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## Different Values Forms in Organization: is the Congruence Possible?

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### ABSTRACT

The organizations especially actively declaring the importance of values quite often have not even diagnosed this phenomenon in their environment. The organizations often invite external experts, expecting to purify and implement organizational values, but declaration of values and their opposite reflection in the employees' behaviour show that the identified, but unimplemented values of the organization remain only a formal document, a part of the image of the organization that, however, has nothing to do with the general activities of the organization. Different forms of values exist in organizations, but we tend to uniform them, and speak only as about organizational values or values of the organization in a general sense, but no more. The problem is that the different forms arise from different subjects, and the objective is that the congruence would occur between the different forms of values. Therefore, the aim of the current paper is to clarify the concept of values forms in organization and highlight the perspective of these values congruence. Based on the analysis of the different forms of values distinguished in scientific literature, five most frequently encountered and discussed forms of values can be identified: core, espoused, attributed, shared and aspirational. The detailed analysis of forms of values in the organization shows that the congruence of these different forms of values is possible, but the activities of the organization in order to uniform the values must be particularly purposeful and targeted, and the first step is to find out those values. As the congruence occurs when the executives' espoused values match the employees' attributed values, they are shared and they go along with the core cultural values of the organization.

## 1. INTRODUCTION

In recent decades, theorists and practitioners particularly often use the terms “organizational culture”, “mission” and “values”. They also increasingly talk about the “value congruence” phenomenon in the organization. These terms are built into the language of the organization, among other terms that have been used in organizations for a long time.

In order to answer the question of how organizational values can serve to enhance the results of the organization and how to evaluate the benefits of organizational values, we could cite the results of studies carried out by various researchers. However, to imagine how we would just recall the inspiration/enthusiasm we work with when we work “as for ourselves” would be more convincing than the specific calculations. And then another question arises: what does it depend on and what the circumstances allow us to feel good, and maybe even happy, and how to create such environment in the organization?

Many executives understand that involvement of employees, their initiative and participation in the development of the organization can be the prerequisite for the successful existence of the organization. Executives constantly consider (or at least they should do so), raising the question of the main ways to achieve this in the organization. However, neither the development of the “correct” strategy, structure, nor the investment in the abundance of motivational means “inspire” the employees to be suchlike. Therefore, modern leaders began to focus on the values of the organization.

Now, many organizations have formulated their values. However, quite often there is a danger here: there is a list of values and perhaps they are known for employees, but are they really followed in the organization? Are the values “obligatory” for *all* the employees? Can values be “obligatory” at all? What personal example is shown by the top-level management of the organization? The question is what the employee trusts more – the list of values, given during the employment, or what he sees in reality on a daily basis in the organization? The new employee is watching and making his own conclusions. Unwritten rules of conduct exist in the organization in addition to the written values, and every individual has his/her own personal system of values. These questions presuppose the assumption that there is not the only form of values in the organization and it occurs due to the different subjects participating in the activities of the organization that implicate individual values. Understanding the importance of value congruence within the organization, there raises the question of whether it is possible to ensure, and if possible, how to ensure congruence between different forms of values? Thus the aim of the current paper is to clarify the concept of values in organization and to highlight the perspective of these values congruence.

## 2. PHENOMENON OF PERSONAL AND ORGANIZATIONAL VALUES

Both the dilemmas of personal and organizational values and their harmonization are increasingly often in researchers’ papers, therefore, there is a large body of literature touting the importance of values in organizations. In terms of values, no matter what level they belong to – the organization, the person, or the society, values can be defined as concepts or principles that transcend specific situations and guide the selection or evaluation of behavior and events (Schwartz, 2012). Speaking about values at the organizational level, the term “organizational values” is an established concept in today’s management literature. The pragmatic view stemming from systems theory treats organizational values system as a managerial instrument (Mowles, 2008) and management control mechanism to effect organizational change by espousing a new set of normative values which should inform managers’ decisions and actions, particularly in trade-off situations (Marginson, 2009). Just like every human community has its own value system, every organization has its own value system (Kenny, 1994).

Values in personal level represent basic needs and motivations, which may influence people's choices and behavior (Schwartz, 1992; Verplanken and Holland, 2002), thus organizational values affect an organization's fundamental mindset by reinforcing or rejecting the basic assumptions that determine behavior (Michailova and Minbaeva, 2012). Organization's values provide an elaborate and generalized justification both for appropriate behaviors of members and for the activities and functions of the system (Chatman, 1989). These values are integrated into personality of an organization thus playing a similar role as do in lives of individuals: directing behavioral patterns, influencing relationships within the organization and influencing how company perceives its customers, suppliers and competition (Gorenak and Kosir, 2012).

Therefore, values have a long reach and a wide span of influence on critical processes and characteristics in organizations (Bourne and Jenkins 2013). Albeit different definitions, the heart of organizational values rests in its ability to guide and influence the choices, priorities, actions, and attitudes of the organization and its members (Chatman, 1989; Williams, 2002) and the role of values is first and foremost to regulate employee behavior and to achieve superior performance (Jaakson, 2010). In the ideal case, organizational values are embedded in organizational myths, stories, slogans, mission and vision statements, annual reports, physical design of premises and all the content available on organization's website, as well as in all the decisions made by the organization (Atkinson, 2003; Shockley-Zalabak, 2009).

Failure to understand where values fit in an organization's structure and culture is a significant factor in the inability of so many organizations to live their values successfully (Henderson and Thompson 2003). Having understood the benefits of values, organizational values are increasingly being used in practice to stimulate, and enforce, the alignment of behaviors (Quappe et al., 2007). Therefore number of empirical studies have sought to understand the relationship between organization's values and the organization's actions and practices (Garza and Morgeson 2012). Although research has typically focused on the relationship between organizational values and employee attitudes and behaviors (Johnson and Jackson 2009).

However, in recent decades, the studies of congruence between personal and organizational values rather than of the values of the organization become more relevant. Research shows that where the organization cultivates alignment between organizational and individual values, which is called value congruence in academic literature, it induces more positive employee attitudes such as organizational commitment and job satisfaction (O'Reilly et al., 1991; Silverthorne, 2004; Osftroff et al., 2005; Cennamo and Gardner, 2008; Posner, 2010; Leung and Chaturvedi 2011), organizational identification (Edwards and Cable 2009) et al. But when we speak about separate values: those of an individual and an organization and the congruence of values of the two subjects, carry out research and vary these notions/terms in other ways, do we realize whose value congruence we estimate well enough? The truth is of the employees and the organization. But whose values does the organization stand on as a whole? On the values generally declared by the organization, values formed by the management, personal or the most acceptable to all the members of the organization?

Thus, if the question is what subject the organizational values are assigned to, it is natural that this presupposes the assumption that there are different values in the organization itself. Although the values construct is widely evoked in organizational literature, but tends to be compromised by lax conceptualization so that the progress of values research continues to be constrained by the lack of a common theoretical basis (Stackman et al., 2000). It happens, because individuals' values and values of organizations espouse may differ from what they practice (Schein, 1985). Values are specific to an individual and they only reside in the mind of that person (Branson, 2008), so even assuming consistency between values that are espoused and practiced, individuals within organizations may be confronted with mutually exclusive values (Liedtka, 1991). Not to mention the fact that an individual may hold values that are in conflict across different sources of values or the content of values (Paarlberg and Perry, 2007).

Thus, the question arises whether, in general, the value congruence can be achieved, if there are different forms of values, their sources of origin in the organization. Is it possible, and if so, how and in what ways to compare values in a meaningful way? How to ensure that these different forms of values are all the same thing and how they could be working against each other? In this way 'values thing' is rather complicated. Usually organizations publish their values on the websites, declare the importance of certain values to the consumers of the organization, but often actions of the organizations are contradictory to the declared values. What is displayed graven on the plate of values does not correspond to the way the organizations live. And often when you ask an employee, what are the values of the organization he works for, he/she cannot define them clearly. Therefore, if executives of organizations understood and estimated the importance of different values, it would become easier to evaluate the real situation between where the organization is and what it aims at, particularly in terms of congruence between personal and organizational values.

### 3. OCCURRENCE OF DIFFERENT FORMS OF VALUES IN THE ORGANIZATION

The authors identify different forms of values prevailing in the organization. Lencioni (2002), Bourne (2013) and Jaakson (2010) examined in detail, what the possible/prevaling forms of values in the organization are and the links they may have with each other. Although while a number of theoretical models incorporate organizational values, gaps remain in understanding their dynamics, thus a careful exploration of the concept, however uncovers differences indicating that organizational values adopt a number of forms (Bourne and Jenkins, 2013). Distinguishing and understanding different forms of values in the organization is essential, because if an organization is not aware of what forms of values they are mediating the consequences can be that management are communicating values that does not exist, or values they only wish they had.

According to Lencioni (2002) there are four forms of organizational values - *accidental, aspiration, permission-to-play* and *core values*. Bourne and Jenkins, (2013) also have discerned four distinct forms of values in organization - *espoused, attributed, shared* and *aspirational*, but they explain these forms of values by their importance and reasons of formation slightly differently than Lencioni (2002). Jaakson (2010) alongside the values distinguished by Bourne and Jenkins (2013) also distinguishes organizational *core values*, as well as Lencioni (2002). The differences between these different approaches to the forms of values in the organization are confusing, as well as the concept of values and approach towards them.

When analysing the papers of different authors, it should be noted that each of them has his/her own expertise. Lencioni (2002) notes the significance of *core values* and their difference from other forms of values. Jaakson (2010) provides a thorough and comprehensive review of the forms of values and explains their layers/levels. Bourne and Jenkins (2013) present the concept of values forms in 2 x 2 system in which the values are grouped into collective vs. aggregate and embedded vs. intended. According to Williams (1960), Bourne and Jenkins (2013) a group or organization's values may refer both to those that are presently held in common, and to those that it intends to reach in future. Also Bourne and Jenkins (2013) state, that organizational values may be understood at different levels. Although the system proposed by Bourne and Jenkins appears to be quite clear and logical, it is possible to do additional insights based on the approaches towards the forms of values proposed by Lencioni (2002) and Jaakson (2010). Bourne and Jenkins (2013) do not analyse the detailed review on the values of the organization made by Jaakson (2010). Therefore, it is appropriate to note that there is another extremely important and expressed form of values of the organization - *core values*, discussed both by Lencioni (2002) and Jaakson (2010).

On the basis of the divisions of values made by the authors analyzed above (Lencioni, 2002; Jaakson, 2010; Bourne and Jenkins, 2013), five different forms of values that occur in

the organization will be presented and compared, and the prospect of congruence of these different forms in the organization will be assessed: *espoused, shared, attributed, core* and *aspirational value*.

**Espoused values** clearly represent the value consensus among an organization's senior managers (Kabanoff et al., 1995). These values are formally espoused and sanctioned by top managers in the words and phrases they employ (Kabanoff et al., 1995; Bourne and Jenkins, 2013) through verbal or written statements and formal documents and often presumes and represent as organizational values (Bansal, 2003). Espoused values, although other researchers identify these values as "stated values" or "principles" are typically stated in writing for all members of the organization, and are shared with other stakeholders, including the general public (Jaakson, 2010). It has been argued, however, that the majority of values statements today are empty, or what Lencioni (2002) calls bland, toothless, or just plain dishonest and such values statements are ineffective, costly, and even destructive, because values statements is only the tip of the iceberg when it comes to organizational values in operation – just a fraction of those made visible to everyone (Jaakson, 2010).

Top managers may formally espouse values that they believe should be the basis for decisions and actions, but that does not necessarily mean that these equate to organizational values (Bourne and Jenkins 2013). Just by being advocated by the organizations and by communicating it through other more visible aspects of organizational culture these values will not lead to the desired behavior and the fact that values are articulated in annual reports, strategic plans and/or mission statements does not necessarily result in actual behavior (Michailova and Minbaeva, 2012). Moreover, Hofstede (1998) argues that organizational practices, originally established by founders and later modified by succeeding top managers, are based on values not necessarily shared by organization members, who have to follow the practices if they want to remain members, but they do not have to confess to the values. If people within an organization do not authentically support the collective's values, then the organization cannot implement these values (Henderson and Thompson 2003).

Espoused values emerge from the underlying assumptions to which organizational members subscribe, and while they may predict what people will say, they may differ from what people actually do (Argyris and Schon, 1978). Thus, espoused values carry considerable weight in organizations, but to consider them as a valid representation of the entirety of organizational values is problematic (Bourne and Jenkins 2013). Empty values statements create cynical and dispirited employees and undermine managerial credibility (Lencioni, 2002). Especially it is highly problematic when values manifested in the statement are in conflict with actual values or basic underlying assumptions, but one should be aware that the pool of organizational values is probably much wider and complex than reflected by the statement Jaakson (2010).

Differently from espoused values **core values** need not be explicitly stated in written documents, although they typically are a result of a dispute that has taken place in the organization about the relevant values (Jaakson, 2010). Organization's core values are individual values that are inconsistent with their daily work (Collins, 1996). Collins and Porras (1998) has described it as the organization's essential and enduring code of beliefs, a small set of timeless guiding principles that require no external justification. These form of values are standards and criteria for choosing goals and actions and, as such, they are the essence of organizational culture (O'Reilly et al., 1991). Core values are the deeply ingrained principles that govern all the organization's actions and they are the source of organization's distinctiveness that must never be compromised Lencioni (2002). Core values are used to denote highly congruent values between organizational members as well as between the organization and its members (Liedtka, 1989; Jehn, 1994) and as such, these refer to at least some overlap between what is actually believed and what is said to be believe in (Jaakson, 2010).

Many companies make the mistake of picking core values out of thin air and trying to fit them into their organization. Collins (1996) states, that organizational values could not be “set”, they can only be “discovered” and new core values could not be “installed” into people. Core values are timeless and do not change. In many cases, core values are seen as purely aspirational rather than real, hard-edged principles to which the organization wholeheartedly commits itself. If there is a disconnect between your organization’s stated core values and the behavior of its decision-makers, it’s probable that the values are simply aspirational.

Finegan (2000) defined organizational values in terms of their perceived importance to the organization by its members. So there may be overlap with the values espoused by senior managers, but it is not necessarily the case (Bourne and Jenkins, 2013). According to Pruzan’s (2001) that because they underlie decisions, they are differentiated from those that may be espoused but not enacted. Organization’s values that are described and regarded as representative of the organization by its members are called **attributed values** (Balazs, 1990; Pruzan 2001). Members attribute the values that characterize their organization through the patterns they observe in day-to-day actions (Bourne and Jenkins 2013). While members may recognize attributed values as being characteristic of the organization, and although those members may also identify with the organization, it does not necessarily follow that they share these values (Ashforth and Mael 1989; Hofstede, 1998). Attributed values therefore represent the history of the organization, but do not typically hold aspirations or intentions for the future (Bourne and Jenkins 2013). A number of scholars adopt the attributed values form, particularly when using values as a variable in assessing person-organization fit (Kristof, 1996).

In contrast to espoused values, **shared values** do not have to be explicitly stated, and in contrast to core values they might be unconscious (Jaakson, 2010). The shared values form positions organizational values as an aggregation of the values of its members (Bourne and Jenkins, 2013). Members are generally able to identify shared organizational values, at least within their immediate work groups (Schein, 1985). Wiener (1988), who states that the shared values of organizational members constitute an organizational value system, its breadth measured by the proportion of members who share the values, and its intensity by the importance with which a value is held in relation to other shared values.

Sharing with the organization is a subjective fit of personal values typically with either espoused or attributed values (Bourne and Jenkins 2013). Fit with the organization’s values corresponds to fit with the prevailing values of other members, leading over time and in stable environments to increasing within-organization homogeneity (Kristoff, 1996). The shared values form also overcomes objections to organizations ‘possessing’ values (Stackman et al. 2000). The internalization of shared values by actors in a social system should ensure that each ‘wants what it should want, and acts as it should act’ (Nohria and Ghoshal 1994). Representing the organization’s values as an aggregation of the personal values of individual members is, however, clearly distinct from the espoused and attributed values forms (Bourne and Jenkins 2013).

While attributed values represent organization members’ understanding of existing preferences, **aspirational values** represent ideas of what should be in the future and so may signal a break from historical patterns (Bourne and Jenkins 2013) so these values are similar to “ideals” (Jaakson, 2010). Those values are needed in order to succeed in the future (Lencioni, 2002). Note that here is where a traditional value may be out of step with a strategic value (Lencioni, 2002). Aspirational values are those which members believe ought to be the values of the organization (Enz, 1988). Changing trends in social life may lead to changes in personal values that become reflected in the aspirational values of organizational members (Bourne and Jenkins, 2013). More may come through the growth of the organization via new recruits, mergers, takeovers and new stakeholder influence. The aspirational values they believe their organization should adopt if it is to thrive in the longer term (Bourne and Jenkins 2013). Aspirational values are likely to have close similarities with the shared personal values of those individuals

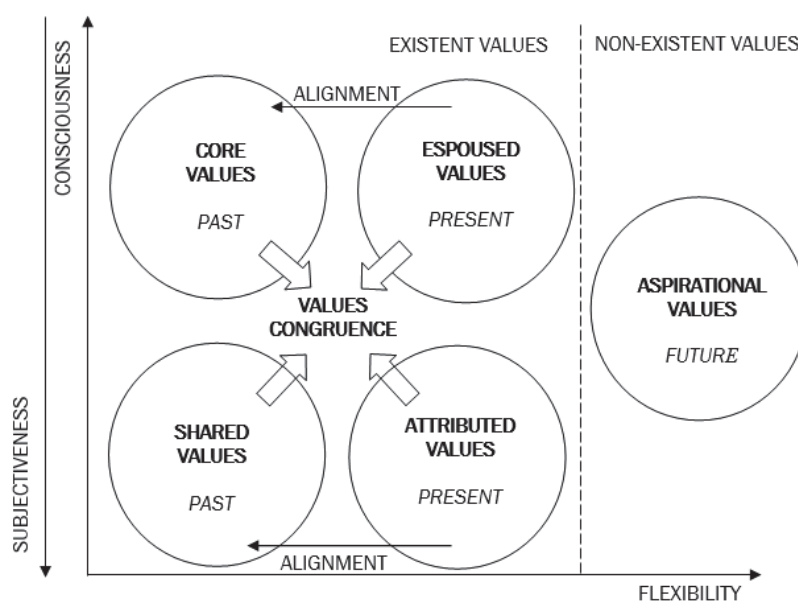
promoting them, but they differ from the shared values form in that they emphasize intention: what ought to be, rather than what is (Bourne and Jenkins 2013).

According to Lencioni (2002) there are more organizational values forms - accidental and permission-to-play values. **Accidental values** arise spontaneously without being cultivated by leadership and take hold over time and don't really reflect the core or aspirational values. **Permission-to-play values** or non-core, non-distinctive values, namely, those minimum standards of behavior required of people in the organization, typically as set out in employee handbooks. Thus, we can note that other approaches to the forms of values, like the one of the five described in detail above can be identified as well. For example, *permission-to-play values* may be called *espoused values*, and *accidental values* can be named *attributed values*. Therefore, they coincide according to the sense given to them, and this shows that the approaches to the forms of values in the literature are structured inadequately and different terminology is ascribed to them.

#### 4. COHERENCE/OVERLAPPING/ POTENTIAL OVERLAPPING OF DIFFERENT FORMS OF VALUES

Values of different sources of origin prevailing in the organization may be congruent and incongruent, depending on how the management and members of the organization accept them and behave with them. Looking at the analysed forms of values according to the meaning given to them, they can be positioned according to two main criteria: the time and the subject, and two additional criteria: existent/ non-existent and conscious/unconscious. This structure of values in the organization is presented in Figure 1, that allows defining the forms of values more clearly and ensure that other forms of values are not missing, as some of them are not essential and according to the meaning are only a part of the values considered above.

**Figure 1.** Structural diagram of different forms of values in the organization according to the viewpoints provided to them



Source: Author's creation

The basis for this conception is given by the stereotypical course of transformation of values: 1) espoused values → 2) attributed values → 3) shared values → 4) core values → 5) aspirational values.

The forms of *espoused values* and *attributed values* are introductory, but they can vary more freely, as they are related to the individuals who may vary in the organization: both managers and employees. *Shared values* are what is common for both employees and the organization, *core values* are the standards, which must be followed, they are settled, general values. According to the subject from which values are derived, it can be said that *shared values* and *attributed values* are based in the individual, *core values* and *espoused values* are based in the organization. *Aspirational values* are those that can be rooted both in the organization and the individuals. This concept confirms that Bourne and Jenkins (2013) rejecting the form of *core values*, worsen their decisive influence that the founder, leader of the organization or other individual can have on the prevailing values of the organization.

The forms of values are also different due to different time perspectives. Although Bourne and Jenkins (2013) distinguish only the present and the future perspectives towards values, however, three perspectives – of the past, the present, and the future should be suggested. *Core values* and *shared values* are more fundamental, established in the past and very difficult to change. And *attributed values* and *espoused values* characterize the current time/moment, moreover, they are related to the individual, thus, they are more likely to be altered, as an individual who expresses them can also leave the organization: both the employee, so the system of *attributed values* is changing, and the executive, the replacement of whom may change *espoused values* in the organization. *Aspirational values* are still non-existing idealistic values, oriented to the future.

All the discussed forms of values, with the exception of *aspirational values*, in a sense, are in one or another way existing in the organization. We can also divide the values according to the consciousness of their formation. *Attributed values* are usually perceived unconsciously, expressing how it all seems, however, they may not always be significant/important. *Shared values* can also be assigned to subconscious values, as they show the unity of the employees, but not necessarily their compliance with the organizational values, which they are trying to put together in practical activities. *Espoused values* arise from the conscious will of the founder or head of the organization, and *core values* arise from the tension between the founders' expectations and the real challenges arising in the work of the organization. Thus, both latter forms of values appeal to value consciousness.

Organization's *espoused values* turn back to *core values* from which they arise, and *shared values* occur from *attributed values* at a certain moment of time.

Different forms of values are not statically determined as the opposite, they are dynamic, and occurring at the range from the more developed (looking in the past and more fixed/established) to the less developed in the organization (looking to the present/future and more adaptive/flexible).

When trying to compare different analysed forms of values in the organization, it can be stated that *core values* are unique and described as deeply integrated principles that guide all of organization's actions, serve cultural cornerstones and must never be compromised. If *espoused values* are determined by the management and recorded in



the documents and they are acceptable to the majority of the members of the organization, and followed in the daily work of the organization – these values can overlap with *core values*, but not necessarily, if they are not essentially important to members of the organization. *Attributed values* are usually supported by members of the organization and represent the organization. *Attributed values* and *core values* overlap, when they are unique, they are basically very important to the members of the organization and the most influential compared to other values in the system. *Attributed values* may be distinguished from *core values*, when they are not unique to the organization, are not important to the members of the organization or they are not the values significantly affecting behaviour.

*Shared values* are those values, which the members of the organization share, they constitute the system of values of the organization, and are measured in proportion to the number of members who share these values, the intensity of their importance compared to other values in the system. Not all *shared values* are *core values*, but they are not always unique, leading, more important or influencing than other values. The example of *shared values* that are not *core values* might include *aspirational*, *accidental*, the *permission-to play values*. *Aspirational values*, which, according to members of the organization, should be the organizational values, are very important to the organization, as they represent the response of the organization to the growing needs or changing circumstances. *Aspirational values* can be distinguished from *core values*, as *core values* are defined by long-term principles which do not change depending on the short-term circumstances.

Thus, the main task of the management is to ensure the strong congruence of these different forms of values in the organization, which would ensure not only the acceptability of the values for all members of the organization, but also their conscious recognition and empowerment in their daily activities.

#### **4. CONCLUSIONS AND DISCUSSIONS: STRENGTHENING CONGRUENCE OF DIFFERENT VALUES FORMS IN ORGANIZATION**

Many executives of organizations perceive the importance of organizational values to the organization, thus, they try to express the values, but the expressed values are often only publicly declared or are the aspiration of the executives, and are not always consistent with those which prevail in the organization, and sometimes conflict with personal values of some of the members of the organization. Management of organizations should attempt to make values not only formally publicly declared and communicated to the users of organizations and other stakeholders, but also the real organizational values, which inspire the staff, which are accepted, supported and followed by the majority of the members of the organization.

But when people come together to form a group, team or organization they each bring their own personally unique and individualistic set of values with them (Branson, 2008). Employees will take ownership for the organization's values only to the extent they are in synch with their personal values, thus, harmonization of employees' values is very important to the organization. However, as the analysis has shown, there are five forms that characterize partial representations of organizational values: those that top managers formally espouse; those that members attribute to the organization; those

that members share; those that that members aspire; those that are core or cultural values. Thus differences in the relative importance placed on these requirements mean they hold potential for conflict within and between individuals and groups (Bourne and Jenkins 2013). Organizations with unaligned values struggle to maintain their identity during periods of change (Branson, 2008). The difference between personal value hierarchy, and the perceived value hierarchy of a management, reference group or organization, in this case an employing organization is described as values incongruence. In contrast to the value incongruence, an overlap between forms of organizational values occurs when members share values that are similar to those they attribute to the organization and which correspond to those that top managers espouse in formal documents and statements (Bourne and Jenkins 2013). Congruence has to occur between what we feel, talk and do. *Shared values*, as it has been mentioned above are unconscious congruence of values among unorganized individuals in the organization. However, looking from the point of establishing of the organization, the foundation of congruence should be *espoused values* of founders and executives. Thus, the challenge to the organization is firstly how to equate *shared values* and *espoused values*. A strong value system is said to exist when organization members share key values related to acceptable behavior within the organization and the organization's strategic direction (Wiener, 1988) and, more important, that they share the espoused values of organizational leaders (Deal and Kennedy 1982). Therefore, different forms of values will be congruent when *espoused values* (of executives/founders) will match the actual *attributed values* of the employees, *share* them and they will go along with the *core cultural values* of the organization.

So the difference lies in creating alignment-alignment to preserve an organization's *core values*, to reinforce its purpose, and to stimulate continued progress towards its aspirations (Collins, 1996). Alignment is referred to as consistency between espoused values and lived values (Schein et al., 2000). Value-aligned organizations are aware of the impact of values on people, performance and outcomes and these organizations work deliberately with values to create alignment between people's values and those of the organization (Branson, 2008). Values-aligned organizations do everything in their power to understand the influence of values within their organization and strive to align employee values with those of the organization (Henderson and Thompson 2003).

A high degree of values congruence (overlap) may be considered desirable because from the perspective of top managers, high overlap would simplify normative control as there would be widespread agreement about what is good and bad for the organization (Bourne and Jenkins 2013). When there is alignment between individual and organizational values there is also a natural connection between people throughout the organization and when an organization has a defined set of values that are embodied by all employees there is less need for overt management and control (Branson, 2008). Building alignment within an organizational context is about enhancing the group's capacity to think and act in new synergistic ways, with full coordination and a sense of unity, because each person knows each other's hearts and minds (Branson, 2008). But only organizational values espousment, enactment and internalization affect individual behavior (Michailova and Minbaeva 2012). According to Lešinski (2006) improper procedures when defining organizational values could rise conflict between employees and owners and most common errors it these procedures are: poor timing of discussion, inadequate vision, poor cooperation between management and lower levels of employees, one way communication, lack of transparent demonstration how organizational

values should work in practice and lack of recognition of success or punishment of failure.

Thus, organizations have to seek to integrate so that the employees' *attributed values*, management *espoused values*, organizational *shared* and *core values* are congruent. The best way to achieve it is to use comprehensive tools to assess the level of congruence of these values and to diagnose the each values form. It could be done by using right instrument, for example Personal and Organizational Value Congruence Diagnostic Instrument (Vveinhardt and Gulbovaite 2015), which, depending on its application conditions and the objects of the research would allow identification of employees' *attributed values*, managers *espoused values*, organizations *core values* and *shared values* (personal and organizational value congruence). And therefore, after the diagnosis of these values, according to Collins (1996) a two-part process for creating alignment should be used. The first is identifying and correcting misalignments and the second is creating new alignments, or what is called "mechanisms with teeth". It is one thing to eliminate misalignments that exist but should not and it is another to create something that doesn't yet exists but ought to. As only the harmony of values of all the members of the organization can provide the purposeful and desired behaviour of the members of the organization and result in the success of the organization, not only in the present, but also in the future.

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