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Exploratory Study of Within-country Differences in Work and Life Values

The Case of Spanish Business Students

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ABSTRACT   The goal of the article is to present the results of an exploratory study that analyses a sample of business students from two geographically separated regions (the North-East and the South-West) in Spain, to establish if different sub-cultures can be detected within one country, taking into account work and life values. Measures of culture (defined by a set of work and life values) were constructed, and data were obtained from 653 business students in these two distinct geographical locations. Results suggested in an indirect manner that the universal theory of culture as proposed by Hofstede and other colleagues was not entirely confirmed in the Spanish context. Variances along the set of eight value factors emerging as the underlying structure of culture (four work values and four life values) were widely spread, and significant differences in values were found for the two locations. Moreover, an individual difference, gender, was found to play a major role in attributing importance to various work and life values. Findings emphasize the importance of diverse sub-cultures within a single country (Spain), and the article explores the implications for management practices and research

KEY WORDS • culture • diversity • values • work & life

Traditionally, researchers in the OB/HRM field have attempted to explain the contribution of sound management processes and human resource practices to organizational performance (Ferris et al., 1998). Over the years, many studies have emphasized the importance of human competencies such as knowledge, skills and attitudes in explaining work-related performance. Thus individual attitudes referred to in these studies have often been suggested as the key to understanding the behavioural predispositions. Attitudes in turn depend on values, and for this reason scholars are attempting to better understand the structure, concept and importance of values within the context of organizational competitiveness (Dolan and Garcia, 2002).

In a rapidly changing, unpredictable modern world, forecasting how people will behave at work is often a risky affair. The field of organizational behaviour is no exception in this respect. From the early days of theories on organizational behaviour (Taylorism, Fordism), the various schools of thought have increasingly focused on the importance of the human factor (Maslow, 1963; Mayo, 1975). More recent conceptual approaches have centred on social and cultural components regarding organizations and people in attempting to explain organizational behaviour and differences. An elaborate definition of culture has been recently proposed by Gooderham and Nordhaug (2003): 'The system of meaning – values, beliefs, expectations and goals, shared by members of a particular group of people and that distinguish them from members of other group' (p. 131). National culture has been used to explain a wide range of differences between countries, including individual and group values (Hofstede, 1980). These differences can lead to substantive differences in the way organizations operate in different regions of the world. However, little attention has been paid to the study of the differences within one country and, in particular, studies of culture

via life and work values vary markedly in terms of concepts, methodology and level of analysis. The latter is important, hence if culture can be clustered to pinpoint regional similarities that significantly surpass national similarities it may be viable to adjust standard management practices.

The objective of this exploratory study is to empirically test the existence or absence of homogeneous national life and work values among business students by examining the mean and spread of variance across a set of commonly studied life/work values within a given culture – the Spanish one in this case. In this exploratory study the principal aim was to test the extent to which one can really talk about a single, homogeneous, culture stereotype, or alternatively identify distinct regional cultures that may be far more significant in terms of understanding collective competencies and corresponding management strategies in order to increase organizational effectiveness. The underlying assumption in this study is that if the variance is spread among individuals within the context of national samples then the classification of common culture according to the work of Hofstede and his colleagues would be weakened, thereby supporting Triandis' work that posits that individualism and collectivism are two dimensions that can co-exist in one culture (Triandis, 1994); whereas a narrow variance would provide more evidence to support the model proposed by Hofstede (1980, 1981, 1991, 2002) pertaining to the existence of a single national culture. The core of Hofstede's analysis is that identical HRM policies may have very different effects in different countries. Our study has thus been inspired by turning around the Hofstede theoretical framework based on constructs such as values, attitudes and culture.

This study represents the first phase of a larger comparative project, setting out the preliminary findings for Spain. The purpose of the larger study is to explore value systems

regarding work and life in general, with the assumption that it may have consequences for people's behaviour in different socio-cultural environments. Accordingly, the studies compared value systems (work and life) in three cultures: Mediterranean (in this case Spain), Central European (e.g. France), and North American (e.g. Canada).

This article contributes to understanding of the management of human resources, as employee behaviours often originate in their respective values and belief systems (Dolan et al., 2000; Schuler, 1990; Schuler and Jackson, 1987a, b). The study also relates to the search for relationships between work and life values of future managers. Consequently, the effective strategy of human resource management can be derived from the afore-mentioned arguments and addressed to develop a congruency with these employee value systems (Begley and Boyd, 2000; O'Reilly et al., 1991). This represents the fundamental argument in the theory of contingency in managing human resources (Baird and Meshoulam, 1988).

Theoretical Framework

Values Revisited: A Brief Review

In the literature, values have been approached via different perspectives. For example, as normative standards to choose among various behaviours (Becker and McClintock, 1967; Kluckhon and Strodbeck, 1961; Schwartz, 1992); as basic components of cognitive maps that guide motivation and behaviour (Hackman et al., 1977); or a sub-group of attitudes (Levy, 1990).

In the 1940s, Antoine De Saint-Exupery wrote: 'if you wish to build a ship, don't start looking for wood, cutting tables or begin allocating tasks; what you should do first is, find men with a desire to sail on the wide ocean' (cited in Garcia and Dolan, 1997: xxi). The question is whether this desire is universal

in nature or whether it depends on socio-cultural factors that stem from the models adopted by each society. Although the words for our values may reflect relatively simple thought structures, they carry an important conceptual load, acting as long-term behaviour predictors.

Schwartz et al. (1999: 24–5) state that values represent the concepts of what is really desirable and guide social actors in their selection of behaviours, and are used to assess other people and explain people's responses in general. One of the central aspects that defines values is their preferential character, in that a value is primarily an activity or preferential process of singling out a given behaviour. The preferential character of values also acts simultaneously in setting up an order or a hierarchical structure of respective values. Second, given that espoused values represent a sort of preference, it is obvious that, implicitly or explicitly, some kind of order is established. The totality of this order represents the value matrix/system of the person.

On the basis of this discussion, a number of questions can be raised with reference to the distinct values in each culture, organization or job setting. Are they universal or are they unique? Is cultural variation manifested only in its form or also in its content? Other relevant aspects seem to be the relationships between the value system and the predisposition to behave in distinct cultures. All these topics enable researchers to render operational the concept of values.

Thus values guide daily actions, bind groups, help resolve conflicts and stimulate development. All cultures contain more-or-less explicit value systems that determine behaviour (Dunkel and Mayrhofer, 2001; Garcia and Dolan, 1997; Schein, 1985).

Other scholars classify values into three types according to their nature: *instrumental*, *affective* and *cognitive* (Elizur and Kolowsky, 1996; Zarhi and Elizur, 1996). In organizational behaviour, *instrumental* values include

relationships with others such as colleagues and superiors; *affective* values are responsibility, influence, feedback, the importance of work, etc.; and *cognitive* ones include status and contribution to society. This initial classification of values has been termed 'work outcomes' (Elizur, 1984). The same author also described a second classification based on system contingencies and the behaviour of individuals with regard to an organization's need to pull things together to work effectively and to motivate its staff. *Job security* is one of the work values that is given the greatest importance in the present system of values. The results obtained in different countries corroborate these assertions (Dolan et al., 2002; Elizur, 1991; Zarhi and Elizur, 1996). This also seems to be the case in the Spanish context (see Arciniega and González, 2002; Martínez Sanchez et al., 1999).

In his definition of culture, Hofstede (1991) refers to cultural differences as they are manifested through symbols, heroes, rituals and values, and he established different cultural levels: national, regional/ethnic, religious, organizational, or those based on gender or social class. Hofstede's work has been criticized for downplaying the importance of sub-cultures and individual differences within the same culture/nation. He considers a nation as a political unit and distinct from the concept of society. If one considers a nation, one can quickly appreciate that it contains groups and minorities (the Basque region in Spain being a case in point). For example, in *Cultures and Organizations* (Hofstede, 1991) he emphasized the cultural differences that can be found at the national level. According to Hofstede, one can study individual differences only at this level. In particular, he focused on significant individual differences according to gender, age and social class in each of the four dimensions he used to explain culture. However, according to him, one could not study these groups or minorities as if they represented sub-cultures.

According to this author, values must be studied from an aggregate perspective, not an individual one. He defines individual values as sentiments, which in many cases are unconscious and implicit. Such sentiments are difficult to change, most of them being acquired before the individual reaches the age of 10. They cannot be discussed or directly observed, they can only be inferred from the way in which people act in certain circumstances. However, even this is ambiguous because people's questionnaire responses as to how they would act in given situations are often not what they do in practice.

Moving from general values to work values, scholars such as Elizur (1991) and Elizur and Sagie (1994) conclude that the latter have been studied from different conceptual angles. They have been defined as vocational orientation (Pryor, 1981; Super, 1995); predisposition to behave in a work setting (England, 1967; Ravlin and Meglino, 1989); and importance in terms of work accomplishments (Elizur, 1984; Levy and Guttman, 1976; MOW, 1987). These definitions represent a refinement of necessities that emerge through socialization (Lofquist and Dawis, 1969; Super, 1995), or as ideologies or philosophies that enable us to understand individual behaviour at work (England, 1967).

The impact of culture on behaviour has been postulated for many years and its impact continues to be demonstrated. For example, 103 human resource professionals at major US-based organizations were asked to identify the most important factors influencing the management development programmes in their organizations (Morton, 2001). Four factors were mentioned by over two-thirds of the respondents: the CEO's vision and values, the organization's strategic plan, the operating needs of the line managers, and the organization's culture. Thus the potential impact of individuals' values on culture is a topic that is receiving increased interest as change, and change management,

have emerged as important activities of the new human resource management roles (Schuler et al., 2001) and in management in general (Dolan et al., 2003).

The effects of socio-demographic variables such as age, education, gender and seniority on culture and values have also been reported. The most studied of these variables is gender. According to the literature, men tend to place greater value on issues concerning socio-economic status, prestige and power (Dolan et al., 2002; Elizur and Sagie, 1994). In contrast, women are more concerned with socio-affective issues such as work climate, safety at work, and relationships with their colleagues. However, some authors (Elizur and Kolowsky, 1996; Kolowsky and Staskevsky, 2000) have emphasized that socio-demographic issues (such as gender) should not be divorced from the cultural characteristics of a given society or context.

According to Hofstede, the world is full of conflicts between individuals, groups, and nations that feel and act differently. Nevertheless, all these cultures face common problems that require cooperation for their solution. He argues that despite differences in forms of expression, there is a common structure that permits 'universal' understanding. Hofstede describes these common problems in a homogeneous fashion for all countries, arguing that there is a common structure. He seeks the integration of cultures. We disagree with this idea, believing that both practices and structures are different. Accordingly, we would be in closer agreement with a research perspective based on differentiation rather than on integration. Other scholars defend the idea that the same basic structure applies to different cultural settings (Schwartz, 1992; Zarhi and Elizur, 1996). Nevertheless, these authors also stress that the importance of values depends on the context (Elizur and Kolowsky, 1996).

There are numerous studies on values related to various ambits affecting the indi-vidual, most of them of a multidimensional nature. Thus one can find studies on work (Zarhi and Elizur, 1996) as well as ones on values linked to the personal sphere and life issues. However there are fewer studies that set out to analyse the relationship between both value structures – work and life. Among these, one should mention the work carried out by Elizur et al. (1996), who focused on life and work value structures in Israel, Hungary, India, Brazil and Japan.

An examination of the literature on the methodologies used to measure work values and life values reveals the use of different measurements. Cook et al. (1993) drew up a list of the 29 most important and frequently used measurement tools appearing in the literature on organizational culture, and identified two broad categories. The first concerns those aimed at measuring organizational commitment toward staff. The second covers scales that measure individual needs, linked with self-fulfilment and development. There are also other tools that do not form a clear category, including the 'Work Values Inventory' (Super, 1970), which is particularly relevant to the present study. According to Super, the tool provides 15 indexes on work values, both intrinsic and extrinsic, related to motivation. It also analyses the satisfaction systems values that are directly linked to and derive from jobs. The process cannot be based on the supposition that society already knows and accepts a framework of common, shared values.

A paper by Dunkel and Mayrhofer (2001) criticizes Hofstede's position, calling it ethno-centric and universalist, failing to take account of the context. Nevertheless, Hof-stede (1991) stated that while he was no disciple of ethnocentrism, he did take a rela-tivist stance on culture. Dunkel proposed a 'cultural standard', arguing that culture was too complex a system to be measured by over-abstract dimensions. 'Cultural stan-dards' would be the interpretations that people make of a specific context. Such

interpretations can be revealed through interviews. Cultural standards would allow one to identify differences between pairs of national cultures. The fact that culture provides the reference framework implies a subjective view of the phenomenon. Cultural standards are not visible but become apparent in behaviour in inter-cultural situations involving different countries.

After 20 years of research, there remain several stereotyped notions about individualism and collectivism and as yet no one has proposed a theoretical model with sound consistency. An exception to that is the work of Triandis (1972, 1994) and his colleagues (Tapp et al., 1974).

Hofstede initially proposed an individualism index, a one-dimensional view of human values, with individualism and collectivism conceived of as the extremes of a continuum. National cultures were defined as adhering to one or the other of those extremes (or positions between them). The impact of Hofstede's work is still relevant today because, in many studies, a person's nationality is regarded as an indication of his or her individualistic or collectivistic tendencies. The influence of Hofstede's model is still evident at the level of individual analysis. Antecedents of this work developed in the Spanish context can be found in studies by Gouveia and various colleagues (1998a, b, 2001, 2003).

This Study's Assumptions and Proposition

The following premises are proposed as the framework for this study:

Levels of analysis of culture: Our study assumes that country is not synonymous with national culture; there may well be more than one culture in a country. It is also possible that a culture can be shared among different countries (Dunkel and Mayrhofer, 2001; Harvey, 1997; Spector et al., 2002). We disagree with those who propose to link national culture with

a country, assuming the nation is homogeneous in this respect. Such approaches associate culture with territorial and geographic aspects. The study of culture would thus be applied at a national level.

Relationship between different mental constructs: attitudes, values and culture: We agree with the researchers (such as Hofstede, 1998) who establish conceptual differences between these terms. Nevertheless, we contend that there is a relationship between these constructs and each provides an indirect indicator, at the very least, of the others.

In the case of Spain, it is very hard to talk about a single national culture, given its geographical, historical, linguistic and political diversity. According to Gobernado (2002), the distinct values of Spain's various regions can be explained by a myriad of socio-historical factors. An example is the case of the Catalans and the Basques, who had over the years developed quasi micro-societies with their own negotiated autonomous governments and a distinct recognized regional language; these regions had also over the years made various attempts to secede from Spain and create their own respective independent nations. The Andalusian culture, on the other hand, is characterized according to Moreno (2003) as a unique cultural identity that can be summed up in three points: (1) a tendency to personalize social relations in an attempt to create a more humane society, (2) rejection of any type of inferiority complexes, real or symbolic, that may affect the self-esteem of the Andalusian people, and (3) a global vision of the world with an active pluralistic attitude of interpreting events; thus resulting in higher levels of tolerance and openness to influences of other cultures and habits. As for Catalonia, Ulied (2003) emphasized the three distinct facets of the so-called 'Catalan' culture: (1) the fight to use and preserve the Catalan language, (2) the economic vigour and dynamics that reflect the industriousness of the Catalan people that made them the 'economic locomotive of Spain', and (3) the

presence of an image by which the Catalans see themselves much closer in values and manners to Western European countries compared to other regions of Spain and more distinctly so apart from Andalusia. Various empirical studies have provided direct and indirect support to the latter, emphasizing the cultural and value differences among Spain's regions. For example, in a classic study of Spanish managers, Cummings et al. (1971) reported that managers from the Barcelona (Catalonia) area were less risk averse than those from Madrid or southern Spain (Andalusia). Likewise, O'Connell and Prieto (1998) in an extensive literature review concluded that other significant regional differences in Spain could be found along the classic scales used by Hofstede (1983) or Hampden-Turner and Trompenaars (1993).

Thus, based on these socio-cultural, historical and political differences, we can hypothesize that we will find higher means for values connected to factors associated with work efficiency in Catalonia and, in contrast, higher means on values connected with family and life facets in Andalusia. Furthermore, we hypothesize that due to these marked expected regional differences, a common national Spanish culture stereotype (in both life and work values) will most likely not be found.

Method

Sample and Procedures

The sample in this exploratory study consists of university students at faculties of business and economics in two regions in Spain (Andalusia and Catalonia). Of the total sample of 653 students, 307 studied business at public university in Andalusia and 346 at a private business school in Catalonia. Respondents were drawn from different academic years: first-year students (307 from Andalusia and 174 from Catalonia) and fourth-year bachelor degree students (172 from Catalonia).

Four-fifths of the students were aged between 19 and 22, and women comprised half (52.4%) of the sample. Three-quarters of the sample lived in urban centres. Almost 70% lived with their families; the others were generally forced to live elsewhere to be close to the university. One-tenth combined university studies with work. With regard to their family cultural level, 70.8% of the respondents indicated a medium to high level, 17.6% very high, and the remainder low or very low.

To measure the importance given by students to a set of values related to work, personal and family life a structured questionnaire was used. It included two Likert-type scales comprising 17 work values and 16 life values (see Appendix). Students were asked to grade the importance of each component on a scale of 1 to 5 (1 = not important at all; 5 = fundamental or very important).

The method employed in measuring work values was inspired by the *Work Values Inventory* (Super, 1970), although this tool has been criticized for having some limitations (it is suitable only for full-time workers; see Super, 1995), nevertheless, its use is well-established (Nevill and Super, 1986). Because of this limitation the tool was completed by incorporating two new values from Dolan and Garcia (2002). With respect to life values, the instrument was inspired by a combination of the Dolan and Garcia (2002) instrument and Rokeach's (1973) work. The following social demographic variables were also ascertained through the questionnaire and were used as control variables: age, gender, seniority at the university, work/no work status, residency with/without family, and educational level of the parents. The final version of the instrument has resulted from a Delphi process undertaken by the five researchers involved in this study. Convergence was sought and content validation produced satisfactory results.

Table 1   Descriptive statistics and bivariate Pearson correlations of work values[a]

	Mean	SD	Altruism	Aesthetic	Creativity	Intellectual stimulation	Achieve-ment	Flexibility	Prestige	Power	Economic performance
Altruism	3.69	.93	1								
Aesthetic	2.45	1.12	.31*	1							
Creativity	4.15	.85	.29*	.33*	1						
Intellectual stimulation	4.33	2.52	.17*	.16	.25*	1					
Achievement	4.77	.51	.215	00	.41*	.17*	1				
Flexibility	4.36	.71	.12	.22	.34*	.15	.21*	1			
Prestige	3.83	.99	−.14*	00	.18*	00	00	.37*	1		
Power	3.26	1.07	−.24*	00	00	00	00	.34*	.60*	1	
Economic performance	4.78	.72	00	−1.83	.17	00	.44*	.23*	.29*	.29*	1
Job security	4.30	.89	.16*	00	00	00	.22*	.13*	.12	.14*	.40*
Work climate	4.55	.68	.32*	00	.15*	.14*	.34*	.16	00	00	.33*
Team work	3.35	1.00	.31*	.21*	00	00	00	.14	00	00	00
Job variety	3.73	.92	.17*	.15	00	00	00	.20*	.18	.18	00
Friendship at work (collegiality)	3.92	1.01	.23*	00	00	00	00	.14*	00	.11	.19*
Commitment	4.08	.85	.22*	00	00	00	.26*	.13	00	00	.14*
Efficacy	4.37	.73	.24*	00	00	00	.36*	.16*	00	00	.34*
Equity	4.22	.92	.34*	.13	00	00	00	00	00	−.12	.12*

	Job security	Work climate	Team work	Job variety	Friendship at work (collegiality)	Commit-ment	Efficacy	Equity
Altruism								
Aesthetic								
Creativity								
Intellectual stimulation								
Achievement								
Flexibility								
Prestige								
Power								
Economic performance								
Job security	1							
Work climate	.51*	1						
Team work	.34*	.35*	1					
Job variety	00	00	.32*	1				
Friendship at work (collegiality)	.38*	.37*	.44*	.28*	1			
Commitment	00	.20*	.26*	.49*	.30*	1		
Efficacy	.36*	.41*	.30*	.24*	.36*	.41*	1	
Equity	.48*	.44*	.41*	00	.36*	00	.29*	1

[a] Extremely low correlations were rounded to zero (00) and the sign was ignored ($N = 653$; * represents significance at $p < .05$).

Table 2 Results of the factorial analysis applied to work values[a]

	Communalities	Factor 1	Factor 2	Factor 3	Factor 4
Job security	.684	**.766**	.110	.000	.000
Work climate	.508	**.658**	.000	.138	.223
Equity	.498	**.568**	−.230	.220	.000
Efficacy	.457	**.562**	.000	.213	.168
Friendship at work (collegiality)	.424	**.509**	.000	.394	.000
Power	.669	.000	**.800**	.000	.000
Prestige	.570	.000	**.723**	.000	.122
Job variety	.499	.000	.205	**.627**	.000
Team work	.510	.421	.000	**.550**	.000
Commitment	.680	.223	.000	**.494**	.134
Creativity	.641	.000	.000	.000	**.787**
Achievement	.626	.388	.000	−.185	**.588**
Altruism	.483	.248	−.333	.383	.395
Aesthetic	.499	−.173	.000	.414	.338
Intellectual stimulation	.111	.000	.000	.000	.301
Economic performance	.542	.505	.418	−.215	.224
Flexibility	.358	.000	.399	.206	.386
Cronbach's Alpha		.6767	N.A.	.4565	N.A.
Own values (Eigenvalue)		3.434	1.727	1.341	1.221
Percentage of the total variance explained = 45.425%					

[a] Extremely low loadings were rounded to zero (000).

Results

To test the underlying structure of work values and life values, an exploratory factor analysis was undertaken. In the case of work values, the descriptive statistics and the Pearson bivariate correlations are shown in Table 1.

Next, a factorial analysis of these 17 variables was performed with the aim of collecting the same information but in a reduced number of variables. The final outcome was a more parsimonious structure of work values. The principal components method was used and the factors were obtained by employing the standard criterion of the latent root and rotation Varimax with Kaiser Normalization. Only items with factor loading greater than 0.5 were included in the construction of the new factors.

Results showed that the vast majority of both work/life values have a normal distribution, although around a rather large variance. For a better interpretation of the structure of work values, the *economic performance* variable was disregarded because its load was similar on factors 1 and 2. We include *commitment* because its value on factor 3 was near 0.5. More specifically, 12 of 17 original values/items were employed in subsequent analyses. The result of the analysis produces four factors that explain 45.42% of the total variance found. (See Table 2.)

To create new variables, we summed the loads of each factor and divided by the number of items. The four new factors were labelled 'extrinsic work values', 'social-economic work status', intrinsic work values' and 'self-realization values'.

Table 3   Descriptive statistics and bivariate Pearson correlations of life values[a]

	Mean	SD	Life satisfaction	Mutual support	Friendship	Materialism	Self-achievement	Status demonstration	Responsi-bility	Respect
Life satisfaction	3.88	.79	1							
Mutual support	2.45	.99	.27*	1						
Friendship	4.06	.92	.42*	.21	1					
Materialism	3.36	.96	.20	00	00	1				
Self-achievement	3.57	.84	.42*	.24*	.25*	.33*	1			
Status demonstration	2.92	1.09	00	00	−.16	.54*	.25*	1		
Responsibility	3.78	.81	.48*	.25*	.38*	.23*	.41*	.11	1	
Respect	4.23	.69	.22*	.26*	.15*	00	.21*	−.13	.24*	1
Order	2.77	1.24	00	00	−.18	.17	.13*	.17*	.14*	.22*
Healthy life	3.45	1.10	.15*	.16*	00	00	.15*	00	.32*	.30*
Trust	3.88	.80	.32*	.29*	.29*	00	.25*	−.17	.29*	.37*
Initiative	3.46	.85	.30*	.24*	.19	.17*	.33*	.12	.21*	.23*
Happiness	3.03	1.14	00	00	00	00	00	.13	−.13	00
Liberty	3.66	.99	.11*	.18	00	00	.17*	00	00	.23*
Peace	3.73	1.06	00	.16*	−.15	00	00	00	00	.31*
Family	3.63	1.10	00	00	−.13	00*	.10	00	00	.21

	Order	Healthy life	Trust	Initiative	Happiness	Liberty	Peace	Family
Life satisfaction								
Mutual support								
Friendship								
Materialism								
Self-achievement								
Status demonstration								
Responsibility								
Respect								
Order	1							
Healthy life	.40*	1						
Trust	00	.22*	1					
Initiative	00	00	.30*	1				
Happiness	00	−.20	00	.27*	1			
Liberty	00	00	.25*	.33*	.32	1		
Peace	.29*	.16*	.24*	.24*	.26	.35*	1	
Family	.35*	.30	.11	00	00	00	.27*	1

[a] Extremely low correlations were rounded to zero (00) and the sign was ignored. ($N = 653$, * represents significance at $p < .05$).

- Factor 1: *Extrinsic work values*. This sub-scale comprises five items. These refer to the aspects or characteristics that are *external to the person*. Respondents who scored high in this section consider the following work aspects important: working atmosphere, friendly colleagues, efficacy and efficiency in carrying out tasks, and recognition of effort and individual achievements.
- Factor 2: *Social-economic work status*. This is a factor strongly oriented toward success, purchasing power, and social power. Respondents scoring high on this scale considered work values to reside in climbing the social ladder or making more money.
- Factor 3: *Intrinsic work values*. This factor considers the values associated with work that concern how tasks are organized and coordinated: *team work*, *commitment*, *variety*. These values relate to social aspects that are not strictly rational in connection with work organization. Respondents scoring high on this sub-scale tend to be people who commit themselves and actively participate in the work.
- Factor 4: *Self-realization*. These aspects are directly related to the characteristics of the work or task to be carried out. A high score on this sub-scale indicates that the person places a high value on the opportunities for personal and/or professional development and growth in the job. The most important motivational factors are to be found in the characteristics of the job carried out and not so much in external recognition, remuneration, etc. These are people whose interests and personal goals make them identify strongly with the post they wish to occupy.

It is worth noting that, in spite of the fact that this summation is a standard procedure in social science research, in our case it has been a bit more problematic given the relatively low Chronbach's alpha coefficients reported for the new summated factors (see Tables 2 and 4). This is due in part to the way the factor scores are estimated. Factor analysts draw a distinction between factor scores and 'factor score estimates'. Factor scores fulfil several stipulations of the common factor model (for example, they have unit variance and are perfectly orthogonal when the factors are orthogonal) and are not encountered in practice. Rather, researchers routinely compute and report factor score estimates, which are imperfect approximations of the factors. Factor score estimates will not typically have unit variance, and they will often be intercorrelated even when the factors in the analysis are orthogonal. Moreover, in order to maximize the construct or factor 'validity' the factor score estimates are high as possible determinates for the first order factor, and gradually diminish in validity in order to meet the univocal requirement for orthogonality in the subsequent factors (Heermann, 1963). Thus, to reduce the factor score estimates' potential contamination with variance from other orthogonal factors, the correlation-preserving rules for the other order factors diminish (for more information on this see Berge et al., 1999).

Ray (1973), in an in-depth analysis of 'factor analysis and attitude scales', concludes that although ideally scales should be constructed by incorporating the high loadings of the factor estimates, for conceptual reasons other items that best measure a construct can be used in the scale construction even if the alpha reliability coefficients are moderate.

In the same manner, we have undertaken an exploratory factorial analysis pertaining to the life values instrument. Table 3 shows the descriptive statistics and bivariable Pearson correlation of each of the original life values items. The same method as applied to the construction of the work values described before was employed.

Table 4 shows the varimax solution of life

Table 4   Results of the factorial analysis to life values[a]

	Communalities	Factor 1	Factor 2	Factor 3	Factor 4
Life satisfaction	.502	**.692**	.000	.000	.147
Responsibility	.553	**.676**	.194	-.161	.179
Friendship	.489	**.644**	−.219	.000	−.147
Trust	.421	**.496**	.200	.287	−.230
Order	.466	.000	**.659**	.000	.174
Healthy life	.522	.259	**.641**	−.197	.000
Family	.273	.000	**.506**	.105	.000
Liberty	.380	.121	.000	**.600**	.000
Happiness	.352	.000	.000	**.569**	.122
Peace	.494	.000	.430	**.548**	.000
Status demonstration	.582	.000	.000	.000	**.757**
Materialism	.529	.140	.000	.000	**.710**
Mutual support	.216	.386	.156	.201	.000
Self-achievement	.430	.523	.118	.164	.341
Respect	.376	.351	.385	.258	−.196
Initiative	.396	.379	.000	.482	.141
Cronbach's Alpha		.5802	.3781	.3178	N.A.
Own values (Eigenvalue)		2.896	1.491	1.404	1.191
Percentage of the total variance explained = 43.638%					

[a] Extremely low loadings were rounded to zero (000).

values. In Factor 1, we have included 'trust' because it loads with a coefficient closer to 0.5. The factorial analysis resulted in four factors that explain 43.63% of the total variance found.

We have created new variables labelled 'ego and social values', 'order and family life', 'universal happiness' and 'social-economic status in life'.

- Factor 1: *Ego and social values*. This factor refers to values that are mainly linked to social and personal factors. A high score on this sub-scale indicates that the person places a high value on meeting personal goals. These people are committed, sociable, and dedicated to helping others and satisfying their needs.
- Factor 2: *Order and family life*. Respondents who scored high in this section consider family life to be of great

importance. Their personal and professional decisions are conditioned by the family environment. In addition, they are sensitive to achieving balance in their lives and reconciling their professional and personal roles.

- Factor 3: *Universal happiness*. Respondents scoring high on this sub-scale are committed to preserving social order and balance. They try to avoid conflicts and tend to be calm, rational and responsible in their actions.
- Factor 4: *Social-economic status in life*. A high score on this sub-scale indicates that the person places a high value on social and socio-economic success such as material wealth or displaying status. A high score for this factor reveals a greater importance given to material values, based on economic success and social recognition. Respondents scoring

Table 5 Descriptive statistics for work and life values for the two samples[a]

	Andalusia sub-sample (N = 307)		Catalonia sub-sample (N = 346)	
	Mean	SDs	Mean	SDs
Work values				
Creativity	4.14	.89	4.16	.80
Achievement	4.83	.48	4.72	.56
Prestige	3.75	1.10	3.91	.89
Power	3.30	1.18	3.25	.96
Job security	4.71	.58	3.97	.96
Work climate	4.71	.59	4.40	.75
Team work	3.68	.94	3.07	.95
Job variety	3.90	.99	3.67	.85
Commitment	4.05	.91	4.09	.78
Friendship at work	4.28	.96	3.59	.94
Efficacy	4.53	.70	4.22	.73
Equity	4.60	.75	3.89	.94
Life values				
Life satisfaction	3.85	.80	3.92	.79
Friendship	3.90	1.01	4.20	.81
Responsibility	3.77	.87	3.79	.74
Trust	3.94	.78	3.84	.83
Order	2.99	1.28	2.65	1.20
Healthy life	3.53	1.11	3.39	1.08
Family	3.61	1.19	3.64	1.02
Liberty	3.64	1.14	3.67	.85
Happiness	3.06	1.18	3.00	1.11
Peace	3.74	1.14	3.73	.98
Status demonstration	2.95	1.22	2.89	.97
Materialism	3.61	.93	3.13	.94

[a] This table includes only work and life values that were retained and used in the scale construction based on the factor analysis results (see also Tables 2 and 4)

high on this sub-scale tend to seek power and economic benefits, both in their personal and professional lives.

The regions in which the students study have been defined as a dichotomous variable: Andalusia or Catalonia. In Table 5, the means and standard deviation of all values for the two sub-samples are provided.

We then performed an analysis of variance (ANOVA) to determine whether there was any difference between the vectors of means and the scores of the work and life values by region. This latter condition constitutes the independent variable, and all the values are dependent variables. The results are shown in Tables 6 and 7.

The results based on Table 6 suggest that

Table 6   ANOVA comparison of values: Andalusia (South-West) vs Catalonia (North-East), Spain

		Sum of squares	df	Mean square	F	Sig.
Extrinsic work values	Between groups	48.841	1	48.841	197.941	.000
	Within groups	158.410	642	.247		
	Total	207.251	643			
Social & economic status at work	Between groups	.450	1	.450	.590	.443
	Within groups	492.852	645	.764		
	Total	493.302	646			
Intrinsic work values	Between groups	8.575	1	8.575	21.769	.000
	Within groups	250.130	635	.394		
	Total	258.705	636			
Self-realization	Between groups	.314	1	.314	1.009	.316
	Within groups	201.143	646	.311		
	Total	201.457	647			
Ego and social values	Between groups	.594	1	.594	2.138	.144
	Within groups	179.423	646	.278		
	Total	180.016	647			
Order and family life	Between groups	2.301	1	2.301	3.955	.047
	Within groups	375.161	645	.582		
	Total	377.462	646			
Universal happiness	Between groups	1.878E-03	1	1.878E-03	.004	.949
	Within groups	295.213	636	.464		
	Total	295.214	637			
Social & economic status in life	Between groups	11.605	1	11.605	17.083	.000
	Within groups	436.144	642	.679		
	Total	447.750	643			

there are significant differences in some work/life values shown by Andalusian business students compared with their Catalonian counterparts. In relation to work values, extrinsic values depend most on cultural factors, followed by intrinsic ones. The Andalusians attribute higher importance to work values associated with both intrinsic and extrinsic values. With regard to life values, those linked to socio-economic status and to order and family life are the ones that are most strongly influenced by cultural issues. Moreover, the students in South-West Spain attribute higher preferences to such life values as order and family life on the one hand, and to social-economic status on the other. The same differences are maintained when 'year of study' has been controlled for as well as gender. In addition, further ANOVAs were employed to examine differences according to gender, and the results are displayed in Table 7.

Table 7 shows that significant gender differences in work and life values are also found. Female students attributed more importance to extrinsic and intrinsic work values than male students; they also placed higher importance on life values such as order and family life. In contrast, the males manifested higher motivation to achieve social-economic status at work and in life.

Another series of ANOVAs were under-

Table 7 ANOVA comparison of values based on gender

		Sum of squares	df	Mean square	*F*	Sig.
Extrinsic work values	Between groups	7.461	1	7.461	23.929	.000
	Within groups	199.551	640	.312		
	Total	207.013	641			
Social & economic status at work	Between groups	2.697	1	2.697	3.545	.060
	Within groups	488.401	642	.761		
	Total	491.098	643			
Intrinsic work values	Between groups	5.087	1	5.087	12.729	.000
	Within groups	252.573	632	.400		
	Total	257.660	633			
Self-realization	Between groups	1.069	1	1.069	3.543	.060
	Within groups	194.038	643	.302		
	Total	195.107	644			
Ego and social values	Between groups	.255	1	.255	.939	.333
	Within groups	174.433	643	.271		
	Total	174.688	644			
Order and family life	Between groups	9.509	1	9.509	16.731	.000
	Within groups	364.871	642	.568		
	Total	374.380	643			
Universal happiness	Between groups	9.374E-03	1	9.374E-03	.020	.887
	Within groups	292.534	633	.462		
	Total	292.543	634			
Social & economic status in life	Between groups	8.186	1	8.186	11.924	.001
	Within groups	438.678	639	.687		
	Total	446.863	640			

taken in order to test the remaining social-demographic variables in the study, but no significant differences were found – an example is students who work versus those who do not (though it has been found that even those who reported they were working did only part-time work) – nor were there significant differences for students who live in urban versus non-urban zones.

Discussion

The objective of the study was to identify the principal work values and life values among business students in two distinct geographical areas in Spain and to find if significant differ-

ences prevail. A number of control variables such as gender, zone of living and social-cultural background of the family were also studied.

Results confirmed that in distinct geographical locations in Spain, there is a distinct sub-culture characterized by significant values and preferences; although not all value dimensions studied show these significant differences. Work values varied significantly depending on whether they were extrinsic or intrinsic; and in the life sphere, variation existed for values pertaining to order and family life as well as to achieving social economic status.

The results obtained support Triandis'

(1994) theory, which argued that individual values (efficacy, power, prestige) co-exist alongside collective ones (work atmosphere, teamwork, etc.) in relation to work. However, we share Schwartz's (1990) idea that the Spanish population operates within an individualist cultural context. Thus it should be noted that there are certain nuances in the results within the same country (in the case of Spain, between Andalusia and Catalonia, for example).

There are also differences at a personal level between the two populations. The Andalusian youngsters set a high value on 'respect', particularly with regard to family life – seeing family life as a way of achieving personal balance and stability. In contrast, this is not an important value for the Barcelona youngsters. The latter consider self-fulfilment to be a relevant personal value. The results support the hypothesis that work and life value systems are complementary (particularly for the Andalusian youngsters), giving the individual emotional stability. According to Schwartz (1990, 1992), one would expect work to cover values such as conservatism, dominance, hierarchy and intellectual autonomy. In contrast, at a personal level, values such as affective autonomy, equality, and harmony are the expected ones. However, the results of this study do not allow us to clearly differentiate between the two spheres. For example, we have seen how youngsters in Catalonia set a high value on self-realization, associating this with professional and work issues.

The significant differences found between students in Andalusia and Catalonia in valuing aspects related to students' work and personal expectations imply that one cannot speak of a single national system of values that applies uniformly to any part of Spain. The value systems depend largely on the characteristics of the local setting in which organizations find themselves. These characteristics may include the different policies, language and sub-culture between the two regions. In other words, different institutional contexts that overcome the geographic distance explain different systems of values.

We agree with Hofstede that individual differences can exist in each of the four dimensions with which he describes national culture. According to Hofstede, it is logical that these four dimensions cannot be identified with national culture in groups forming part of the same nation given that they differ with regard to gender, generation, and social class and that these categories have nothing to do with cultures. However, we believe that these four dimensions can be found among different ethnic groups within the same country. Unlike Hofstede, we believe that the individual differences found between both populations cannot be solely ascribed to interpersonal variation but rather to aggregated characteristics at the group level. In particular, we feel that the results lend support to the hypothesis that one can identify various sub-cultures with their own values within a given national culture (in this case, the Spanish one). The sub-culture's values may or may not be close to those of the national culture. In contrast with the theoretical position advanced by Hofstede, we believe that one can study cultural differences from an individual perspective without falling into what he terms an 'ecological fallacy' (Hofstede, 1991, 2002). If we were to adopt the universal postulates defended by Hofstede and other researchers, we might reach the conclusion that the differences found in both populations (Catalonia and Andalusia) are the result of different practices that nevertheless stem from the same structure of national values. However, we consider that these different practices arise from distinct cultural reference models. In addition, from a cross cultural viewpoint, we assume that different countries may not only be differentiated by value systems but also by specific behaviours and practices. This is congruent with the institutional and contingent arguments (Meyer and Rowan, 1991).

We consider that knowledge of the factors motivating students allows one to make inferences concerning their cultural values. According to the cultural model defended here, the constructs measured by the questionnaire are a reflection of cultural values. We can gain knowledge of a country's cultures through information on individuals. In contrast, Hofstede argues that values cannot be discussed because many of them operate at an unconscious level and thus cannot be observed by external observers; they can only be inferred from the way in which people act in certain circumstances.

The results obtained from the ANOVA analyses for the Spanish sample reveal the existence of different value systems (subcultures) within the same nation. It would seem that both populations share some values, such as social-economic work status (prestige, power) and self-fulfilment values (creativity, achievement). However, their value systems vary in other dimensions such as extrinsic (job security, work climate, friendship at work, efficacy and equity) and intrinsic (team work, job variety, and commitment) work values. In particular, the Andalusian youngsters scored higher than those in Catalonia in both respects.

Studies on values carried out in other European countries have produced results that support our findings. For example, a study on work values among French youngsters (Wach, 1996) revealed that the most important values were related to earning money, job security and personal development. According to this French study, the structure of work values in other European countries is similar, thereby considering a 'European model' and the development of corresponding universal human resource management policies and practices. While we are in agreement with the authors who assert that there are some values that have a more transnational character (a point with which Hofstede also agrees), nevertheless, we consider that this 'universality' should be limited to those countries that have similar socio-political and economic models. This is explained through the cognitive dimension of the institutional mechanisms that explain the differences because of the different institutional contexts (Dijck and Schruijer, 1994). In this way, the European model on human resource management would be explained for countries that share common institutional structures: regulatory, normative and cognitive (Gooderham et al., 1999; Nagelkerke, 1994). This is a novelty in the management field where we borrow sociological theoretical frameworks, namely the institutional theory that focuses on the impact of institutions on organizational and individual values. In this case, Spain and France both form part of the European Union and, accordingly, it is logical to find certain similarities regarding their work values. As Kornblit (2002) found in a study on the work values of young Argentinians, it seems that the students in both Andalusia and Catalonia agree on values that motivate achievement and self-fulfilment (both consistent with the 'neo-Liberal' economic model). However, the two populations vary significantly with regard to cultural values concerning social aspects of life and work. It seems that Andalusians are more concerned about these kinds of issues than are youngsters in Catalonia. This could be related again to the fact that each group responds to a different cultural model. Work culture in Andalusia is closer to a collectivist culture, in which aspects of emotional experience and social relations are more important. In contrast, work culture in Catalonia is closer to an individualist culture, in which emotional experience is much more part of one's inner world. According to Schwartz and Ros (1993), this type of cultural pattern is found among American students. In this respect, one should note the American influence on the sample of Catalan youngsters.

The results also indicated that men and women show differences regarding their

respective systems of work and life values. These differences should be related to cultural factors and not simply to individual ones. In a study on women managers Pallarés (1993) emphasized that most of the women had to make big sacrifices regarding their family lives in taking up senior positions in their organizations. This situation does not occur so frequently among men. This might explain why the satisfaction systems of men and women respond to different scales of values. In our study, women placed greater value on self-realization and the working climate than did the men, who preferred to achieve greater status and/or power.

Conclusions, Limitations and Future Research Directions

From the results presented here we can conclude that the main contribution of the article rests on the study of the presence or absence of cultural regional stereotypes within one country, whereas most other investigations have focused on cross-national comparisons. From the exploratory results of our analysis we conclude that the differences found in our study make the concept of values based on a national stereotype inappropriate in the Spanish context, although this does not mean the absence of a Spanish culture or a Spanish culture stereotype. Future investigations should analyse and compare this evidence with the results from the larger study that focus on other regions and other more heterogeneous samples. This will enable us to integrate this study into a future larger cross-national and cross cultural design, as planned with the introduction of more countries. The value system depends to a large extent on the special cultural characteristics of the geographical location of the institutions studied. In spite of the fact that we did not use Hofstede's methodology and dimensions, we may conclude that his 'super' theory of national stereotypical culture does not hold true in our context; geographical

dispersion and individual differences explain more of the variance in values than some common 'national' denominators. However, this conclusion must be taken with caution given the methodological and conceptual limitations of our research design. Moreover, the findings of the study cannot be generalized because of the homogeneity of the sample. However the results reported here are relevant because they support evidence of the existence of differences, and different subcultures, even when homogeneous samples are chosen. Future research should overcome this limitation by focusing on the selection of a nationally representative sample, and expanding the result to other European young people and, therefore, future managers.

Some further implications can be summarized as follows.

1   *Inter-cultural differences not only exist between countries but also within them.* A globalized work market implies greater attention to cultural diversity associated more with socio-economic and political factors than with geographical ones. One can therefore find countries and regions that are culturally different despite their geographical proximity and vice versa. As Maruyama states, 'corporate and national cultures differ in their logic [. . .]. Until very recently, the logic of each corporate or national culture was considered homogeneous. But in any culture, individual heterogeneity – expressed in different kinds of epistemologies – lurks beneath an apparently homogeneous surface' (Maruyama, 1994: back cover). Institutional theorists conclude that that geographical proximity hardly explains similarity, but the institutional embeddedness that implies common institutional structures and pillars does.

2   *Gender equality should be approached from a diversity perspective.* The results indicate

that there are differences between men and women with regard to their work and life value systems. These differences are related to cultural aspects. We therefore hold that the battle for gender equality should not be fought from a *masculine* or *feminine* perspective but rather taking into account the diversity that exists. Tackling the issue in this way should ensure that human resource department policies satisfy the expectations and needs of all members of an organization.

Limitations of our study include the possibility of common method variance, as all information was generated from the same source. But because this study did not propose a traditional model of (independent/dependent) relationships, this apparent limitation in the design is negligible. Another limitation in this study has to do with the stability of the factors due to the moderate Chronbach alpha coefficients reported for scale construction.

In future research it would be worthwhile to contrast the significance currently attributed to the work values employed in this study with those proposed by Super (1970) in his 'Work Values Inventory'. Super proposed a definition for each of the 15 work values he identified. However, the preliminary results obtained in our study suggest that each population conceptualizes the same work values in a different way. Furthermore, these differences cannot solely be explained on the basis of individual differences. If we understand values to be one of the elements making up a given culture of work, we can infer that there are no universal work values (Hofstede, 1980, 1991, 2002) but rather that these depend directly on the socio-economic setting involved.

Acknowledgement

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Appendix

Work Values

Actual items scale	*Label/domain*
Desiring to help others	ALTRUISM
Needing to develop artistic & aesthetic skills	AESTHETIC
Contributing new ideas and suggestions	CREATIVITY
Put to practice acquired skills	INTELLECTUAL STIMULATION
Feeling satisfied from achieving things	ACHIEVEMENT
Keeping flexibility for actions	FLEXIBILITY
Having influence and reputation	PRESTIGE
Having authority over others	POWER
Needing to meet economic performance	ECONOMIC PERFORMANCE
Having job security	JOB SECURITY
Having a good work climate	WORK CLIMATE
Having chances to form teams and work with others	TEAM WORK
Having the possibility to change job activities or jobs altogether	JOB VARIETY

Work Values (cont.)

Actual items scale	*Label/domain*
Making friends with work colleagues	FRIENDSHIP AT WORK (COLLEGIALITY)
Committing to achieving results	COMMITMENT
Being effective in accomplishing tasks	EFFICACY
Ensuring that everybody will be evaluated equally	EQUITY

Life Values

Actual items scale	*Label/domain*
I feel satisfied with my life	LIFE SATISFACTION
I appreciate activities where people help each other	MUTUAL SUPPORT
I consider I have good friends	FRIENDSHIP
I struggle to obtain material objects that I like	MATERIALISM
I value positively actions that I undertake	SELF-ACHIEVEMENT
I consider social status to be important	STATUS DEMONSTRATION
I feel responsible for accomplishing my personal objectives	RESPONSIBILITY
I strive to assure that my behaviour is as respectful as possible	RESPECT
I consider myself to be obsessed with order	ORDER
I intend to have a healthy life	HEALTHY LIFE
I value trust and other people know that I can be trusted	TRUST
In my surroundings, I always attempt new initiatives	INITIATIVE
I strive for happiness	HAPPINESS
I normally act with a great level of autonomy	LIBERTY
I look for inner peace	PEACE
Family environment is important and conditions my behaviour	FAMILY

The original measure was used in Spanish. The wording here represents a 'free' back-translation by the authors.

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Résumé

Une étude exploratoire des différences intranationales de valeurs associées au travail et de valeurs de vie : le cas des étudiants en management espagnols (Shimon L Dolan, Miriam Díez-Piñol, MaiLuz Fernández-Alles, Anotonio Martín-Prius and Salustiano Martínez-Fierro)

Le but de cet article est de présenter les résultats d'une étude exploratoire qui, sur la base d'un échantillon d'étudiants en management de deux régions géographiques différentes de l'Espagne (Nord-Est et Sud-Ouest), cherche à établir l'existence de différentes sous-cultures intranationales en termes de valeurs associées au travail et à la vie en générale. Les mesures de la culture (définies par un ensemble de valeurs associées au travail et à la vie) ont été construites et les données obtenues à partir d'un échantillon composé de 653 étudiants en management dans ces deux localisations géographiques en Espagne. Les résultats suggèrent d'une manière indirecte que la théorie de la culture universelle proposée par Hofstede et d'autres collègues n'est pas totalement confirmée en contexte espagnol. Les variances sur l'ensemble des 8 facteurs (4 facteurs de valeurs au travail et 4 facteurs de valeur de vie) émergeant comme structure sous-jacente de la culture sont très dispersées, et des différences significatives sont apparaues entre les deux localisations. De plus, les résultats suggèrent qu'une différence individuelle, le genre, joue un rôle majeur dans l'attribution de l'importance accordée aux valeurs associées au travail et à la vie. La recherche insiste sur l'importance des diverses sous-cultures au sein d'un même pays (l'Espagne), et l'article explore les implications managériales et académiques des résultats.

摘要

西班牙商学生在工作生活价值关上的不同

Shimon L Dolan, Miriam Díez-Piñol, MaiLuz Fernández-Alles, Anotonio Martín-Prius and Salustiano Martínez-Fierro

此项研究的目的在于通过对分别位于西班牙东北和西南两个地区商学生们在生活，工作价值观上进行的探索性研究来验证在同一国家内是否存在两种不同地区文化这一课题。研究首先总结出区域文化的特点(基于一套工作与生活价值观体系)并且从位于两个不同地区的 653名商学生收集数据。研究的结果表明，由 Hofstede 以及其他学者们所提出的文化价值观整体理论并不完全适用于西班牙的情况。由 8 种价值因素组成的文化框架存在很大程度上的不同。两个区域间存在很大价值观的差异。在个人方面，特别是性别的不同对职业的选择和生活价值观有很大的影响。研究结果强调了在一个国家存在不同区域文化的重要性。文章同时还对研究结果在管理及研究方面的作用进行了分析。