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# INFLUENCE OF INDIVIDUAL AND ORGANISATIONAL VARIABLES ON THE PERCEPTION OF ORGANISATIONAL VALUES

RŪTA ADAMONIENĖ <sup>ID</sup> LIENITE LITAVNIECĒ <sup>ID</sup>  
LAIMA RUIBYTĒ <sup>ID</sup> EVELINA VIDUOLIENĒ <sup>ID</sup>

## ABSTRACT

A favourable organisational culture founded on the values of employees and organisation leaders must be created to achieve goals, innovate and maintain a well-functioning organisation. Knowing these values and how they are influenced by various factors, such as age, the length of service, and the nature of work, must help to change employee beliefs, norms and behaviour patterns in a way that helps to achieve greater organisational success and efficiency. The study sample size consisted of 172 employees of educational institutions and 242 employees from municipal organisations. Occupational features and occupational behaviour were evaluated using a set of organisational values (Glomseth et al., 2011). The current research aimed (1) to evaluate organisational values and feature dimensions with respect to the inter-institutional level, (2) to evaluate organisational values and feature dimensions and distinguish the most prevalent with respect to the subordination level, (3) to evaluate organisational values and feature dimensions with respect to individual variables (gender, age and the length of occupational experience). The results revealed that task effectiveness, time management and cooperation, employee-orientated behaviour were stronger in educational organisations than municipal. Authoritarian management, formality and restrictions were stronger in municipal rather than educational organisations. Compared to beliefs held by subordinates, superiors claimed that positive organisational values, such as effectiveness, cooperation, and employee-orientated behaviour, were more typical in both types of institutions. Formal communication and restrictions were more typical for employees rather than managers. Subordinates but not superiors tended to perceive and evaluate organisational values, features and behaviour differently depending on gender.

## KEY WORDS

**organisational values, educational organisation, municipal organisation, subordination level**

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**Rūta Adamonienė**

Mykolas Romeris University, Lithuania  
ORCID 0000-0002-7716-8093

Corresponding author:  
e-mail: rutadam@mruni.eu

**Lienite Litavniece**

Rezekne Academy of Technologies, Latvia  
ORCID 0000-0001-9859-7850

**Laima Ruibytė**

Mykolas Romeris University, Lithuania  
ORCID 0000-0003-1461-724X

**Evelina Viduolienė**

Mykolas Romeris University, Lithuania  
ORCID 0000-0001-8750-986X

## INTRODUCTION

A value system determines all human activity, including the main line of behaviour. Management theories speak about values as a factor determining the organisation's success (Kraemer & Harry, 2011;

Bourne & Jenkins, 2013). Organisational values are a key element of organisational culture; and comprise strategies, goals and philosophies that have a greater depth and influence visible behaviour and create organisational culture as well as its specificity (Schein,

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1999, 2010). Organisational culture expresses shared assumptions, values and beliefs, and is the social glue holding an organisation together. An organisation with a strong culture has common values and codes of conduct for its employees, which should help them accomplish their missions and goals (Deal & Kennedy, 2000; Yafang, 2011). A favourable organisational culture founded on the values of employees and organisation leaders must be created to achieve goals, innovate and maintain a well-functioning organisation (Gregory et al., 2009; Cameron & Quinn, 2011). Organisational culture values reflect usual patterns of activity and behaviour typical to employees and are formed by specific management elements, such as organisational structure, goals, procedures, types of promotion, and human resource management practices. Knowing these values and how they are influenced by various factors, such as age, the length of service, and the nature of work, must help to change employee beliefs, norms and behaviour patterns in a way that allows achieving greater organisational success and efficiency. It appears crucial to identify values existing in a given organisation. The question is, do and how they vary depending on the type of organisation they represent? The purpose of this study is to reveal the values of different public organisations, i.e., educational and municipal, and how they are influenced by various factors, such as status, age, length of service and employee gender.

## 1. LITERATURE REVIEW

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Values may be defined as personal beliefs and are derived from psychological needs; thus, they can produce states of psychological tension, which lead to cognition, affect and behaviour (Rokeach, 1973, 1979). Values can influence the way an individual perceives and interprets a situation and its importance, impacting reactions and behaviour under certain circumstances. Values occupy a central position in a person's cognitive system; they influence attitudes, decision-making processes and human behaviours (Swartz et al., 2000). Schwartz's (1992) theory suggests basic values recognised by people from all cultures. They are considered universal as they meet at least one of the three basic needs of human existence: biological needs, social interaction needs, and institutional and social needs aimed at a group's welfare (Schwartz et al., 2004, 2012).

The terminology of values was adopted in the field of organisational studies, and it was recognised

that organisational values played the same role as personal values, i.e., guiding an organisation's functioning (Schein, 1990). Organisational values reflect what is essential to the organisation or social group to achieve common goals and collective good (Van der Wal, Graaf & Lasthuizen, 2008; Szydło & Grześ-Bukłaho, 2020). They are stable and durable but not fully fixed and particularly connected to the phenomena of culture and institutionalism (Bourne & Jenkins, 2013).

Values are critical in an organisation because the resemblance in their perception makes an organisational culture effective and functional (Weiss, 2001). Perceived organisational values refer to employee beliefs about acceptable or appropriate practices in their organisation (Trevino & Youngblood, 1990). Organisational values are a long-term belief that connects members of the organisation to co-operate and implement the goals of the organisation. The study of organisational values on levels of an individual and a group is essential because this knowledge can help managers understand and predict attitudes towards various organisational outcomes (Meglino & Ravlin, 1998). Values also serve as standards for evaluating employee behaviour and organisational success. Different studies show the relationship between organisational values and individual values (Ros et al., 1999; Meglino & Ravlin, 1998; Martins & Coetzee, 2011; Adamonienė & Ruibytė, 2013; Czerniawska & Szydło, 2020), self-esteem (Naus et al., 2007), ethical behaviour (Jin et al., 2007), organisational commitment (Finelgan, 2000; Abbot et al., 2005) and other important organisational factors (Mcnaughton, 2003; Hendel & Steinman, 2002; Verquer et al., 2003; Vveinhardt & Gulbovaite, 2018; Ohunakin et al., 2019; Okulich-Kazarin, Jasik-Ślęzak & Okulicz-Kozaryna, 2018).

In today's era of rapid changes in societies and increased competition, organisational values cannot remain the same as before because of demanding work conditions and public expectations. Studies show that in the process of organisational transformation, values must be present and operationalised for organisations to successfully change, and leadership must facilitate that change (McNaughton, 2003; Hendel & Steinman, 2003). The core values of an organisation begin with its leadership and subordinates who will be led by these values, so the behaviour of leaders and subordinates should gradually fall in line. A change in an organisation depends on the extent to which leaders are able to convey the desired values necessary to achieve organisational goals (Kraemer, 2011) and the ability to find a balance

between individual and organisational values (Hultman, 2001). Once stable, unified behaviour, values and beliefs are developed, a strong organisational culture emerges. Therefore, it is important to determine the organisational values considered important by the leaders and determine how those values are perceived by their subordinates. Knowing the organisational values of employees, managers can determine whether the organisational values are consistent and meet their corporate goals. Many researchers focusing on the fit between a person and an organisation show that value congruence is favourably related to important work outcomes, i.e., increased job satisfaction, lower attrition, better job performance, ethical behaviour and a strengthened commitment to the organisation (Amos & Weathington, 2008; Casida & Pinto-Zipp, 2008; Denison, Haaland & Goelzer, 2004; Lund, 2003; Ros, Schwartz & Surkiss, 1999; Verquer, Beehr & Wagner, 2003; Gregory et al., 2009; Giedraitis & Stašys, 2019).

An organisation has a different status, age, gender, nationality of workers, whose approach to the organisation's values may differ. Research has shown that such individual features as personality traits, gender, race and age have a significant effect on some organisational values, and these groups differ significantly in their perception of the importance of certain organisational values (Martins & Coetzee, 2011, Paz et al., 2020); therefore, it is necessary to explore and understand the assumptions and reasons of the value perception and acceptance of differences and similarities.

Nowadays, organisations are seen as complex and dynamic systems existing in the world of constant changes and interactions with the environment. New global trends in public policy and administration — the New Public Management (NPM) and managerialism — have had a significant influence on all public organisations. NPM emphasises more efficient public organisations, whereas managerialism describes an ideology of management (Deem & Brehony, 2005); thus, it is thought to cause some controversy in the values of the organisation (Nabatchi, 2011). Evetts (2009) distinguished two concepts when talking about the impact of new management on professional groups and professionalism: organisational professionalism, which manifests as control used by the organisations' managers, and occupational professionalism, which involves collegial authority. Organisational professionalism is integrated with the values and principles of NPM, and managerialism or occupational professionalism is based on professional values and ethics (Evetts, 2009).

There is a great deal of research on the differences in values of private and business organisations (Lyons et al., 2006; van der Val & Huberts, 2008; Beck Jørgensen & Bozeman, 2007), but less research on differences within the public sector (van Thiel & van der Wal, 2009; Szydło, 2016).

This study seeks to clarify the existing organisational values of two types of public organisations — municipal and educational — and explore the influence of personal variables (gender, age and work experience) and organisational variables (subordination) on the congruence of basic organisational values and beliefs. This is essential because only clearly defined and identified values become the management tool to better target the desired employee behaviour. To achieve organisational effectiveness, leaders must know the powerful forces of these cultural traits and learn how to implement strategies to reshape the culture and influence organisational outcomes. Therefore, the research aims (1) to evaluate organisational values and feature dimensions with respect to the inter-institutional level, (2) to evaluate organisational values and feature dimensions and distinguish the most prevalent with respect to the subordination level, and (3) to evaluate organisational values and feature dimensions with respect to individual variables (gender, age and the length of occupational experience).

## 2. RESEARCH METHODS

The set of organisational values by Glomseth et al. (2011) was used to evaluate occupational features and occupational behaviour in the survey. The researchers classified organisational values and surveyed police managers. The questionnaire consisted of 21 bipolar values that represented organisational culture (a total of 42 items related to organisational features and the behaviour model). It was also found suitable for studying values of educational and municipal organisations and was used purposely to get data comparable between different kinds of organisations (Adamonienė & Ruibytė, 2013, 2014; Adamonienė, Ruibyte & Viduoliene, 2017). Making the scale of values for educational institutions, the authors added five statements reflecting issues of a learning organisation (Adamonienė & Ruibytė, 2016). For every 21 groups of values, two propositions were formulated, e.g., the dimension "Changes/Traditions": a) People are open to change and new activities, b) Traditional and time-tested work meth-

Tab. 1. Three-factor solution of the organisational values and features

EFFECTIVENESS AND COOPERATION DIMENSION	EMPLOYEE ORIENTATION DIMENSION	FORMALITY AND RESTRICTIONS DIMENSION
<ul style="list-style-type: none"> <li>• Staff members are open to change and new activities;</li> <li>• Employees seek to meet work objectives in collaboration with others;</li> <li>• Initiative and personal contribution are supported;</li> <li>• Staff members are given autonomy in their work;</li> <li>• Employees have a clear definition of what needs to be done;</li> <li>• Everyone is trying to achieve or exceed personal results;</li> <li>• The organisation prefers a clear vision and priorities;</li> <li>• Employees in different departments exchange information, knowledge and experience;</li> <li>• Working hours are effectively planned;</li> <li>• At work, the most important goal is to achieve good performance and improve professional skills;</li> <li>• Long-term performance goals and measures for achieving them are formulated and explained;</li> <li>• People openly share personal information;</li> <li>• Different groups of people collaborate;</li> <li>• Clear deadlines for tasks are outlined;</li> <li>• New theoretical knowledge and techniques are used and assimilated to improve performance;</li> <li>• Performing their duties, staff members comply with laws and ethical standards</li> </ul>	<ul style="list-style-type: none"> <li>• Leaders are open to employees of all levels;</li> <li>• Employees are objectively, fairly and adequately evaluated based on results;</li> <li>• The organisation cares for staff development;</li> <li>• Conflicts are analysed and constructively resolved;</li> <li>• Everyone focuses on good friendly relationship in the team;</li> <li>• Creative thinking is encouraged in the organisation or workplace;</li> <li>• Traditional and time-tested work methods are important for work;</li> <li>• To ensure the safety of employees, the organisation analyses situations, plans and develops skills;</li> <li>• Everyone receives financial or other compensation for their results;</li> <li>• Tends to respond to expectations of the public and makes in work-related changes;</li> <li>• To achieve greater efficiency and productivity, they are allowed discretion</li> </ul>	<ul style="list-style-type: none"> <li>• There are many restrictions and controls;</li> <li>• Power and management are in the hands of several individuals or groups;</li> <li>• Communication is rather formal and defined by rules;</li> <li>• People obey leaders unconditionally;</li> <li>• It is more important to take care of your health, family and leisure than to indulge in work;</li> <li>• People do not show their real thoughts and feelings;</li> <li>• Communication is formal and business-like;</li> <li>• Employees are interested in short-term objectives and do not see prospects;</li> <li>• Deny or conceal adverse information from the public;</li> <li>• Individuals deal with work situations and problems solely on the basis of practical experience and knowledge;</li> <li>• Nobody bears responsibility for errors, so they keep recurring;</li> <li>• Focus on practical skills and standard methods of operation;</li> <li>• Strategy objectives and priorities are changed regularly</li> </ul>

ods are important for work; the dimension “Individual competition/Cooperation”: a) Different groups of people collaborate, b) Everyone is trying to achieve or exceed personal results.

Dimensions and organisational features are presented in articles by Glomseth, Gottschalk and Hole (2011) and Adamoniene, Ruibyte, Viduoliene (2017). Respondents had to evaluate each cultural feature using a 5-point scale (1 — strongly disagree that the feature is typical in my organisation, 5 — strongly agree that the feature is typical in my organisation) to indicate the extent to which the statements about the values were accurate in their organisation.

The survey performed a factorial analysis to extract specific dimensions of organisational features (the principal components method with Varimax rotation). The factorial analysis suggested three dimensions (Kaiser–Meyer–Olkin measure 0.957;

Bartlett’s test of sphericity 10639.38,  $p < 0.001$ ; the three factors explain the cumulative 48.75% of total variance). The score for the “Effectiveness and cooperation” dimension is the average of 16 items and represents effective time management, openness to positive change, collaboration and initiative at work (Cronbach’s  $\alpha = 0.934$ ; items presented in Table 1). The score for the “Employee orientation” dimension can be computed as an average for 11 items, presented in Table 1. This dimension assesses the attitude of a manager towards an employee, the level of attention given to staff development, the encouragement of autonomy and creative thinking, and the fairness in the evaluation of work results (Cronbach’s  $\alpha = 0.914$ ). 13 items comprise the “Formality and restrictions” dimension and evaluate the level of authority and power available to superiors, the tendency of employees to obey leaders; they also represent control and

many restrictions, and only formal communication with co-workers (Cronbach's  $\alpha=0.855$ ). Higher scores of these dimensions indicate high levels of constructs measured by each scale.

**Sample and methods.** Representatives of educational organisations (N=172) and municipal institutions (N=301) participated in a cross-institutional study. Participants were asked to answer questions concerning organisational features typical to their institutions and provide details regarding demographics and work performance. The questionnaires were anonymous, invitations with a link to the web-based questionnaire were distributed via email.

In educational institutions, the study involved 172 respondents from Kaunas city schools. 151 respondents were female (88.8%), and 19 were male (11.2%, two participants did not indicate their gender). By age, the distribution of respondents was as follows: 6.5% were in the age group of 25–35 years, 21.1% — 36–45, 46.5% — 46–55, 24.7% — 56–65, and 11.2% — more than 66. The distribution of seniority showed that the dominant part of respondents (70.9%) worked at a school for more than 20 years and 19.8% — from 11 to 20 years. 64.7% worked as teachers, and 35.3% were principals.

Among participants of municipal institutions, 242 (80.4%) respondents were female, and 59 (19.6%) were male. 16.9% of professionals from municipal institutions were younger than 36 years, 20.3% — 36–45, 36.2% — 46–55, 26.6% — 56 and elder. The distributions according to the management level was

as follows: 71 (23.6%) respondents were executive managers, and 230 (76.4%) — specialists.

Analyses of results were performed using SPSS 22.0. The following statistical methods were used: descriptive analyses, factorial and reliability analysis, Mann–Whitney test for independent samples and Friedman's two-way analysis of variance by ranks for dependent samples, Spearman's  $\rho$  correlation coefficient. Non-parametric tests were used because parametric assumptions for data distribution were violated (Kolmogorov-Smirnov tests  $p<0.05$ ).

The authors performed a comparative analysis of non-parametric tests for non-normal distributions of dimension scores and central measures (means) presented in figures to be comparable with other surveys.

### 3. RESEARCH RESULTS

Boxplots and descriptive statistics for variables of dimensions “Effectiveness and cooperation”, “Employee orientation”, and “Formality and restrictions” for educational and municipal organisations are presented in Fig. 1. Participants from educational organisations stated that “Effectiveness and cooperation” (Mann-Whitney statistics -5.120,  $p<0.001$ ) and “Employee orientation” (Mann-Whitney statistics -7.094,  $p<0.001$ ) were more common features and occupational behaviour in their organisations compared to participants of municipal institutions. Participants of municipal institutions claimed that formal

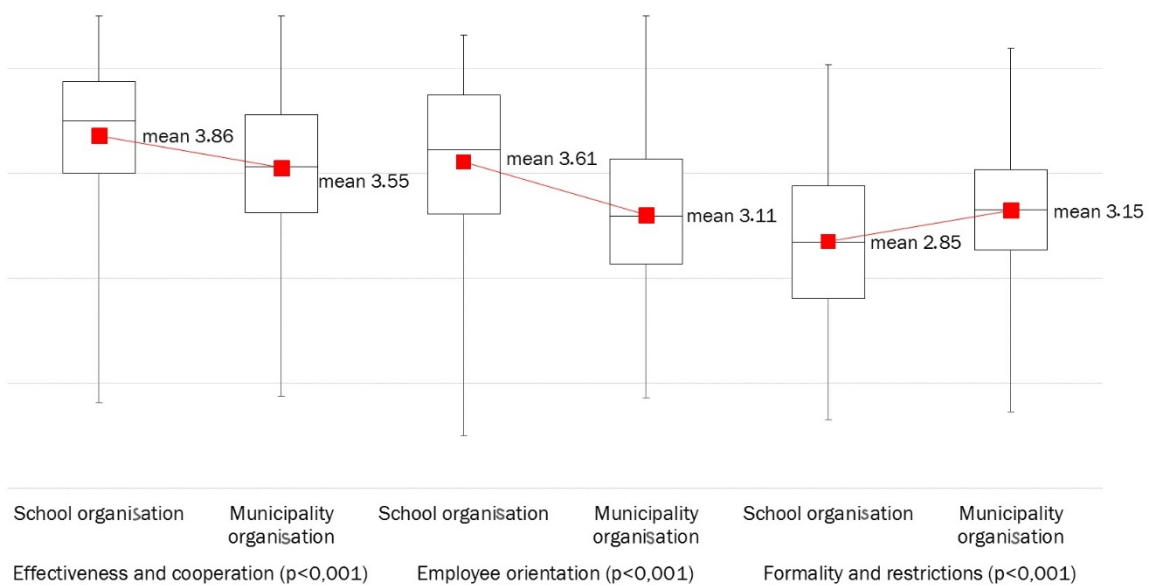


Fig. 1. Comparisons of respondents from educational and municipal institutions based on variables of dimensions “Effectiveness and cooperation”, “Employee orientation”, and “Formality and restrictions”

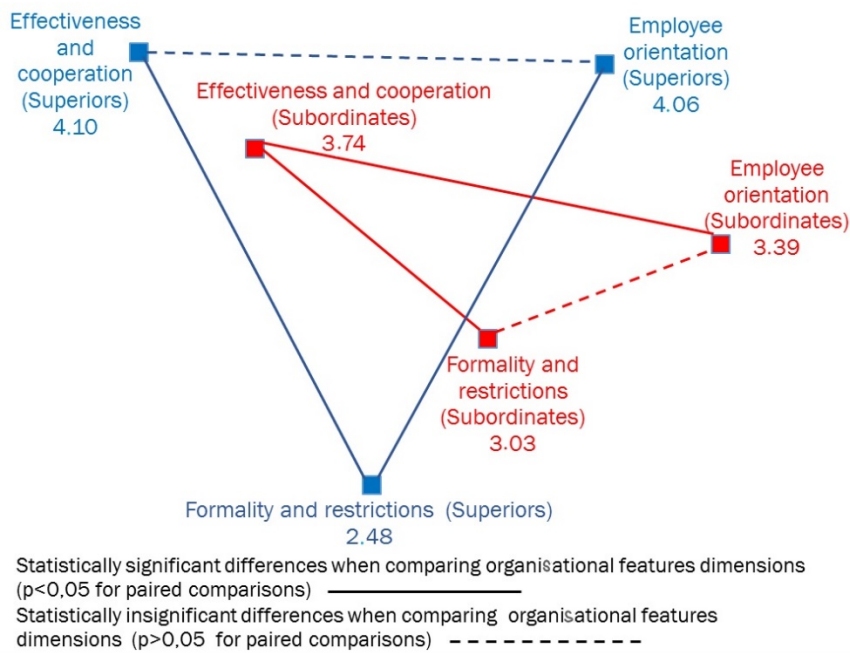


Fig. 2. Intra-institutional and subordination level comparisons of mean scores for different organisational feature dimensions: educational organisations

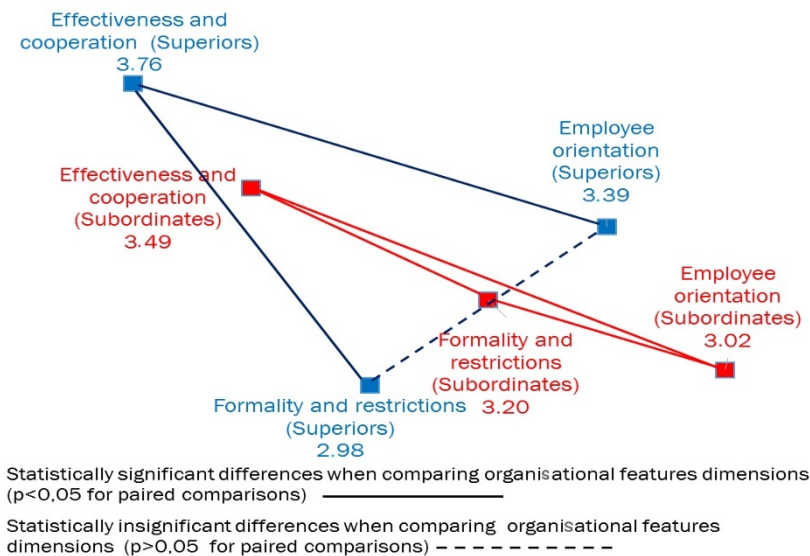


Fig. 3. Intra-institutional and subordination level comparisons of mean scores of different organisational feature dimensions: municipal organisations

communication, restrictions and authoritarian management were more prevalent in their organisations than schools (Mann-Whitney statistics 4.689,  $p < 0.001$ ).

In the first step of comparison of organisational features reciprocally at the intra-institutional level, several Mann-Whitney tests were performed to evaluate how employees or managers perceived the situa-

tion and evaluate organisational features and behaviour (Fig. 2 and 3).

Leaders of educational organisations perceive positive organisational features and typical behaviour in their organisation as more acceptable than employees (superiors gave higher scores to dimensions “Effectiveness and cooperation” and “Employee orientation”, Mann-Whitney statistics -3.226 and -5.448,

respectively, and  $p < 0.001$ ; Fig. 2). Employees gave higher scores to the dimension “Formality and restrictions” (Mann-Whitney statistic 4.966,  $p < 0.001$ ) as superiors perceived or evaluated organisational features in their institutions as less authoritative, controllable and less focused on a short-term perspective.

Reciprocal values of every dimension of organisational features and occupational behaviour were compared in these groups of participants: a) superiors of school institutions, b) subordinates of school institutions (a, b: Fig. 2), c) superiors of municipality institutions, and d) subordinates of municipality institutions (c, d: Fig. 3).

Based on results of related sample comparisons, leaders of educational institutions claimed that organisational values and behaviour, such as effectiveness and cooperation, effective tasks and time management, openness to change and improvement and employee-oriented behaviour (fair and adequate rewards, meeting employee expectations, effective motivation system, healthy psychological climate) were appreciable and typical in their institutions (Friedman’s test statistics 65.789,  $p < 0.001$ ; pairwise comparison for dimensions “Effectiveness and cooperation” and “Employee orientation”  $p = 0.988$ ; Fig. 2). Also, superiors supposed that formal relationships, control and authoritarian management were likely unrepresentative for their institutions (the mean score for the dimension “Formality and restrictions” was the lowest compared to scores of other dimensions; both pairwise comparisons  $p < 0.001$ ).

Employees of educational institutions stated that the highest scores were given to organisational features related to “Effectiveness and cooperation” behaviour (Friedman’s test statistics 62.123,  $p < 0.001$ ; pairwise comparisons with dimensions “Formality and restrictions” and “Employee orientation” both were  $p < 0.001$ ; Fig. 2). However, “Employee orientation” behaviour was not incidental as superiors claimed, and the dimension score was no significantly different compared to the score for the dimension “Formality and restrictions” ( $p = 0.621$  for pairwise comparison).

Superiors of municipal organisations evaluated organisational features, values and organisational behaviour as more desirable and positive in their institutions than subordinates. Managers perceived higher effectiveness, collaboration and the tendency for positive change ( $p = 0.002$  for Mann-Whitney statistics; Fig. 3), stronger employee orientation and empowerment, more effective motivational actions

( $p = 0.005$ ) and lower restrictions, control and formal communication in occupational situations ( $p < 0.001$ ).

Superiors of municipal organisations perceived effectiveness and cooperation as the strongest organisational features of their institutions (Friedman’s test statistic 51.493,  $p < 0.001$ ; pairwise comparisons with dimensions “Employee orientation” and “Formality and restrictions”  $p < 0.001$ ; Fig. 3). However, scores for dimensions “Employee orientation” and “Formality and restrictions” were not significantly different ( $p = 0.280$  for pairwise comparisons).

Results for subordinates of municipal institutions were different than results for professionals of educational organisations. Employees evaluated the effectiveness, cooperation, initiative, effective task and time management as the most prevalent organisational features and behaviour (Fig. 3). Regrettably, employee orientation, effective relationships at work, creative thinking and fair appreciation were evaluated as the least prevalent features and behaviour, and even formal communication, obedience to authority and restrictions were more prevalent compared to employee orientation and appreciation in these organisations (Friedman’s test statistic 110.783,  $p < 0.001$ ;  $p < 0.001$  for every pairwise comparison).

Organisational values and features, such as effectiveness and cooperation, employee orientated behaviour and formal interaction and restrictions at work, did not correlate significantly with participants’ age and length of work experience irrespective of institution’s type and subordination level (Table 2:  $p > 0.05$  for all correlations coefficients except one — elder subordinates of municipal organisations gave a higher score to effectiveness and cooperation at work than younger colleagues,  $\rho = 0.135$ ,  $p = 0.040$ ).

The analysis of compared dimension scores by gender supported the notion that only subordinates tended to perceive and evaluate organisational values, features and behaviour differently depending on gender: female subordinates from educational institutions stated that effectiveness and cooperation ( $p = 0.009$  for Mann-Whitney test) and employee-oriented behaviour ( $p = 0.025$ ) were more prevalent, while formal communication, authoritarian management and restrictions were less prevalent ( $p = 0.046$ ) in their organisations (Fig. 4). There were no significant differences in evaluations of organisational values between male and female leaders of educational institutions ( $p > 0.05$  for every comparison; Fig. 4).

No significant associations were found between organisational features and superiors’ gender in municipality institutions ( $p > 0.05$  for all Mann-Whit-

Tab. 2. Correlations between scores for organisational features dimensions, and age and the length of work experience of participants

INSTITUTIONAL AND SUBORDINATION LEVEL		EFFECTIVENESS AND COOPERATION DIMENSION	EMPLOYEE ORIENTATION DIMENSION	FORMALITY AND RESTRICTIONS DIMENSION
Educational organisations (superiors)	Age	$\rho=-0.025$ $\rho=0.856$	$\rho=0.084$ $\rho=0.534$	$\rho=-0.208$ $\rho=0.120$
	Length of work experience	$\rho=-0.111$ $\rho=0.413$	$\rho=-0.031$ $\rho=0.818$	$\rho=-0.056$ $\rho=0.681$
Educational organisations (subordinates)	Age	$\rho=-0.049$ $\rho=0.603$	$\rho=-0.134$ $\rho=0.153$	$\rho=0.025$ $\rho=0.794$
	Length of work experience	$\rho=0.054$ $\rho=0.571$	$\rho=-0.086$ $\rho=0.363$	$\rho=0.028$ $\rho=0.769$
Municipal organisations (superiors)	Age	$\rho=0.199$ $\rho=0.097$	$\rho=0.087$ $\rho=0.473$	$\rho=-0.152$ $\rho=0.205$
	Length of work experience	$\rho=0.217$ $\rho=0.069$	$\rho=0.062$ $\rho=0.605$	$\rho=-0.066$ $\rho=0.587$
Municipal organisations (subordinates)	Age	$\rho=0.135$ $\rho=0.040$	$\rho=0.019$ $\rho=0.779$	$\rho=0.031$ $\rho=0.636$
	Length of work experience	$\rho=0.031$ $\rho=0.640$	$\rho=-0.064$ $\rho=0.334$	$\rho=0.124$ $\rho=0.060$

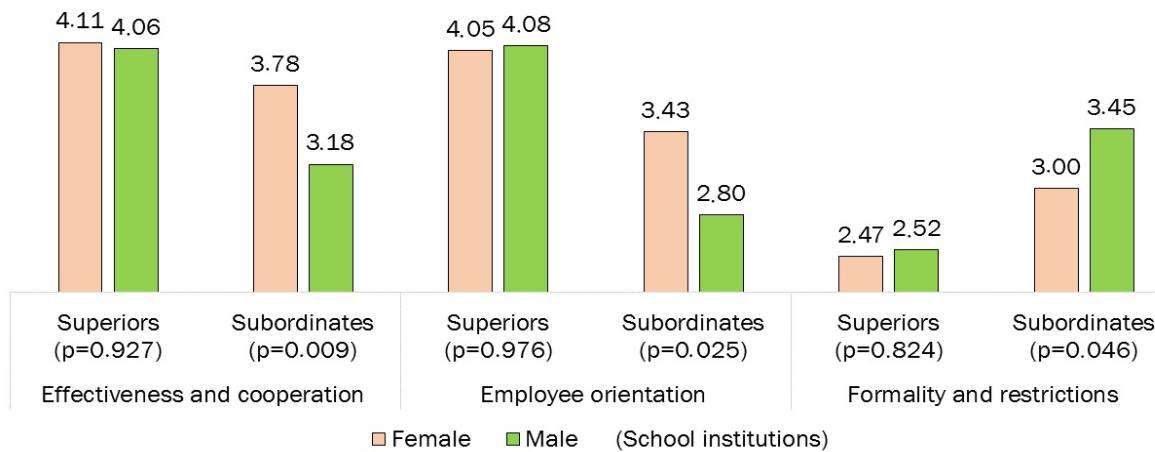


Fig. 4. Comparisons of mean scores for organisational feature dimensions considering gender and subordination level of participants: educational organisations

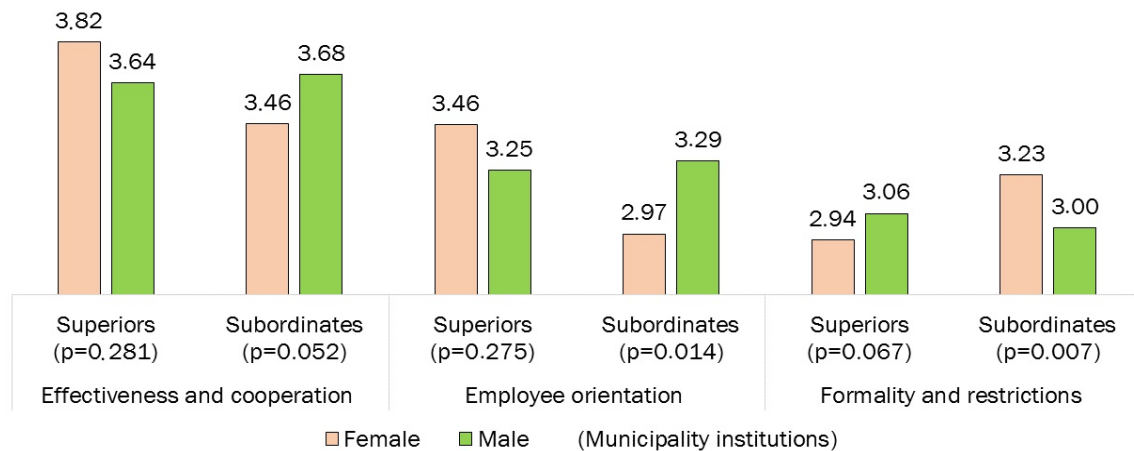


Fig. 5. Comparisons of means scores for organisational feature dimensions considering gender and subordination level of participants: municipal organisations



ney tests; Fig. 5; however, a tendency was observed that male managers perceived formality and restrictions as more important in their organisations compared to female managers). In the case of municipal organisations, subordinates had an opposite opinion than educational organisation employees. Male employees of municipal organisations reported higher effectiveness and cooperation ( $p=0.052$  for Mann-Whitney test), higher employee orientation ( $p=0.014$ ) and lower formality, authoritarian management and restrictions ( $p=0.007$ ) than female colleagues.

## CONCLUSIONS

The empirical research examined the values of educational and municipal organisations and how they were influenced by various factors, such as age, length of service, and the nature of work. Based on the results, three groups of organisational values were made reflecting different dimensions of organisational culture, namely, "Effectiveness and cooperation", "Employee orientation", and "Formality and restrictions". The dimensions and their expression reveal the value orientations of researched public organisations and how they differ. Analysis of the results showed that the organisational values of municipal and educational organisations significantly differed in all dimensions. Task effectiveness, time management and cooperation, employee-orientated behaviour were stronger in educational organisations compared to municipal organisations. Authoritarian management, formality and restrictions were stronger in municipal organisations than educational institutions. Such differences allow assuming that these organisations have different dominant values due to different organisational structure and societal challenges. Based on the theoretical reasoning by Nabatchi (2011), many political decisions in a public organisation are essentially a choice between competing but mutually necessary values, which he divided into a bureaucratic and democratic ethos, and a municipal organisation seems to be more likely bureaucratic.

Data analysis with respect to subordination level revealed somewhat significant differences in the perception of organisational values. Superiors claimed that positive organisational values, such as effectiveness, time management, cooperation, intentions to change, employee-orientated behaviour, encouragement and motivation, creativeness and autonomy, long-term organisational goals were more typical in

both types of institutions. Formal communication, restrictions, control and obedience to authority were more typical for employees than managers. Comparing the value priorities of leaders and subordinates of both types of organisations, it can be stated that not all values that were important to leaders were also important to subordinates. Meanwhile, such values as formal communication, restrictions, control and obedience to authority were more visible to employees than managers.

The analysis of the perceptions of leaders and subordinates of both types of organisations revealed that educational institutions had more shared values between the two groups of employees, while in municipal organisations, the perceptions of leaders and subordinates about communication and cooperation and employee empowerment were radically different. Leaders of education institutions claimed that effectiveness and cooperation, and employee-oriented behaviour were very much appreciated and typical in their institutions, and formal relationships and restrictions were the least typical in educational organisations. The highest scores for organisational features were related to effectiveness and cooperation behaviour, and formal relationships, restrictions and employee-oriented behaviour were the least typical in school organisations according to subordinates.

Superiors of municipal organisations perceived effectiveness and cooperation as the strongest organisational features in their institutions, while formal relationships, restrictions and positive employee-oriented behaviour were less prevalent. Employees of municipal institutions evaluated effectiveness and cooperation as the most prevalent organisational features and behaviour. However, formal communication, obedience to authority and restrictions were more prevalent than positive employee orientation. Employee-orientated behaviour and empowerment were evaluated as the least typical by subordinates.

Elder subordinates of municipal organisations perceived effectiveness and cooperation as more important than younger colleagues. Effectiveness and cooperation, employee-orientated behaviour and formal interaction and restrictions at work were not associated with participants' age and the length of work experience irrespective of the type of institution type and the level of subordination.

Only subordinates tended to perceive and evaluate organisational values, features and behaviour differently depending on gender. Female subordinates from schools stated that effectiveness and cooperation, and employee-oriented behaviour were more

prevalent, and formal communication and restrictions were less prevalent in their organisations. Male employees of municipal organisations focused more on effectiveness and cooperation, employee orientation and lower formality, authoritarian management and restrictions.

Thus, it can be stated that different types of public organisations also have different organisational values. Although there is no one superior or ideal culture, organisations have to respond to challenges and highlight their core values so that they are understood and accepted by members of the organisation (Cameron & Quinn, 2011).

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