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## The relationship of managerial values and assumptions with performance management in Turkey: understanding within culture variability

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The present study examined the relationship of managerial values and assumptions with performance management (PM) practices with the aim of understanding the within culture variability in the managerial implementation of PM in the context of a developing country – Turkey. The model of culture fit served as the theoretical basis of this study. Data were gathered from 214 business organizations in Turkey. Participating managers completed a self-administered questionnaire, which assessed managerial values, employee-related managerial assumptions, and PM practices. The proposed model and the hypothesized relationships were examined through structural equation modelling. Results revealed that managerial values and assumptions were significantly related to their PM practices, above and beyond the established organizational PM systems. Managers were more likely to *implement* practices the way it was congruent with their values and assumptions.

**Keywords:** culture; managerial assumptions; managerial values; performance management; Turkey

### Introduction

Performance management (PM) is a key managerial process for organizational effectiveness and development (Den Hartog, Boselie and Paauwe 2004). It is a process involving ongoing communication and partnership with employees in setting performance goals, monitoring and measuring progress, and setting developmental strategies (Spangenberg and Theron 1997; Bacal 1999). PM is a system including a group of activities to assess employees with respect to performance targets, develop required competencies, enhance performance, and distribute rewards vis-à-vis performance outcomes (Fletcher 2001).

PM is likely to vary significantly in various countries due to cultural values, labor/employment laws, and the use of technology (Varma, Budhwar and DeNisi 2008). Since PM is one of the key processes for organizations to successfully implement their business strategy, it deserves more research attention especially in non-Western cultural contexts (Varma et al. 2008). The present study aims to examine the impact of values and assumptions of managers on their PM practices in one of the fast growing emerging economies, namely, Turkey. The study is grounded in the theoretical model of culture fit (MCF; Aycan et al. 2000), which asserts that cross-cultural variations in human resource

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management (HRM) practices are due to variations in managerial assumptions about employee nature and behavior, which, in turn, are rooted in the cultural context (i.e. societal values).

In the present study, variations in PM practices in a single cultural context are studied. The majority of research in international business takes 'nation' as the unit of analysis. However, demonstrating that there is diversity in societies and the impact of such diversity on HRM practices contributes to the cross-cultural management literature which, for a long time, wrongly assumes that cultures are homogeneous entities (Adler 1984; Au 1997). A focus on aggregate level of analyses (i.e. societal or organizational level) masks important individual differences that are important in managerial practices (Kozlowski and Klein 2000). Prior to the discussion of the theoretical framework, we will briefly present the sociocultural context in which the present research is conducted. This is followed by the presentation of the MCF and the conceptualization of the managerial values and assumptions in relation to PM.

### **The sociocultural context and HRM practices**

Despite the strategic role HRM practices play in organizations' success (e.g. Buck and Watson 2002) there is a growing awareness that transferring HRM practices from one national context to the next is difficult (e.g. Wasti 1998; Aycan, Kanungo and Sinha 1999; Aycan et al. 2000; Gamble 2003; Yavas, Janda and Morcoulides 2004; Miah and Bird 2007). Transfer of HRM practices from Western industrialized countries to the economically developing nations is particularly difficult due to differences in socio-economic, political, and cultural contexts (Kanungo and Jaeger 1990; Mendonca and Kanungo 1994; Napier and Vu 1998). Increase in interdependence between developed and developing countries and investment of Western industrialized world in emerging countries render HRM an issue of great importance for business success, particularly in developing countries and emerging economies (Jackson 2004).

Turkey has played a major role in the world history as a crossroad of civilizations bridging Europe and Asia. For more than two decades, Turkey has been experiencing political, cultural and economic engagement with Europe and has pursued an integration policy with Western institutions. Hence, Turkey is in a more advance position in terms of HRM practices compared to other Middle Eastern countries (Budhwar and Mellahi 2007; Leat and El-Kot 2007). The role of HRM in maintaining global competitive advantage has been recognized in Turkey, but there are still few studies linking HRM practices to managerial values and assumptions (Aycan 2006a; Aycan and Kirmanoğlu 2007; Aycan and Yavuz 2008). The present study aims at enhancing our understanding of PM in Turkey. The findings are expected to be generalized to countries with similar cultural characteristics as Turkey, such as high power distance and collectivism. More specifically, the focus is on how managerial values and assumptions are associated with PM practices. The rationale is that managers' sociocultural values would shape their employee-related assumptions which, in turn, would lead them to implement different PM practices.

### **The MCF and PM**

The MCF, proposed by Kanungo (Kanungo and Jaeger 1990; Mendonca and Kanungo 1994) and tested by Aycan et al. (2000), investigates the complex link between values, assumptions, and HRM practices. It could be considered as one of the first attempts to explicitly relate culture to HRM practices in organizations (Aycan 2005). The model

asserts that both sociocultural environment (i.e. cultural values) and the enterprise environment (i.e. nature of industry, ownership status, market competitiveness) influence internal work culture and HRM practices (Aycan et al. 2000). The enterprise environment influences ‘task-related assumptions’, while the sociocultural environment influences ‘employee-related assumptions’. Managers implement HRM practices based on their assumptions about the employees and the nature of the task. Managerial assumptions (esp. employee-related ones), in turn, are influenced by the sociocultural context (i.e. values).

This study aims to examine the relationship of managerial values and assumptions with PM practices (see Figure 1). The study adopts a homologous multilevel model specifying the constructs and their relationships and generalizing across levels. Such models assert that a relationship between two or more variables holds at the individual, organizational, or societal levels (Kozlowski and Klein 2000). Therefore, the present study proposes that the relationship between sociocultural values, organizational-level managerial assumptions, and organizational HRM practices may hold at the individual level. Since the proposed model aims at testing the relationships among values, assumptions, and practices proposed by the MCF at the individual level, sociocultural values in the MCF will be operationalized as managerial values, internal work culture as managerial assumptions, and HRM practices as managers’ PM practices. A recent study also empirically tested the MCF in a developing country context, Oman, through adopting the individual level of analyses (Aycan, Al-Hamadi, Davis and Budhwar 2007).

In this study, variations in PM practices are conceptualized in accordance with the framework proposed by Aycan (2005). Accordingly, PM practices vary in terms of their: (i) level of structure (i.e. whether PM is conducted in objective and systematic or unsystematic and subjective manner), (ii) focus (i.e. whether emphasis is placed on hard criteria (e.g. task-related outcomes, and meeting performance goals) or soft criteria

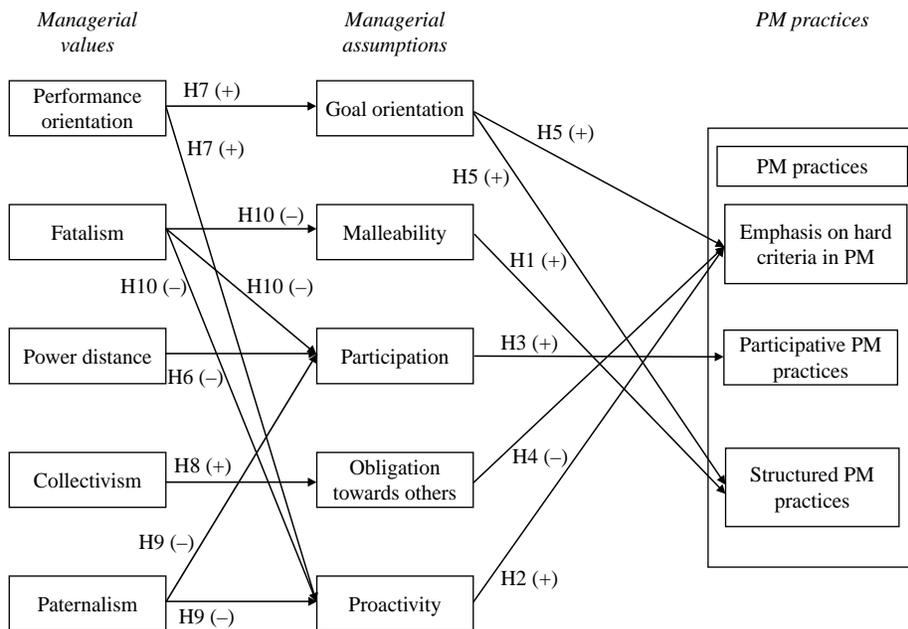


Figure 1. The hypothesized relationships represented in a path model.

(loyalty, good interpersonal relationships, and effort in PM), and (iii) level of participation (i.e. whether participation is encouraged to set performance goals, criteria, and evaluations or not).

Developing countries, which are characterized mainly by high power distance, collectivism, and fatalism, reflect them in the prevalent HRM practices (e.g. Aycan et al. 2000; Budhwar and Debrah 2001; Aycan 2005). For example, in high power distant cultures, participation of employees and personal initiative by subordinates are not valued, since subordinates are likely to continue accepting centralized power (i.e. dependent on superiors for directions and only implement policies dutifully) (Lim 2001). In turn, it may not be appropriate to include employees into the process of PM in the context of a developing country, consult them during goal setting or performance appraisal period, and ask for their feedback about their own performances. Collectivist nature in developing countries, on the other hand, results in valuing loyalty to the in-group more than productivity, hence, social and relational criteria are weighted more than task performance in evaluating employees (Aycan 2005). The environment of developing countries is complex, mainly because of the nonavailability of the resources and relative unpredictability (Kanungo and Jaeger 1990). In these cultures that are inflexible and do not believe in change and development reflecting a fatalistic approach, HRM practices in general reflect an informal, loose, and less structured nature.

### ***Managerial assumptions and PM practices***

Managerial assumptions are derived from MCF (Mathur, Aycan and Kanungo 1996; Aycan et al. 2000). The first assumption, *malleability*, is the belief that humans, by nature, can be changed and developed (Schein 1992; Aycan et al. 2000). Managers who believe in malleability assume that by providing appropriate developmental opportunities, employees could improve their skills. In the present study, it is hypothesized that managers holding malleability assumption will develop their employees by setting specific goals, providing them with regular feedback on their performance, and investing in training to improve low performance. Therefore, their approach to PM should be structured, systematic and formal, rather than unstructured and informal.

*Hypothesis 1:* There will be a positive relationship between the managers' malleability assumption and the use of *structured* PM practices.

The second dimension of managerial assumptions concerning employee nature is *proactivity* (Kanungo and Jaeger 1990; Aycan et al. 2000). According to the MCF, proactivity is the managerial assumption about whether employees want initiative taking to achieve their objectives or wait for guidance from supervisors (i.e. behave in a reactive way). Proactivity assumption was found to foster job enrichment, empowering supervision and performance-based reward allocation (Aycan et al. 2000). Managers who assume that employees, by nature, are proactive rather than reactive expect their employees to produce work outcomes without much guidance and supervision. Therefore, it is hypothesized that managers who assume that the employees are proactive will put more emphasis on hard criteria like objective work outcomes rather than soft criteria like effort or loyalty in PM.

*Hypothesis 2:* There will be a positive relationship between the managers' proactivity assumption and the use of *hard criteria* in PM.

The third managerial assumption included in this study is *participation* (McGregor 1960; Bass 1981, cited in Aycan et al. 2000), which is the assumption about whether or not

the employees at all levels prefer delegation and participation in matters concerning them. Participation assumption was found to be significantly related to empowering supervision as an HRM practice, including joint decision making in job-related issues (Aycan et al. 2000). Managers who assume that employees prefer participation should also be more likely to include them in the process of PM; that is, consulting them during setting performance goals and criteria, and evaluating their performance (i.e. encouraging self-appraisal). Therefore, they are expected to implement participative PM.

*Hypothesis 3:* There will be a positive relationship between the managers' participation assumption and *participative* PM practices.

*Obligation toward others* is the fourth dimension of managerial assumptions in the MCF. Managers holding this assumption believe that the employees are motivated to fulfill their obligations toward others in the organization. Aycan et al. (2000) revealed that the managerial assumption of obligation toward others was strongly correlated with the managerial values of loyalty toward community. It was also found that the assumption of employee obligation toward others increases the likelihood of empowering supervision.

It is expected that those managers holding the assumption that the employees are motivated to fulfill obligation toward others are more likely to emphasize soft criteria (e.g. good interpersonal relationships, loyalty) than hard criteria in performance evaluation. They are also more likely to give decisions about employees' rewarding and training based on soft criteria.

*Hypothesis 4:* There will be a negative relationship between the managers' assumption of obligation toward others and the use of *hard criteria* in evaluating performance.

The last dimension, *goal orientation*, is the assumption that the employees are goal directed; they want to have objectives to attain, and know what they are expected to achieve (van Muijen and Koopman 1994). Managers assume that the employees give importance to the central concepts like management by objectives, rational planning, and goal setting. Managers play an important role in defining individual objectives, unilaterally or in consultation with the employee (van Muijen and Koopman 1994) assuming that the employees work the best with specific objectives. Therefore, it is hypothesized that the managers who assume that employees are goal oriented implement structured PM, use hard criteria to evaluate performance (i.e. achievements vis-à-vis goals), and provide direct feedback to follow up specific goals to detect strengths and weaknesses.

*Hypothesis 5:* There will be a positive relationship between the managers' goal orientation assumption and the use of *structured* PM practices and the use of *hard criteria* in evaluating performance.

#### ***Dimensions of managerial values: relationship with managerial assumptions and PM***

In this study, managerial values are construed on five dimensions, based on MCF: power distance, collectivism, performance orientation, paternalism, and fatalism. The first dimension, *power distance*, is the extent to which people believe and accept that power and status are distributed unequally in the society (Hofstede 1991). Because participation is not consistent with the high-power distant culture, employees in these cultures have the tendency to view participative management as a weakness of leadership. For instance,

Aycan et al. (2000) revealed that in high-power distant cultural contexts, managers were more likely to assume that the employees expected close guidance and supervision, rather than autonomy and discretion, and as a result were less likely to implement job enrichment and empowerment in HRM practices.

*Hypothesis 6:* Managers scoring high on power distance value are expected to score low on the participation assumption.

The second dimension, *performance orientation*, is ‘... the extent to which, a human community encourages and rewards setting challenging goals, innovation and performance improvement’ (Javidan 2004, p. 276). In performance-oriented societies, criteria to evaluate performance are more objective, quantifiable, and observable (Harris and Moran 1996). It is therefore expected that the managers who value performance orientation assume that the employees are goal oriented and proactive.

*Hypothesis 7:* Managers scoring high on performance-orientation value are expected to score high on the goal orientation and proactivity assumptions.

*Individualism/collectivism* is another sociocultural value dimension explaining the extent to which personal choices and achievement or the group to which individuals belong primarily shapes the identity of the members of a given culture (Hofstede 1980; Smith, Dugan and Trompenaars 1996). The relationship between individualism/collectivism value and PM practices has been demonstrated in the literature. For instance, Ramamoorthy and Carroll (1998) found that evaluating and rewarding individual achievement and promoting individuals based on merit were associated with individualistic orientation, whereas practices like evaluating and rewarding team work and promotion system based on seniority rather than performance were associated with collectivistic orientation. In the earlier studies of the MCF, loyalty toward community, a subdimension of individualism/collectivism dimension was assessed (Aycan et al. 2000). Loyalty toward community describes the extent to which individuals feel loyal to their communities and feel constrained to fulfill their obligations toward in-group members (e.g. relatives, organizations) even though the demands of in-group members may cause inconvenience to the individual (Aycan et al. 2000). Managers, who value group cohesion and loyalty to the community, are expected to assume that the employees should show obligation toward others in the organization.

*Hypothesis 8:* Managers scoring high on collectivism value are expected to score high on the obligation toward others assumption.

*Paternalism*, the next value dimension, is defined by Webster (1975; cited in Aycan 2006b, p. 446) as ‘the principle or system of governing or controlling a country, group of employees, etc., in a manner suggesting a father’s relationship with his children’. In the organizational context, the paternalistic superior behaves in such a way as to create a family atmosphere at the workplace, establish close and individualized relationships with the subordinates, and become involved in the nonwork domain. Paternalistic leaders take care of employees like a parent and become involved in every aspect of their lives (Aycan and Fikret-Pasa 2003). Therefore, managers who value paternalism want to control every aspect of their employees and want everything to be under their control. They are expected to assume that their employees do not prefer delegation. Managers who are paternalistic also provide guidance and advice on what and how things should be done, assume that the employees are reactive, and are not willing to take initiative without guidance (Aycan et al. 2000).

*Hypothesis 9:* Managers scoring low on paternalism value are expected to score high on the participation and proactivity assumptions.

The last sociocultural value dimension, *Fatalism*, is the idea that ‘whatever happens must happen’ (Bernstein 1992, p. 5; cited in Aycan et al. 2000) and is based on the belief that fully controlling one’s actions is not possible. Generally, the concept of fatalism refers to the extent to which people feel their destinies are outside of their own control (Guzman, Santiago-Rivera and Haase 2005). As a result, trying too hard to achieve something, making long-term plans, or taking preventive actions are exercises that are not worth much (Guzman et al. 2005). This dimension is, in a way, a combination of the locus of control and futuristic orientation (Ardichvili 2001). Managers who believe in fatalistic value orientation are expected to assume that the employees, by nature, are not malleable (i.e. they cannot change and improve). Moreover, in the fatalistic viewpoint, extra effort will not result in desired outcomes, therefore people may retreat from taking responsibility and initiative (Aycan et al. 2000). Therefore, managers valuing fatalism assume that the employees are reactive, not malleable and nonparticipative.

*Hypothesis 10:* Managers scoring low on fatalism value are expected to score high on the malleability, proactivity and participation assumptions.

## **Method**

### **Sample**

Data were obtained from a sample of middle- and upper-level managers from 214 different organizations (1 respondent from each organization). Data were collected through self-administered questionnaires. This study focused on the middle- and upper-level managers because of the critical role they play in the implementation of the HRM practices in organizations (Neelankavil, Mathur and Zhang 2000).

Mean age of the respondents was 44.32 years ( $SD = 10.32$ ). The total sample consisted of 46 (21.50%) female and 168 (78.50%) male managers. Majority of the respondents held at least a college degree (77.10%). Their average tenure in the organizations was 13.15 years ( $SD = 9.60$ ), and the average tenure in their current position was 9.88 years ( $SD = 8.39$ ). The organizations included in the current study presented a wide range of industry, sector, and size to increase variability in managerial values, assumptions, and PM practices.

### **Measures**

The research instrument was a self-administered questionnaire comprising four parts. In the first two parts, managerial values reflecting the sociocultural context, and managerial assumptions pertaining to employee nature and behavior were measured with 54 statements. In the third part, managerial practices of PM were assessed by 15 questions. In the last part, demographic data of the managers (e.g. age, gender, education, tenure, and position) and industry characteristics of their organizations (e.g. size, industry, ownership status, and presence of an established PM system) were obtained.

Managerial values (with the exception of performance orientation) and assumptions (with the exception of goal orientation) were assessed by the scales developed and validated cross-culturally by Aycan et al. (2000). Fifty-four statements taping managerial values and assumptions were rated on a 6-point Likert scale ranging from 1 (strongly disagree) to 6 (strongly agree). Among the managerial values, *power distance* was

assessed by seven questions. A sample item included: 'People having authority should be respected because of their position'. *Fatalism* was assessed by four items, including 'Planning only makes a person unhappy since plans hardly ever work out anyway'. *Paternalism* was assessed by six questions such as 'The ideal boss in a society should be like a parent'. Twelve items were used to measure *collectivism*. A sample item included: 'One has to be loyal to his/her community if one seeks their support and protection'. Finally, *performance orientation* was assessed by five items based on GLOBE study (House, Hanges, Javidan, Dorfman and Gupta 2004) such as 'Students should be encouraged to strive for continuously improved performance'.

Among managerial assumptions, *malleability* was assessed by three questions. A sample item included: 'There is no limit for those employees who really want to improve their skills'. There were five questions to measure *obligation toward others* in the workplace such as 'Employees view helping their co-workers as their primary duty'. Managerial assumption of participation was measured by four items, such as 'People like to be consulted on matters that affect them in their job'. *Proactivity* was measured with three items. A sample item was: 'Employees achieve task objectives when they do the job in their own way rather than being told how to do it'. The managerial assumption of goal orientation was assessed through five items adapted from the evaluative part of the FOCUS questionnaire (van Muijen and Koopman 1994). A sample item was: 'Employees would not work if they do not have any objectives'.

The measures utilized in the present study and the intercorrelations among these variables were summarized in Table 1. As depicted in Table 1, scales assessing the managerial values and the managerial assumptions in this study revealed moderate reliabilities. It is important to note that the measures of values and assumptions suffer from low reliability because of the difficulty in capturing the breadth and the depth of these constructs and the context within which the statements are valid (i.e. the lack of contextual cues in the statements) (e.g. Hui and Triandis 1989; Aycan et al. 2000; Maznevski, DiStefano, Gomez, Noorderhaven and Wu 2002).

PM practices were measured for the first time in this study by a scale comprising 15 items capturing different aspects of the PM process (i.e. goal setting, determination of performance criteria, determination of performance method, and the consequences of performance evaluation). Each item on the scale was rated on a 5-point Likert scale ranging from 1 = never to 5 = always. The items were created to tap three characteristics of PM based on Aycan's (2005) conceptualization: (i) the level of structure in the PM process, (ii) focus on performance evaluation (i.e. the primary criteria used in performance appraisal), and (iii) the level of participation by employees in the PM process.

To examine the dimensionality of the scale, confirmatory factor analysis (CFA) was conducted. The three-factor model suggested by Aycan (2005) revealed a good fit to data. Table 2 provides an overview of fit indices for three PM factors. The items, confirmed by CFA, fall under three factors, namely 'structured PM practices', 'emphasis on hard criteria in PM', and 'participative PM practices'. The first factor consisted of items assessing the degree to which the PM process is structured and systematic. If the manager evaluated the employees' performance regularly, by written reports and set goals specifically (i.e. the employees clearly know what to do, when to do it, and how to do it), this corresponds to the implementation of a more structured and systematic PM. A sample item was: 'I evaluate my employees' performance in a formal way (e.g. periodical, written performance reports)'. The second factor consisted of items assessing the performance evaluation criteria used by the manager, such as job-related criteria, skills, behavioral competencies versus interpersonal relations, loyalty, or seniority. A sample item included:

Table 1. Descriptives of the measures and intercorrelations among the study variables.

	<i>M</i>	<i>SD</i>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Paternalism	4.12	0.78	(0.69)	0.59 <sup>†</sup> ***	0.314 <sup>†</sup> ***	0.486 <sup>†</sup> ***	0.611 <sup>†</sup> ***	-0.095	-0.282 <sup>†</sup> ***	-0.043	0.124 <sup>†</sup>	0.168 <sup>*</sup>	0.119 <sup>†</sup>	0.326 <sup>†</sup> ***	-0.099	-0.004	-0.022
2. Power distance	3.78	0.76	(0.70)	0.316 <sup>†</sup> ***	0.316 <sup>†</sup> ***	0.446 <sup>†</sup> ***	0.514 <sup>†</sup> ***	-0.051	-0.216 <sup>†</sup> ***	0.030	0.159 <sup>*</sup>	0.214 <sup>†</sup> **	0.070	0.327 <sup>†</sup> ***	-0.173 <sup>*</sup>	0.053	-0.043
3. Fatalism	2.67	0.96	(0.67)	0.018	0.224 <sup>†</sup> ***	0.018	0.224 <sup>†</sup> ***	-0.255 <sup>†</sup> ***	-0.193 <sup>†</sup> **	-0.211 <sup>†</sup> ***	0.028	-0.072	-0.051	0.138 <sup>*</sup>	-0.070	-0.128 <sup>†</sup>	0.093
4. Performance orientation	5.05	0.60	(0.64)	0.516 <sup>†</sup> ***	0.516 <sup>†</sup> ***	0.516 <sup>†</sup> ***	0.516 <sup>†</sup> ***	0.082	-0.096	0.175 <sup>†</sup> **	0.131 <sup>†</sup>	0.343 <sup>†</sup> ***	0.259 <sup>†</sup> **	0.386 <sup>†</sup> ***	-0.004	-0.008	0.058
5. Collectivism	4.53	0.53	(0.72)	0.72	0.72	0.72	0.72	-0.036	-0.184 <sup>†</sup> **	0.114 <sup>†</sup>	0.189 <sup>†</sup> **	0.197 <sup>†</sup> **	0.040	0.214 <sup>†</sup> **	-0.072	0.034	-0.070
6. Malleability	4.49	0.80	(0.51)	0.51	0.51	0.51	0.51	0.51	0.284 <sup>†</sup> ***	0.194 <sup>†</sup> **	-0.031	0.226 <sup>†</sup> ***	0.035	-0.181 <sup>†</sup> **	0.136 <sup>*</sup>	0.093	-0.005
7. Proactivity	3.29	0.90	(0.62)	0.62	0.62	0.62	0.62	0.62	0.156 <sup>*</sup>	0.156 <sup>*</sup>	0.193 <sup>†</sup> **	0.115 <sup>†</sup>	0.103	-0.090	0.253 <sup>†</sup> ***	0.080	0.082
8. Participation toward others	4.73	0.65	(0.67)	0.67	0.67	0.67	0.67	0.67	0.264 <sup>†</sup> ***	0.264 <sup>†</sup> ***	0.264 <sup>†</sup> ***	0.404 <sup>†</sup> ***	0.082	0.092	0.266 <sup>†</sup> ***	0.028	0.027
9. Obligation	3.86	0.68	(0.67)	0.67	0.67	0.67	0.67	0.67	0.398 <sup>†</sup> ***	0.398 <sup>†</sup> ***	0.398 <sup>†</sup> ***	0.398 <sup>†</sup> ***	0.064	0.245 <sup>†</sup> ***	0.162 <sup>*</sup>	0.102	0.026
10. Goal orientation	4.71	0.58	(0.63)	0.63	0.63	0.63	0.63	0.63	0.217 <sup>†</sup> **	0.217 <sup>†</sup> **	0.217 <sup>†</sup> **	0.217 <sup>†</sup> **	0.167 <sup>*</sup>	0.217 <sup>†</sup> **	0.168 <sup>*</sup>	0.095	0.080
11. Structured PM practices	3.29	0.80	(0.60)	0.60	0.60	0.60	0.60	0.60	0.350 <sup>†</sup> ***	0.350 <sup>†</sup> ***	0.350 <sup>†</sup> ***	0.350 <sup>†</sup> ***	(0.60)	0.350 <sup>†</sup> ***	0.184 <sup>†</sup> **	-0.047	0.055
12. Emphasis on hard criteria in PM	3.82	0.55	(0.55)	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	(0.55)	0.55	0.091	0.084	0.071
13. Participative PM practices	3.67	0.76	(0.50)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	(0.50)	0.50	-0.155 <sup>*</sup>	0.105	0.105
14. Age	44.22	10.32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-0.259 <sup>†</sup> **
15. Gender	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes: *N* = 214.

<sup>†</sup>*p* < 0.10; \**p* < 0.05; \*\**p* < 0.01; \*\*\**p* < 0.001.

Table 2. Measurement model for PM scale ( $N = 214$ ).

<i>Model fit indicators</i>	$\chi^2/df$	RMSEA	GFI	TLI	IFI	CFI	AGFI
Three-factor model	1.159	0.027	0.944	0.953	0.966	0.964	0.918
<i>Variables: PM</i>					$\beta$	SMC	t-value
<i>Factor 1: Structured PM practices (<math>R = 0.67</math>)</i>							
I set my employees' objectives clearly at the beginning of each year					0.597	0.356	
I set my employees' objectives specifically (what, how, when), not in general terms					0.248	0.061	2.676
I revise my employees' objectives during the year with systematic meetings					0.307	0.094	3.225
I evaluate my employees' performance in a formal way (e.g. periodical, written performance reports)					0.617	0.380	4.739
I evaluate my employees' performance informally and whenever necessary ( $r$ )					0.356	0.126	3.307
<i>Factor 2: Emphasis on hard criteria in PM (<math>R = 0.32</math>)</i>							
I evaluate my employees' performance on the basis of the extent to which they achieve their quantitative objectives					0.509	0.259	
While evaluating my employees' performance, I take the criteria such as job-related skills and competencies into account					0.453	0.205	3.697
While evaluating my employees' performance, I take the criteria such as task-related competencies such as teamwork, initiative taking, risk taking, and leadership into account					0.276	0.076	2.605
In the assessment of training needs, I only consider their performance evaluation outcomes					0.293	0.086	2.832
While rewarding employees (including non-economic rewards such as recognition), I only reward them on the basis of their performance evaluation outcomes					0.396	0.157	3.353
I consider performance as the most important criterion while making a decision about employees (e.g., promotion, lay-off)					0.409	0.167	3.422
<i>Factor 3: Participative PM practices (<math>R = 0.20</math>)</i>							
I do not set my employees' goals without their opinion or participation					0.330	0.109	
While evaluating my employees' performance, I ask employees' own opinion about their performance					0.792	0.627	3.134
While evaluating my employees' performance, employees have a right to disagree with my evaluation					0.465	0.216	3.434
In the assessment of training needs, I always ask employees' opinions and suggestions.					0.257	0.066	2.535

Notes: ( $r$ ): Reverse coded items; CFI, comparative fit index; IFI, incremental fit index; TLI, Tucker-Lewis index; GFI, goodness-of-fit index; AGFI, adjusted goodness-of-fit index; RMSEA, root mean square error of approximation; SMC, squared multiple correlation (an item's own individual reliability).  $\beta$  = Standardized coefficients all coefficient. A were significant at  $p < 0.000$ .  $R^2$  = Explained variance in the construct for the overall sample. Nomological validity: Satisfied.  $\chi^2/df < 2.00$ ; RMSEA  $< 0.08$ ; CFI, IFI, TLI, GFI, and AGFI =  $> 0.90$ . Convergent validity: satisfied. All  $t$ -values  $\geq 1.96$  (significant at 0.95 confidence level); All SMC  $\geq 0.05$ .

‘While evaluating my employees’ performance, I take the criteria such as job-related skills, competencies into account’. The last factor assessed the degree to which the managers involved the employees in the process of PM, such as consulting them during the setting of objectives or letting them appraise their own performance. A sample item was: ‘While evaluating my employees’ performance, I ask employees’ own opinion about their performance’.

### **Procedure**

Data were collected via self-administered questionnaires. The questionnaires contained a cover letter explaining the purpose of the study, and the instructions for completing and returning the questionnaire to the researcher. The cover letter explained to the participants that the study would be voluntary and that their responses would be kept confidential and used only for the purposes of the study.

### **Results**

The overarching purpose of the present study was to investigate the relationship of managerial values and assumptions with managerial implementation of PM practices. Hypothesized relationships were tested through path analysis (see Figure 1) using AMOS 4. Independent sample *T*-tests revealed that the managers working in organizations with established PM systems were more likely to implement participative as well as structured and systematic PM than those working in organizations with no established PM systems ( $t(212) = 3.51, p < 0.001$  and  $t(212) = 4.82, p < 0.001$ , respectively). Therefore, the influence of having established performance systems in the organizations was statistically controlled in the path model.

The fit of the model to data was moderate. Following the suggestions of the modification indices, the fit was improved (see Table 3 and Figure 2). The path coefficients of the variables are presented in Figure 2.

The relationship between the managers’ malleability assumption and the use of structured PM practices was not significant (Hypothesis 1). Contrary to Hypothesis 2, proactivity assumption was found to be negatively, not positively, related to the use of hard criteria in evaluating performance. The relationship between participation assumption and participative PM practices was significant as hypothesized (Hypothesis 3). However, contrary to the expectations (Hypothesis 4), obligation toward others assumption was positively, not negatively, related to the managers’ use of hard criteria in evaluating performance. While the relationship of goal orientation assumption with the use of structured PM practices was significant, its relationship with the use of hard criteria in evaluating performance was not significant. Hence, Hypothesis 5 is partially supported.

Contrary to Hypothesis 6, power distance value was not related to the managerial assumption of participation. As hypothesized, performance orientation value was related to the managerial assumption of goal orientation, but not to proactivity assumption. Hence, Hypothesis 7 is also partially supported. The relationship between collectivism value and managerial assumption of obligation toward others was also significant (Hypothesis 8). Paternalism value was related negatively to managerial assumption of proactivity, but not to participation assumption (Hypothesis 9). Lastly, fatalism value orientation was significantly related to three managerial assumptions as expected (Hypothesis 10): malleability, participation, and proactivity.

Table 3. Fit indices of the proposed structural model.

Model fit indicators	$\chi^2/df$	RMSEA	GFI	TLI	IFI	CFI	AGFI
Model (proposed)	2.113	0.072	0.936	0.845	0.915	0.910	0.872
Model (final)	1.518	0.049	0.950	0.928	0.959	0.957	0.903

Notes:  $\chi^2$ , Chi square; *df*, degrees of freedom; RMSEA, root mean square error of approximation; GFI: goodness-of-fit index; TLI: Tucker-Lewis index; IFI, incremental fit index; CFI, comparative fit index; AGFI, adjusted goodness-of-fit index.

Although not hypothesized, the suggestions of the modification indices to improve the model fit revealed two direct links between managerial values and PM practices. Power distance value was not related to managerial assumption of participation, but directly related to the participative PM practices. Similarly, performance orientation value was also directly and positively related to the managers' use of hard criteria in evaluating performance.

## Discussion

The present study empirically investigated how managerial values and assumptions influenced the managers' PM practices. The proposed model was developed on the basis of the MCF (Aycan et al. 2000) by adopting a homologous multilevel model approach; that is, adopting the propositions of a model at the higher level to individual level. The MCF demonstrated that both the sociocultural context and the enterprise environment of organizations had important effects on managerial assumptions and HRM practices (Aycan et al. 2000). The present study asserted that investigating these complex processes

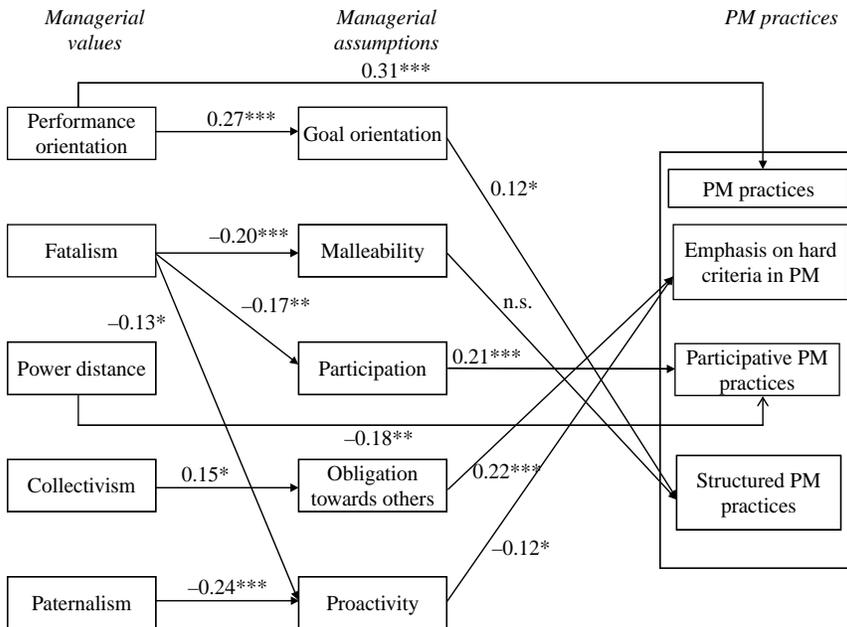


Figure 2. Modified model and standardized estimates of the significant paths. Note: \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$ .

also at the individual level would provide us with a better understanding of the variations in managerial practices. Since a focus on aggregate-level analyses (i.e. societal or organizational level) would mask important individual differences (Kozlowski and Klein 2000), the individual level of analysis would reveal information to better understand managerial practices.

The proposed model asserted that the managers' PM practices would be associated with their sociocultural values. Literature reveals consistent findings supporting the link between the managerial values and practices (e.g. Pizam, Pine, Mok and Shin 1997; Amba-Rao, Petrick, Gupta and Von de Embse 2000). The model proposed in the present study suggested that the relationship between managerial values and practices would be mediated by the employee-related managerial assumptions. In specific, values of managers shape their assumptions about employee nature and behavior. On the basis of these assumptions, managers implement their practices in a way that is consistent with these assumptions.

Results revealed that even if there was an established PM system in organizations, managers' implementation of these practices may deviate from the system and be consistent with their values and assumptions. Managers were more likely to implement practices the way it was congruent with their values and assumptions. Managers who tended to implement structured PM practices were more likely to assume that the employees were goal oriented. These managers were also more likely to hold high performance orientation value. On the other hand, the managers who emphasized hard criteria in evaluating performance were more likely to assume that the employees were reactive and were responsible to fulfill obligation toward others. These assumptions were associated with high collectivism and paternalism values. Managers who tended to implement nonparticipative PM practices were more likely to assume that the employees did not want participation in decisions. Fatalistic managers who did not have a strong belief in change, development, and controllability of the results of one's actions were more likely to assume that the employees had the tendency to shy away from taking responsibility and initiative by participating in the decision-making process. It is also worth mentioning that the relationship between the managers' power distance value and the implementation of participative PM practices as well as the relationship between performance orientation and emphasis on hard criteria in PM were so strong that they influenced their implementation of PM practices directly.

The *positive* relationship between the managerial assumption of obligation toward others and the use of hard criteria in evaluating performance was contrary to our expectations. We expected this relationship to be negative. It is possible that the managers assumed that the employees felt themselves obliged to fulfill responsibilities toward others not only in terms of keeping good relations, but also in terms of producing good performance outcomes. Hence, this assumption may lead managers to use hard criteria in evaluating performance. The second unexpected finding was the *negative* relationship between managerial assumption of proactivity and the use of hard criteria in evaluating performance. Managers who assume that the employees were proactive rather than reactive might think that these employees were more likely to do what they wanted to do rather than do what they were told to do, and therefore perceived them as 'deviants' in the group. These managers who perceived proactivity as deviance might think that they should put more emphasis on criteria like good interpersonal relationships, harmony, and loyalty to evaluate the performance of such employees.

The study had a number of limitations. First, because of the cross-sectional design used in the present study, it was impossible to infer causality from correlational analyses.

Second, data on values, assumptions, and PM practices were collected from the same source (i.e. managers) that may inflate the common method variance. But, since self-report measures are the only means of assessing individual values, assumptions, and managerial PM practices, the main parts of the questionnaire were differentiated by using different response formats in different sections of the questionnaire to minimize this problem (Nyambegera, Sparrow and Daniels 2000). Gathering views of subordinates would provide a better understanding of managerial PM practices in future studies.

Future studies should apply a multilevel perspective. Aside from assessing individual managerial values, organizational-level contingencies could be measured. Moreover, both employee-related and task-related managerial assumptions constituting organizational culture should be assessed at the organizational level. No study has been carried out to see the impact of task-related assumptions on the relationship between sociocultural values and HRM practices. Finally, HRM practices in areas other than PM (i.e. recruitment and selection, and compensation) should be studied to reveal their relationships with managerial values and assumptions.

The present study is one of the few attempts to enhance our understanding of how individual managers' cultural values transform into certain managerial practices. This study is expected to contribute to the literature in a number of ways. First of all, the present study tested the relationships asserted by the MCF at the individual level. Secondly, although in the literature theoretical frameworks incorporating individual, organizational, and cultural variables have also been proposed (i.e. Erez 1994), these theories have not been tested empirically (Fischer, Ferreira, Assmar, Redford and Harb 2005). With regard to organizational context, the literature lacks studies of managers' perceptions of culture and of the sociocultural context (Holmquist and Boter 2004). Therefore, this study is expected to make an important contribution to the literature by enhancing the understanding of how individual managers' cultural values transform into workplace practices, specifically in their PM practices. Moreover, enabling conceptualization of cultural variation at the individual level of analysis could help researchers propose and measure better-grained pictures, including smaller subcultures; that is, managerial subcultures, and within larger cultures (Maznevski et al. 2002). Highlighting the diversity of cultural values within a single country and the impact of this diversity on management contributes to the cross-cultural management literature by demonstrating that cultures are not homogeneous within themselves.

The findings are also expected to make practical contributions, especially in the case of multinational corporations. The findings provide insight into implementing HRM practices in particular organizational cultural contexts to increase effectiveness, by understanding the sources of differences in managerial practices. Results revealed that even if there was an established PM system in an organization, managers showed variances in their practices due the impact of their values and assumptions. Their values and assumptions about employee nature were significantly related to their HRM practices in PM area, above and beyond the established organizational systems and rules. Managers are more likely to implement HRM practices the way they are congruent with their values and assumptions. Therefore, organizations; especially multinational ones, should take into account the values and assumptions of managers, socialized in different sociocultural contexts, in the implementation of HRM practices to ensure the absolute fit of individual practices to the organizational HRM. These organizations should be aware of the fact that any problem in the implementation of managerial practices, which are defined by the organizational rules, may not occur because of the characteristics of those practices that

make them hard to apply, but rather due to the characteristics of those who implement them; that is, the managers.

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