

Esmaeili, Neda Mohammad; Khalili, Ashkan; Gholipour, Aryan

Article

New classification of value institutionalization mechanisms

Cogent Business & Management

Provided in Cooperation with:

Taylor & Francis Group

Suggested Citation: Esmaeili, Neda Mohammad; Khalili, Ashkan; Gholipour, Aryan (2020) : New classification of value institutionalization mechanisms, Cogent Business & Management, ISSN 2331-1975, Taylor & Francis, Abingdon, Vol. 7, Iss. 1, pp. 1-38, <https://doi.org/10.1080/23311975.2020.1756143>

This Version is available at:

<https://hdl.handle.net/10419/244841>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by/4.0/>

New classification of value institutionalization mechanisms

Neda Mohammad Esmaeili, Ashkan Khalili & Aryan Gholipour |

To cite this article: Neda Mohammad Esmaeili, Ashkan Khalili & Aryan Gholipour | (2020) New classification of value institutionalization mechanisms, Cogent Business & Management, 7:1, 1756143, DOI: 10.1080/23311975.2020.1756143

To link to this article: <https://doi.org/10.1080/23311975.2020.1756143>



© 2020 The Author(s). This open access article is distributed under a Creative Commons Attribution (CC-BY) 4.0 license.



Published online: 12 May 2020.



Submit your article to this journal [↗](#)



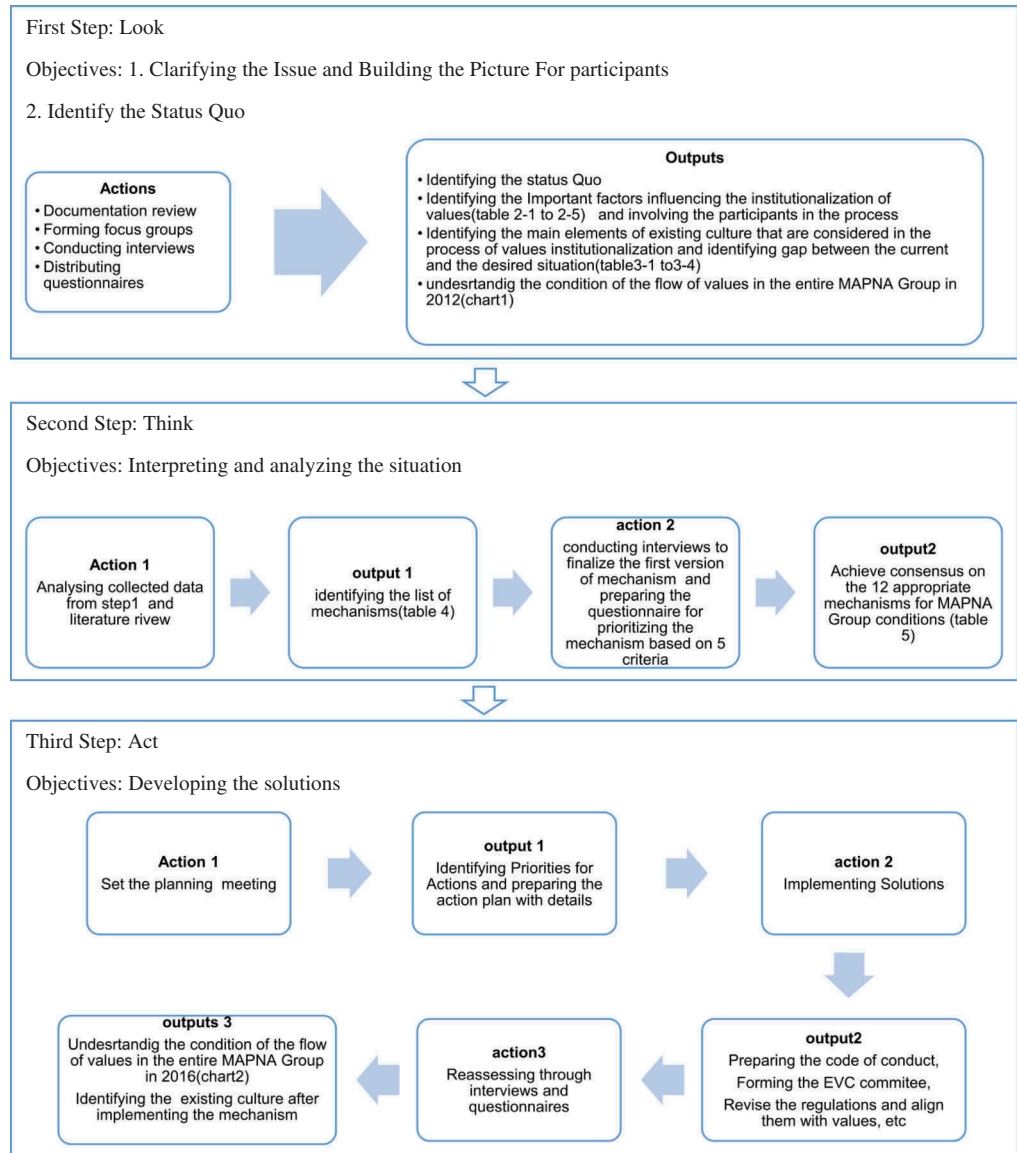
Article views: 739



View related articles [↗](#)



View Crossmark data [↗](#)



MANAGEMENT | RESEARCH ARTICLE

New classification of value institutionalization mechanisms

Neda Mohammad Esmaeili, Ashkan Khalili and Aryan Gholipour

Cogent Business & Management (2020), 7: 1756143



Received: 03 December 2019
Accepted: 12 March 2020

*Corresponding author: Neda Mohammad Esmaeili, School of Management, University of Tehran, Chamran Highway, Ghisha Bridge, P. O.Box 1417963193, Tehran, Iran
E-mail: nedaesmaeili@ut.ac.ir

Reviewing editor:
Milena Ratajczak-Mrozek,
Department of International
Marketing, Poznań University of
Economics and Business, Poland

Additional information is available at
the end of the article

MANAGEMENT | RESEARCH ARTICLE

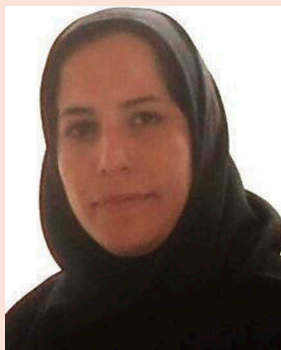
New classification of value institutionalization mechanisms

Neda Mohammad Esmaeili^{1*}, Ashkan Khalili² and Aryan Gholipour²

Abstract: The history of organizational values illustrates that after firms understand the importance of values to reach their goals while remaining legitimate, they define certain values based on institutional isomorphism. Unfortunately, for most firms, these values are only on paper, rather than being practiced in employees' daily behavior. Therefore, another wave of research to institutionalize values has taken root in organizations. In this study, an action research is used in order to identify appropriate institutional mechanisms, and the research was conducted on a company with six approved organizational values. As a result of performing multiple interviews, organizing several focus groups, and distributing questionnaires, institutional mechanisms were identified along with the necessary action plan to implement them. Accordingly, after a two-year period, the level of institutional values was evaluated and certain suggestions were made. This research represents a new categorization of institutionalization mechanisms using organizational culture literature and models of institutionalization.

Subjects: Business Ethics; Organizational Studies; Management & Organization

ABOUT THE AUTHORS



Neda Mohammad Esmaeili

Dr. Neda Mohammad Esmaeili is an assistant professor of OB & HRM in the Faculty of Management at the University of Tehran, Tehran, Iran. Her research interests include OB & HRM. she is the secretary of the ISO Technical Committee 260 in Iran. The research reported in this manuscript relates to her PhD thesis.

Dr. Ashkan Khalili received his PhD in Management from RMIT University, Melbourne, Australia. His research interests concern leadership and followership in organization. He has participated in several granted research projects and published several articles, in high impact factor journals.

Dr. Aryan Gholipour is a full professor of OB& HRM and human resource management in the Faculty of Management at the University of Tehran, Tehran, Iran. His research interests include OB & HRM. He has published 24 books and 165 articles in high-ranked peer-reviewed journals. Also, he is the chairperson of the ISO Technical Committee 260 in Iran. He has been working as professional trainer and consultant for dozens of organizations.

PUBLIC INTEREST STATEMENT

This paper identifies and categorizes the methods of institutionalizing organizational values in the holding company. This company aims to create an organizational culture based on its espoused values and to identify appropriate mechanisms for shaping employees' behaviors towards the organizational values. Although the literature in this area has introduced several mechanisms, due to the importance of different contexts of this company needs to identify the context-specific mechanisms. For this purpose, after identifying the existing culture, appropriate mechanisms were identified and categorized by various tools and with the participation of staff. This study took 5 years. After identifying and implementing the mechanisms, the cultural status of the company was re-evaluated and the mechanisms' efficiency and reasons for their failure were evaluated. Finally, this research represents a new categorization of institutionalization mechanisms using organizational culture literature and models of institutionalization.

| **Keywords:** organizational culture; organizational value; institutionalization mechanism

1. Introduction

Several factors, such as financial resources, human resources, physical resources, an organization's vision and mission, and organizational culture, play a role in the success or failure of organizations. Each of these hard and soft factors has its particular effect. Currently, researchers in the field of management and organization believe that the role of soft factors, such as vision, mission, and organizational culture, is no less important than hard factors, but it can be said that soft factors are more effective in the success or failure of organizations. Therefore, concepts such as perspective, values and culture are among the key issues in the business domain (Mayfield et al., 2015). In fact, today, the notion that organizational values play a critical role in the success of an organization is commonplace. Classic works, such as "Good to Great" and "Build to Last", have pointed to the essential role of values in an organization (James, 2014).

"Organizational values lead to positive outcomes in the form of superior performance in global organizations" (Zander et al., 2016, p. 150). Some researchers consider values to be the deepest layers of culture; therefore, the main focus of many organizational researchers is on shared values (Giberson et al., 2009). Values form the basis of a strong culture and are evaluative standards that help us define what is right or wrong, good or bad, in the world (Amah & Ahiauzu, 2014). Hence, values are a key element of organizational culture and have been widely studied by scholars and researchers worldwide (Posner, 2010).

The experience of successful organizations indicates that organizational culture is an essential element for success. Conversely, several studies have shown that organizational culture is built on the values of an organization, and in order to create a supportive culture, the organization's success must redefine organizational values to shape the behaviors needed to succeed (Bourne et al., 2017; Grøgaard & Colman, 2017). Researchers believe that the management of values through culture is the key role of executive (Liedtka, 1999). Hence, due to the importance of organizational value to the success of organizations, and because organizational value is at the heart of an organization's culture, this research aimed to investigate the methods of institutionalization of organizational values in the context of organizational culture.

2. Literature review

2.1. Organizational culture

"Culture has been the long-time focus of anthropologists as they seek to understand different groups around the globe. However, only recently have organizational researchers begun to discover the close links between the culture and performance of organizations" (Warrick, 2017, p. 395).

In fact, much of the interest in organizational culture can be traced to studies in the early 1980s, which claim that precise management of organizational culture is associated with improved organizational performance (Ogbana & Harris, 2002). Currently, organizational culture is accepted as a "fact of organizational life" by managers and an integral aspect of organizational development programs (Balthazard et al., 2006).

There are a variety of perspectives on the concept of organizational culture both in academic debates and in organizations themselves (Bryson, 2008). Despite the widespread use of researchers and decision makers, there is little consensus on how to conceptualize culture (Jung et al., 2009). Organizational culture can define everything that is important to the company and can affect how organization members feel and behave (Taylor, 2014).

Organizational culture can be described as the sum of basic assumptions, principles and beliefs that govern the behavior and actions of group members (Idiegbeyan-ose et al., 2018). According to Schein, organizational culture is a “pattern of a series of basic assumptions that an organization invented or discovered in learning to cope with its problems of external adaptation and internal integration” (Schein, 1984, p. 3). In the 1990s, attention was drawn to the issue of external adaptation with the discovery that organizations are not sufficiently efficient given the levels of global competition and shrinking resources. One of the challenges facing organizations is to remain competitive in today’s unstable and fragile business environment (Schein, 1996). In fact, “organizations create legitimacy by adopting recognizable forms and create identity by touting their uniqueness” (Pedersen & Dobbin, 2006, p. 898). Organizational culture creates behavioral expectations that direct employees to behave consistently (Gregory et al., 2009). For this reason, researchers and practitioners are always looking for ways to manage culture. However, culture management is simply not feasible. “Culture change comes last, not first. Almost all changes to new norms and values appear at the end of the transformation process” (Sinaga et al., 2018, p. 17). When employees recognize that the explicated principles are contrary to their own value priorities, the result might be a lack of perceived meaning at work. What should be done in this case? An impractical and unrealistic response is to align the corporate principles with the employee’s value orientations. However, that is not easy to do, or perhaps it is as simple as the theory on paper. Another option is to allocate employees to those positions where they are able to do what effects their priority values (Busse, 2014). Therefore, at first organizational values should be investigated, the dominant values of various sectors should be recognized, and this should be created proportionally. A better understanding of organizational values is the basis of cultural management practices.

2.2. Organizational values

Organizational values have become popular in the United States following the ideas of Collins and Porras and their 1994 book “Build to Last”. Collins and Porras note that the success of companies is due to strong internal corporate values (Palmer et al., 2004). On the other hand, researchers believe that corporate scandals stem in part from value failure, and value failure results from individuals and organizations not living up to their stated values (Auster & Freeman, 2013). “The lack of value-based mindsets was responsible for the failed human actions that caused unethical and immoral actions” (Jin et al., 2013, p. 16). In other words, lack of attention to the desired organizational culture can also have negative consequences. Lie and distortion of information in reports, dishonesty, misrepresentation in contracts, disclosure of confidential information, violating others’ privacy, humiliating others, bribery, improper use of corporate assets are forms of these unethical behaviors and violate organizational values (Chepkemei et al., 2012).

The values construct has conceptualized as an understanding basis for priorities and beliefs embedded in the organizations (Rokeach, 1968) and in addition, the concept of values is the cornerstone of an organization’s identity (Besharov, 2014). Organizational values are a set of attitudes and opinions with which a person appraises his/her tasks and workplace environment (Pennings, 1970). Values are considered the origin of action, which are instruments that can be cultivated to enhance desired performance, i.e., productivity and efficiency (Aadland, 2010). Some, like Schwartz, consider values as criteria used by individuals to select and justify actions and to evaluate people and events (Schwartz, 1992). “By values practices, we mean the sayings and doings in organizations that articulate and accomplish what is normatively right or wrong, good or bad” (Gehman et al., 2013, p. 84).

In addition, having values can be used to distinguish a company from its competitors (Pruzan, 2001). Despite the vital effects of values on different aspects of an organization, why it is often difficult for individuals to define organizational values accurately? Perhaps one of the reasons is that values are so deeply embedded that one does not directly see the values themselves but only their expression (Rokeach, 1973). When values are “properly

communicated and well-guided, they can lead to ethical decision-making and behavior based on values and employee guidance in organizational interactions” (Florea et al., 2013, p. 396) For this reason, researchers and practitioners have encouraged leaders to promote core values and flow them in artifacts, symbols and organizational activities. An organization’s espoused values can shape everything that management does to manage risk and achieve the organization’s strategic and operating objectives (Shapiro & Naughton, 2015). Schwartz, referring to a variety of values, suggested that each type of value has psychological, practical, and social consequences (Schwartz, 1994). Thorbeck (1991) noted that a better understanding of organizational values and knowing how to use values properly in order to rebuild an organization are determining factors for the success or failure of most organizations (Thorbeck, 1991). Therefore, given the above-mentioned importance of values and their impact on different aspects of an organization, it is vital to study values and to find ways to implement them in the everyday behaviors of individuals and to institutionalize them for the long-term survival of organizations.

2.3. Value institutionalization

Institutionalization refers to the process, thereby values instill into the policies and practices of the firm (Lo & Yeung, 2018). The purpose of institutionalizing values is to embed them into the decisions and actions of the organization. The process of institutionalization focuses on institutional structures that support work activities (W.R. Scott, 2005), such as organizational culture, structures and systems. These institutional structures are a permanent part of the organization and guide organizational behavior (Cummings & Worley, 2001). Some scholars refer to the process of institutionalizing as the integration of activities that promote values into daily work life (Sims, 2003). That is “the process in which a practice becomes accepted or taken for granted and is therefore no longer questioned” (Hossfeld, 2018). In this respect, first of all, employees’ awareness of organizational values is essential. To ensure that organizational values are understood, value-based management is a commonly accepted management philosophy. Indeed, the practical application of a value-based management approach involves incorporating values into the decision-making model of leaders, ensuring that policies, procedures and programs reflect the identified values, and ensuring that stakeholders have a common understanding and interpretation of the stated values (Kerwin et al., 2014). This is, in fact, the main theme of the research.

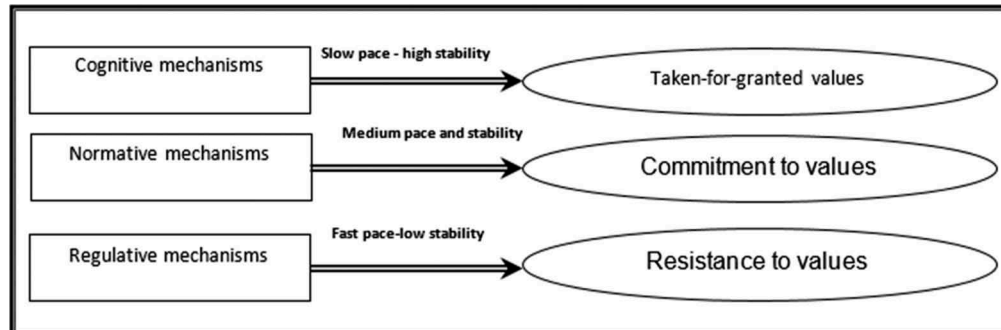
Researchers have found that the level of congruence between the values of employees and their employing organization is positively related to attitudes such as satisfaction and commitment (Amos & Weathington, 2008), which would further emphasize the importance of institutionalizing organizational values in order to create a convergence of values.

Whether values within a company can be recognized and how they are implemented are the two prevalent questions to be dealt with (Voss et al., 2000). Organizational values can be found in the stories, routines, symbols, structure and language of an organization (E. Scott, 2002). Values implementation makes an individual aware of what to do in different situations, rather than guessing what to do. In fact, values are embedded when they are expressed in the structures and systems of organizations (Greenwood & Hinings, 1988), or when they are shared to the extent that members are able to anticipate other members’ actions, behaviors and expectations (Maierhofer et al., 2003).

To institutionalize values, models, tools and methods are used in various ways. The present study is based on Berger and Luckmann’s institutionalization model (Berger & Luckmann, 1966). We used Berger and Luckmann’s perspective for several reasons: The literature on institutionalization and formal organizational structure is a diffuse and, at times, unclear body of work. The theory of Berger and Luckmann is offered as a unifying theoretical framework underpinning for much of this work. Their framework offers a system for classifying the work done so far. In addition, in their view, institutionalization is a process, not an outcome (Mezias, 1985). In this study, we also seek to

Figure 1. Values institutionalization mechanisms.

Sources: Lawrence et al. (2001) and Scott (1995).



identify mechanisms for institutionalizing values and we believe that this is a continuous process that occurs over time and therefore it is consistent with Berger and Luckmann's view.

In general, both organizational culture scholars and institutional theorists have common concerns (Bourne & Jenkins, 2013). In fact, both theories (organizational culture and institutional theory) must be employed in order to better understand how values are developed, shared between actors, and institutionalized (or not) (Hinings, 2012).

Berger and Luckmann believe there exists an institutional world. "Institutionalization occurs whenever there is a reciprocal typification of habitualized actions by types of actors; put differently, any such typification is an institution" (Berger & Luckmann, 1966, p. 72). These two scholars believe that values are institutionalized in a three-step process, as shown in Figure 1. These three stages are externalization, objectification, and internalization, and we define them below. **Externalization:** Given that an institutionalized world is already established, it is experienced as an objective reality. At this point, the values of the organization are precisely defined and clarified, and common sense is created among all actors. **Objectification:** This is the process through which the externalized products of human action are objectivated or attain the character of objectivity. At this stage, value employees are faced with an external reality, and external values are considered to be objective. Writing codes of conduct is very effective for objectivizing values, but these codes can only be achieved if they are effectively communicated to staff. However, they are not sufficient to elicit the desired behavior (Georgescu, 2012). **Internalization:** This is the third moment, "by which the objectivated social world is retrojected into consciousness in the course of socialization". Essentially, this is the point at which the individual, having experienced the objectivated event(s) within the institutionalized social world, immediately interprets it and finds personal meaning. At this stage, objective values come into the realm of awareness and consciousness, and all behaviors and activities of the employees and organization are entirely value-driven. Core values must be infused into all aspects of company operations (Benedetto & Thompson, 2013).

In institutionalism theory, institutionalization mechanisms are classified into three groups, cognitive, normative and regulative, whose acceleration and stability differ (Figure 1). Cognitive mechanisms have a slow pace, but they are associated with a high degree of stability and cause values to become constant, obvious and undoubted. These mechanisms help people to visualize values as a reality of life and believe in them. Normative mechanisms have a moderate pace and stability, and they result in commitment to values; that is, the existing norms make up and act in accordance with values. Regulative mechanisms have a fast pace and low stability, although in the short term, with the help of laws and regulations, they seem acceptable; but without the two mechanisms, this admission is temporary and will lead to resistance to imposed values (Lawrence et al., 2001; W.R. Scott, 1995).

2.4. Institutionalization of organizational ethics and values

Values such as ethics can be institutionalized within organizations in a variety of ways. Generally, there are two forms of institutionalization of ethics and values: explicit and implicit (Vitell & Singhapakdi, 2008).

The explicit component includes a code of ethics and a code of conduct, values and ethics seminars, and providing employees with other methods of ethics and values training (Jose & Thibodeaux, 1999), internal control systems, employee orientation programs, ethics officer (Koonmee et al., 2010), and board-level committees (Sims, 1991). The implicit forms include corporate culture, ethical leadership, management behavior, incentive system and performance appraisal. “A number of studies have found that implicit ethics institutionalization, such as ethical climate, would enhance felt accountability and transparency” (Tseng, 2019, p. 728).

“A code of ethics is the most popular form of instilling values in organizations” (Jose & Thibodeaux, 1999, p. 134). As the first step toward implementing a program for promoting values, companies often develop some type of formal written document outlining the firm’s policies and expectations concerning business ethics and values (Felo, 2001). The ethical codes of conduct, by formalizing expected behavior and changing the ethical climate, have the potential to affect the behaviors of employees (Pater & Van Gils, 2003). Seminars and employee training are another valuable tool used to raise the ethical consciousness of employees in organizations (Callan, 1992; Dean, 1992). They are usually associated with control of employee behavior (Remišová et al., 2019).

If employees feel that senior management is committed to the values and ethics of the company, they are more likely to accept those values and ethics (**internal control systems**) (Dean, 1992). Companies that develop ethical values and standards for all employees, distribute these items in employee **orientation programs**, and require employees to read the company’s ethical and value politics, convey the message that those values and standards are not merely for show (Robertson & Schlegelmilch, 1993). Companies usually design an onboarding process in order to reinforce core values (Grysborg et al., 2018).

In some organizations, there is a designated individual, called an ethics officer (EO), who promotes ethics and values. “EO is someone who makes sure the organization is doing its best to satisfy stakeholders” (LIopis et al., 2007, p. 98). In some companies, **permanent board-level committees** are created to monitor the ethical behavior of the organization. These committees, serve two functions within an organization: first, they lend legitimacy to the consideration of an ethics agenda at the highest level of organizational decision-making, and second, they symbolically communicate to the employees and external stakeholders of the organization its commitment to ethical principles in conducting business (Sims, 1991).

Perhaps the most important element complementing the other elements of institutionalization is **organizational culture** (Foote & Rouna, 2008). Changing behavior patterns requires a culture change that improves with efforts to institutionalize values and ethics (Nakano, 1999). Organizational culture expresses the group’s shared values (Sengupta, 2019). **Ethical Leadership** is another implicit way whereby organizations instill ethics and values (Brenner, 1992; Carlson & Perrewé, 1995). The purpose of ethical leadership is that all decisions taken and all the strategies determined should have an ethical basis (Tutar et al., 2012). “Leaders, by being ethical, can provide a moral compass to the organization and succeed in taking the organization in the right direction; they can ensure the organization’s sustainability in the long run” (Pasricha et al., 2018, p. 954).

In addition, “the mere enumeration of the values does not usually suffice” (LIopis et al., 2007, p. 101) Boards of directors, executives, deputies, and all senior executives must demonstrate their support for ethical values and programs, in particular by acting as role models through their behavior (**Management Behavior**) (Rodríguez-Dominguez et al., 2009). In addition, “managerial

commitment to ethics seems to be an influential predictor of the ethical programs overall success” (Remišová et al., 2019, p. 152). **Incentive Systems** also have the most influential influence on individual behavior (Jose & Thibodeaux, 1999). If someone obtains incentives in public to act according to certain values, his commitment increases and becomes more value-based (Carlson & Perrewé, 1995). **Evaluating performance** in accordance with the corporate values is also important for an organization. Behavior of employees should be assessed in accordance with Values and competency norms (Carlson & Perrewé, 1995).

The present study reviewed the relevant literature in the fields of values, culture and institutionalization in order to design value institutionalization mechanisms in a way that impacts all programs, actions and activities of individuals, and to ensure that the values mentioned flow in the organization and that no action occurs without taking these values into account.

3. Methods

The analysis of organizational culture can be performed at various levels. The first level comprises visible artifacts, including the constructed environment of the organization, architecture, technology, office layout, and manner of dress. While the data gathering is accessible at this level, their interpretation could be quite complicated. Describing the way a group constructs its environment and their obvious behaviors is not as simple as explaining the reasons behind these behaviors. To analyze why a group behaves in a particular way, we examine the values that govern behavior, which is the second level. However, as the values are not directly observed, we must often conduct interviews with key members of the organization or analyze the content of artifacts such as document and charts.

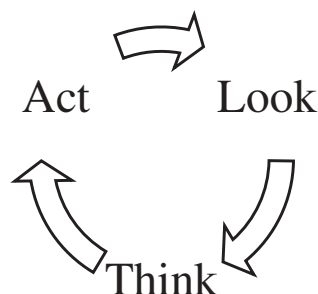
To really understand a culture and to ascertain more completely its group values and overt behavior, we must delve into underlying assumptions which are unconscious but which actually determine how employees perceive, think and feel (Schein, 1984). Studying each of these levels requires the right tools. Values and assumptions cannot be measured quantitatively, but should be studied by means of in-depth interviews or focus groups. However, surveys are useful in identifying artifacts and certain categories of cultural values (Ardichvili et al., 2012). Therefore, in this research both qualitative and quantitative methods have been used at different stages of research. In the following section, the research process, we describe the tools and methods for data collection and analyzing information, the methods of reliability and validity of tools, statistical society and statistical sample and the sampling method.

3.1. Research process

The present study was carried out with the aim of designing and implementing organizational values’ institutionalization mechanisms through a strategy of action research. The research framework employed in this study is the Stringer Action Research Framework (2009), which, as shown in Figure 2, consists of three main steps: look, think, and act (Stringer, 2009, p. 5). The primary objective of “look” (Building the Picture) is to gather information that will enable researchers to extend their understanding of the subject and define the issue. Therefore, the first cycle of this process is qualitative in nature, requiring researchers to gather information about participants’ experiences and perspectives and to define the problem/issue. The second stage, “think”, involves

Figure 2. Research process.

Source: Stringer (2009).



interpreting and analyzing the situation. That is, two main things occur: first, discovery and analysis: what is occurring here (analysis), and second, the interpretation and explanation: how and why these things are this way. Lastly, in the “act” stage, a solution is developed, and the three stages involve planning, implementation and evaluation. At each stage (in a continuous process of observation, reflection and action) of this cycle, additional details are discovered. To complete this cycle, everything must be repeated. People repeat the process constantly, review the procedures, re-think the analysis and sometimes radically change things along the way. So action research is a complex process (Stringer, 2009, p. 9).

Data collection and analysis were undertaken from 2012 to 2016. In fact, this research is a longitudinal study, because if we can understand the processes that triggered various actions, we can understand how they can be changed (Mills, 2002).

3.2. Data collection tools

In this research, the organization’s existing documents were reviewed to identify its current status, and we reviewed previous work and related results. Documentation review or archival research is a qualitative method that includes describing the existing data. This method, like other analytical methods in qualitative research, involves examining data and interpreting them in order to draw meaning (Manoff, 2004). This method is often used as a triangulation tool in conjunction with other qualitative research methods (Bowen, 2009). In addition, semi-structured interviews with senior executives, middle managers and experts are carried out to identify the gap between the current and the desired situation. To identify the status quo, the co-operation in designing the mechanisms of institutionalization, prioritizing mechanisms and implementation of the mechanisms of the focus groups was effected. In addition, questionnaires were distributed to identify the status quo and to prioritize mechanisms, and the researchers compiled a checklist of observations to identify existing organizational facts. To better understand the long research process, Figure 3 shows the whole research process with more details at a glance.

3.3. Reliability and validity

To evaluate content validity, including the extensive study of the subject and the study of multiple questionnaires and interviewing frameworks, all direct and indirect dimensions in interviews and questionnaires were analyzed. Next, a questionnaire and an interview framework were sent to 30 faculty members and managers, after confirmation regarding clarity, comprehensiveness and relevance of questions, two open-ended interviews (and a questionnaire with 149 questions) related to 6 values. The organizational structure of the research community, namely, customer orientation, innovation, excellence, safety, accountability and ethics, was finalized. Using factor analysis, the validity of the structure of the questionnaires was confirmed.

In this research, Cronbach’s alpha has been used to determine the reliability of the questionnaires. For this purpose, a prototype including 154 questionnaires was pre-tested. Next, with the data obtained from these questionnaires and using SPSS software, the confidence was calculated using Cronbach’s alpha method: for customer focus 0.91, for innovation dimension 0.90, for the value of excellence 0.92, for the safety value 0.90, for the liability value of 0.93, and for the ethical value 0.89.

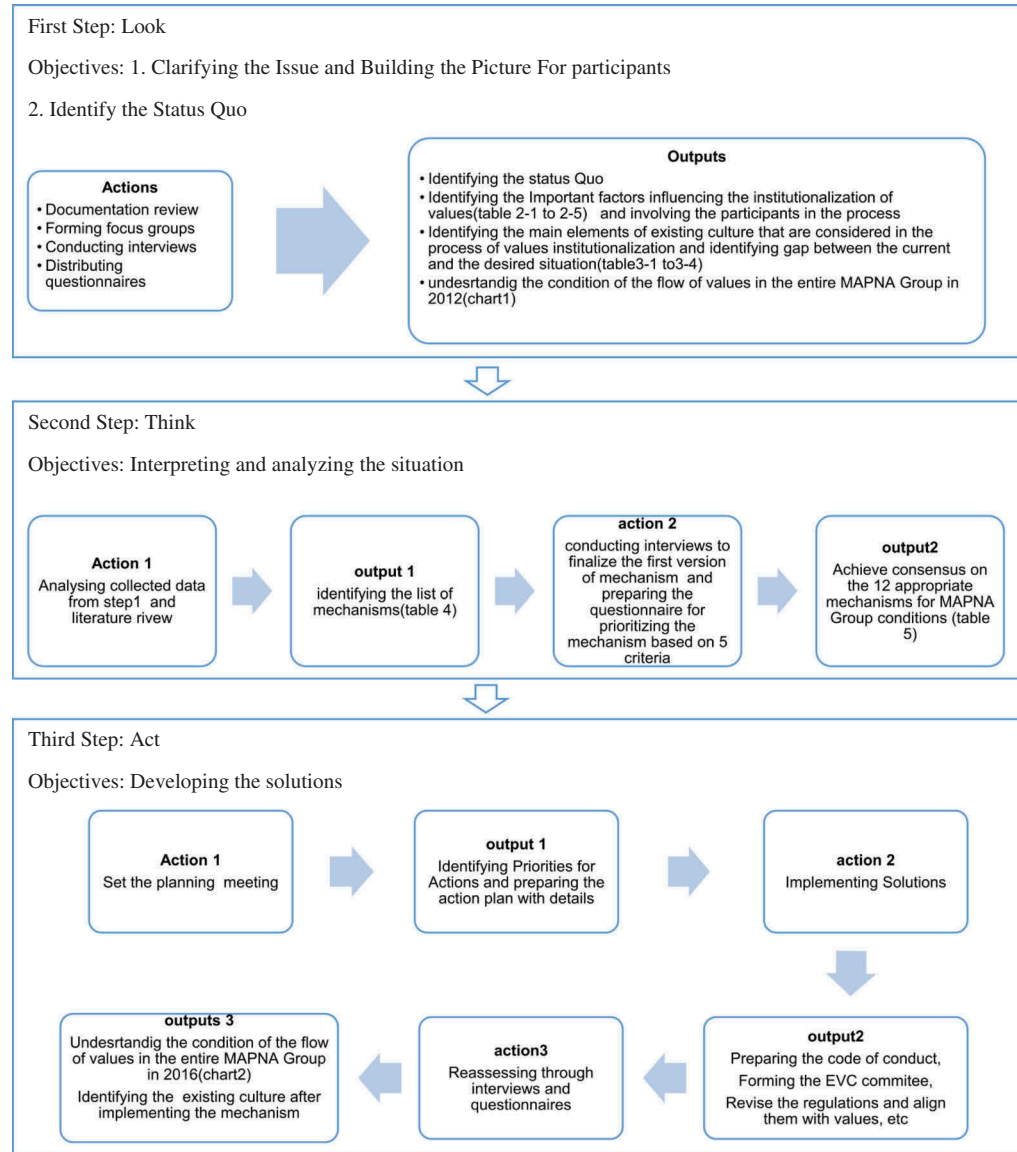
In the qualitative phase, the Kappa 14 in-subject coefficient was used to determine the reliability of interview coding. This factor makes it is possible to measure the agreement of two measurements (by two people or two tools or at two time periods) (Trull & Prinstein, 2012). To calculate the reliability of the codings in this method, and after a while to re-encode, a number of interviews were conducted and the Kappa score was 73.

3.4. Population, sample, and sampling methods

The data for the present study were gathered from MAPNA Group in Iran. MAPNA Group is a conglomerate of 41 Iranian companies involved in the development and execution of thermal

Figure 3. Research process with details.

Source: Authors.



and renewable power, oil and gas, railway transportation and other industrial projects, as well as manufacturing primary equipment.

The organizational values of MAPNA Group have been identified in collaboration with the Paladyom consultant group as follows: Customer Focus; Innovation; Safety and Environmental Friendliness, Teamwork, Accountability and Knowledge-Sharing Spirit; Business Ethics.

At different stages of the research, according to the primary subject, the sampling method and the statistical sample differ. In the first part of the beginning stage, which aims to clarify problems, the sampling technique is non-probability or judgmental sampling. That is, people who are informed and relevant to the topic are chosen purposefully. At this stage, 21 meetings of the focus group (each session including three to six members of the company) were held. At this stage the participants were selected based on the following criteria: Diversity(People with different demographics who describe current culture with different views), Interest(People who are interested in lateral topics in their work such as organizational culture and change), and Knowledge and expertise (People who have knowledge in the field of organizational culture and values).

Table 1. Qualifications of panel members

Title	Description	Number
Job	Human resource specialist	96
	Human resource managers	18
	Specialist from different departments	44
	Human resource management or strategic management Students	7
	University faculty members	7
Job experience	0–5 years	23
	6–10 years	49
	11–15 years	40
	16–20 years	24
	More than 20 years	41

Source: Authors.

In this phase, identification of the status quo was effected through interviews and questionnaires. In this step, the sampling technique was used in both purposive and judgmental interviews and in snowball form. Individuals were selected for interviews, where they were asked about their familiarity with the organization, work experience within the organization, interest in the subject of organizational culture, impartiality in the subject, and attempts to attain all organizational levels. In addition, during the interviews they were asked to introduce people they knew who could provide honest information to researchers. In total, the number of interviews conducted at this stage was 320 to identify the status quo. Interviews stopped after reaching theoretical saturation. At the same time, a random sampling method was used to distribute questionnaires. Questionnaires were distributed at all levels of all companies in the MAPNA Group, and in the end 2323 questionnaires were obtained. The Cochran formula was used to determine the sample size (Cochran, 1934). Table 1 summarizes the demographic data of the participants.

In the second step, in order to prioritize the institutionalization mechanisms identified in the previous step, the judgmental sampling technique was used and the list of mechanisms was sent to the selected individuals, who were somewhat aware of the subject, and in the end 177 questionnaires were obtained from 21 companies. At this stage, first, by reviewing the relevant literature and analyzing the previous step data, various mechanisms for the institutionalization of values were identified; then, through semi-structured interviews (focus group and individual), other mechanisms were identified to the conditions of subsidiary companies of the group were identified. The criterion for selecting participants at this stage was their level of understanding of their organizational characteristics, context, and capabilities.

The number of people interviewed individually was 250, and the number of sessions of the focus groups was 56. Lastly, Delphi's method was used to select and finalize the appropriate mechanisms. Five criteria (effectiveness, durability, cost, possibility, and horizon of efficiency) were designed, distributed and gathered from experts who were well-versed in the fields of value institutionalization.

Knowledge and experience were considered in the selection of experts. The qualifications of panel members are shown in Table 1.

4. Research findings

4.1. First step: Clarifying the issue and building the picture

To obtain a clear understanding of the subject and create a clear picture in the minds of researchers of the backgrounds of the group companies in the field of values, approximately 21 focus groups were formed. During the interviews, past experiences in the field of organizational

culture, the current status quo, its positive and negative features, personnel perspectives on existing values and organizational culture, employees' knowledge of organizational values, and personnel behavioral characteristics were shared. To record the data, the researchers took notes during the interviews. Following each interview, the collected data were arranged and coded to be analyzed and interpreted in the next stage. The Brown and Clark model was used to analyze the theme, which is "familiarizing yourself with your data, generating initial codes, searching for themes, reviewing themes, defining and naming themes and producing the report" (Braun & Clarke, 2006, p. 87). Results of the data analysis phase were presented using the MaxQDA (2011) software (see Tables 2–6). At this stage, while staff members were familiar with the main goals of the study, information was also provided about the study's main opportunities and challenges. The important factors influencing the institutionalization of values were identified (barriers and facilitators). Information from this stage was also used to identify the mechanisms that fit the organization's environment.

The analysis of the interviews showed that cognitive barriers were one of the major barriers to the design and execution of the mechanisms related to implementing values. The literature on institutionalization shows that one of the major mechanisms of institutionalization is cognitive mechanisms. In other words, a value is implemented when everyone shares the same definition of it. Cognitive mechanisms function in such a way that other types of behaviors are unimaginable, and cultural elements are promoted as the accepted, right methods of doing things (Palthe, 2014). In this research, cognitive barriers, comprising three aspects, were identified as one of the main barriers to implementing values. Many cultural and value-related activities in organizations have led to individuals' mistrust. Mistrust is a lack of trust in activities related to abstract concepts such as culture and values. No follow-up after these activities, along with their intermittent nature, purposelessness and fruitlessness, leads to some sort of mistrust in people, which in turn impedes activities related to cultural management and value implementation. Belief in the importance of values and the roles played by them in institutional success underlies the implementation of values. In other words, values cannot be expected to appear in individuals' behaviors unless a belief in values is created in them first. Hence, lack of a belief in values and their functions is an obstacle to organizations taking effective measures in this area. Additionally, any attempts to cause a change in the organization would be successful only when all staff members have enough information about it. Before taking any action, the benefits resulting from a change must be announced, and the expectations and roles must be stated (Cameron, 2008). The process of value implementation is impossible without everyone's participation, and everyone's participation requires awareness of the issue and its aspects.

Another major theme emerging from the interviews was structural barriers to implementing values. The literature of culture, values and ethics management indicates that the development of the activities required for implementing values must have its own structures. Structures include resources, different processes and various organizational systems. Financial and human resources required for supporting value implementation are one of the required conditions (Florentina & Raluca Georgiana, 2012). In addition to the need to be funded, any action in the organization needs some people to take control over the required activities. The respondents stated that one of the major barriers to beginning and continuing activities related to values was the shortage of financial and human resources.

Additionally, without an appropriate media platform to broadcast and inform everyone about values, continuing such activities would be impossible. Any type of broadcasting requires its particular media. Therefore, a major requirement for the activities related to the implementation of values is appropriate communication channels and media, without which the mobilization of resources and facilities, communication, results announcement, and so forth appears impossible (Benedetto & Thompson, 2013).

Table 2. Important factors influencing the institutionalization of values

Themes	Sub-themes	Initial themes	Frequency	Quotes
Cognitive barriers	Lack of trust for activities Lack of abstract meaning	Similar previous intermittent practices and no follow-up after them	19	"There have been lots of similar actions before. However, all stopped after some time. We have had lots of projects in this area, all of which stopped after some time similar new projects were started."
		No tangible results by previous works	15	"So far, no results have been achieved by such measures. No improvement can be seen with regard to their results, and we do not know exactly what the outputs of such actions, which take lots of our time, are."
		Cessation of the activities related to culture and values in times of crisis which leaves them futile	17	"When the main activities of the company experience a problem or there is a crisis, all such activities are stopped, and all the resources are used to tackle financial problems."
		Purposelessness of previous activities	15	"Authorities do not know why they start a project or what they are looking for. Sometimes, all of these efforts and expenses are to obtain an ISO certification."
		No belief in the effectiveness of such activities in daily life	16	"Being completely abstract and theoretical, these activities have no effect on our daily lives. As long as we are unable to meet our more important needs, these actions will have no effect on our lives."
		Believing that such activities are imitative and fail to agree with our corporate climate	15	"These notions are intended for innovative companies in developed economies. They are of no use to us, and we had better not spend any time or energy on them."
	Lack of belief in activities Lack of abstract meaning	Believing that such activities are imposed by external pressure and feeling that they are not needed	15	"Most of us do not feel any need for these activities. We are doing them only because prestigious companies are doing them, we are doing them too. However, we have never felt the need to change our culture."
		Believing that these activities are useless and unnecessary	14	"These activities are redundant. They are used to show that we have no problems. However, our problems will never be solved by such activities since our macro culture suffers and any cultural activities within the organization would be useless."
		Believing that activities directly leading to profit must be the main priorities	16	"Why should we allocate time to such activities while we make no huge profits? We had better first ensure our long-term profitability and then do such activities."
		Individuals' lack of awareness of the existence of such concepts in companies	15	"A large number of our staff, especially rank and file personnel, are unfamiliar with such concepts. Many of them do not even know that such concepts exist in big world-level corporations."
		Individuals' failure to remember values	20	"Even I, who work in the Human Resources Department, cannot exactly state the values of our company."
		Individuals' unawareness of the benefits, positive outcomes, and functions of values	20	"Most of our staff are unaware of the functions of values, and we have not been able to show them how beneficial values-based actions are."
Employees' lack of knowledge about the concept of culture and values	Failure to establish a connection between values and daily life	18	"Most of our staff fail to make a connection between values and their daily lives. They believe that these concepts are abstract and theoretical."	

Source: Authors.

Table 3. Important factors influencing the institutionalization of values

Themes	Sub-themes	Initial themes	Frequency	Quotes		
Structural barriers	Resources	Priority of manufacturing and service activities and Lack of enough financial resources for values-related activities	18	"Some of our companies have difficulty paying their current expenditures. Such activities need a large budget. We cannot assign our staff extra tasks without paying them more. Unfortunately, our budget for such activities is limited, and there has been no anticipation regarding how much these activities would cost."		
		Lack of required human resources for keeping track of the issues of ethics, values and culture (EVC)	17	"First, our companies lack well-versed human resources familiar with the issue. Next, the limited number of our human resources allows our staff to only do their own tasks, which leaves them no time for such activities."		
	Communication	Lack of appropriate and well-defined channels between the companies of the group	Lack of coordination between Human Resource department and other departments	20	"Many of our staff do not know their colleagues in other companies. When we need a colleague to do something for us in another company, we must make hundreds of calls."	
			No use of the organizational potentials of informal groups	11	"The Human Resources Department only performs its own tasks and pays no attention to the needs of other departments. They have not received the training required to collaborate with other sections."	
		Lack of suitable Advisors to consult with in this area	Lack of dialogue on values	12	"In our companies, there are many informal groups which are not used appropriately. This has led to rumors and useless activities."	
			Lack of translation of values into staffs language	13	"For such activities, there must be some people who can answer our queries, when staff would face lots of unanswered questions on stop collaborating with us."	
		Intense interdepartmental competition	Lack of appropriate communication in terms of values	12	"In our company, only those things that are discussed all the time end up becoming habits and then beliefs. There is no talk of values in our company."	
			No use of visual features to depict values	15	"Our staff are unfamiliar with values. Values are not in their language. They cannot make a connection with them."	
		Intense intercompany competition and lack of a collaborative spirit among them	Lack of connection between values and the process of performance assessment	20	"The departments in our company compete with each other. In many cases where collaboration is needed, interdepartmental competition hampers collaboration."	
			Lack of connection between values and the system of rewards and punishments	19	"Our companies, instead of collaborating with each other, compete with each other and basically are unfamiliar with the concept of integration. They have forgotten that we are all one group."	
		Lack of connection between values and the process of performance assessment	Lack of connection between values and the process of performance assessment	18	"Many of our staff members do not know what values are at all. Our company endorses and emphasizes issues of interest to it."	
			Lack of connection between values and the system of rewards and punishments	11	"We have the habit of thinking about the things we see, and seeing things reminds us that they exist."	
		Lack of connection between values and the system of rewards and punishments	Lack of connection between values and the process of performance assessment	11	"An adequate means must be selected for anything that needs to be communicated to others, or else that concept will not be interpreted appropriately."	
			Lack of connection between values and the system of rewards and punishments	16	"We have the habit of doing things that get us points in the process of performance review. When values have no effect anywhere, no one is committed to them."	
					18	"When there is no reward or punishment for commitment or lack of commitment to values, there is no motivation to internalize those values."

(Continued)

Table 3. (Continued)

Themes	Sub-themes	Initial themes	Frequency	Quotes
	Systems and processes	Lack of connection between values and the process of formal and informal orientation	14	“During orientation programs, we teach people things that are important to us. If values are important, they must be taught in these programs.”
		Lack of appropriate values education	17	“As we have no experience or knowledge with regard to values and as they are abstract notions, we had better design appropriate courses for teaching them.”
		Sense of being overwhelmed by questionnaires	19	“Our staff have filled out so many questionnaires and participated in so many interviews that they ask, ‘Should we fill out a questionnaire again?’”
		Sense of functional independence by companies and the rejection of mother company’s authority	18	“Companies usually prefer to act independently. In some cases, they even feel that they are stronger than the mother company. Hence, they accept the authority of the mother company only with difficulty.”
		The existence of conflicting goals	19	“When different section have different goals, they feel that they have different values.”

Source: Authors.

Table 4. Important factors influencing the institutionalization of values

Themes	Sub-themes	Initial themes	Frequency	Quotes
Cultural barriers	The mental assumptions of managers and employees	Adopting a short-term view	9	"The programs in our company are planned for at most a period of two years. such programs need at least ten years in order to be fruitful."
		Expecting values to turn profits in the short run	15	"All staff here expect a quick profit from everything. Since the activities completed with regard to values have led to no financial profits thus far, they are viewed as extra expenses."
		Risk aversion and fear of failure	19	"We do not know whether or not we will benefit if we spend so much money. It is probable that new methods fail to prove better than previous ones."
		Low ambiguity tolerance	17	"As we do not know exactly what we should do and everything is unclear, we prefer not to get involved in such programs because we do not know how we should move forward or what our duties would be."
		Low tolerance of conflicts	17	"The issue of culture and values brings about some conflicts. For example, I might prefer an innovative method, while my manager might think that this would cause a delay."
		Mental resistance to change	19	"We are accustomed to our current methods and feel that new methods are more difficult. Continuing with current methods is much easier."
	Managers' behaviors	Managers' lack of commitment to the plans made for values	18	"Managers expect everyone to dedicate all their time and energy when something goes wrong in their own domains. However, no such a thing occurs when it comes to values."
		No support for values by senior managers	14	"Managers do not support us in spending time on such activities. They put no effort into allocating a budget for them."
		Contradiction between managers' words and actions	17	"Managers just talk and their behaviors are in contrast with values. They apparently seek innovation, but when they see something being done differently, they start blaming."
	Cultural diversity	Use of imperative language in communicating values	13	"A lot of managers think that if they say 'Be customer-oriented', we will become customer-oriented. However, these values will not turn into beliefs through orders."
		Cultural differences among different levels of employees	19	"In our company, employees have a different behavioral style compared to experts, as their values are different. Many of these concepts are meaningless for many of them."
		Cultural differences among different departments of the organization	19	"Here, every department has its own assumptions. For the financial section, it is meaningless to talk about innovation. They have become used to their routines."
		Cultural differences among companies	20	"There are more than 20 companies in our group, each of which has its own culture. As a result, choosing the appropriate culture is really difficult."

Table 5. Important factors influencing the institutionalization of values

Themes	Sub-themes	Initial themes	Frequency	Quotes
Content barrier	Lack of clarification of values	High number of values	21	“We have a large number of values, and we cannot remember or connect with all of them.”
		Unclear of behavioral instances of values	21	“We do not know the meaning of all values, and we cannot make a connection with all of them. Each of us has his/her own unique interpretation of values.”
		Lack of a behavioral pattern conforming with values	18	“We do not know how to behave in order to conform to values. We do not know what a proper behavioral pattern according to values is.”
		Lack of a unitary understanding of values in the companies of the group	19	“In the companies of the group, there are different interpretations of values, and we lack a single interpretation. We do not know what these values mean, and we have our own values.”

Source: Authors.

Moreover, to ensure that everyone pays attention to values, organizational processes and systems must also support values. Otherwise, values would be considered abstract concepts unrelated to organizational aspects. The literature on values repeatedly emphasizes the necessity of human resources systems support for organizational values and the alignment of these systems with values. One of the responsibilities of human resources management is the alignment of different processes and systems of the organization, especially human resources systems, with values (Liedtka, 1989).

The third theme emerging from focus group interviews was cultural barriers. If culture fails to be supportive, values will hardly start to emerge in the behavior of employees. This theme comprises three main dimensions: mental assumptions, managers’ behaviors, and cultural diversity.

According to Schein’s model, assumptions are the most basic layer underlying culture (Schein, 1984). In fact, in our quest to understand why a behavior emerges, we must finally scrutinize basic assumptions. It is employees’ set of mental assumptions that makes them accept a value or act based on it. On the other hand, participation in attempts to implement values requires mental assumptions. For example, adopting a short/long view, risk taking or risk aversion, ambiguity tolerance, conflicts tolerance, and the acceptance of change are some of an individual’s mental assumptions. Activities related to value implementation or institutionalization will be effective once individuals stop having a short-term view and start tolerating ambiguity among other activities. The outermost layer of Schein’s model of organizational culture is self-evident behaviors, which is also the major mechanism for value implementation (Ogbana & Harris, 2002) providing role models and for the development of models of professional roles. Managers play a leading role in this process. When managers’ behaviors fail to support the intended actions, all attempts will fail (Wilkins & Dyer, 1988). On the other hand, values play a unifying role in organizations and align different subcultures with each other in the organization. However, the existence of different subcultures in the organization poses a challenge to the acceptance and internalization of values.

Table 6. Important factors influencing the institutionalization of values

Themes	Sub-themes	Initial themes	Frequency	Quotes
	Expertise employee	Acceptance of scientific methods by the majority of staff in all of the companies of the group	19	"In all of our companies, there is a belief in scientific works. As a result, anything investigated through adequate scientific ways/methods is welcome."
		Desire for excellence in industry	21	"In the MAPNA Group, we all want to make it to the top, maintain MAPNA brand's image, and lead the industry in all areas."
		Desire for alignment with top companies	21	"Many former MAPNA staff members have moved to reputable companies, and they have done a great job there too. Hence, the employees tend to become aligned with world-level companies, which might foster their collaboration with regard to this research study."
Facilitators		Belief in using advisors	18	"In our companies, there is a strong belief in the use of advisors from prestigious universities, and individuals tend to update their knowledge using these advisors. Hence, recent and up-to-date works might win employees' support if conducted by reliable people."
		Presence of learned and expert human resources	17	"Most of our companies' employees have graduated from prestigious universities and their academic spirit helps with moving this research forward."
		Presence of a pool of talent in the group	17	"In MAPNA, we have tried to employ the most talented individuals in each area, and one of the reasons these people choose to come here is the MAPNA brand."

Source: Authors.

The presence of different cultures in the organization indicates that there are different values and norms in the organization (Harris & Ogbanna, 1998). Therefore, measures must be taken so as not to attack a particular group's values and at the same time lay the groundwork for aligning different groups' values with each other, which is one of the most serious obstacles to value implementation.

The fourth theme emerging from the analysis of group interviews was intrinsic barriers. All attempts to internalize values will be in vain unless values themselves are intrinsically adequate in terms of structure and content. Some of the problems associated with value implementation relate to the inappropriate expression of values.

In addition to the four main barriers to value implementation, interview analyses in this phase revealed a group of factors facilitating this process (named facilitators). These factors, which relate to different features of the human resources of the MAPNA Group, play a key role in the process of value implementation and can be used to overcome obstacles.

4.2. Second step: Identify the status quo

To design the mechanisms for the flow of values, it is first necessary to identify the current status of culture and values. To do so, interviews and cognitive questionnaires were obtained to identify the status quo. The results of the interview analysis of this stage are briefly summarized in Tables 7–10. The analysis of the interviews in the cognitive phase shows the four main groups of factors to implement the values: systems and processes, work attitude, customs and work behavior.

At this stage, some interviews were carried out to better understand the existing situation and learn more about the strengths and weakness regarding values, which must be considered before any action is taken. These pilot interviews also aimed to help us determine what aspects of the workplace supported the existing values and what aspects were opposed to values. This stage was central to the design of implementation mechanisms appropriate for company culture. The interviews about the situation showed that four major categories of factors must be considered for value implementation: systems and processes, work attitudes, work behaviors, and rituals. Currently, some of these factors seem to be useful for our future actions in value implementation and some appear to be barriers and need to be addressed.

The factor systems and processes include several dimensions: the reward and promotion system, education and development system, communication system, infrastructures, and leadership and decision-making style. Indeed, respondents named some particularities of the current situation that must be revisited for value implementation. As long as an issue is not supported by the systems and processes of an organization, it will receive no attention. For example, we will be able to state that values are one of the priorities of the organization and that acting according to values is compulsory only when values-based behaviors are evaluated according to some standards during the process of employee performance assessment, are rewarded according to a system of rewards or are considered in promotion processes. The communication system of the organization should be able to provide the possibility of dialogue on values, utilize the power of informal groups to popularize values, use appropriate media to express and inculcate values, promote transparency in the organization, and foster a friendly and constructive environment in the organization (Koonmee et al., 2010). Additionally, values-based action will be given priority by individuals and become a norm once the initial infrastructure required for doing things is provided. Moreover, values must appear in all decisions by staff members, especially managers (Jose & Thibodeaux, 1999). Managers must explain to employees what values underlie the decisions made. In other words, they must always articulate the connection between their decisions and organizational values.

Table 7. The main elements of existing culture that are considered in the process of institutionalization

Themes	Sub-themes	Initial themes	Frequency	Quotes
	Reward and Promotion system	Unclear reward system	153	"We have no idea what we should do or not do in order to be rewarded. Will we be rewarded if we act according to values?"
		Discrimination in reward allocation	161	"Why should we act according to values when we know that managers reward arbitrarily? Only a small group gets the benefits."
		Improper reward system	190	"Managers introduce values, but in reward, pay no attention to our conformity to them."
		Inadequate promotion criteria	141	"To be promoted in the organization, you have to either be good at flattery or be friend of the manager."
		Lack of merit-based promotion	121	"If it were true that those with merits were promoted, we would certainly try to do better. However, this is not what happens."
		Lack of motivation for professional development	141	"There are no opportunities for personal development here. It is none of my business what happens to the organization."
	Education and development system	Holding appropriate courses	161	Good classes are held here. All the concepts mentioned by you can be taught in these courses. Everyone would like to attend.
		Corporation's failure to help with personal development	112	"The company does nothing to help us develop personally. However, it does a lot to improve itself."
	Communication Processes	Fluent communication channels	181	"There are lots of lines of communication between us. It would take nothing less than a few minutes to circulate in the organization."
		Easy access to the manager	199	"We can easily talk with the manager about the issues important to us."
		Friendly relationship between colleagues	181	"We all have a good relationship with each other, and if we are supposed to do something, we will do it no matter what."
		High number of rumors	132	"Every day, a lot of news spreads in the organization, some of which might not be true. One of our fun pastimes is analyzing rumors."
	Infrastructures	Limited number of access hours to the Internet and download restrictions	137	"I prefer to use my limited access to the Internet to refresh myself. If they expect us to be innovative, they must also provide us with the facilities to do so."
		Prolonged processes	111	"We are asked to be customer-oriented. Customers are dissatisfied with the long time it takes to see to their requests, which has nothing to do with us. The processes must be improved."
		Lack of financial resources to advance affairs	171	"Why are you talking about constant improvement or meeting safety regulations? Do you provide us with a budget for these?"
		Organizational flexibility	123	"Our managers prefer that we make no changes. We have been working like this for years."
		Preference of organizational interests to personal interests	122	"I will do anything useful for the company. Sometimes, I even give up my fun. It does not matter. I will do anything for my organization."
	Leadership and decision making style	Managers' respectful behavior towards employees	211	"I might often disagree with my manager, but we respect each other all the time. Hence, if he asks me to do something, I will certainly do it."
		Lack of trust in managers' decisions	111	"I like my manager, but I cannot really be sure that he is right. Most of the time, I do what I think is right and do not listen to my manager."
		Subordinates' involvement in the affairs	121	"We consult with managers in all situations. Nothing happens without consultation. My manager usually explains why something should be done."

Source: Authors.

Table 8. The main elements of existing culture that are considered in the process of institutionalization

Themes	Sub-themes	Initial themes	Frequency	Quotes
	Trust	Existence of trust among old members	211	"We only trust ourselves. The new members cannot get along even with each other. We do not make relationships with them."
		Lack of transparency among individuals	131	"Unfortunately, I cannot figure out the real intentions of my colleagues. Sometimes, they say one thing, but they are up to something else."
		Intense control	98	"Why are you talking about good ethics? If we cared about ethics, we would not control our colleagues outside the workplace."
		Lack of trust	142	"When I know that what I say to my colleagues will be used against me, I cannot collaborate with them a lot. Our manager is unavailable in critical situations."
	Autonomy	Lack of staff independence	161	"You are talking about creativity, but we must seek permission for everything. There are instructions for even very simple tasks. We are like children in a family."
		Mismatches between authority and responsibility	172	"I have a lot of responsibilities, but I have to consult with my manager for everything. If I did something without permission, I would get punished even if I obtained good results."
	Perception toward company and positive thinking	Lack of high spirits among colleagues	194	"The situation is so desperate that we are only talking about negative things. Everyone has become depressed by inadequate management and job insecurity."
		Soulless working environment	123	"Here, from dawn to dusk, we work behind a computer, and there is no fun."
		Feeling no support from the company	111	"Even if I were dying, the company would not care about me. As long as I am working well, the company wants me. However, if I have a problem, it will not help me."
		Being proud of MAPNA brand	300	"MAPNA is the best company in Iran. I will do anything for it."
		Career advancement	212	"You will not be able to grow as much as you would in MAPNA in any other company in Iran."
		The presence of elite university graduates in MAPNA	265	"The most talented people work here. No other company has as many elite professionals as MAPNA."

Source: Authors.

Table 9. The main elements of existing culture that are considered in the process of institutionalization

Themes	Sub-themes	Initial themes	Frequency	Quotes
	Creativity and innovation	Lack of a systematic set of mechanisms encouraging innovation	198	"I suppose I have come up with an innovative idea. How will it benefit me? No one would even thank me."
		Lack of enough time for developing ideas	183	"I have such a heavy workload that I cannot think outside the framework. I am only thinking of completing my tasks."
Knowledge sharing	Team work	No encouragement from managers to learn	113	"My manager likes me to do whatever he says. Even when I learn a new method, he disagrees with it."
		Knowledge hiding	105	"My colleagues fear that if they shared their knowledge with me, I would become a competitor and their chance of getting promoted would decrease."
		Lack of knowledge management mechanisms	99	"I do not know how to share my knowledge with others. Maybe there is no need to share knowledge at all."
		Interest in individual work and lack of collaboration	167	"Teamwork is a waste of time. Other members do not try as hard as I do, and this makes my performance suffer too."
Time saving	Goal specificity	Lack of training in teamwork	149	"We have not learned the meaning of being a good team member. We only compete with each other within the team."
		The existence of a competitive spirit	202	"I prefer that the results of my efforts benefit me rather than others because there are few opportunities for career advancement."
		Low-performing colleagues	101	"It takes my colleague one day to finish a task he can finish in one hour. It seems that no one cares about time and things just become too long."
		Cyberloafing	200	"My colleague spends most of his time on the internet. Because of this, he never completes his job on time."
		Inefficient use of employee capacity	174	"I am only productive for two hours in one day because I am assigned no tasks. However, I have lots of abilities, and I can be of help in many divisions."
		Goal ambiguity and lack of clear standards for achieving goals	100	"Believe me, I still do not know what the ultimate goal of MAPNA is. I do not even know what the goals of my job are."
Conflict management	Stress management	Overemphasis on processes rather than products	93	"So much attention is paid to the process and details of an activity that sometimes we achieve less than 10 percent of our goals."
		Parallel and sporadic attempts in different units	84	"I know that what I am doing is also being done in two other units. To achieve tangible results, tasks are assigned to a number of different people, and this leads to the devaluation of responsibilities."
		Informal resolution of conflicts	103	"Here, if you encounter a problem with another colleague, friends and other colleagues usually quickly try to restore the peace."
		Apparent resolution of conflicts and the existence of hidden conflicts	80	"Of course, no conflicts are resolved for good here, and it only seems that there are no conflicts on the surface."
		Stress caused by poor timing	102	"My boss is bad at planning that I am always worried that I will be assigned a new task. Usually, I fall behind schedule because the planning was wrong."
		Workload stress	138	"I am always worried about finishing my tasks, and I usually stay hours longer in the organization."
		Stress caused by pressure from managers	100	"Since my manager himself does not know how to do his job and must answer to the CEO, he puts me under considerable stress."
		Stress caused by job insecurity	90	"I am not sure whether or not my contract will be renewed for next year. This has put me under a lot of stress."

Source: Authors.

Table 10. The main elements of existing culture that are considered in the process of institutionalization

Themes	Sub-themes	Initial themes	Frequency	Quotes
Customs	Common do's and don'ts	Unfair employee dismissal	110	"One of the unpleasant things that must be avoided, but which is seen a lot, is dismissing an employee for personal disagreements."
		Managers' false promises	70	"Managers deceive us all the time. They promise that we will be rewarded while they know that it will not happen."
		Employee humiliation	85	"Here, in order to be respected, you need to be a manager or else you will be humiliated all the time."
		Discrimination and injustice	199	"Injustice and discriminatory behaviors have become part of everyday practices, and they are considered normal."
		Doing personal tasks during work time	129	"My colleague usually conducts his personal business at work. He usually does his university assignments."
	Relationship with stakeholder	Dissatisfaction with payment process	69	"Domestic contractors are dissatisfied with us because we never pay them on time."
		Customer dissatisfaction with missed deadlines	76	"Our business processes and scheduling are dysfunctional, and we never meet deadlines. This causes constant customer dissatisfaction."
		Good relationship with the society	225	"We try to fulfill our civic duty. MAPNA always helps people when natural disasters such as earthquakes strike."

Source: Authors.

Another major theme emerging from the interviews at this stage was the work attitudes of individuals. All actions and behaviors of employees originate from their attitudes. Hence, we cannot expect staff to act according to values unless we change their attitudes. In fact, those organizations that have reached a level of maturity care about values. In relatively mature organizations where the issue of values is relevant, there must be an environment of trust in the organization. Staff members must trust each other and their managers, unnecessary controls must be removed, and an open and transparent environment must exist in the organization. Otherwise, no values would appear in the organization. Furthermore, as long as staff members are not sufficiently able, the organization is hierarchic and full of bureaucratic rules, and behaviors such as innovation cannot be expected to appear. Employees' positive attitude toward the organization is also essential for the appearance of values-based behaviors and the implementation of spousal values. A positive workplace, sense of organizational support and a positive attitude toward one's career and organization also motivate individuals to move forward in line with the values established by the organization.

Another major theme emerging from the interviews of the pilot study was work behaviors. The literature in this area suggests that any change in values and culture has must begin in its obvious

layers (Ogbana & Harris, 2002). Hence, to be able to participate in value implementation activities and act according to values, particular work behaviors are required. Teamwork is one the most essential work behaviors required. No measures will prove effective regarding values unless individuals learn how to work in a team with other people who might have different but complementary skills. During the course of value implementation, the experience gained by individuals must be shared with others in order to prevent repetitive tasks (Cameron, 2008). Sharing knowledge is one of the most important work behaviors required for creating a constructive environment and positive attitudes. As two interdependent notions, knowledge sharing and teamwork are not separate from each other. Due to the existence of different groups with different values, value-related activities might cause some conflicts in the organization. Here, proper conflict management could ensure the continuation of these activities. Additionally, due to the abstract nature of these notions, changes in some routine affairs of the organization and lack of a clear picture of the whole path might create some ambiguity and stress. Proper stress management would help keep employees' motivation high (Cameron, 2008).

The literature on values indicates that values stem from organizational goals and express what people are expected to do to achieve their goals (Hassan, 2007). Therefore, product-orientation and thinking about the final outcome along with focusing on achieving goals could pave the way for acting according to values, legitimize the activities required for the internalization of values, and attract collective collaboration. Values are not similar to many other observable organizational dimensions. They are the unobservable part of the organization. Routine and simple measures taken for value implementation help achieve only part of the goals set. Innovation in changing processes and systems according to values, innovation in using the mechanisms appropriate for value implementation, and innovation in addressing the problems ahead are essential from this perspective.

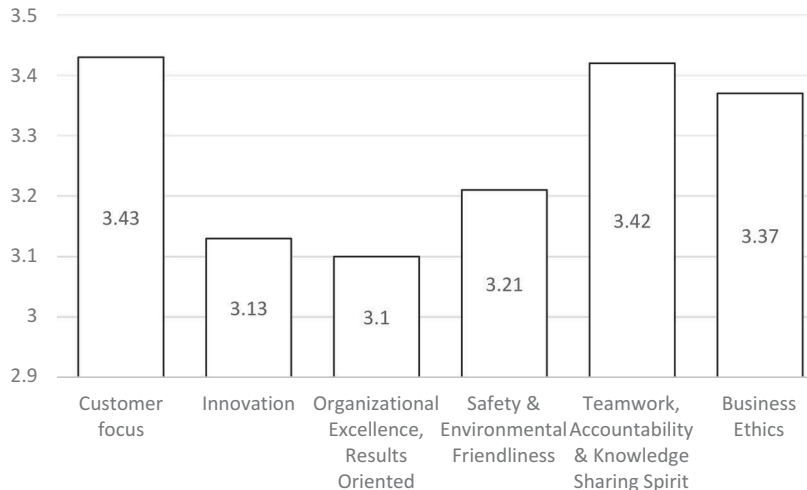
Institutionalizing, implementing, or internalizing values all involve making values part of employee behavior (Sims, 1991). Therefore, all of an organization's rituals must be aimed in this direction. Using this cultural layer seems to be one of the most effective methods to change culture. Relations with society, including activities related to social responsibility and a relationship with stakeholders, must all symbolize organizational values.

Therefore, at this stage of the study, some information was gathered about the cultural situation of the MAPNA Group. A consideration of these cultural elements is essential to implementing values.

Therefore, at this stage of the research, information was obtained about the cultural status of the MAPNA Group, which is necessary in focusing on these cultural elements in order to institutionalize values in the organization. In fact, analyzing interviews at this stage showed us the elements we must consider in order to institutionalize values and design their mechanisms. In other words, these factors contribute to designing effective institutionalization mechanisms. At this stage, in addition to the interview, questionnaires were also distributed to identify the status of the values. These questionnaires are the result of studying and testing global standard questionnaires on any value, such as a survey of MIT's culture of innovation. The purpose of this questionnaire is to better understand the existing status of values in the research community. Understanding to what extent values flow in firms, and how much the existing organizational culture supports these values, helps researchers design appropriate mechanisms and implement them in any company. In the last phase, we again used the questionnaires that were distributed in the first year of research to compare the effectiveness of the actions with this stage. Therefore, the MAPNA Group Verification Scale Questionnaire (MVS) was distributed in order to identify the gap between the current condition and the desirable condition of the flow of values, and ultimately to plan the necessary steps to reduce this gap and form an organizational culture supportive of desirable values.

Chart 1. Condition of the flow of values in the entire MAPNA Group in 2012.

Source: Authors.



4.2.1. Result of the questionnaire analysis

To analyze the collected data, the researchers examined the status of each value divided by the demographic variables of the research, including gender, educational level and organizational position, age, work experience, and then specifically defined the institutional mechanism. In addition, the current status of the values in the entire MAPNA Group (parent and affiliated companies) was examined (Chart 1). This means that the total existing culture supports the values of customer focus, but that the components which support the organizational excellence value are low. Therefore, values implementation should concentrate on organizational excellence value.

4.3. Identification and prioritization of institutionalization mechanisms

Following the above analysis, mechanisms for institutionalizing values were identified, as shown in Table 11, and were then sent to all companies.

In the next step, a questionnaire was prepared to prioritize the mechanisms, based on criteria such as effectiveness, durability, cost, feasibility, and efficiency horizon, the results of which will be discussed below. 177 questionnaires were obtained and 49 identified institutionalization mechanisms were prioritized according to the five criteria. The results of each mechanism are presented in terms of percentages in Table 12. In this table, in the first column, the mechanisms are arranged according to Table 11, and in the next columns the score obtained in each criterion is shown.

The effective application of a mechanism depends on the status of each of the companies. It may be possible to use a limited number of 49 mechanisms in all companies; however, the effectiveness of a mechanism depends on the status (type of company, financial status, and demographic composition) and time, and should therefore be tailored to the company's status.

Based on the results of this survey, and after joint meetings with senior executives of companies, it was agreed that 12 mechanisms—on which there was a general consensus among companies and at least 3 criteria out of 5 had higher scores—would be selected for the first two years.

4.4. Act

4.4.1. First step: Identifying priorities for actions

In the first phase, following extensive studies on the required issues for applying the mechanisms and based on the prioritization of the mechanisms, operational procedures were identified and implementation methods, timing and their main factors are as follows:

Table 11. Identified mechanisms

Creating an anthem inspired by the values of the group
Reading the statement of values on the foundation date of the MAPNA Group, as the day of values
Producing and distributing videos related to values
Producing exciting animation videos related to values
Putting up posters and banners related to themes of values
Producing and distributing catalogs related to values
Sending emails and SMS related to values
Sending messages about the values via the organizational portal
Displaying sentences and related images in elevators or on restaurant monitors
Providing values related to content on the bulletin board
Printing the values in a brochure
Holding poetry tournaments and contests, and showing photos and cartoons relating to values
Holding contests to collect examples of organizational values
Compiling and publishing articles related to organizational values in the organization's newsletter
Conducting seminars and conferences about organizational values
Holding workshops to explain the values in the orientation program
Publishing stories about values, stories which occurred in related companies, in the MAPNA News
Distributing books related to values and compiling book summaries about organizational values and their function
Providing staff training during their service in relation to values
Holding interviews with managers about organizational values and publishing them in the MAPNA News
Becoming role model managers in their daily behavior (by training managers)
Introducing values in organizational documents such as PowerPoint files (for example, using the same background design related to values in official reports)
Introducing values in creative ways on the employee's desk and office equipment
Introducing value-based promotion clauses on the organization's equipment
Holding discussion groups in order to discuss organizational values
Joining a values club
Inserting values in the organizational calendar
Printing the values on co-workers' birthday cakes
Printing the values on business cards
Reviewing the values at a colleague's birthday party with the manager
Signing a values form by employees at the beginning of their recruitment
Printing values or value concepts on employee uniforms
Starting organizational meetings by mentioning one of the related values
Printing values on clocks (of employees' families or the organization)
Employing the officer to promote values
Introducing the best employee regarding values as a hero of values
Introducing the best unit and best company regarding values
Distributing the two-year questionnaire of values
Formulating codes of conduct
Designing value-based promotion policies
Revising the competencies model of values
Designing value-based reward and performance management systems
Creating a scale for matching personalities with values at the time of recruitment and promotion
Designing an organizational structure based on values content

(Continued)

Establishing a values committee in each company to review, for example, processes and instructions and to resolve value conflicts

Forming a committee to investigate violations of values

Matching cultural welfare packages with values

Designing the MAPNA font in order to unite the group's activities

Designing an environment that matches values

Source: Authors.

4.4.1.1. First mechanism. Print and install poster/banner about values by the Department of Communications and Market Management. At this stage, after working on ideas and determining the poster designation and presentation, it was finalized by the end of December.

4.4.1.2. Second mechanism. Displaying sentences and images related to values in the elevator monitor or restaurant by the Department of Public Relations. At this stage, after processing the ideas, determining the theme and phrases and finalizing the design, sentences and images were displayed every two weeks on the monitor.

4.4.1.3. Third mechanism. Presenting value-related messages in the corporate portal and publishing a special column on organizational culture in the MAPNA News by the Department of Human Resources Management. At this stage, related articles on the definition of values and related behavioral characteristics, including cartoons, images and interviews with senior executives (text and videos) and short films and animation, were presented each week.

4.4.1.4. Fourth mechanism. Drafting the codes of conduct, in collaboration with the Communications, Marketing and Human Resources Management departments, which was published after the finalization of the illustrations and phrases related to codes of conduct.

4.4.1.5. Fifth mechanism. Introducing managers as role models and promoting values in managers' daily behaviors (through managers' training and the selection of a value-focused manager) by the Department of Human Resources Management. At this stage, the following actions were taken: defining interview goals, identifying the expected outcomes of the interview, determining the study sample, publishing the interviews in the MAPNA/intranet news, designing the headlines and outlines of the course and choosing a lecturer, conducting a theoretical and workshop curriculum, and assessing the influence of rewards destined for managers based on behaviors and related values.

4.4.1.6. Sixth mechanism. Presenting contents related to values on the bulletin board by the Department of Marketing and Public Relations. At this stage, designing illustrations for the desktop (weekly), sending texts (at beginning of the week or on the first day of the month), and sending promotional products (pens, paintings) were considered.

4.4.1.7. Seventh mechanism. Creating exciting animations related to values by the Department of Marketing. At this stage, the following measures were considered: determining the subjects and the purpose of providing such animations, finding competent contractors, writing poems, determining the distribution methods for the animations based on their content, and presenting the animations via approved methods.

4.4.1.8. Ninth mechanism. Compilation of stories related to values (stories that occurred in the group's companies) and publishing them in the MAPNA newsletter by the Department of Public Relations. At this stage, the following measures were considered: determining the expected goals and outcomes of the story, determining the target community and the story's audience, choosing

Table 12. Mechanism status based on prioritization criteria

dura bility	Effec tiveness	Cost	Poss ibility	Late return	Early return	Criteria mechanism	Dura bility	Effec tiveness	Cost	Poss ibility	Late return	Early return	Criteria mechanism	
													Criteria mechanism	Criteria mechanism
16	18	26	57	78	21	26	62	42	22	79	30	64	1	1
22	17	32	86	50	47	27	12	15	8	71	54	43	2	2
9	14	18	66	34	60	28	41	40	57	67	47	51	3	3
17	17	17	68	38	57	29	45	46	55	68	34	63	4	4
8	9	13	59	50	43	30	18	26	16	92	29	70	5	5
9	10	9	83	58	38	31	8	8	20	88	42	55	6	6
18	17	30	59	43	53	32	14	20	11	91	24	74	7	7
20	22	9	62	39	58	33	14	20	10	95	29	68	8	8
24	14	28	66	46	50	34	12	14	13	95	28	72	9	9
18	16	16	63	59	35	35	10	13	9	95	35	63	10	10
39	41	6	61	51	49	36	7	4	16	87	50	47	11	11
45	42	6	60	50	47	37	24	29	22	83	42	57	12	12
10	9	16	78	87	12	38	21	26	20	76	46	54	13	13
25	16	22	67	67	29	39	19	13	12	74	67	32	14	14
38	39	14	49	68	32	40	12	16	54	67	57	41	15	15
36	35	18	50	72	28	41	26	28	49	70	51	47	16	16
42	42	16	57	57	43	42	29	30	18	65	54	45	17	17
42	41	12	50	55	43	43	20	13	37	71	76	22	18	18
28	22	22	32	80	17	44	31	30	35	70	45	54	19	19
28	18	14	46	74	26	45	9	13	9	74	58	39	20	20
20	22	15	46	62	33	46	45	47	20	63	54	45	21	21
30	34	28	59	43	54	47	25	21	12	75	47	50	22	22
24	16	14	50	50	43	48	34	24	35	70	37	63	23	23
46	41	50	42	53	43	49	24	25	33	81	38	62	24	24
							13	20	22	55	75	22	25	25

Source: Authors.

the interviewees based on invitation or other selection methods, interviews and their publication in the MAPNA/Intranet/MAPNA book of values.

4.4.1.9. *Tenth mechanism.* Conducting a seminar and conference on the values of MAPNA Group by the Department of Human Resources Management and Department of Public Relations.

4.4.1.10. *Eleventh mechanism.* Conducting poetry, photography and cartoon contests about values by the Department of Human Resources Management and the Department of Marketing.

4.4.1.11. *Twelfth mechanism.* Printing Values in an Organizational Calendar by the Public Relations Department. The following were considered: determining issues related to value in order to publish them daily on a calendar using colors and logos associated with group values.

4.4.2. *Second step: Implementing solutions*

At this stage, the actions described in first step (Identifying Priorities for Actions) were carried out and eventually it was the time to draft the codes of conduct.

Based on the analysis of interviews, a comprehensive review of related literature, and the study of codes of conduct in similar companies (such as BP, ExxonMobil and Shell) under the framework of the MAPNA Group’s code of conduct, the initial version of the code of conduct was prepared and presented. After sending codes of conduct to all the companies, several meetings were held to review and localize the codes (at least 10 sessions). At the same time, graphic and photographic teams were working on codes. Lastly, a booklet was compiled and printed. At the same time, a committee called EVC (Ethics, Values, Culture) was responsible for executing future plans. Instructions were provided to select members of the committee from companies. In addition, company representatives were nominated to elect the EVC officer and evaluated in over 60 sessions at the assessment center of these nominees, and eventually members of the EVC committees were elected. At the same time, an instruction was drafted to revise the regulations and align them with values. Lastly, the instructions were taught to committee members.

4.4.3. *Third step: Evaluating*

At this stage and after the actions taken, the status of values over four years (2012–2016) was reassessed through interviews and questionnaires, as shown in [Chart 2](#).

As shown in the above chart, compared with Chart 1, which shows the status of the execution of values in 2012 prior to the actions taken described in first step(Identifying Priorities for Actions), all

Chart 2. Status of the execution of values in the MAPNA group in 2016.

Source: Authors.

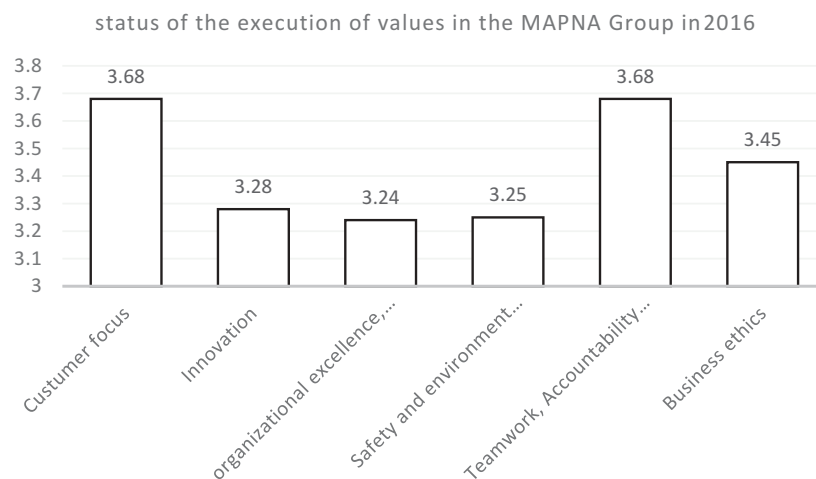


Table 13. Themes from the recognition interviews of 2016

Awareness of values and collective determination in their execution	Ongoing tracking in EVC by a specified officer
	Having purposeful activities in the EVC program
	Informing and reminding all employees at all levels of the values
	Having continuous dialogues about EVC
	Stop resisting EVC programs
	Presence of values in all areas of work (on walls, in meetings, in messages, etc.)
Objectivity of values	The clarity of the meaning of values for all employees
	Awareness of all employees of examples of values
	Presence of the value-based role models in the organization
	Presence of guides in the field of values
	Changing employees' attitudes
Systems and processes	Importing organizational values into organizational guidelines and processes
	Setting training and orientation program based on values
	Determine the role of values in the decisions taken
	Active functioning of the EVC Committee
	Assign human and financial resources to EVC programs
Obstacles	Managerial changes and lack of management commitment from some managers
	Lack of appropriate training at management levels
	Lack of strong enforcement guarantees punishment of violations of values
	Contradiction between the behavior and words of managers

Source: Authors.

values have higher scores; thus the existing culture protects the values of the group more than it did previously.

Some of this increase can be attributed to interventions that occurred over the four years. The results of the interviews conducted in 2016, presented as Table 13, reflect an improvement in actions, even though some of these have not been very successful. In the qualitative section of the interviews, the themes outlined in Table 13 have been extracted.

The first group of extracted themes (awareness of values and collective determination in executing these values) indicates completion of the externalization phase. The second group of extracted themes (objectivity of values) shows the completion of the objectification phase. The third group of extracted themes represents the consolidation of values in systems, processes and organizational actions, which largely indicates the achievement of the purpose of this research. Lastly, the final category of the themes derived from interviews concerned the issues that prevented the full institutionalization of values and the completion of the third phase of the model (internalization). Therefore, after reviewing the situation and asking questions about the acceptability of the mechanisms, plans were made for the next four years.

5. Findings

As the results of the questionnaires and interviews show, after identifying 49 mechanisms for institutionalization and applying 12 of them (according to the corporate conditions), the group was in a better situation after four years. The results of the questionnaire indicate improvements in

Table 14. Typology of the mechanism used for the institutionalization of values

Stability			
Explicit	Third Type: Codes of Conduct Train Code of Ethics Organizational Procedures Ethics and Values Seminars Orientation Programs EVC Officers EVC Committee	Fourth Type: Management Behavior Ethical Leadership Organizational Culture	Implicit
	First Type: Poster Internal Control Systems	Second Type: Organizational Anthem Promotion Policies Incentive Systems Performance Management	
Pace			

Source: Authors.

customer-focused culture, innovation, safety and environmental friendliness, teamwork, accountability and knowledge-sharing spirit and business ethics in the MAPNA Group. Based on the interview analysis, there is now an understanding of the concept of organizational values and its application to all staff members of the group and all activities of the EVC committee in the MAPNA Group, which are purposive and include employee contributions. All systems and processes of the organization have been reviewed and the organizational values have been integrated into them. In most of the meetings and sessions, reliance on organizational values is obvious, but there are obstacles preventing the full institutionalization of values after this period. The most important obstacles are these: managerial changes, lack of management commitment from new managers to previous programs and the lack of training of new managers. Generally, the results of the analysis of the interviews at this stage show that the first two stages of institutionalization (i.e., externalization and objectification) have been successfully and fully carried out in the group. The third phase (internalization) is still in its early stages and requires time and follow-up in the longer term.

6. Discussion

After implementing all steps, 49 mechanisms were identified that were prioritized based on the defined criteria and also according to the conditions of the group. In this study, researchers did not only use the usual frameworks to classify these mechanisms. As mentioned, institutionalization mechanisms are mainly divided into explicit and implicit categories in common frameworks. The framework used by scholars to classify mechanisms is derived from institutionalism theory, which means that the mechanisms comprise three categories, cognitive, normative and regulative, each with a different pace and stability. In their classification, researchers have defined the mechanisms in a four-dimensional matrix (Table 14) with two dimensions: implicit-explicit and stability-acceleration.

As illustrated in Table 14, explicit mechanisms such as posters and internal control systems familiarize the staff with the issue within a short period of time. However, as soon as the mechanisms are deactivated, their effects cease to exist. In fact, these mechanisms which are regulative in nature are often used in externalization stage and if the company desires complete internalization of values with a lasting effect, it ought to use other mechanisms in the Table 14. Mechanisms type 2, although not explicitly focused on organizational values and organizational culture, seem to be able to implicitly affect the establishment of values-based behaviors. Corporate

anthems seem to inspire staff members' behaviors and, as suggested by Schmelz, contribute to the creation of a values-based organizational identity.

To build an organizational identity, it is indispensable to define and conceptualize abstract organizational values (Schmelz, 2014). Organizational values must be externalized at first and then objectified for individuals. Researchers believe that value communication is a fundamental instrument of identity-building (Rowell & Bery, 1993).

As mentioned in the literature and pointed out by the participants of this study, promotion policies, incentive systems, and performance evaluation systems motivate employees to behave in accordance with values. Meanwhile, it should be pointed out that like mechanisms type 1, these mechanisms are also regulative in nature (except for anthem) and do not institutionalize behavior completely. However, they contribute to habitualization and lead to (impermanent) modifications in behavior in the short run. Hence, if companies are looking for enduring changes in staff behavior and organizational culture and wish that their organizational values turned into their organizational capabilities, it seems that they should use mechanisms type 3 and 4 which despite their higher costs have more lasting effects. Mechanisms type 3 which explicitly focus on organizational culture and values require more time to prove effective, but they have a more lasting effect. Unlike mechanisms type 1 and 2, these mechanisms are more of a cognitive and normative nature. On the one hand, these mechanisms among which are training, seminars, EVC officers, and committees mostly focus on individuals' cognition. Cognitive mechanisms function as if other types of behavior are unimaginable and promote cultural elements as the right methods of doing things. Individuals with higher cognitive development are less likely to engage in activities contrary to the stated principles and can make better decisions (Chepkemei et al., 2012). On the other hand, these mechanisms announce the accepted norms which impose constraints on individuals' behavior in the organization and determine how people should behave in a particular situation and what is expected of them in that situation. For example, the existence of a code of conduct is of symbolic value. Lack of a code of conduct conveys the message that the management is not concerned with ethical issues and employees should not either. Some believe that codes of conduct can affect the ethical climate of an organization even if employees were unaware of their existence (Pater & Van Gils, 2003). Most of the mechanisms used in this stage contribute to the objectification stage. For example, codes of conduct can align individuals' behavior with organizational values and ethics through the expression of objective and tangible ethical and behavioral standards. In the next stages values go deep inside and form a collective understanding of the acceptable norms and standards of behavior in an organization (Hatch, 1993; Sinha, 1995).

A review of the literature shows that more attention has been paid to the explicit methods of ethics institutionalization. However, evidence suggests that the implicit forms of ethics institutionalization are more important than those explicit (Jose & Thibodeaux, 1999). Mechanisms type 4 which are implicit and of a more normative and cognitive nature contribute to the third stage of institutionalization process, that is, internalization. For instance, ethical standards cannot lead to an ethical climate on their own. Modifications in behavioral patterns require modifications in culture which improves as a result of efforts made to institutionalize values and ethics. Strong cultures formed around and reinforced by organizational values are very effective in preventing unethical behavior. For the institutionalization of values, it is essential that policies, regulations, and procedures be consistent with organizational values and culture (Nakano, 1999). In fact, the importance of organizational culture is that it affects the behavior of members (Vijayakumar & Padma, 2014). Clarity derived from members' shared values and norms in a culture promotes greater strategic alignment and goal attainment in strong-culture firms (Chatman et al., 2014). The more the culture supports values and ethical behavior, the more the institutionalization of ethics is supported. In addition, organizational culture socialize individuals in the organization and illustrates whether or not certain behaviors are acceptable (Carlson & Perrew, 1995). In addition, any developmental activity in an organization has a value-added advantage, and its

appropriateness and the organization's culture affects its success or failure (Golembiewski, 1993).

The results of different interview phases of this study indicated that none of these mechanisms could be fruitful without leadership support and managers' commitment to organizational values. This finding is in line with the findings of previous studies in the field. For example, LIopis et al. (2007) conclude that achieving a set of ethical values shared extensively by the members of the organization seems to be only possible through the commitment of senior management to values. Similarly, Schwartz (2002) argues that boards of directors, CEOs, presidents, and all senior managers are obliged to show their support for values and ethical programs especially by being role models in terms of their own behavior (Rodriguez-Dominguez et al., 2009, 191). This is why mechanisms type 4 are very important for completing the process of values institutionalization and internalization.

In different situations, one of these mechanisms or a combination of mechanisms may be used. Organizations should use a combination of mechanisms, depending on the facilities and maturity of the organization. For example, in a small organization, there may be no need to create a formal organizational position as EVC officer, and a person with characteristics such as a good reputation, effective communication skills, networking ability, personal and professional maturity being able to perform the duties of the EVC officer. In organizations where senior management's support for organizational values is high and managers are committed to organizational values, there is less need for some mechanisms, such as internal control systems.

As the findings of this study suggest, the use of these mechanisms together can achieve the desired result. Of course, such actions require a long time period, and during these activities, changes must be recorded to find the appropriate outcomes.

7. Conclusions and recommendations

In this study, along with an extensive review of studies about values and culture, a continuous presence in the research community and the full participation of the subjects studied, information was obtained that might not be directly related to the subject but was used in the research and raised issues for future studies.

Some of the institutionalization mechanisms identified in this study do not exist in the worldwide institutionalization literature, and the specific macro-cultural conditions of the research community have enabled us to identify these mechanisms. In this way, one of the most important lessons learned from this study is the need to pay attention to the special macro-environmental and micro-environmental factors of the organization before any effective action is taken about organizational values. Hence, perhaps because of this, many of the institutionalization mechanisms found in previous studies are failing in Iran's environment: they might not produce favorable results and sometimes cause reverse effects.

Another major achievement of the study of organizational values was the establishment of the EVC Committee/Unit and the appointment of a director, assistant director and an expert for a committee. The main purpose of this committee was to create synergy in related areas, while designating a dedicated officer to take action on values. Previously, in the researched company actions involving organizational culture and organizational ethics were carried out by two different groups, and there was no officer for organizational values, yet all three categories are very interrelated and their results are interdependent. Therefore, to create synergy and prevent parallel work, all three categories were concentrated into a committee/unit.

In addition, another important point discovered during this research is the fact that the results of subjects such as culture and values and similar ones are obvious in a long-term approach. Hence, the first prerequisite for this kind of research is to have a long-term approach. In addition, in order to avoid disappointing collaborators' contributions over a relatively long research period, they should continuously be informed of small short-term successes in order to maintain an incentive for individuals to work.

Given that most of the studies in this area would be documented solely in these organizations and would not be used practically, perhaps one of the most important achievements of the present study is the practical and concrete proceedings which were taken in this regard. Given that the researchers had a practical approach to the values in this study, throughout the research, employee participation was directed in such a way as to draw practical results. The concrete actions and achievements of this research were described in the third phase (Act) of the Action Research Process, the most important of which was the publication of the Codes of Conduct and the formation of the EVC Committee.

Lastly, it is suggested that researchers in this field adopt a more practical perspective and long-term attitude in conducting such research. In addition, with the possible resistance of employees against these actions, researchers should remain determined and not be disappointed. Moreover, the support of senior executives in such studies is a prerequisite for continuing these activities. It is suggested that researchers or companies that are willing to undertake such research should remember a few points:

- (1) Identifying the macro culture of the research community before any action on organizational values.
- (2) Enabling the full and comprehensive participation of all employees in research and giving incentives to maintain their motivation while carrying on their research.
- (3) Showing respect for previous work-related achievements gained by other groups and making sure to use them as much as possible.
- (4) Announcing small and short-term results and achievements to motivate individuals participating in research.
- (5) Effective communication with employees and collaborators and showing empathy as much as possible.
- (6) Focusing on a narrower scope of work and developing it gradually.
- (7) Considering a long-term time frame and announce it to all contributors.
- (8) Aligning similar activities in the areas of values, culture and ethics.
- (9) Avoiding rework that makes the participants tired, such as asking them to complete a questionnaire or participate in interviews.

8. Suggestions for future research

Studying organizational values and institutionalization mechanisms is not a new issue, but the practical approach to this topic and the adjustment of processes in a way that is proportionate to our society has been neglected; hence, undertaking such research in other organizations and companies can be useful. The development of survey tools based on the findings of this study and using them in other research can increase the generalizability of these types of studies. One group of studies that can be derived from ours is the study of cultures based on each of the values separately, so as to foster a profound and complete implementation of the action research cycle. In addition, this study considers the values of the group with the assumption that they are correct and appropriate as the initial data. Although limited studies were carried out showing that group values were designed intelligently and proportionately, the researchers

suggest that the team review the accuracy, proportionality and implementation mechanisms of values once again in detail and, if necessary, define alternative values. As stated in the literature, the appropriateness of the values of the individual and the organization, as well as the institutionalization of those values, are closely related. It is suggested that research be conducted on the appropriateness of the individual's and organization's values and how this relationship occurs.

Funding

The authors received no direct funding for this research.

Author details

Neda Mohammad Esmaeili¹

E-mail: nedaesmaeili@ut.ac.ir

ORCID ID: <http://orcid.org/0000-0001-7786-9108>

Ashkan Khalili²

E-mail: ashkan.khalili@ymail.com

Aryan Gholipour²

E-mail: agholipor@ut.ac.ir

¹ School of Management, University of Tehran, Chamran Highway, Ghisha Bridge, P.O.Box 1417963193, Tehran, Iran.

² School of Management, College of Business, RMIT University, Building 80, 445 Swanston Street, Melbourne, Victoria 3000, Australia.

Cover Image

Source: Author

Citation information

Cite this article as: New classification of value institutionalization mechanisms, Neda Mohammad Esmaeili, Ashkan Khalili & Aryan Gholipour, *Cogent Business & Management* (2020), 7: 1756143.

References

- Aadland, E. (2010). Values in professional practice: Towards a critical reflective methodology. *Journal of Business Ethics*, 97(3), 461–472. <https://doi.org/10.1007/s10551-010-0518-x>
- Amah, E., & Ahiauzu, C. (2014). Shared values and organizational effectiveness: A study of the Nigerian banking industry. *Journal of Management Development*, 33(7), 694–708. <https://doi.org/10.1108/JMD-09-2010-0065>
- Amos, E. A., & Weathington, B. L. (2008). An analysis of the relation between employee-organization value congruence and employee attitudes. *The Journal of Psychology*, 142(6), 615–631. <https://doi.org/10.3200/JRPL.142.6.615-632>
- Ardichvili, A., Jondle, D., Kowske, B., Cornachione, E., Li, J., & Thakadipuram, T. (2012). Ethical cultures in large business organizations in Brazil, Russia, India, and China. *Journal of Business Ethics*, 105(4), 415–428. <https://doi.org/10.1007/s10551-011-0976-9>
- Auster, E., & Freeman, E. (2013). Values and poetic organizations: Beyond value fit toward values through conversation. *Journal of Business Ethics*, 113(1), 39–49. <https://doi.org/10.1007/s10551-012-1279-5>
- Balthazard, P., Cooke, R., & Potte, R. (2006). Dysfunctional culture, dysfunctional organization: Capturing the behavioral norms that from organizational culture and drive performance. *Journal of Managerial Psychology*, 21(8), 709–732. <https://doi.org/10.1108/02683940610713253>
- Benedetto, R., & Thompson, K. (2013). Creating an optimal culture: The emergence of the entangled organization. *Employment Relations*, 39(4), 13–19. <https://doi.org/10.1002/ert.21384>
- Berger, P. L., & Luckmann, T. (1966). *Social construction of reality: A treatise in the sociology of knowledge*. Anchor Books.
- Besharov, M. (2014). The relational ecology of identification: How organizational identification emerges when individuals hold divergent values. *Academy of Management Journal*, 57(5), 1485–1512. <https://doi.org/10.5465/amj.2011.0761>
- Bourne, H., & Jenkins, M. (2013). Organizational values: A dynamic perspective. *Organization Studies*, 34(4), 495–514. <https://doi.org/10.1177/0170840612467155>
- Bourne, H., Jenkins, M., & Parry, E. (2017). Mapping espoused organizational values. *Journal of Business Ethics*, 1–16. <https://doi.org/10.1177/0170840612467155>
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 6(2), 27–40. <https://doi.org/10.3316/QRJ0902027>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp0630a>
- Brenner, S. N. (1992). Ethics programs and their dimensions. *Journal of Business Ethics*, 11(5/6), 391–399. <https://doi.org/10.1007/BF00870551>
- Bryson, J. (2008). Dominant, emergent, and residual culture: The dynamics of organizational change. *Journal of Organizational Change Management*, 21(5), 743–757. <https://doi.org/10.1108/09534810810915754>
- Busse, R. (2014). Corporate culture, organizational change and meaning at work-linking human resources with business ethics. *Human Systems Management*, 33(1), 47–50. <https://doi.org/10.3233/HSM-140811>
- Callan, V. J. (1992). Predicting ethical values and training needs in ethics. *Journal of Business Ethics*, 11(10), 761–769. <https://doi.org/10.1007/BF00872308>
- Cameron, K. (2008). A process for changing organizational culture. In T. G. Cummings (Ed.), *Handbook of organizational development* (pp. 429–445). Sage.
- Carlson, D., & Perrewe, P. (1995). Institutionalization of organizational ethics through transformational leadership. *Journal of Business Ethics*, 14(10), 829–838. <https://doi.org/10.1007/BF00872349>
- Chatman, J., Caldwell, D., O'Reilly, C., & Doerr, B. (2014). Parsing organizational culture: How the norm for adaptability influences the relationship between culture consensus and financial performance in high technology firm. *Journal of Organizational Behavior*, 35(6), 785–808. <https://doi.org/10.1002/job.1928>
- Chepkemei, A., Biwott, C., & Mwaura, J. (2012). The role of integrity and communication ethics in corporate governance: A study of selected companies in Uasin Gishu county, Kenya. *Journal of Emerging Trends in Economics and Management Sciences*, 3(6), 940–944.
- Cochran, W. G. (1934). The distribution of quadratic forms in a normal system, with applications to the analysis of covariance. *Mathematical Proceedings of the Cambridge Philosophical Society*, 30(2), 178–191. <https://doi.org/10.1017/S0305004100016595>

- Cummings, T. G., & Worley, C. G. (2001). *Organizational development & change*. South-Western College Publishing.
- Dean, P. J. (1992). Making codes of ethics real. *Journal of Business Ethics*, 11(4), 285–290. <https://doi.org/10.1007/BF00872170>
- Felo, A. (2001). Ethics programs, board involvement, and potential conflicts of interest in corporate governance. *Journal of Business Ethics*, 32(3), 205–218. <https://doi.org/10.1023/A:1010711403915>
- Florea, L., Cheung, Y., & Herndon, N. (2013). For all good reasons: Role of values in organizational sustainability. *Journal of Business Ethics*, 114(3), 393–408. <https://doi.org/10.1007/s10551-012-1355-x>
- Florentina, P., & Raluca Georgiana, M. (2012). Organizational culture and way of expression within the organization. *Annual of Faculty of Economics*, 1(2), 371–376.
- Foote, M., & Rouna, W. (2008). Institutionalizing ethics: A synthesis of frameworks and the implications for HRD. *Human Resource Development Review*, 7(3), 292–308. <https://doi.org/10.1177/1534484308321844>
- Gehman, J., Trevino, L., & Garud, R. (2013). Values work: A process study of the emergence and performance of organizational values practices. *Academy of Management Journal*, 56(1), 84–112. <https://doi.org/10.5465/amj.2010.0628>
- Georgescu, M. (2012). Business ethics and organizational values in Romanian enterprises. *Procedia Economics and Finance*, 3, 734–739. [https://doi.org/10.1016/S2212-5671\(12\)00222-5](https://doi.org/10.1016/S2212-5671(12)00222-5)
- Giberson, T., Resich, C. H., Dickson, M., Mitchelson, J., Randall, K., & Clark, M. (2009). Leadership and organizational culture: Linking CEO characteristic to cultural value. *Journal of Business Psychology*, 24(2), 123–137. <https://doi.org/10.1007/s10869-009-9109-1>
- Golembiewski, R. (1993). Organizational development in third world: Values, closeness of fit and culture-boundedness. *International Journal of Public Administration*, 16(11), 1667–1691. <https://doi.org/10.1080/01900699308524866>
- Greenwood, R., & Hinings, C. R. (1988). Organizational design types, tracks and the dynamics of strategic change. *Organization Studies*, 9(3), 293–316. <https://doi.org/10.1177/017084068800900301>
- Gregory, B., Harris, S., Armenkis, A., & Shook, C. (2009). Organizational culture and effectiveness: A study of values, attitudes, and organizational outcomes. *Journal of Business Research*, 62(7), 673–679. <https://doi.org/10.1016/j.jbusres.2008.05.021>
- Grøgaard, B., & Colman, H. L. (2017). Interpretive frames as the organization's "mirror": From espoused values to social integration in MNEs. *Management International Review*, 56(2), 171–194. <https://doi.org/10.1007/s11575-015-0273-4>
- Grysborg, B., Lee, J., Price, J., & Cheng, J. Y. (2018). The leader's guide to corporate culture: How to manage the eight critical elements of organizational life. *Harvard Business Review*, 96(1), 44–52.
- Harris, L., & Ogbanna, E. (1998). Employee responses to culture change efforts. *Human Resource Management Journal*, 8(2), 78–92. <https://doi.org/10.1111/j.1748-8583.1998.tb00168.x>
- Hassan, A. (2007). Human resource development and organizational values. *Journal of European Industrial Training*, 31(6), 435–448. <https://doi.org/10.1108/03090590710772631>
- Hatch, M. J. (1993). The dynamics of organizational culture. *Academy of Management Review*, 18(4), 657–693. <https://doi.org/10.5465/amr.1993.9402210154>
- Hinings, B. (2012). Connections between institutional logics and organizational culture. *Journal of Management Inquiry*, 21(1), 98–101. <https://doi.org/10.1177/1056492611419798>
- Hossfeld, H. (2018). Legitimation and institutionalization of managerial practices. The role of organizational rhetoric. *Scandinavian Journal of Management*, 34(1), 9–21. <https://doi.org/10.1016/j.scaman.2017.11.001>
- Idiegbeyan-ose, J., Opeke, R., Nwokeoma, N., & Osinulu, I. (2018). Influence of organizational culture on turnover intention of library staff in private university libraries, Sout-West Nigeria. *Academy of Strategic Management Journal*, 17(4), 1–13.
- James, P. (2014). Aligning and propagating organizational values. *Procedia Economics and Finance*, 11, 95–109. [https://doi.org/10.1016/S2212-5671\(14\)00180-4](https://doi.org/10.1016/S2212-5671(14)00180-4)
- Jin, K. G., Drozdenko, R., & DeLoughy, S. (2013). The role of corporate value clusters in ethics, social responsibility, and performance: A study of financial professionals and implications for the financial meltdown. *Journal of Business Ethics*, 112(1), 15–24. <https://doi.org/10.1007/s10551-012-1227-4>
- Jose, A., & Thibodeaux, M. (1999). Institutionalization of ethics: The perspective of managers. *Journal of Business Ethics*, 22(2), 133–143. <https://doi.org/10.1023/A:1006027423495>
- Jung, T., Scott, T., Davis, H. T. O., Bower, P., Whalley, D., McNally, R., & Mannion, R. (2009). Instruments for exploring organizational culture: A review of the literature. *Public Administration Review*, 69(6), 1087–1096. <https://doi.org/10.1111/j.1540-6210.2009.02066.x>
- Kerwin, S., Maclean, J., & Laroche, D. (2014). The mediating influence of management by values. *Journal of Sport Management*, 28(6), 646–656. <https://doi.org/10.1123/JSM.2013-0303>
- Koonmee, K., Singhapakdi, A., Virakul, B., & Lee, D. (2010). Ethics institutionalization, quality of work life, and employee job related outcomes. *Journal of Business Research*, 63(1), 20–26. <https://doi.org/10.1016/j.jbusres.2009.01.006>
- Lawrence, T., Winn, M., & Devereaux, J. P. (2001). The temporal dynamics of institutionalization. *Academy of Management Review*, 26(4), 624–644. <https://doi.org/10.5465/amr.2001.5393901>
- Liedtka, J. (1989). Value congruence: The interplay of individual and organizational value systems. *Journal of Business Ethics*, 8(10), 805–815. <https://doi.org/10.1007/BF00383780>
- Liedtka, J. (1999). Organizational value contention and managerial mindsets. *Journal of Business Ethics*, 10(7), 543–557. <https://doi.org/10.1007/BF00383352>
- Llopis, J., Gonzalez, M., & Gasco, J. (2007). Corporate governance and organizational culture: The role of ethics officers. *International Journal of Disclosure and Governance*, 4(2), 96–105. <https://doi.org/10.1057/palgrave.jdg.2050051>
- Lo, C. K., & Yeung, A. C. (2018). Quality management standards, institutionalization and organizational implications: A longitudinal analysis. *International Journal of Production Economics*, 200, 231–239. <https://doi.org/10.1016/j.ijpe.2018.03.028>
- Maierhofer, N. I., Rafferty, A. E., & Kabanoff, B. (2003). When and why are values important in organizations? In S. W. Gilliland, D. D. Steiner, & D. P. Skarlicki (Eds.), *Emerging perspectives on values in organizations* (pp. 3–32). Information Age Publishing.
- Manoff, M. (2004). Theories of the archive from across the disciplines. *Libraries and the Academy*, 12(1), 9–25. <https://doi.org/10.1353/pla.2004.0015>

- Mayfield, J., Mayfield, M., & Sharbrough, W. (2015). Strategic vision and values in top leaders communications: Motivating language at a higher level. *International Journal of Business Communication*, 53(1), 97–121. <https://doi.org/10.1177/2329488414560282>
- Mezias, S. J. (1985). The Social Construction of Organizations (Working Paper No. 849). Retrieved from Stanford Graduate School of Business website: <https://www.gsb.stanford.edu/gsb-cmis/gsb-cmis-download-auth/340696>
- Mills, A. (2002). Studying the gendering of organizational culture over time: Concerns, issues and strategies. *Gender, Work and Organization*, 9(3), 287–307.
- Nakano, C. (1999). Attempting to institutionalize ethics: Case studies from Japan. *Journal of Business Ethics*, 18(4), 335–343. <https://doi.org/10.1023/A:1005763922136>
- Ogbana, E., & Harris, L. (2002). Organizational culture: A ten years, two phase study of change in the UK food retails sector. *Journal of Management Studies*, 39(5), 673–706. <https://doi.org/10.1111/1467-6486.00004>
- Palmer, L., Foley, J., & Parsons, C. H. (2004). Principles not values. *Industrial and Commercial Training*, 36(1), 38–43. <https://doi.org/10.1108/00197850410516111>
- Palthe, J. (2014). Regulative, normative, and cognitive elements of organizations: Implications for managing change. *Management and Organizational Studies*, 1(2), 59–66. <https://doi.org/10.5430/mos.v1n2p59>
- Pasricha, P., Singh, B., & Verma, P. (2018). Ethical leadership, organic organizational cultures and corporate social responsibility: An empirical study in social enterprises. *Journal of Business Ethics*, 151(4), 941–958. <https://doi.org/10.1007/s10551-017-3568-5>
- Pater, A., & Van Gils, A. (2003). Stimulating Ethical decision making in a Business Context: Effects of ethical and professional codes. *European Management Journal*, 21(6), 762–772. <https://doi.org/10.1016/j.emj.2003.09.016>
- Pedersen, J., & Dobbin, F. (2006). In search of identity and legitimation: Bridging organizational culture and neoinstitutionalism. *American Behavioral Scientist*, 49(7), 897–907. <https://doi.org/10.1177/0002764205284798>
- Pennings, I. M. (1970). Work value systems of white-collar workers. *Administrative Science Quarterly*, 15(4), 397–405. <https://doi.org/10.2307/2391330>
- Posner, B. (2010). Another look at the impact of personal and organizational values congruency. *Journal of Business Ethics*, 97(4), 535–541. <https://doi.org/10.1007/s10551-010-0530-1>
- Pruzan, P. (2001). The question of organizational consciousness: Can organizations have values, virtues and visions? *Journal of Business Ethics*, 29(3), 271–284. <https://doi.org/10.1023/A:1026577604845>
- Remišová, A., Lašáková, A., & Kirchmayer, Z. (2019). Influence of formal ethics program components on managerial ethical behavior. *Journal of Business Ethics*, 160(1), 151–166. <https://doi.org/10.1007/s10551-018-3832-3>
- Robertson, D. C., & Schlegelmilch, B. B. (1993). Corporate institutionalization of ethics in the United States and Great Britain. *Journal of Business Ethics*, 12(4), 301–312. <https://doi.org/10.1007/BF01666534>
- Rodriguez-Dominguez, L., Gallego-Alvarez, I., & Garcia-Sanchez, M. I. (2009). Corporate governance and code of ethics. *Journal of Business Ethics*, 90(2), 187–202. <https://doi.org/10.1007/s10551-009-0035-y>
- Rokeach, M. (1968). *Beliefs, attitudes, and values: A theory of organization and change*. Jossey-Bass.
- Rokeach, M. (1973). *The nature of human values*. The Free Press.
- Rowse, K., & Bery, T. (1993). Leadership, vision, values and systemic wisdom. *Leadership and Organization Development Journal*, 14(7), 18–22. <https://doi.org/10.1108/01437739310046994>
- Schein, E. H. (1984). Coming to a new awareness of organizational culture. *Sloan Management Review*, 25(2), 3–16.
- Schein, E. H. (1996). Culture: The missing concept in organization studies. *Administrative Science Quarterly*, 41(2), 220–241. <https://doi.org/10.2307/2393715>
- Schmeltz, L. (2014). Identical or just compatible? The utility of corporate identity values in communicating corporate social responsibility. *International Journal of Business Communication*, 5(3), 234–258. <https://doi.org/10.1177/2329488414525439>
- Schwartz, M. S. (2002). A code of ethics for corporate code of ethics. *Journal of Business Ethics*, 41(1–2), 27–43.
- Schwartz, S. (1992). Universals in the content and structure of values: Theoretical advances and empirical tests in 20 countries. *Advances in Experimental Social Psychology*, 25(1), 1–65. [https://doi.org/10.1016/S0065-2601\(08\)60281-6](https://doi.org/10.1016/S0065-2601(08)60281-6)
- Schwartz, S. (1994). Are there universal aspect in the structure and contents of human value? *Journal of Social Issues*, 50(4), 19–45. <https://doi.org/10.1111/j.1540-4560.1994.tb01196.x>
- Scott, E. (2002). Organizational moral values. *Business Ethics Quarterly*, 12(1), 33–55. <https://doi.org/10.2307/3857647>
- Scott, W. R. (1995). *Institutions and organizations*. Sage.
- Scott, W. R. (2005). Institutional theory: Contributing to a theoretical research program. In K. G. Smith & A. H. Michael (Eds.), *Great minds in management: The process of theory development* (pp. 460–484). Oxford University Press.
- Sengupta, S. S. (2019). Creating value-based organizational environment through integral leadership. *IUP Journal of Organizational Behavior*, 18(2), 7–24.
- Shapiro, B., & Naughton, M. (2015). The expression of espoused humanization values in organizational practice: A conceptual framework and case study. *Journal of Business Ethics*, 126(1), 65–81. <https://doi.org/10.1007/s10551-013-1990-x>
- Sims, R. R. (1991). The institutionalization of organizational ethics. *Journal of Business Ethics*, 10(7), 493–506. <https://doi.org/10.1007/BF00383348>
- Sims, R. R. (2003). *Ethics and corporate responsibility: Why giants fall*. Greenwood.
- Sinaga, H., Asmawi, M., Madhakomala, R., & Surtman, A. (2018). Effect of change in management, organizational culture and transformational leadership on employee performance PT. AdhyaTirta Batam (PT. ATB). *International Review of Management and Marketing*, 8(6), 15–23.
- Sinha, J. B. P. (1995). *The cultural context of leadership and power*. Sage International.
- Stringer, E. T. (2009). *Action research*. Sage Publication.
- Taylor, J. (2014). Organizational culture and the paradox of performance management. *Public Performance & Management Review*, 38(1), 7–22. <https://doi.org/10.2753/PMR1530-9576380101>
- Thorbeck, J. (1991). The turnaround value of values. *Harvard Business Review*, 52–60. <https://hbr.org/1991/01/the-turnaround-value-of-values>
- Trull, T., & Prinstein, M. (2012). *Clinical psychology*. Cengage Learning.

- Tseng, L. M. (2019). How implicit ethics institutionalization affects ethical selling intention: The case of Taiwan's life insurance salespeople. *Journal of Business Ethics*, 158(3), 727–742. <https://doi.org/10.1007/s10551-017-3723-z>
- Tutar, H., Altinoz, M., & Cakiroglu, D. (2012). Is ethical leadership and strategic leadership a dilemma? A descriptive study. *Procedia, Social and Behavioral Sciences*, 24, 1378–1388. <https://doi.org/10.1016/j.sbspro.2011.09.073>
- Vijayakumar, V., & Padma, R. (2014). Impact of perceived organizational culture and learning on organizational identification. *International Journal of Commerce and Management*, 24(1), 40–62. <https://doi.org/10.1108/IJCoMA-01-2012-0003>
- Vitell, S., & Singhapakdi, A. (2008). The role of ethics institutionalization in influencing organizational commitment, job satisfaction and esprit de corps. *Journal of Business Ethics*, 81(2), 343–353. <https://doi.org/10.1007/s10551-007-9498-x>
- Voss, G., Cable, D., & Voss, Z. (2000). Linking organizational values to relationships with external constituents: A study of nonprofit professional theatres. *Organization Science*, 11(3), 330–347. <https://doi.org/10.1287/orsc.11.3.330.12497>
- Warrick, D. D. (2017). What leaders need to know about organizational culture. *Business Horizons*, 60(3), 395–404. <https://doi.org/10.1016/j.bushor.2017.01.011>
- Wilkins, A., & Dyer, G. (1988). Toward culturally sensitive theories of culture change. *Academy of Management Review*, 13(4), 522–535. <https://doi.org/10.5465/amr.1988.4307391>
- Zander, L., Jonsen, K., & Mockaitis, A. I. (2016). Leveraging values in global organizations: Premises, paradoxes and progress. *Management International Review*, 56(2), 149–169. <https://doi.org/10.1007/s11575-015-0277-0>



© 2020 The Author(s). This open access article is distributed under a Creative Commons Attribution (CC-BY) 4.0 license.

You are free to:

Share — copy and redistribute the material in any medium or format.

Adapt — remix, transform, and build upon the material for any purpose, even commercially.

The licensor cannot revoke these freedoms as long as you follow the license terms.

Under the following terms:

Attribution — You must give appropriate credit, provide a link to the license, and indicate if changes were made.

You may do so in any reasonable manner, but not in any way that suggests the licensor endorses you or your use.

No additional restrictions

You may not apply legal terms or technological measures that legally restrict others from doing anything the license permits.



Cogent Business & Management (ISSN: 2331-1975) is published by Cogent OA, part of Taylor & Francis Group.

Publishing with Cogent OA ensures:

- Immediate, universal access to your article on publication
- High visibility and discoverability via the Cogent OA website as well as Taylor & Francis Online
- Download and citation statistics for your article
- Rapid online publication
- Input from, and dialog with, expert editors and editorial boards
- Retention of full copyright of your article
- Guaranteed legacy preservation of your article
- Discounts and waivers for authors in developing regions

Submit your manuscript to a Cogent OA journal at www.CogentOA.com

