21	10.2					
Address	Clinical director	27	13.2					
	specialist (doctor)	24	11.7					
	lab supervisor	22	10.7					
	Biologist	58	28.3					
	Embryologist	32	15.6					
	Nurse	32	15.6					
	lab technician	10	4.8					
Time in occupation	1-5 years	20	9.7					
	6-10 years	35	17.2					
	11-15 years	71	34.6					
	16-20 years	37	18.0					
	20+	7	3.4					
Participants' tenure	1-5 years	85	41.5					
	6-10 years	50	24.4					
	11-15 years	48	23.4					
	16-20 years	15	7.3					
	20+	7	3.4					
Region	Baku	114	55.61					
	Marmara	7	3.41					
	Ege	17	8.29					
	Lankaran	41	20					
	Akdeniz	6	2.93					
	Ganja	14	6.83					
	Black Sea	6	2.93					

Table 1. Demographic characteristics of the participants.



Considering the tenure of the participants in their institutions, 85 people (41.5%) who have been working in the organization for 1-5 years, 50 people (24.4%) of their employees for 6-10 years, 48 people (23.4%) who have been working for 11-15 years have been found. It is observed that most of the participants (55.61%) work in the centres in different regions of Azerbaijan and Turkey.

Table 2. Total variance explained in the factor analysis of the business values
of the managers.

Initial intrinsic value of Factor Loads					Sum of Squares	
Components	Total	Percentage of variance	Total %	Percentage of total variance	Percentage of total explained variance	
1.	4,422	24,566	24,566	17,930	17,930	
2.	2,548	14,158	38,724	14,921	32,851	
3.	2,203	12,241	50,965	13,305	46,156	
4.	1,631	9,061	60,026	11,050	57,206	
5.	1,380	7,665	67,691	10,485	67,691	
6.	1,191	6,614	74,305			
7.	1,005	5,583	79,887			
8.	,876	4,866	84,754			
9.	,715	3,971	88,725			
10.	,602	3,343	92,067			
11.	,354	1,964	94,031			
12.	,296	1,647	95,678			
13.	,258	1,433	97,111			
14.	,199	1,108	98,219			
15.	,128	,709	98,928			
16.	,094	,524	99,452			
17.	,050	,276	99,728			
18.	,049	,272	100,000			

In the research, Schwartz's Business Values scale was used in two ways. First, managers and employees were asked to evaluate their own business values in line with the items in the questionnaire. Second, the same survey was applied to the employees, this time asking them to score their managers' perceptions of their 304



business values. In this direction, explanatory factor analysis (to determine the work values of the managers, to determine the work values of the employees and to determine the perceptions of the employees about the managers' work values) was applied to the same scale three times.

In addition to the above-mentioned findings of the scale of managers' job values, the data on the reliability of the scale were evaluated using the Cronbach's Alpha coefficient, an internal consistency model based on the average of the correlation between the scale items. As a result of the reliability analysis, it is expected that the alpha coefficient varying between "0" and "1" values should be higher than 0.60 in order to say that the scale is reliable 537.

In summary, five business value dimensions were determined for managers and employees, who were asked to identify their own business values. The business values determined in this direction are:

1) Self-improvement, 2) Hedonism, 3) Openness to change, 4) Conservatism, 5) Self-Transcendence (Figure 2).

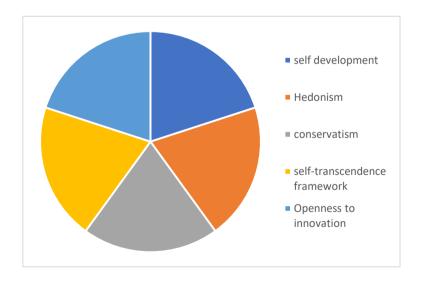


Figure 2. The business values determined by the managers within the scope of the research



Explanatory factor analysis was applied to Schwartz's Work Values Scale, which was applied to measure the perceptions of the employees. The suitability of the data for factor analysis was examined with the Kaiser-Meyer-Olkin (KMO) coefficient and the Barlett Sphericity test.

Four dimensions of work value emerged that employees perceived regarding their managers' work values. The work values determined in this direction can be listed as: 1) Self-Transcendence, 2) Self-improvement, 3) Hedonism, 4) Conservatism.

Conclusion and Discussion

It is possible to define the concept of value as preferences among lifestyles, basic assumptions about human's place in the world, the target of any need, attitude or desire, general standards by which attitudes, behaviours and beliefs are formulated, ideas, acceptances and beliefs shared by the members of the society. It is stated that individuals create their own value system by learning and being influenced by the society they live in, the group they belong to, the family they grow up in, the school and the circle of friends. At the same time, the most important function of the values; It is emphasized that it guides the behaviours and provides original standards to individuals. Therefore, it can be said that values are individual standards that guide the attitudes and behaviours of individuals, help people make judgments about the behaviour of others, and support them in making sense of the situations, actions and objects they are in. It is known that work values, like general values, affect the attitudes, behaviours and perceptions of individuals during work. It is emphasized that business values act as a kind of glue that integrates individuals with each other, especially in times of crisis or unexpected environmental changes. In summary, work values can be defined as the characteristics that the individual seeks in his job, the satisfaction and rewards, the desired behaviour style, the degree of importance that the individual attaches to a particular result that he or she wants to achieve from the workplace, as well as the attitude and behaviour that the individual shows towards the job in general, apart from the feelings he/she feels towards a particular task.

In the light of the research carried out, it is understood that business values may differ or resemble from society to society, as is the case with social culture. It is stated that the differentiation in business values is not only due to the characteristics transferred from the society in which they live, but also differences are observed in terms of age, gender, period and geography, occupational groups, title and position



within the organization. It is also claimed that values are generally similar for everyone, only changes in importance. Although there are some differences in terms of the work values that individuals have, the most important thing is to ensure the harmony of the employees with each other and with the organization within the framework of their work values. In this respect, managers have important duties.

Managers who know their employees correctly and can accurately determine their needs and expectations are expected to be more successful in achieving their goals. When it is accepted that values are the antecedents of attitudes and behaviours, it is stated that it is possible to understand the work values of employees through attitudes and behaviours. In this way, it is thought that managers can identify employees who they think have values similar to or close to their own business values and employees who they believe have values different from their own business values.

The fact that managers develop different relationships with each subordinate and that these relationships affect the behaviour of managers and subordinates forms the basis of the leader-member interaction theory. It is stated that managers prefer to have more relationships with people who are compatible with their own values, and subordinates positively perceive the supportive attitudes and behaviours of their managers. It has been revealed through research that employees who believe that a relationship based on trust has been established between them and their managers want to take on more responsibility by going beyond their employment contracts, and that they have more work-related motivation.

Thus, it is understood that employees who interact with their managers at a high level make more effort, talent, skill and contribution to meet the needs and requirements of the organization. It is stated that, thanks to the high-quality interaction established with their managers, subordinates develop more positive relationships based on information sharing, help, emotional support and trust. The theoretical part of the research emphasizes the relationship between manageremployee work values harmony, leader-member interaction and job satisfaction in the perspective of business values. According to the results of the research, although it was determined that there was a statistically significant difference in some of the work values of the managers and employees, it was determined that the work values of the two groups were generally compatible with each other.

In the continuation of the analysis, the similarities and differences between the perceptions of the employees regarding the work values of the managers and the work values of the managers were determined. It has been concluded that there are differences between the perceptions of the employees about the work values of their managers and some of the values found in their managers.



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