An organizational perspective of values

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ABSTRACT

The studies on organizational values have acquired centrality in the Business Administration field within a functionalist perspective, based on the evidence that organizations with strong cultures achieve better global results. The belief in the potentiality of this resource, especially in regard to behavior alignment aimed for goal achievement, has prompted the quest for a theoretical structure of the concept and development of different ways of assessment. More contemporary perspectives, however, have come across significant constraints within the existing framework, especially the ones that disregard the dynamics of this concept. Such views provoke debates about the practical capacity of the instruments used for assessing the basis of values that govern organizations. The present study seeks to present a contemporary theoretical review on organizational values. Methodologically, it is a qualitative study that brings back to light the theory of value and its applicability to the organizational sphere, based on a survey of a literature review of empirical articles published on the subject between the period of 2000 and 2016.

1 Introduction

The studies of values do not constitute themselves as recent in organizational theory. From the late 1970s an increasing interest in the subject has been noticed, which is directly related to the popularization of works on organizational culture conducted by Pettigrew (1979), Hofstede (1981), Schwartz and Davis (1981), and Schein (1985, 1990, 1999).

The underlying assumption is that organizations with strong cultures achieve better global results (COLLINS; PORRAS, 1996; STRIDE; HIGGS, 2014). Just like personal values guide actions and individual judgments, organizational values play a relevant guiding role in the function of organizations.

Apart from expressing the justifications and more generalized ideological aspirations, they represent an integrating element as they are shared among their members (KATZ; KAHN, 1978;

ENZ, 1986). This way, the literature considers that an appropriate combination of values will influence the level of results of organizations significantly, being an alternative to bureaucratic control (BOURNE; JENKINS, 2013; MALBASIC; REY; POTOCAN, 2015).

Conceived as the cornerstone of organizational culture (DEAL; KENNEDY, 1982), organizational values have acquired centrality in Management area within a functionalist perspective. From the theoretical structures of individual human values and cultural values, one of which is the proposal by Rokeach (1973) and, more recently, Schwartz's models (1992-1999), a significant number of researchers has focused on the construction of assessment instruments of the intrinsic values to organizations. On an international level, there is some outstanding development of scales such as

the Organizational Culture Profile (OCP), by O'Reilly, Chatman and Coldwell (1991); Competing Values Framework (CVF), by Cameron and Quinn (1991) and Organizational Values Questionnaire (OVQ), by Reino by Vadi (2010). In Brazil, the *Inventário de Valores Organizacionais* (IVO), by Tamayo, Mendes and Paz (2000) and *Inventário de Perfis de Valores Organizacionais* (IPVO), by Oliveira and Tamayo (2004) are the scales most largely used for this purpose.

An analysis of the national and international empirical articles on the subject, published between 2000 and 2016, allowed the inference that the most recurrent interest in such issue has been the assessment of the level of rapport between individuals in organizations, becoming a general consensus to call it Person-Organization fit (P-O fit) (KRISTOF, 1996; CABLE; EDWARDS, 2004; DE CLERCQ; FONTAINE; ANSEEL, 2008). In order to apply P-O fit, the same instrument is answered twice by the members of organizations, through which they first describe the important values for themselves and then, a second time, they mention the values they find relevant to the organization they work at.

Other constructs constantly related to organizational values are **productivity and performance**, as shown in the research by Dobni, Ritchie and Zerbe (2000), Henri (2006), Leung and Chaturvedi (2011); Melo and Domenico (2012); Yusof and Jamil (2013) and Riveira, Domenico and Sauaia (2014); **resistance to change**, as shown in the research by Neiva and Paz (2012), Johansson *et al*. (2014) and Towne Jr. *et al*. (2015); and **compromise and engagement at work**, as shown in the research by Vuuren *et al*. (2007), Natarajan (2012), Sortheix et al. (2013) and Stride and Higgs (2014).

Complementary studies aim at comparative analyses among existing values in different types of organizations. Such are the cases of, for instance, Porto and Tamayo (2005), that investigate the relationship between organizational values and civics in two governmental companies, a private one and a Brazilian cooperative; by Van Der Wal, Graaf and Lasthuizen (2008), that comparatively assess organizational values of different governmental and private organizations in Holland; and by Glomseth and Gottschalk (2009), that look into the differences in organizational values of

criminal investigation and antiterrorism police stations in Norway.

Another common form of assessment of organizational values is the one based on managers' perception, by the consensus that they have strong influence over the prevailing values and culture in organizations (SCHEIN, 1985), due to their ability to judge espoused values, as well as shared ones (BOURNE; JENKINS, 2013). Such are the cases of researches carried out by Helmig, Hinz and Ingerfurth (2014), on hospital managers in Germany; by Leung and Chartuvedi (2011), on high-tech company managers in Singapore; and by Day and Hugson (2011), on north-American small-business managers.

Therefore, it is known that organizational values have been studied in governmental, private and third-sector organizations of different areas and in relation to different constructs. In general, investigations do not seek to assess organizational values per se, but they aim at assessing their impact in relation to other relevant phenomena in the function of the organization. And, as concluded by Bourne and Jenkins (2013, p. 496), "values have a long reach and a wide span of influence on critical processes and characteristics in organizations".

Despite the interest in the subject and existence of a significant number of empirical researches, there are not sufficient, especially in national context, studies that are concerned about providing a theoretical thought on inherent dynamics of this concept and consequent possibility that the adopted theoretical constructions used for its assessment may be limited. Likewise, such studies do not seem to consider the existence of an alternative model of man, one that questions the legitimacy of functional rationality within organization spheres and, thus, bring about embarrassment as for the concrete possibilities of behavior alignment according to standard instruments.

Under this scenario, the present study seeks to present a contemporary theoretical review on organizational values. Methodologically, it is a qualitative study that brings back to light the theory of values and its applicability to the organizational sphere, based on a literature review of empirical articles published on the subject between the period of 2000 and 2016.

Specifically, the research surveyed a literature review of national and international

empirical articles on Portal Capes and the electronic library Spell, with time restriction including only the years between 2000 and 2016, and which allowed the identification of 54 quantitative studies on the subject, of which 15 were national and 39, international.

2 Theoretical framework

2.1 Values

The first significant contributions to the functionalist theory of values were provided by the work "Towards a General Theory of Action", published in 1951 by sociologists, psychologists and social anthropologists. Some authors such as Kluckhohn (1951) and Parsons and Shils (1951), particularly, provided fundamental elaborations of the construction of the concept. Such conceptions are to do with the aspirational that influence human choice. Based on that, life would hardly be possible without common social values: there are value systems in society or in individuals to which fidelity is expected (SPATES, 1983).

The perception that the institutionalization of values within a group produces a 'perfect' social effect has led to the objectification of the concept as a conditioning of a certain society. Its main characteristics under this particular formulation were the hierarchical organization and limited variability, which distinguished norm values related to specific situations and functions. This way, values were supposed to be abstract concepts that, from a systematic orientation, would provide reference to thought and action (SPATES, 1983).

In regard to the relevance of the studies on values carried out back then in order to understand human orientation, the high level of abstraction of the concept, the deductive imposition and lack of empirical support led to a kind of atrophy of its interest in the 1960s. The empirical works that provided interesting data, but were hindered by its own nature *ad hoc* and by idiosyncratic construction of the adopted methods, which constrained systematic comparison of the developed studies, were what have kept the field of research alive up until mid-1970s. No work sought to, in any way, interconnect with existing theoretical approaches. As a consequence, the derived data were merely descriptive (SPATES, 1983).

A revitalization of the field took place in the 1970s with the studies by Rokeach (1973) and Kohn (1977), who made an attempt to construct their assessment based on the data collected from the populations under scrutiny. Rokeach (1973), in particular, was the one who provided the first most relevant data to the theory of values, with systematic studies of the phenomenon and establishment of the connection between values and behavior and the causes of value changes. The author developed The Value Survey instrument, which can assess 18 values considered terminal (such as liberty and equality), with all the refined and tested categories for its purpose of reliability and validity (ROKEACH, 1973; DE CLERCQ; FONTAINE; ANSEEL, 2008; MALBASIC; REY; POTOCAN, 2015).

For Rokeach (1973), values are durable beliefs about abstracts of existence or specific forms of social behavior. In his words (ROKEACH, 1973, p. 5), the concept refers to the "enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to its opposite". Therefore, in his perception, the knowledge of an individual's values will make it possible to predict how he will behave in experimental situations and real life.

Schwartz and Bilski (1987, p. 551), on their turn, have conceptualized values as "(1) concepts or beliefs, (2) pertain to aspirational end states or behaviors, (3) transcend specific situations, (4) guide selection or evaluation of behaviors and events, and (5) are ordered by relative importance".

A more contemporary definition is given by Bourne and Jenkins (2013, p. 497), to whom values are "enduring beliefs that are personally or socially preferable to converse beliefs, which transcend specific situations, and which guide selection or evaluation of behavior", referring to, thus, what really matters to people's lives. Each individual has different values with different levels of relevance, in a way that a specific value may be important for one person but irrelevant for another.

Schwartz (1992), responsible for the Theory of Universal Basic Human Values, largely used nowadays, presents six fundamental characteristics for values, which are equally implicit in the definitions of different theoreticians: (1) values are intrinsic beliefs to affection. When activated, they mix in with

feelings; (2) values are related to aspirational aims that motivate action; (3) values transcend actions and specific situations, becoming different from norms and attitudes; (4) values can be used as standards or criteria, in a way that people make their decisions based on possible consequences for their values; (5) values are established according to their value in relation to others. Thus, a person's values make up a set of priorities that characterize one as such; and (6) relative importance of multiple values guides action (SCHWARTZ, 1992, 2012).

Schwartz's (1992) theoretical construction deals with basic values that people from all cultures recognize. According to the author, they are considered universal because 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 the welfare of groups. Based on Rokeach (1973) and on two scales – Schwartz Value Survey (SVS) and Portrait Value Questionnaire (PVQ) – applied in samples in 82 countries, Schwartz (1992) identified ten different types of motivational values[1], defined as shown in table 1:

Table 1. Definition of the motivational types of values identified by Schwartz (1992)

Objetivo	Definição
Universalism (welfare of all)	Understanding, appreciation, tolerance, and protection for the welfare of all people and nature.
Benevolence (welfare of close others)	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact.
Tradition (commitment to tradition)	Respect, commitment, and acceptance of the customs and ideas that traditional culture or religion provide the self.
Conformity (social expectations)	Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms.
Security (safety and authority)	Safety, harmony, and stability of society, of relationships, and of self.
Power (wealth & authority)	Social status and prestige, control or dominance over people and resources.
Achievement (personal and organizational	Personal success through demonstrating competence according to social standards.

success)	
Hedonism (pleasure)	Pleasure and sensuous gratification for oneself.
Stimulation (excitement & novelty)	Excitement, novelty, and challenge in life.
Self direction (freedom & independence)	Independent thought and action: choosing, creating, and exploring.

Source: Elaborated by the authors based on Schwartz (1992) and De Clercq, Fontaine & Anseel (2008).

The values described in Table 1 fit in two dimensions and four moral typologies: open to changes versus conservatism and self-transcendence versus self-realization. While some of the values are compatible (with conformity and security) and are found horizontally, others are adverse (such as benevolence and power) and are found transversally, which produces conflict for the individual. This dynamic relationship that is established among different types of values is illustrated by the continuum of Figure 1:

Figure 1. Universal basic human values
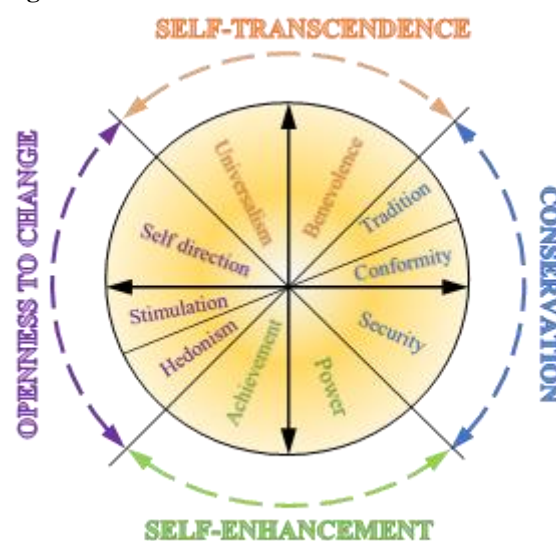
Source: Adapted by Schwartz (1992).

It is important to mention that social groups have different hierarchy of values. For Schwartz (1999), individual values distinguish themselves from the cultural ones, once the value priorities of an individual are the product of the shared culture and of singular personal experience, whereas cultural values help society build the contingencies to which people should adapt to. Bourne and Jenkins (2013) demonstrate that the standards of decision of an individual may vary according to the context in which he is. In Rohan

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[1]More recently, Schwartz (2012) refined his theory to 19 values and, nowadays, he recommends the use of the Portrait Values Questionnaire – Revised (PVQ-Revised).

word's (2000, p. 266), the difference between values among people and the various groups to which they belong show that they "must decide whether to behave in line with others' expectations, consistent with social value priorities, or their own value priorities". This is due to the fact that in specific contexts values are subject to judgments.

One of these specific contexts in which values are structured is the organizational. Malbasic, Rey and Potocan (2015) note that organizations per se do not hold any values, but, instead, they are made up by humans whose values shape them. Oliveira and Tamayo's (2004) research demonstrated that the structure of organizational values correspond to the structure of personal values proposed by Schwartz (1992). Based on such grounds, it is possible to claim that an organization will be based on the values of society and its members, especially on the founders and those who hold more power and influence (TAMAYO, 2007).

2.2 Organizational values

The literature considers that organizational values are the cornerstone of organizational culture. Kroeber e Kluckhohn (1952, p. 181) define organizational values as "made up by implicit and explicit standards and by the behavior acquired and transmitted by symbols, which will constitute the distinct performance of different groups, including the materialization of its artefacts". Both authors add that "the essential core of the culture consists of traditional ideas and especially its adjacent values. The cultural systems may, on the one hand be considered as products of actions, and on the other hand as conditioning elements of future actions" (KROEBER; KLUCKHOHN, 1952, p. 181).

Schein (1985), in turn, argues that the cultural analysis of a group or organization requires the distinction between three fundamental levels in which culture is expressed: its noticeable artefacts; its basic adjacent assumptions and its values. Therefore, organizational culture becomes a determinant as to the compromise with productivity and longevity of an organization (O'REILLY; CHATMAN; COLDWELL, 1991). Organizations with a strong culture – whose values are shared by its members – tend to achieve better global results (COLLINS; PORRAS, 1996;

STRIDE; HIGGS, 2014).

The same way personal values guide actions and individual judgments, organizational values play a relevant guiding role in the function of organizations (SCHEIN, 1985). They express justifications and ideological aspirations, as well as they determine which actions and objectives are preferred in comparison to alternative actions and objectives (KATZ; KAHN, 1978; ENZ, 1988). That is, they provide implicit norms regarding how the members of organizations should behave themselves and how organizational resources should allocated (EDWARDS; CABLE, 2009).

Organizational values are, thus, "a form of consensus regarding the values that a social group or organization consider important for its aims and collective welfare" (BOURNE; JENKINS, 2013, p. 497). They are stables and durable, neither totally fixed because there would be no possibility of change, or very fluid because there would be no continuity, and they are particularly connected with cultural and institutional phenomena (BOURNE; JENKINS, 2013).

In considering that individuals tend to select groups with similar values to theirs, the same way as they avoid different values (SCHNEIDER; GOLDSTEIN; SMITH, 1995), an emerging concern in this respect is the level of adaptation or compatibility of individual values to organizational values, what has become a consensus to call it Person-Organization fit or P-O fit. According to De Clercq, Fontaine and Anseel (2008), many researchers have studied this phenomenon aiming at understanding and predicting workers' attitudes and actions in their organizations.

Kristof (1996) argues that the compatibility between people's values and those of the organizations occurs when at least one of these entities provides what the other needs, when they share similar fundamental characteristics or when both situations occur. Within this perspective, a high level of compatibility between values correlates positively with other significant variable to the organizational performance, such as work satisfaction, identification and compromise (BORG et al., 2011).

There is, therefore, a relationship between organizational values and control. Shared values are characterized as an integrating element that is capable of providing stability and consensus, as they guide conveniently both behavior and action

(KATZ; KAHN, 1978; MARTIN, 1992). In this sense, the conformity of members with organizational values allows for the creation among themselves similar mental models in regard to the function of the organization, the same way it avoids the expression of different perceptions which would result in repercussion for their behavior. As argued by Ouchi (1980, p. 138),

Common values and beliefs provide the harmony of interests that erase the possibility of opportunistic behavior. If all members of the organization have been exposed to an apprenticeship or other socialization period, then they will share personal goals that are compatible with the goals of the organization. In this condition, auditing of performance is unnecessary except for educational purposes, since no member will attempt to depart from organizational goals.

Based on this author's view, such institutionalization of values allows that the organization survives even under conditions that seriously limit its capacity of rational control, which comes as an alternative to bureaucratic control. As Bourne and Jenkins (2013) recognize, in practice, organizational values are more and more used for stimulating or reinforcing behavior alignment as a kind of normative control, which raises a number of questions around efficiency and ethics.

The research on organizational values has been carried out through three main strategies (TAMAYO, 2007). The first one, of a qualitative nature, is carried out based on the analysis of the contents of the organization documents, aimed at identifying espoused values. This is, however, a limited approach, once the values stated in the documents may not be found in the organization praxis or in the individual's mind. The second one uses the average of personal values as an estimate for organizational values. However, the incompatibility is frequent between personal and organizational values, in such a way that the obtained results cannot express accurately the organization's values. A third access way to organizational values is through workers' perception about existing and practiced values in the organization. Within this realm, the access is mainly through managers, considering they have strong influence over prevailing values in organizations (SCHEIN, 1985).

2.3 Empirical studies of organizational values

From the analysis of the articles that were the objects of this study, we verified that the scales most largely adopted were the Organizational Culture Profile (OCP), by O'Reilly, Chatman and Coldwell (1991); Competing Values Framework (CVF), by Cameron and Quinn (1991) and Organizational Values Questionnaire (OVQ), by Reino and Vadi (2010). In Brazil, the *Inventário de Valores Organizacionais* (IVO), by Tamayo, Mendes and Paz (2000) and *Inventário de Perfis de Valores Organizacionais* (IPVO), by Oliveira and Tamayo (2004) are the ones mostly adopted.

Another possible inference to draw was that the most recurrent interest has been in P-O fit (KRISTOF, 1996; CABLE; EDWARDS, 2004; DE CLERCQ; FONTAINE; ANSEEL, 2008). In order to assess it, the same instrument is answered twice by the members of organizations, first they describe the important values for themselves and secondly they inform the ones relevant for the organization they work at.

Other constructs constantly related to organizational values are **productivity and performance**, as in the researches by Dobni, Ritchie and Zerbe (2000), Henri (2006), Leung and Chaturvedi (2011); Melo and Domenico (2012); Yusof and Jamil (2013) and Riveira, Domenico and Sauaia (2014); **resistance to change**, as in the ones by Neiva and Paz (2012), Johansson *et al*. (2014) and Towne Jr. *et al*. (2015); **compromise and work engagement**, as in the ones by Vuuren *et al*. (2007), Natarajan (2012), Sortheix *et al*. (2013) and Stride and Higgs (2014).

Complementary studies aim at comparative analyses among existing values in organizations of different natures. Such are the cases of Porto and Tamayo (2005), who investigated the relationship among all types of organizational values and civics in two governmental companies, a private one and a Brazilian cooperative; by Van Der Wal, Graaf and Lasthuizen (2008), who comparatively assessed organizational values of different governmental and private organizations in Holland; and by Glomseth and Gottschalk (2009), who look into the differences in organizational values of criminal investigation and

antiterrorism police stations in Norway.

The assessment of organizational values based on managers' perception is also frequent. This type of assessment is done by the consensus that managers have a strong influence over prevailing organizational values and culture. Such are the cases of researches carried out by Helmig, Hinz and Ingerfurth (2014), with hospital managers in Germany; by Leung and Chartuvedi (2011), with high-tech companies' managers in Singapore; and by Day and Hugson (2011), with North-American small-business managers.

Therefore, organizational values are found to be studied in governmental, private and third-sector organizations of different areas and in relation to different constructs. In general, the investigations do not seek to assess organizational values per se, but to assess its impact in relation to other relevant phenomena in the function of the organization. As stated by Bourne and Jenkins (2013, p. 496), "values have a long reach and a wide span of influence on critical processes and characteristics in organizations". However, as De Clercq, Fontaine and Anseel (2008) reflect in their analysis of the assessment models P-O fit, a careful examination of the literature reveals some fundamental limitations, and most of them are related to how researchers have looked into the congruence of values.

This outlook implies skepticism and confusion in regard to research on values, which is intensified by the large number of definitions and instruments used for their assessment. This implication results in the use of different value dimensions and makes it difficult to a universal reapplicability (BOUCKENOOGHE *et al*., 2005). The theoretical thought of Bourne and Jenkins (2013) reveals that a significant part of existing approaches ends up conceiving the phenomenon a single entity as stable and totally formed, which hinders the empirical and theoretical dialogue and, thus, the practical capacity of these instruments to assess the value basis that guide organizations. Therefore, based on the theoretical models most realist to organizational praxis can be inferred that they should consider the inherent dynamics to values, as well as the influences of asymmetric relationships of power that are established within this realm.

2.4 A contemporary perspective of organizational values

A careful examination of the studies on organizational values demonstrates that they can take four different forms and, still, they can guide members of an organization regarding selection and behavior assessment (BOURNE; JENKINS, 2013). Each one of these values – espoused; attributed; shared; and aspirational – is a valid representation, but partial of the values that constitute organizations, for temporal orientation, as well as for the level of analysis. Therefore, conceiving each type individually as representative of organization values implies significant limitations, whereas their integration offers a more complete and realist perspective for the subject study. Table 3, elaborated based on Bourne and Jenkins (2013), shows the main characteristics and limitations of the types of organizational values.

Table 3. Forms of organizational values according to Bourne & Jenkins (2013)

Forms of values	Description	Limitations
Espoused	Values formally espoused by managers through oral or written statements and documents; they are explicit	Organizational values would be the outcome of cognitive styles and managers' bias. However, such values are not necessarily shared with members of the organization.
Attributed	Values that members attribute to the organization based on standards of actions they observe on a regular basis.	They are based on repeated standards of actions and decisions. Therefore, they do not encompass future projections and may not characterize the organization. Membersmay adresses values they do not necessarily share.
Shared	Values that members share. They are usually able to identify common organizational values, at least the ones belonging to their work groups.	They are based on the conception that member's personal values may be adjusted through socialization and that divergent interests may be minimized. However, asymmetric power relations are disregarded and that there may not be common values shared by members, especially in big

		organizations
~~Aspirational~~ **Insprational**	Values members think that the organization should adopt in order to succeed in the long term	They may signal for a rupture with the historical standards, but they are on the level of members and may not necessarily sanction by managers.

Source: Elaborated by the authors based on Bourne & Jenkins (2016).

Within a dynamic perspective, these four types of values are aligned according to how they are oriented towards past standards or a desirable future and according to how collective they are, or at the level of personal cognitive structures shared by the members of the organization (BOURNE; JENKINS, 2013). Figure2 illustrates the inherent dynamics to the concept:

Figure 2. Dynamic perspective of organizational values
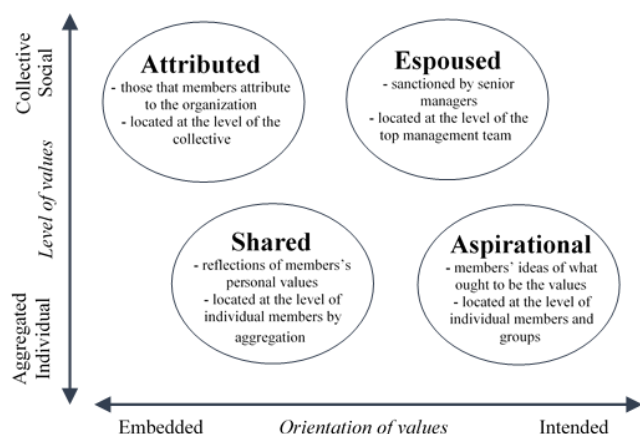
Source: Bourne & Jenkins (2013).

As shown in figure 2, a dynamic approach, more connect with the organizational praxis, considers that most organizations will present a variation in the composition and emphasis on value forms. For instance, a certain organization may espouse values that emphasize individual performance, while most of its members share values that emphasize team work.

A number of internal and external factors influence the mounting or reduction of tension between forms of organizational values. In the model proposed by Bourne and Jenkins (2013), the similarities among the types of values imply in overlaps, whereas contrasts imply tensions or gaps. Thus, these authors raise four hypotheses related to the possibilities of value variations within the organizational sphere.

An organizational value overlapping represents little difference in the contents of the four types and it occurs under conditions of relative stability and certainty, which is common in long-term positive performance occasions and highly institutionalized places. For managers, this is a desirable chart, because it reflects positive and negative aspects for the organization and it reduces the need for normative control. However, this same chart is not so desirable because diversity can be reduced, it implies little motivation to challenge the basis of decision and action and it raises difficulties for people with different values. The first hypothesis, however, is that organizations with positive performance or belonging to highly institutionalized areas boost extended periods of stability, which promote overlapping in the types of organizational values (BOURNE; JENKINS, 2013).

An expectation gap created by tension in orientation represents a gap among the types of values assimilated into past standards, attributed and shared, and the ones oriented for a future intention, espoused and aspired. We then have a common chart during weak performance and dissatisfaction increase among members, which can lead to a radical change process and the substitution of old values for new ones. This way, the second hypothesis is that low organizational performance may lead to a demand for alternative values. If such values are adopted, we have a failure between aspired forms of values and those assimilated into the past of the organization (BOURNE; JENKINS, 2013).

A dislocation gap created by tension between levels represents a large alignment of aspired values with attributed ones and a large alignment of shared ones with aspired ones, but not between both dimensions. This scenario occurs in explicit lack of group belongingness to the organization, which is common when part of the members belong to powerful groups with antagonistic values to the ones espoused by managers and attributed by the other members, or when there is expansion of the cultural distances. Thus, a third hypothesis is that of when there are groups of members linked to institutions or cultures ideologically distant from the corporate center, a dislocated tension may emerge among the values these groups add to the individual and collective level of the organization (BOURNE; JENKINS, 2013).

To conclude, a leadership gap represents lack of alignment between espoused values and all other types of organizational values, which occurs when managers espouse new values to signal conformity with certain norms and institutional strategic expectations before having support from the organization for such change. This way, the fourth and last hypothesis is of that in situations where leaders fail to gain support from members, a leadership tension emerges among espoused organizational values and other organizational values (BOURNE; JENKINS, 2013).

Although Bourne and Jenkins (2013) do not provide a whole theory, the model is supposed to contribute significantly to the organizational theory, and their model is considered to be useful to organizational values because it isolates their distinct forms that emerge in the organizational context and explores floating relationships that are established among them. Values are based on highly clashing human requirements, in a way that each one of their forms individually emphasized in the literature reflects a partial demand, but it does not represent a construct as whole, and this is what jeopardizes the generalization of empirical studies related to the subject.

3 Conclusion

The present study proposed to present a contemporary theoretical review on organizational values. For such, the theoretical chart and its applicability in organizational context was retrieved and, from a survey of a literature review of empirical studies conducted on the subject, presented a contemporary perspective of the subject.

Although there is a significant number of empirical studies on organizational values, carried out in different kinds of organizations and in relation to various other constructs with the main objective of identifying necessary ways to guide conveniently behavior and action, these studies do not seem, on the one hand, to consider the inherent dynamics of the concept and, on the other hand, the existence of a model of man with highly developed critical consciousness, who is aware of the value structures present around him and one who is able to distance oneself from the resource condition that is imposed on him.

The dynamic model of organizational values elaborated by Bourne and Jenkins (2013), which encompasses the variation possibility in the composition and emphasis of the types of values and that recognizes the influences of asymmetric power relations that are established within this domain, associated with human considerations, may contribute significantly to a more refined analysis of the subject.

In view of the above, a consideration made by Spates (1983) seems appropriate due to its relevance. According to this author, isolated techniques do not convey complete pictures of value assessment. In this regard, the phenomenon should be examined *in loco* based on multiple observation techniques, and this is due to its subjective nature and different social configurations in which they emerge. Besides, the first theoreticians concerned with the subject are worth a second perusal, once, despite the increasing interest, little advancement has been added to the theory of values. Lastly, seeking elements in alternative areas of knowledge may be relevant. On such ground, noting that the theory of values was a central and flourishing area in Philosophy is worth it.

Thus, regarding the proposed models for assessment and construction of a typology of values inherent to organizations, they resonate in the literature as to the distinctive perception when the involved in the context are considered. Individual values usually diverge from collective values, but they present a bigger convergence than those of organizational values themselves.

In this regard, the incompatibility of these values raises a tension in the organizational atmosphere with different levels of intensity. Despite the existing level of tensions, the need for a strong value basis as a determining factor to decision-making in organizations is to be considered.

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