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Value Solidity in Government and Business

Results of an Empirical Study on Public and Private Sector Organizational Values

ABSTRACT

This article reports on a survey study of 382 managers from a variety of public and private sector organizations, on the values that guide sectoral decision making. Just as some important classical differences emerge, a number of similarities between the public and private sector appear to result in a set of common core organizational values. Furthermore, the data support neither increasing adoption of business values in public sector organizations nor flirtation with public values by business sector managers. This contradicts expectations in the literature on new public management and corporate social responsibility, suggesting public-private value intermixing. Value solidity seems the dominant feature in both sectors. Additional analysis shows that “publicness,” the extent to which an organization belongs to the public or the private sector—rather than age, gender, years of service or a past in the other sector—strongly determines value preferences.

KEY WORDS

administrative ethics; business ethics; organizational values; public management

PUBLIC AND PRIVATE SECTOR VALUES: THREE MAJOR POSITIONS

There is a rapidly growing body of empirical literature on the ethics and values of public sector organizations and employees (e.g., Beck Jørgensen, 2006; Beck Jørgensen & Bozeman, 2007; Bowman, 1990; Bowman & Williams, 1997; Goss, 2003; Kernaghan, 1994, 2003; Schmidt & Posner, 1986; Vrangbaek, 2006), and private sector organizations and employees (e.g., Hemingway & Maclagan, 2004; Jurkiewicz & Giacalone, 2004; Kaptein & Wempe, 2002; Posner & Schmidt, 1984, 1993; Watson, Papamarcos, Teague, & Bean, 2004). These studies, however, all focus on either government or business. Although structural, organizational, and managerial differences between public and private sector organizations have been addressed extensively (see Allison, 1979/1992; Boyne, 2002; Coursey & Bozeman, 1990; Nutt, 2006; Ross, 1988), comparative empirical studies on ethical differences are sparse, with few exceptions (Berman & West, 1994; Solomon, 1986; Wittmer & Coursey, 1996).

Nevertheless, the debate on value differences between business and government, and in its slipstream on the consequences of “sector blurring” (Bozeman, 1987), contracting out (Beck Jørgensen & Bozeman, 2002) and new public management (NPM) (Hood, 1991; Kettl, 2005, Schick 1998) for the state of public values, has become one of the liveliest and most prominent in contemporary public administration and public management. Scholars hold contradictory views on the differences, similarities, and relationship between organizational values in both realms. Three major positions can be distinguished.

Many emphasize differences and, in most cases, see intermixing or convergence of values as problematic (Bovens, 1996; Frederickson, 2005; Jacobs, 1992; Jos & Tompkins, 2004; Schultz, 2004), stating that problems may emerge if not one clear set of ethical rules dominates (Schultz, 2004, p. 293) or even that an increase in unethical behavior can be expected if government organizations are run as if they were businesses (Frederickson, 2005). Frederickson(2005, p. 178) emphasized conflicts between crucial values such as fairness and efficiency: “The private market is designed to be efficient but not to be fair; democratic self-government is designed to at least try to be fair, and hope to be efficient” (p. 178). This perspective resonates with Jane Jacob’s (1992) advocacy for a clear distinction between the public sector ethos (“guardian moral syndrome”) and the private sector ethos (“commercial moral syndrome”): “Behavior that (randomly) picks and chooses precepts from both syndromes creates monstrous moral hybrids; you cannot mix up such contradictory moral syndromes without opening up moral abysses and producing all kinds of functional messes” (p. xii).

The fear that an overemphasis on business administration value assumptions has come at the expense of the unique value set that is necessary to the service of the public interest (Maesschalck, 2004) has caused authors to advocate for a clear set of public service values (e.g., Van Wart, 1998) and others responding to this call (e.g., Kernaghan, 2000, 2003). Others have proposed new models such as “new public service” (Denhardt & Denhardt, 2000) or, more recently, a public values–based management approach for the public sector, as opposed to an NPM-based public management framework (Bozeman, 2007).

The second group also recognizes differences but addresses them from an optimistic point of view, rather than a pessimistic one. Voth (1999) for instance, stated that

when the public and private sectors collaborate and partner, an exhilarating challenge of cultural ‘clash’ comes into play. The two sectors build bridges to meet their collaborative needs and the specific needs of their clients, both find harmony in the empathetic application of fundamental human behavioral values. (p. 56)

Other scholars, who are far from pessimistic about the consequences of more interactions between the market sector and the state, are Lawton (1998, 1999) and Taylor (1998). The latter's main point is: Do not assume that the public sector is more ethically aware than the private sector.

The third group emphasizes similarities and stresses that the same moral criteria and values can (or even should) be applied to all kinds of organizations (Caiden, 1999; Kaptein, 1998). Although underrepresented in administrative literature, this group seems to represent a sentiment that is held broadly by international scholars and practitioners. At the 1998 International Institute for Public Ethics (IIPE) conference "Integrity at the Public-Private Interface" with about 125 participants, 85% agreed with the thesis "private sector ethics and public sector ethics share basic values and norms (and thus are very much alike)" (Van der Wal, Huberts, van den Heuvel, & Kolthoff, 2006, p. 328). It is interesting to note that most empirical studies on personal values and motivations of public and private sector employees also point at similarities rather than differences, dismissing such a thing as a unique public service motivation (e.g., Lyons, Duxbury, & Higgins, 2006).

The relevance of the debate is enlarged by the prescriptions of corporate social responsibility (CSR) and NPM theory, which increase the likelihood of traditional public and private sector values intermixing or converging. CSR emphasizes traditional public sector values such as sustainability, social responsibility, accountability, and (specifically related to corporate integrity (Kaptein & Wempe, 2002), empathy, solidarity, reliability and fairness (Kaptein & Wempe, 2002, pp. 237-246). NPM is characterized by managerialism and embraces traditional business values such as innovation, profit, competence and quality (Lane, 1994; Tait, 1997).

The current study empirically investigates the organizational value preferences in a number of public and private sector organizations in The Netherlands, by asking their top executives to which organizational values the most importance is attributed in decision making situations. As such, it enables an empirical attribution of key values to public and private sector organizations from which we can see if significant classical differences between the sectors' qualities and standards remain, or if one set of common core values dominates decision making in both sectors as a result of value intermixing or convergence. It must be noted that the comparison concerns "career" public as well as private sector executives. The Dutch system does not know the concept of *political appointees*, of whom research has shown that they have faster time horizons than career public managers (Aberbach & Rockman, 2000). The same might go for politicians, which were also not included in the current study, because they compare problematically with unelected business managers.

THE CONCEPT OF VALUE: CONTROVERSY AND CONFUSION

A problem often mentioned by organizational ethics scholars is the continuing disagreement on defining and measuring values (Schmidt & Posner, 1986, p. 448). This has led to a "values literature confusion" (Agle & Caldwell, 1999, pp. 327-328). According to Connor and Becker (1994), this confusion is a result of the constant use of different instruments and concepts, making it almost impossible to accumulate a coherent body of knowledge. Inconsistencies in the definitions of the concept of value—and in the distinctions between value and related constructs such as attitude, belief, and norm—appear in the literature (Wiener, 1988); values are "essentially contested concepts" (Gallie, 1955, p. 169). Moreover, it has been shown that in many studies on organizational values, a proper definition is not presented at all (Schreurs, 2005).

Despite the conceptual confusion and the different ontologies that are attributed to the value construct, broad agreement exists that values cannot be seen or heard and can only be

observed in how they manifest themselves through attitudes, preferences, decision making, and action (cf. Beyer, 1981; Kluckhohn, 1951; Rokeach, 1973; Schmidt & Posner, 1986). In the words of Schmidt and Posner (1986): “They are so deep-seated that we never actually ‘see’ values themselves. What we ‘see’ are the ways in which people’s values manifest themselves: in opinions, attitudes, preferences, fears, and so on” (p. 448). The best we can say is that values never come just by themselves; they are always attached to a value manifestation, a choice of action such as a decision-making preference, and express a shared quality or moral standard.

In the questionnaire, *values* were defined as “important qualities and standards that have a certain weight in the choice of action”(Van der Wal, de Graaf, and Lasthuizen forthcoming). They are broader and more general than *norms*, which are “regulations prescribing what the proper conduct in certain situations is.” *Morality* then denotes “values and norms taken together.” And *ethics* is the “systematic reflection on morality” (Van der Wal et al., 2006).

WHICH VALUES BELONG TO WHICH SECTOR?

The debate on values in public and private settings is complicated by the fact that it is not undisputed which specific values belong to which types of organizations and sectors. As noted earlier, scholars sometimes easily attribute certain values to the realm of either government or business. Within the NPM debate, for example, values are classified as “old” or “traditional” on one hand and “new” or “emerging” on the other (Kernaghan 2000, 2003; Lane, 1994; Tait, 1997). Van den Heuvel, Huberts, and Verberk (2002) concluded in their empirical study on public sector values in The Netherlands that efficiency is an NPM value, as opposed to those characterized as Weberian, whereas Weber’s (1921/1968) “ideal-type bureaucracy” specifically “stresses the importance of functional specialization for efficiency” (Rosenbloom, 1983/2004, p. 447).

A similar confusion surrounds the concept of *effectiveness*: is the measurement of output and outcome a typical private sector technique (which is increasingly applied within governmental organizations), or have public sector organizations been focusing predominantly on outcome and less on cost-effectiveness (i.e., efficiency)? In this context, the results of a survey on values among public sector executives by Schmidt and Posner (1986) can be considered particularly interesting: In their study, public managers attributed considerably higher scores to businesslike values such as *effectiveness*, *reputation*, and *efficiency* than “service to the public” (Schmidt & Posner, p. 448). Moreover, the data was collected in 1982, before the beginning of the NPM era. Clearly, these statements are far from consonant and do not result in a clear picture of what is valued most in which sector.

Accordingly, it seems arbitrary to attribute specific values to specific sectors and specific organizations on conceptual or theoretical grounds only. And it is precisely this that seems to turn the highly relevant debate on “changing public sector values” (Kernaghan, 2000; Van Wart, 1998) into a fragmented and sometimes rather unsatisfying clash of ideological stances. Therefore, given the purpose of the current study, it seemed more appropriate to deduct values from the literature through a systematic review, rather than to make use of an already existing value research instrument such as those of Rokeach (1973) and Schwartz (1992), and create a substantive sectoral hierarchy beforehand to come up with a feasible set of key values for empirical research.

A REVIEW AND CONTENT ANALYSIS ON ORGANIZATIONAL VALUES IN ADMINISTRATIVE ETHICS AND BUSINESS ETHICS LITERATURE

We applied a content analysis method, “a research technique for making replicable and valid inferences from data to their context” (Krippendorff, 1981, p. 21), using a clustering system and a search protocol that consisted of a set of nine observation questions to determine the importance, relevance, and characteristics of the values deduced from the literature (see Appendix A). The clustering was conducted as follows: Only those values that appeared more than once in the literature were part of the analysis. These most important remaining values were then divided among so-called mother values with a strong resemblance in meaning (61 for the public sector, 45 for the private sector). Further clustering, in which values that overlapped were filtered out as well as integrated, resulted in 30 values for each sector (see Appendix B with the results for the public sector). The observation questions or differentiating variables were then used to create an empirical hierarchy and select a top 13 for each sector. Four determinants were considered to be crucial: was the value explicitly described as a public or private sector value, was it considered to be organizational, was it empirically validated and was it described as highly important. Dependent on how the specific value scored on these determinants, its rank in the hierarchy was determined.

For the public sector, seven relevant books on administrative ethics and values in particular were included in the review: Cooper (1998, 2001); Heidenheimer, Johnston, and Levine (1989); Lawton (1998); Sampford and Preston (1998); Van Wart (1998); and Williams and Doig (2000); as well as 46 recent issues of two prominent journals, *Public Integrity* (1999–2003) and *Public Administration Review* (1999–2002). Also included were four government reports on ethics and values and five public sector codes of conduct.¹ Of 538 values belonging to 294 different types, ultimately 13 values were determined to be most relevant for government organizations.²

An extensive business ethics literature review was also conducted on prominent private sector values. Eleven books were studied: Bird (1996), Boatright (2000), Bok (1978), Bowie (1992), Donaldson and Dunfee (1999), Gauthier (1986), Kimman (1991), Montefiore and Vines (1999), Nash (1990), Quinn and Davies (1999), and Wempe and Nelis (1991). Also included were 25 issues of three journals: *Journal of Business Ethics* (1999–2001), *Business Ethics Quarterly* (2000–2001), and *Business & Society* (2001), and research on codes of conduct by Kaptein (2004). Using the same methodology, 210 values belonging to 142 different types were deduced, from which the most relevant 13 were selected. Table 1 shows the most prominent organizational values for the public and the private sector.³

Table 1. Most important public sector organizational values in Administrative Ethics and Business Ethics literature, codes of conduct and government documents

Public Sector Organizational Values	Private Sector Organizational Values
1. Honesty	1. Honesty
2. Humaneness	2. Social responsibility
3. Social justice	3. Customer-orientation
4. Impartiality	4. Innovativeness
5. Transparency	5. Accountability
6. Integrity	6. Self-fulfillment
7. Obedience	7. Expertise
8. Reliability	8. Effectiveness

9. Responsibility	9. Reliability
10. Expertise	10. Profitability
11. Accountability	11. Collegiality
12. Efficiency	12. Sustainability
13. Courage	13. Entrepreneurship

A SET OF VALUES AS A SURVEY RESEARCH TOOL

The mixed set of values includes what some call “moral values,” such as honesty, as well as what some call “instrumental values,” such as efficiency. Yet all values can be applied to an organizational level or context. The value set is an attempt to create a feasible value survey research tool. The set consists of a balanced mix between characteristic public sector values (impartiality, lawfulness, social justice), private sector or business values (innovativeness, profitability, self-fulfillment), and values that are common in administrative as well as business ethics literature and research, and public as well as private sector codes of conduct (accountability, expertise, honesty, and transparency). Values with a monosectoral connotation such as *entrepreneurship* and *customer orientation* were integrated with or (partly) replaced by their more neutral counterparts in the literature and previous research: innovativeness, responsiveness, and serviceability (see Van der Wal et al., 2006). Based on this set of values, the following research propositions are formulated:

Hypothesis 1: In public sector organizations, dedication, efficiency, impartiality, incorruptibility, lawfulness, obedience, responsiveness, serviceability, social justice, and transparency are considered more important than in private sector organizations.

Hypothesis 2: In private sector organizations collegiality, effectiveness, innovativeness, profitability, self-fulfillment, and sustainability are considered more important than in public sector organizations.

Hypothesis 3: Accountability, expertise, honesty, and reliability are valued high in public as well as private sector organizations: they can be considered common core organizational values.

These propositions presuppose what might be called “value solidity.” We expect the main values in the public and the business sector to be relatively stable (in accordance with the results of the literature review) as well as solid in the sense that there is less fluidity between the sectors than developments as NPM and CSR might suggest. The 20 value statements were defined according to the active definition of the value concept used in the current study, “having a certain weight in the choice of action,” drawing on their descriptions—if present (46% of the values in the literature were clearly defined)—in the literature. The set of values and their definitions are shown in Table 2.

The focus here is on shared organizational values or “organizational core values” (Van Rekom, Van Riel, & Wieringa, 2006). It has been convincingly argued in previous studies that a specific set of values is encoded into an organization’s culture (e.g., Deal & Kennedy, 1982; Schein, 1992), and that part of the enculturation process of employees involves abandoning individual morals and values as the basis of ethical judgments and replacing them with an organizationally based collective ethic (Jackall, 1988). Many authors also argued that institutions have goals, values, and knowledge that exist independent of their constituents, which determine, in large part, the decisions and behavior of people inside those institutions (e.g., French, 1984; March & Olsen 1989; Pruzan, 2001).

Table 2. Mixed set of hypothetical public, private and common core organizational values

Organizational Value Set
Accountability: Act willingly to justify and explain actions to the relevant stakeholders
Collegiality: Act loyally and show solidarity towards colleagues
Dedication: Act with diligence, enthusiasm and perseverance
Effectiveness: Act to achieve the desired results
Efficiency: Act to achieve results with minimal means
Expertise: Act with competence, skill and knowledge
Honesty: Act truthfully and comply with promises
Impartiality: Act without prejudice or bias toward specific group interests
Incorruptibility: Act without prejudice and bias toward private interests
Innovativeness: Act with initiative and creativity (to invent or introduce new policies or products)
Lawfulness: Act in accordance with existing laws and rules
Obedience: Act in compliance with the instructions and policies (of superiors and the organization)
Profitability: Act to achieve gain (financial or other)
Reliability: Act in a trustworthy and consistent way towards relevant stakeholders
Responsiveness: Act in accordance with the preferences of citizens and customers
Self-fulfillment: Act to stimulate the (professional) development and well-being of employees
Serviceability: Act helpfully and offer quality and service towards citizens and customers
Social Justice: Act out of commitment to a just society
Sustainability: Act out of commitment to nature and the environment
Transparency: Act openly, visibly and controllably

The internal dynamics within organizations render methodological individualism hard to defend: These dynamics transcend individual behavior and decisions. Although individual participants are included in the current study, the units of analysis are the values that have weight in organizational decision making. In the current study, executive managers are perceived to be spokespersons for their organizations and overseers of strategic decision-making processes.

METHODOLOGY AND MEASURES

Participants

In May 2005, a seven-page self-completion mail survey was sent to 766 managers of government organizations (response rate: 30.16%) and 497 managers of business organizations (response rate: 30.44%).⁴ This was a respectable response rate given the type of respondent and was comparable to earlier mail surveys among top managers, albeit somewhat less high than most public sector response rates and considerably higher than most business response rates (cf. Bowman & Williams, 1997; Goss, 2003; Posner & Schmidt, 1993, 1996). The questionnaire was distributed in cooperation with the professional associations Senior Public Service (in Dutch: ABD) and the Dutch Centre of Executive and Non-executive Directors (in Dutch: NCD). ABD is the professional association of the top management group of the Dutch federal government; its database consists of almost 800 heads of directorates, departments, and agencies who automatically become members on reaching a certain hierarchical and salary level. NCD is a professional association of 4,500 executives and nonexecutive board members of small, medium, and large companies in various fields (predominantly finance, consultancy, industry, legal, and infrastructure). Membership is voluntary.

All ABD members were surveyed. From the NCD, 500 managers were randomly chosen: 400 managers of companies with at least 50 (but fewer than 1,000) employees and 100 managers of companies with at least 1,000 employees. This particular NCD sampling was to achieve the best comparability with the ABD members, which range from bureau chiefs that supervise a few dozen employees to department heads that supervise up to 30,000 employees. Distribution and variance of ABD respondents among the different departments is not perfect; however, the ABD sample seems valid and representative enough for Dutch federal public sector executives (all differences < 5%). With regard to gender and age, the sample closely resembles the population (see Table 3). The final sample consisted of 382 managers.

Table 3. Respondent characteristics [population between brackets, if available]

	Public Sector (n=231)	Private sector (n=151)
Age:		
26-35	0% [1%]	1% [3%]
36-45	20% [19%]	17% [18%]
46-55	55% [51%]	41% [37%]
56 and older	25% [29%]	41% [31%]
Gender		
M:	85% [85%]	97% [94%]
F:	15% [15%]	3% [6%]
Number of employees supervised:		
< 100	56%	36%
100-500	27%	27%
> 500	17%	37%
Working at present organization:		
< 1 year	6%	4%
1-5 years	31%	24%
5-10 years	9%	17%
> 10 years	54%	55%
Average number of employees entire organization	N/a	4259
Has worked in Other sector	33%	29%

Measures

Each organizational value was given a clear definition to reduce the effect of individual respondent perception and interpretation. Respondents were asked to rate each value from 1 (*not important*) to 10 (*very important*). Because the objective was to paint a broad picture of the prominence of all 20 values in both sectors, the rating method seemed the most suitable instrument. The rating and ranking methods each have advantages and disadvantages (cf. Agle & Caldwell 1999, pp. 367-368). Advocates of rating state that in actual decision-making situations, agents attribute equal importance to several different values at once without being aware of possible conflicts between those values (cf. Hitlin & Pavilian, 2004; Schwartz,

1999). Making such conflicts transparent is an interesting element of the rating method. Rating is also easier to analyze (statistically) than ranking. A disadvantage, however, is that the constructed hierarchy is more general when each value is rated, and respondents are not obliged to choose what is really valued most in case of conflict situations (cf. Rokeach, 1973).⁵

We explicitly stated that the respondents were supposed to rate those values that were considered “most important when decisions are being made within the unit or organization that you supervise,” emphasizing values that guide organizational decision making rather than managers’ individual moral opinions. By doing this, consideration of actual daily decision making behavior was emphasized rather than asking for the most prominent organizational values; to prevent that, respondents would just reproduce organizational value statements from codes and missions. To characterize the respondent’s management level and work experience, questions were asked on (a) their age and gender; (b) the number of employees the respondent supervised; (c) the number of years working in the present organization, and (d) work experience in the other sector. Standard multivariate analyses were conducted to control for the effect of these variables on the value preferences of the respondents.

To determine the extent to which the participating organizations could be characterized as public or private and to observe the impact of sector on an organization’s core values, questions were asked on three traditionally distinctive features of public and private sector organizations: (a) organizational funding, (b) public or private authority, and (c) control and organizational tasks (cf. Perry & Rainey, 1988; Rainey & Bozeman, 2000; Scott & Falcone, 1998). A new variable “publicness” (cf. Coursey & Bozeman, 1990) was computed to assess the publicness of the organizations that participated and used as an independent variable to specify sectoral specifics.

RESULTS

Table 4 shows the mean scores (M) for each value and the significance of the differences between public administration and business based on a multivariate analysis and a test of between-subjects effects. Values that produced the largest absolute differences in scores (>0.75) between the public and private sector are indicated, as well as the values that showed the largest absolute similarities (differences ≤ 0.10). There is a considerable representation of both differences and similarities.

Table 4. Mean General Value Scores, Standard Errors, and Multivariate Results

Organizational Values	Government (n=231)		Business (n=151)		Multivariate Test	
	Mean	Std. Error	Mean	Std. Error	Sig. (F)	η^2
1. Accountability	8.4	.09	7.8	.15	.00***	.06
2. Collegiality	7.0	.09	7.1	.13	.69	
3. Dedication	7.6	.08	7.6	.13	.85	
4. Effectiveness	7.8	.09	8.0	.13	.24	
5. Efficiency	7.0	.10	7.7	.11	.00***	.08
6. Expertise	7.9	.08	8.1	.11	.35	
7. Honesty	8.3	.09	8.2	.14	.74	
8. Impartiality	8.0	.11	6.6	.17	.00***	.12
9. Incorruptibility	8.9	.08	8.0	.16	.00***	.10
10. Innovativeness	6.7	.10	7.5	.14	.00***	.09
11. Lawfulness	8.1	.11	7.7	.15	.01**	.06
12. Obedience	6.3	.10	5.7	.17	.01**	.07
13. Profitability	3.3	.13	7.7	.15	.00***	.56
14. Reliability	8.1	.09	8.2	.13	.54	

15. Responsiveness	6.7	.10	7.1	.16	.32	
16. Self-fulfillment	6.3	.10	6.4	.16	.43	
17. <i>Serviceability</i>	7.3	.11	7.2	.17	.01**	.07
18. Social Justice	6.6	.13	6.1	.18	.02**	.07
19. Sustainability	5.9	.15	6.5	.18	.29	
20. Transparency	8.1	.09	7.6	.15	.02**	.06

** $p < .01$, *** $p < .001$

Differences between the Public and Private Sector

Significant differences are reported for 11 values (for nine of these values $p < .01$); in part these values show large absolute differences between both sectors; however, there are also values with smaller absolute differences in scores (accountability, lawfulness, obedience, sustainability, and transparency). The largest differences in scores can be seen for profitability (4.4) and impartiality (1.3), classical business and government values, respectively. These values also show the largest η^2 (0.12 and 0.55, respectively), validating the significance of the observed differences. Notable is the difference in variance between public and private sector organizations; government managers attribute more explicit and higher scores, from 3.27 for profitability to 8.94 for incorruptibility (variance 5.67), compared to 5.71 for obedience to 8.22 for honesty (variance 2.51). When profitability is excluded the difference in variance decreases to 0.55; the mean (M) of all scores for the public sector is 7.45 (again excluding profitability) and 7.33 for the business sector.

Similarities between the Public and the Private Sector

There are also many similarities. Eight of the 10 values that received the highest rates in both sectors are identical (impartiality and dedication are absent in the business sector top 10; profitability and efficiency are absent in the public sector top 10). Nine organizational values are considered relatively important in both sectors ($M \geq 7.5$, scores above average): accountability, dedication, effectiveness, expertise, honesty, incorruptibility, lawfulness, reliability, and transparency. Relatively unimportant—or better, less important—in both sectors are collegiality, obedience, self-fulfillment, and sustainability.

Control Variables and Differences between Subgroups

A combined regression analysis was conducted on the publicness of the organization as well as age (older or younger than 46 years), gender, working experience in the other sector (yes or no), and the number of years the respondent had been working in the present organization (< 1 year, 1–5 years, 5–10 years, or >10 years) to determine whether the publicness of the organization to which the respondent belonged was indeed the most powerful predictor of value ratings. Four value ratings could not be explained through one of these variables: dedication, effectiveness, honesty, and self-fulfillment. Age (older than 46 years) was the strongest predictor for sustainability and social justice. Yet publicness was by far the most powerful predictor: Thirteen of 20 value ratings were explained by this variable; profitability was most negatively related ($R^2 = .53$, $\beta = -.73$, $p < .001$) and impartiality most positively related ($R^2 = .11$, $\beta = -.33$, $p < .01$).

An independent samples t test between three pairs of subgroups within the population (using, as above, gender, age group, and other-sector experience) showed a number of interesting differences. As these are not our focus of attention, only a few are worth mentioning. Government managers with working experience in the private sector attributed higher scores to business values such as profitability and innovativeness, albeit with small

absolute differences (< 0.5) and in no case significant. Business managers with working experience in a government organization attributed lower scores to efficiency, effectiveness, and profitability; the differences for profitability were statistically significant. Female business managers attributed higher scores than their male counterparts to accountability, impartiality, social justice, sustainability, and transparency, and lower scores to profitability. Absolute differences are larger than for other subgroups, totaling more than 1.5 for social justice; however, the number of female business executives in the sample (five respondents) is too small to generalize the findings whatsoever.

DISCUSSION

Public Sector Organizational Values

The results of the study show a fairly traditional and consistent value pattern for the public and private sector: The most important public sector values (incorruptibility, accountability, honesty, lawfulness, reliability, effectiveness, expertise, and transparency) are consistent with often-mentioned crucial public sector values in administrative ethics and business ethics literature (e.g., Kaptein & Wempe, 2002, pp. 237-246; Kernaghan, 2003, p. 712), in Dutch public sector codes of conduct (Ethicon, 2003), and in earlier research among civil servants (Van den Heuvel et al., 2002), although integrity is often used as a specific value instead of the closely related incorruptibility (cf. Van der Wal et al., 2006).

“New” or “emerging” values (Kernaghan, 2000, 2003) such as innovation and profitability, traditionally associated with the private sector, are not among the most important public sector organizational values; moreover, profitability is perceived to be least important and received by far the lowest score. Regression analysis also showed that both these values were strongly negatively related to the publicness of an organization. Effectiveness is among the 10 most important government values; however, whether this is a new value (as discussed earlier) is disputed.

The data present strong support for Hypothesis 1, although efficiency received considerably higher rates from business managers, and responsiveness received almost equal rates in both sectors. As the status and content of the two classical values, efficiency and effectiveness, is not undisputed, higher appreciation for efficiency in business organizations will come as no surprise to many scholars and practitioners. The empirical value preferences of public sector managers closely resemble those generally described in administrative ethics literature. Overall, the results do not lend support to the claim that classical public service values are devaluated or degraded by the emergence of classical business sector values.

Private Sector Organizational Values

The most important private sector values (reliability, honesty, expertise, incorruptibility, effectiveness, accountability, efficiency, profitability, lawfulness, transparency, innovativeness, and dedication) resemble the crucial private sector values mentioned in administrative ethics and business ethics literature (Kernaghan, 2000, 2003; Lane, 1994, p. 195; Posner & Schmidt, 1996). This is not the case for those values most often mentioned in codes of conduct of multinationals (Kaptein, 2004, p. 22), which is probably due to cultural differences that result in a fragmented list of international codes of conduct business values.

It is, however, obvious that strong ethical and perhaps socially desirable values such as *honesty* and *incorruptibility* that dominate private sector value preferences in the current study would have been valued less highly compared to, for instance, profitability, efficiency, and accountability if a ranking or selection method had been used (see Van der Wal et al., in

press). Profitability, innovativeness, efficiency, and sustainability were all (strongly) negatively related to publicness and thus clearly belong to the business sector. Again, this suggests that classical value distinctions are still relevant to the modern organizational landscape.

The results show very strong support for Hypothesis 2, although government managers rate effectiveness higher. Remarkably, serviceability—a value that expresses acting helpfully and providing quality toward citizens and customers and thus is strongly related to customer-friendliness and customer-orientation—takes a distant 13th position. Apparently, the concept of *service* in the private sector is not as important in organizational decision making as one is inclined to believe when observing general business (marketing) discourse; it could be that this value is not associated with quality and customers by business managers, although it was clearly defined as such in the questionnaire.

Also remarkable is the relatively low ranking of self-fulfillment, a dominant buzzword in corporate job advertisements until a few years ago (“This job is about developing yourself and realizing your life goals” “Become what you want to become!” etc.). An explanation could be that slower economical growth, corporate scandals, tighter legislation for businesses, and a more short-term focus on shareholder growth has shifted attention from the social (soft) aspects of business life toward harder values such as *accountability*, *profitability*, and *lawfulness*. Regression analysis showed that the appreciation of self-fulfillment is not predicted by any of the measured variables; apparently other factors are related to this value. The “harder-values proposition” seems also applicable to CSR-related values such as *sustainability* and *social justice*, which are rated relatively low in the private sector. Another explanation is that business managers do not preach what they practice: Although social and sustainable policies have become increasingly important, they are not yet anchored or internalized within private sector value patterns.

Differences and Similarities: Intermixing, Convergence or Distinctiveness?

A closer look at the differences and similarities between the value orientations of both sectors also presents strong support for Hypothesis 3: Three of four values that are theoretically perceived as “common core” received almost identical scores in the public and private sector (≤ 0.1). The difference between the rates for accountability is also small (0.7). Obedience, self-fulfillment, social justice, and sustainability can be considered common less important values when a maximum rate of 6.5 is considered to embody a relatively low appreciation of a specific value; they were seen as less important in decision-making conduct in both sectors.

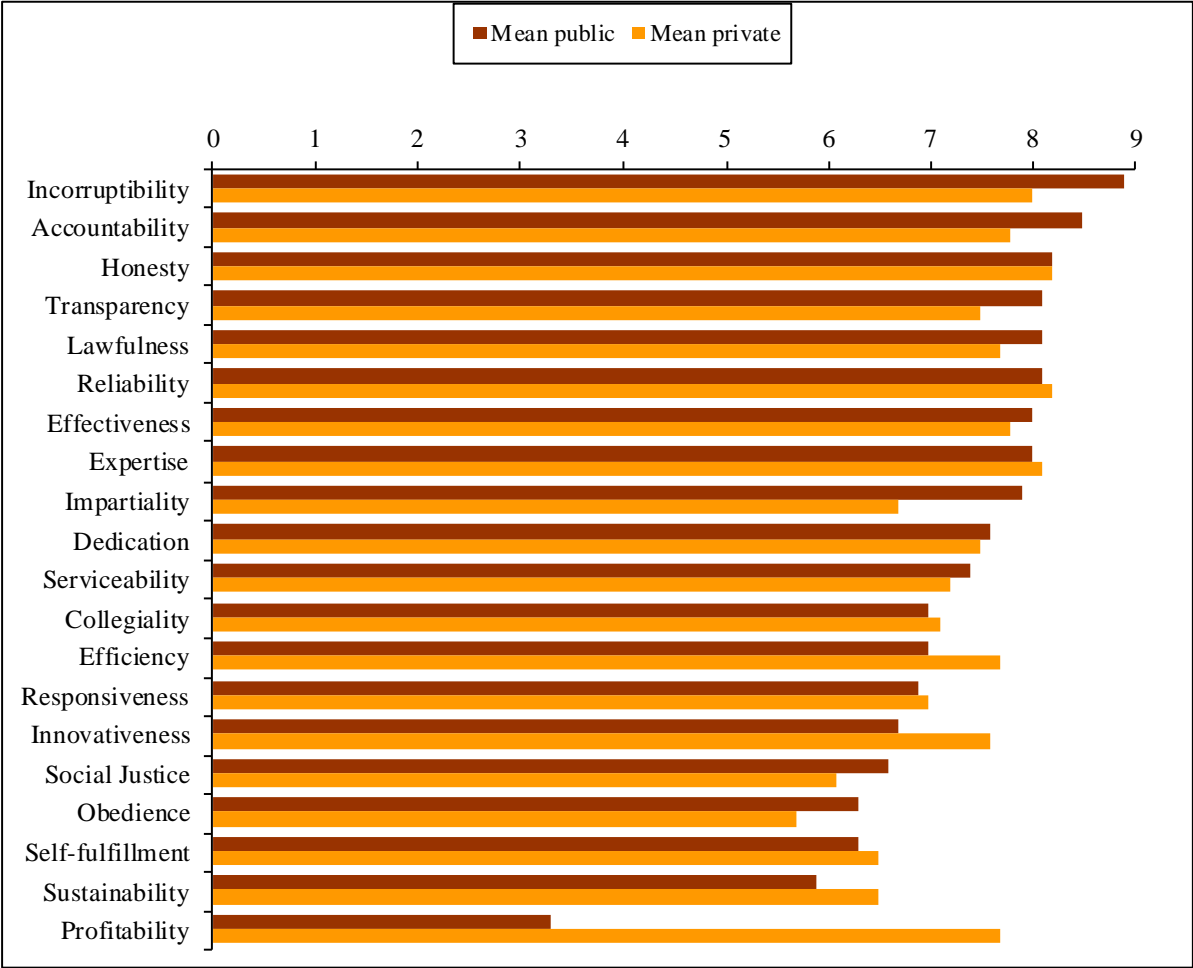
On the other hand, classical differences still exist. Taking into account the multivariate tests, impartiality and profitability seem to embody the different nature of both types of organizations, being government and business virtues and business and government vices, respectively. Figure 1 presents a graphical overview of the appreciation of all organizational values in both sectors.

To summarize, at the core of government and business differences seem to be impartiality and incorruptibility (public), and profitability and innovativeness (private), although it should be noted that incorruptibility received high rates in companies as well. Efficiency clearly is a core business sector value. Common core organizational values are accountability, honesty, expertise, and reliability, and to a lesser extent, dedication, effectiveness, lawfulness, responsiveness, and transparency. Serviceability and collegiality are moderately important in both sectors. Obedience, self-fulfillment, social justice, and sustainability constitute what can be called common less important values.

The results of the study are to a large extent in line with those of Posner and Schmidt (1996), who stated that the values of business and federal government executives are more

different than alike, yet at the same time point to specific areas of agreement (Posner & Schmidt, p. 277), albeit that here a substantive core of common core values was found and such a clear similarity was absent in their study. An interesting discussion point raised by the authors is whether the differences and similarities are related mostly to organizational or individual differences and to what extent “people with certain values and perspectives join the public sector purposely (in order to actualize certain values) rather than the private sector” (Posner & Schmidt, p. 287). This a priori question forms the central locus of debate on “public service motivation” (Lewis & Frank, 2002; Lyons et al., 2006; Perry 1996; Perry, Mesch, & Paarlberg, 2006). A more recent study by Lyons et al. (2006) also points to differences and similarities between para-public and para-private sector knowledge workers, taking into account general values (very similar) and work values (significantly different). It must be noted that due to the individual focus the results of these studies are not entirely comparable with the findings here.

Figure 1. Importance of organizational values for government and business managers (mean rates)



A few interesting exceptions aside, it is clear that sector (or more specifically, publicness) is a strong predictor and determinant of value preferences within organizational decision making. This result corroborates Boyne’s (2002) findings on publicness as an explanatory variable for managerial value differences between the public and private sector. It also is in line with the organizational focus of the current study. After all, differences in

gender, age, and so on were not supposed to be of significant influence, as the managers that participated were asked not to display personal moral preferences but to portray their organization.

The question then is whether the sectoral traits of an organization as an independent variable determines managerial and organizational value preferences, or if managers prefer a career in a certain sector primarily to achieve congruence between personal and organizational values (cf. Posner & Schmidt, 1993). Lyons et al. (2006) drew upon this element more specifically by stating that it is “important to know whether work value differences among employees in different sectors are the result of occupational choices based upon existing work values or the product of socialization and rationalization once the occupational choice is made” (p. 61). As previously stated, such an individual focus goes beyond the realm of the current study. Future research efforts, however, should focus more on the relation between personal values, career deliberations, and organizational values and existing organizational culture.

Based on our data, it is indeterminate whether convergence or intermixing between public and private sector organizational value patterns is taking place. An interesting question is whether the identified common core values have always been shared among organizations in the different sectors or if value patterns are indeed intermixing or converging. Longitudinal research among a resembling group of respondents using a similar questionnaire is imperative to observe such fundamental value shifts.

LIMITATIONS OF THIS STUDY AND CONSIDERATIONS FOR FUTURE RESEARCH

Three limitations of the study merit attention and consideration in future research. First, elements of social desirability and coincidence related to this type of measurement are inevitable. This harbors the danger that values deemed crucial in daily organizational decision making are merely espoused “truisms” (cf. Van Rekom et al., 2006, p. 175). However, the same problems might arise when respondents are asked to rank values or to select the most important of two or more values, for instance, in a dilemma scenario. Attributing specific values to specific modes of conduct through participatory observation (see Beck Jørgensen & Bozeman, 2007) or simulation has been tried a few times and has to be explored more systematically. The same goes for other qualitative instruments—case studies on the relation between policy decisions, organizational behavior, and values mentioned within codes of conduct and mission statements; in-depth interviews on what’s truly valued most when important decisions are made—to improve our understanding of the nature and causes of sectoral differences and the context in which differences are constructed and experienced. Such approaches may help to illuminate not only whether there are value differences that might be explained by publicness but also why and how these differences manifest (cf. Boyne 2002, p. 117).

A recent study by Van Rekom et al. (2006) offers promising combinations of qualitative and quantitative methods to assess organizational core values, proving that more research efforts are needed to explore the contextual and environmental factors that shape organizational core values.

Second, the sample for the current study was restricted to top management of medium and large organizations in the public and private sectors. Although this restriction bears significant advantages in terms of comparability as well as in getting a broad and reliable overview of organizational decision-making preferences, it diminishes the generalizability of the results to the entire public and private sectors, which are diverse in their employment force (cf. Lyons et al., 2006). After all, the majority of the employment force in these sectors is not made up of managerial, white-collar workers but rather manual or blue-collar laborers such as clerks, factory workers, police officers, and technical staff. Although previous studies have not resulted in a clear distinction between a “work floor ethic” and a “management ethic” (Van den Heuvel et al., 2002), and the current study focuses on organizational rather than individual interpretations of the organizational ethos, we might question whether the value differences observed in the current study apply to the entire business and government sectors.

Third, it should also be noted that the validity and generalizability of the results of the current study are limited to the public and private sector in The Netherlands. Repetitive cross-country research will have to show whether differences and similarities exist between the public and private sectors in the developed world, for example, Organization for Economic Cooperation and Development (OECD)

member-states or Western European countries. Such a comparison might be worthwhile because these countries are more or less similar on a number of important aspects (cf. Kernaghan, 2003). The fact that values and ethics are strongly related to cultural traditions and preferences makes it hard to compare different or remote cultures and societies. When the set of values (Table 2) is used as a survey research tool, consistent comparisons can be made.

More in general, future research efforts should focus on the nature and the extent of the relation between “sector strange” values and moral and functional problems in organizations, to strengthen the debate on the undesirability of value intermixing. Primary data could be gathered simply by measuring the occurrence of integrity violations and decision-making difficulties in a number of public, private, and hybrid organizations and relate this data to the organizational value preferences of these organizations.

CONCLUSION

The results of the current study suggest that the value patterns of modern-day public and private sector executives are internally consistent and relatively traditional. Perhaps previous statements on the dangers of value intermixing or convergence have been based on ideological perspectives rather than empirical ones. The contributions of this article constitute the empirical demonstration of (a) overall solidity in government and business organizational value orientations, (b) the determination of a substantive set of common core and common less important organizational values that might point to some amount of convergence between the values of both sectors, and (c) the dismissal of structural intermixing or predominance. The three hypotheses proposed are extensively supported by the results of this study. Value solidity seems the most accurate description of the state of affairs in public and private sector organizations.

NOTES

¹ **Government documents:** *Standards in Public Life*, Volume 1, Nolan Committee (1995). *First Report of the Committee on Standards in Public Life*, OECD (2000). *Trust in Government. Ethics Measures in OECD Countries*, Canadian Task Force on Public Service Values and Ethics (2000). *A Strong Foundation: Report of the Task Force on Public Service Values and Ethics*, Ministerie van BZK (2002). *Integriteit van bestuurders bij gemeenten en provincies. Een handreiking. (Guidelines Integrity of Governance Dutch Ministry of the Interior 2002)*. **Codes:** Code of Conduct Surinam Audit Office 1997, General Code European Commission 2000, Code of Conduct Municipality of Amsterdam 2001, Annual Report Dutch Tax Department 2002, Governance Agreement Municipality of Antwerp 2003.

² Arguably, the results of the literature review were somewhat biased due to the focus on *ethics* literature within Public and Business Administration, and they might have differed when more general public and private management and organization literature had been reviewed. On the other hand, it might have been much more difficult and arbitrary to obtain values through such a review, because in the general management and organization literature values are seldom explicitly addressed or mentioned as such.

³ We acknowledge the research assistance by Vermeulen and Haarhuis in collecting the values from the literature and the content analysis (resulting in their master theses 2003, 2004).

4 Sixteen public and private sector managers were pre-tested. A number of small adjustments were made as a result of the respondents' comments.

⁵ Additional analyses will have to clarify more in-depth what research in terms of value ranking brings and to what extent different methods produce different outcomes. Within the research group Integrity of Governance we are working on this issue (See for example Van der Wal, de Graaf, and Lasthuizen, *Public Administration*, forthcoming.)

APPENDIX A. Observation questions in literature review

Observation question	Answer categories
a. General data	Document code
c. Value	(Name Value spelled out)
d. Definition present?	Yes No
d. Definition	(Definition spelled out + source)
e. Type of Value	Moral (Original label from author)
f. Justification	Empirical Conceptual Unknown
g. Relative Importance	Low High Unknown
h. Type of Organization	Society Public Sector Government Organization Other type of Public Organization Private sector Unknown
i. Organizational level	Group Larger group (Unit) Organization as a whole Unknown

APPENDIX B. Total Points of 30 Value Clusters for the Public Sector

	Cluster	Total		Cluster	Total
1	Honesty	434	16	Cooperativeness	191
2	Humaneness	422	17	Responsiveness	184
3	Social justice	402	18	Dedication	183
4	Impartiality	380	19	Effectiveness	181
5	Transparency	379	20	Innovativeness	179
6	Integrity	365	21	Lawfulness	152
7	Obedience	357	22	Loyalty	146
8	Reliability	329	23	Consistency	111
9	Responsibility	327	24	Autonomy	99
10	Expertise	314	25	Stability	99
11	Accountability	294	26	Representativeness	88
12	Efficiency	276	27	Competitiveness	77
13	Courage	254	28	Profitability	59
14	Prudence	220	29	Collegiality	48
15	Serviceability	215	30	Self-fulfillment	16

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