A COMPARATIVE ANALYSIS OF TURKISH AND GERMAN MANAGERS' PERSONAL VALUES

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Türk ve Alman Yöneticilerin Kişisel Değerlerinin Karşılaştırmalı Bir Analizi

Özet

Çalışmanın temel amacı Türk ve Alman yöneticilerin bireysel değerleri arasında farklılıklar olup olmadığının karşılaştırmalı olarak tespit edilmesidir. Araştırma kapsamında Türkiye ve Almanya'da orta ve büyük ölçekli işletmelerde çalışan yöneticilerin değerlerini belirlemek üzere Schwartz'ın (1992) geliştirdiği evrensel değer ölçeği kullanılmıştır. Araştırmada örneklem grubunun sınırlı olması nedeniyle verilere öncelikle *t* testi uygulanarak, Türk ve Alman yöneticilerin kişisel değerleri arasındaki farklılıklar araştırılmıştır. *t* testi neticesinde her bir değer bazında iki ülke yöneticilerinin sahip oldukları değerler açısından anlamlı bir farklılık olduğu sonucuna varılmıştır. Yapılan analiz neticesinde mevcut çalışmadan elde edilen en önemli bulgu Türk ve Alman yöneticilerin evrensel nitelikteki değerler açısından farklılıklarının olmadığı, ancak yaşamsal değerler açısından farklılıklarının olduğu şeklindedir.

Anahtar Kelimeler: Kişisel değerler, Schwartz değer ölçeği, Alman yöneticiler, Türk yöneticiler, karşılaştırmalı analiz.

Abstract

The main purpose of the study is to identify whether there are differences between Turkish and German managers' individual values using a comparative method. In the study, a universal value scale developed by Schwartz (1992), was used to identify values of managers employed in medium and small-scale enterprises in Turkey and Germany. A *t* test was applied to the collected data so that differences between Turkish and German managers' personal values could be attained. A *t* test showed that there is a meaningful difference between values held by managers from the two countries on the basis of each value. The primary finding achieved as a result of the analysis in this study is that there is no difference between Turkish and German managers' in terms of universal values but vital values.

Keywords: -Personal values, Schwartz value survey, German managers, Turkish managers, comparative analysis.

A Comparative Analysis of Turkish and German Mangers' Personal Values

INTRODUCTION

Culture is a concept that represents models and contents regarding values and ideas which play a role in shaping behavior after it is created and transferred from outside. Within this model, the basis of culture is constituted by traditions acquired within the course of historical processes and values attributed to these traditions by individuals. Therefore, culture is one of the most important features affecting individual attitudes and behavior. It is indicated as one of the biggest factors leading to differences and similarities in attitudes and behavior of individuals in different countries. Here it is seen that national culture differs from one country to another and consequently shapes individuals' behavior. As managerial practices in different countries are shaped by means of national culture, one can see both similarities and differences of managerial attitudes and behaviors in different countries through a comparative analysis.

Drastic explosions seen in the number of companies which have become global and have international commercial activities have also driven company managers to learn facts about another country's culture. The mentioned tendency has also led to exerting struggles towards combining values in different countries' cultures in a way to form a universal company culture. Hence, this paper discusses the difficulties experienced in and the necessity of creating a common "company culture" in multinational companies. It is claimed that the most important factor affecting attempts to achieve this are industrialization and national culture (Dicle /Dicle, 2001: 110). Thus, enterprises operate in not only their local countries but also other countries with differing cultural backgrounds as a result of globalization. Accordingly, the

need for information with regard to identifying cultural similarities and differences among different countries has recently accelerated research and studies on this subject. Particularly, the results of studies carried out with regard to the intercultural arena serve as a guide for business managers operating in different countries. As culture largely shapes individuals' attitudes and values, managers in particular, cannot help reflecting values from their own culture in their behaviors regarding complex and crucial decisions, which are beyond those of the enterprise where they are employed. In international business relations, it is seen that managers usually make organizational decisions on the basis of their own value systems since they often encounter uncertainties. Bearing this in mind, the role that culture plays in understanding the relationship between managers' value systems and behavior cannot be denied. Managers from different cultures attribute differing levels of importance to personal values, and values in different cultures have differing levels of impact on managerial behavior (Lenartowicz/Johnson, 2002). A sub-category of individual and social values, managerial value systems is generally a reflection of national culture (Dicle/ Dicle, 2001:101; Elenkov, 1997) which is located in the center of cultural differences. Hofstede (1985), stated that various ethnicity and nation-based personal values that show continuity are connected with cultural elements of organizational behavior. Thus, managerial values gain importance in understanding the philosophy of business management governing a specific country (Biogeness/ Blakely, 1996). Within this context, comparative studies on management and organization practices aim at finding out the extent to which national culture affects employees and managers' value systems. As a consequence of value studies carried out in the area of intercultural management, attempts are made to identify the level of personal values in different cultures by developing various value scales generally accepted in management literature. Managerial behavior is comparatively analyzed by means of these scales. Hence, the aim of this study was to measure the main dimensions into which Turkish managers' personal values were grouped and the values which were similar to and different from those of German managers with whom the Turkish business sector has close relations. The conceptual background is explained in the first section and the Schwartz' (1992) value scale was used to identify values of managers in the second section. The values which were significantly different for Turkish and German managers were determined using a t-test, and then responses of managers from both countries were subjected to factor analysis so that the differences and similarities could be identified on the basis of comparing basic dimensions owned by each of these two countries.

Concept of Value

Individuals form culture with the help of values they preserve in their lives and take into their world (Chen, 1995). Differing from one society to another, cultural values become static within the course of time (Boehnke, 2003). Every culture in the world is unique and distinctive and is constituted by individuals (Daun, 1998). Culture affects individual values, types of collective actions and reactions given by social groups (Wheeler, 2002). Because culture is a way of acts and shaped perceptions, individuals brought up in one specific society accept culture and values of the society they are brought up in without questioning (Abbas/Ahmet, 1996:167). Values, as guiding principles in individuals' lives, are social representatives of objectives that motivate them in life (Rokeach, 1973; Schwartz, 1992; Rohan, 2000). These guiding principles can be expressed as individuals' selections, their criteria for evaluating other individuals and cases as well as methods for explaining their own evaluations (Schwartz/ Sagiv, 2000; Gandal/ Roccas, 2002). Hofstede (2001), suggested that values are standards of beliefs which individuals identify with regarding the distinction between right and wrong. Values, in this sense, are influential on positive or negative attitudes and behaviors owned by individuals in relation to possible events and results (Rokeach, 1973; Mayton et. al, 1994; Feather, 2002: 447). Values with a certain order of importance within themselves (De Vos, et al., 2001, Schwartz, 1992; 1994a; 1996) help clarify what people regard important in their daily life (Kahle et. al, 1999: 2). Being connected with individuals' beliefs and emotions (Hansson, 2001.15), values are described as *"internalized normative beliefs"* by Wiener (1988). Özen (1996) expressed that values are *"a special form"* of beliefs and this special form gives values the potential of affecting the selection of a *certain* behavior to be exhibited by individuals against certain events, individuals and objects due to normative patterns presented by them. Whiteley (1995), defined values as opinions and feelings embedded in depth regarding a subject, and stated that behavior can be observed; however, this is not the case for values governing behaviors. Therefore, values are concepts in the form of behavior types accepted by individuals (Guth /Taguiri, 1965; Ericson, 1969; Elizur et. al, 1991:22; Schwartz, 1990). Therefore, values represent *"ideal objectives"* which are impossible to reach but aspired to be reached.

As for preference of target, it is defined by benefits born by issues or events around individuals (Bozkurt, 1997: 91). Individual value systems formed as a result of experiences gained by individuals within the process of socialization are shaped (Schwartz, 1994b; Vlagsma et. al, 2002: 270) during the early years of life (Westwood/ Posner, 1997: 34). That is why values are long dated and change slowly. Values have such a structure that they are

relatively coherent with individuals and societies' personality tendencies and cultural features (Berry et al, 1992). On the other hand, values play an important role in the formation of individual ideas regarding how to share scarce resources in an organization within acceptable processes (FEATHER, 1994).

Managerial Values

An individual value system affects the overall nature of an individual's behavior and values constitute the core of any individual's personality (Posner/Schmidt, 1992). These values are addressed as a consequence of individuals' own cultural programming. Individual value systems, which start to be shaped in early periods of life, develop within a social structure. Cultural values, by means of this, are formed in a collective way within society and end up as an integral part of an individual's personal value system (Westwood /Posner, 1997: 33–34). Parsons (1951), suggested that social association and order contribute to the improvement of shared core values. These core values constitute a part of a set of individual values belonging to those in the culture, and are based on many components of an individual's life experience. The set of individual values is composed of common core cultural values, sub-culture environment and items derived from individuals' special experiences (Westwood/Posner, 1997). Having an important role in the understanding of managerial behavior, individual values have a considerable impact on managers' styles of decision-making and leadership (Hunt/Atwaijri, 1996). Managerial values are defined as generally accepted ideals and norms used by managers, which are internal elements representing formulas used in solving organizational problems expressed as mental maps, managers' perceptions as well as thoughts and assumptions about what they feel and their beliefs in the depthness of their mind (Wade, 2003:224). Within this scope, managerial values are defined as generally accepted ideals and norms used by managers who lead their organizations with their own decisions and behaviors in a professional structure (Davis, 2003).In a study he carried out on value systems of Eastern and Western managers working in Hong Kong, Ralston concluded that the core of managerial practices in many cultural formations is managerial value system. Guth and Taigeri (1965), stated that value systems of upper-ranking managers play a critical role in their decision-making behavior and also have a strong effect on the performance of the organization. Similarly, as shown in other studies carried out on this subject, personal values owned by managers have a considerable effect on participation in decisions, adoption to innovation, hierarchical relations, group behavior, organizational

communication, group behavior and levels of conflict (Adler, 1991; England, 1967; England /Whiteley, 1977). Therefore, a profound understanding of managerial values entails explaining and estimating managerial behavior, and knowing the values governing managers' decisions and behavior.

As culture largely shapes individuals' attitudes and values, managers have a tendency to reflect their own countries' values especially with regard to complex and serious decisions. It is seen that managers make organizational decisions on the basis of their own value systems because they frequently encounter uncertainties in international business management affairs (Wonk/Chunk, 2003). Thus, the effects of culture in understanding the relationship between managers' value systems and behavior cannot be denied. Hence, managers coming from parallel cultural backgrounds have similar sets of values. Value systems of individuals who are members of a different culture include elements of core values of the original culture of these individuals (Westwood/Posner, 1997). On the other hand, the effects of culture on industrialization and various successful stages of industrialization have led to changes of value systems of managers in different cultures. As a result of differentiated labor forces, there has been a necessity for the understanding of value systems and behaviors shaped by managers within the process of industrialization (Whitely /England, 1977). Alternatively, Flowers (1975), suggested that managerial value systems and organizational values differ depending on the size of an organization, managerial level, managerial functions and technology, sex, age, educational level, income level and racial characteristics. In other studies, factors such as age, educational level, social class, size of an organization, and managerial experiences are reported to be related with managerial value systems. Thus, socialization processes -basic education and experience- result in the development of different values by the individuals working in different functional departments. On the other hand, individuals working on a regular basis in the same functional department will have a tendency to share similar values (Posner et al., 1987). Referring to the multidimensional effects of managerial value systems in management practice, Ralston et al. (1993) suggested that many elements of managerial relations should be assessed properly in order to comprehend value structures of managers within a certain culture. With reference to this, the following hypotheses were proposed in the present study in order to identify whether there are differences between individual values owned by German and Turkish managers:

H_0 : *There are no significant differences between personal values of German and Turkish managers.*

H₁   : *There are significant differences between personal values of German and Turkish managers.*

METHODOLOGY

The study mainly aims at achieving the following objectives by identifying values held by German and Turkish managers.

1) To identify whether there are differences between the values of Turkish and German managers.

2) To identify the main dimensions of values held by Turkish and German managers and to carry out a comparative analysis.

Sampling and Data Collection

Since personal value measurements are generally held on a per person basis rather than a firm company basis, the main sampling universe of the study was defined as managers. The sampling universe of the research is composed of upper level managers employed in the automotive sector in Germany and Turkey. After examining intercultural activities, if we consider that this was the first application of the study, and the difficulties attached to implementing the research in a foreign county, the sample volumes vary between 50–100 people*. Thus, 100 managers from each country, Germany and Turkey, are included in the sample volume. Since the samples are composed of managers employed in firms in the automotive sector in Germany and Turkey, the 100 managers in Germany were reached by means of three big German-origin automotive firms operating in Turkey, and two other middle-scale automotive sectors operating in Germany. Thus, a total of 100 questionnaires were sent to five firms in Germany at the Germany stage of the research start of the German section of the research. As for the 100 managers selected for Turkey, they were from two large and two middle scale -totally four- Turkey-based companies operating in Turkey and having German partnerships. A total of 200 questionnaires were sent to managers in both countries. Since the Turkey stage of the research was dependent on the Germany stage, firstly the questionnaire responses from Germany had to be received. A total 51 of the 100 questionnaires sent to Germany were returned. This proportion (51%) was regarded as sufficient considering the difficulty of studies carried out abroad and after reviewing the

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* Schwartz (1992) used a sampling volume of 100 people in the value study he conducted on teachers in Turkey.

samples in literature. A total of 51 manager questionnaires were received from Turkey too, in order to equalize the number of participants. The final number of manager questionnaires used in the study was 102.

Measures

Value Scale: There are various scales in literature used in measuring individual values. Schwartz's personal value scale (SVS), often used in literature in recent days, was preferred in this study too (SCHWARTZ, 1992). Ten statements reflecting the values of going beyond oneself and developing oneself such as "It is important for me to be rich" and "I believe that all people must live in harmony" were used for measurement. There were 57 statements of value in the questionnaire for identifying personal values of managers. The questions in the form were designed to identify the extent to which the participants regard each statement of value to be important as a leading principle in their lives. A 9-grade scale was used in the questionnaire form. A description of the scale is given below:

RESULTS

Statements regarding personal values were used as *"qualitative variant"* in the study. Data was firstly tested in terms of reliability (Cronbach Alpha). Firstly, a *t* test was applied to the collected data as the study sample group was limited in number so that differences between Turkish and German managers' personal values could be attained. A *t* test is an instrument to help understand whether any differences between the means of the two groups is just random or significant in statistical terms, and it is one of the most influential and most commonly used tests in proving hypotheses in behavioral sciences (Roscoe, 1975: 221). A *t* test showed that there is a meaningful difference between values held by managers from the two countries on the basis of each value. The statistically meaningful difference in the *t* test was verified to have 95 % reliability (at 0.05 alfa level).

Table. 1. Result of the t test

Value Dimensions	German Managers (Mean)	Turkish Managers (Mean)	t value
Equity	4,549	5,137	-1,964
Inner Harmony	5,529	5,706	-0,784
Social Power	2,078	3,667	*-3,760*

Pleasure	3,490	4,000	-1,553
Freedom	6,353	5,510	*4,128*
A Spiritual Life	3,882	3,824	0,204
Sense of Belonging	3,824	3,784	0,132
Social Order	4,804	5,235	-1,559
An Exiciting Life	3,667	3,863	-0,530
Meaning in Life	5,118	5,765	*-2,612*
Politiness	4,373	4,784	-1,358
Wealth	2,569	3,471	*-3,076*
National Security	3,922	5,176	*-3,807*
Self Respect	5,353	5,941	*-2,302*
Reciprocation of Favors	2,725	4,706	*-5,280*
Creativity	4,255	5,373	*-4,259*
A World at Peace	5,745	5,471	0,951
Respect for Tradition	2,765	4,059	*-3,631*
Mature Love	3,843	4,039	-0,583
Self Discipline	3,961	4,490	-1,716
Privacy	5,118	5,157	-0,131
Family Security	6,059	5,941	0,506
Social Recognition	4,098	4,843	*-2,779*
Unity with Nature	4,294	4,216	0,250
A Varied Life	3,549	4,196	-1,725
Wisdom	4,137	5,569	*-5,104*
Authority	2,412	3,824	*-4,440*
True Friendship	5,059	5,588	-1,975
A World of Beauty	3,490	4,647	*-3,768*
Social Justice	4,941	5,294	-1,268
Freedom	5,275	5,686	-1,618
Moderate	3,039	4,255	*-3,840*
Loyalty	5,059	4,412	*2,428*
Ambitious	3,647	4,922	*-4,109*
Broadminded	4,784	5,196	-1,672
Humble	2,235	4,431	*-6,516*
Daring	1,529	3,961	*-7,725*

Protecting the Environment	4,725	4,961	-0,780
Influental	2,706	4,294	*-4,907*
Honoring of Parents and Elders	4,235	5,529	*-4,054*
Choosing own Goals	4,725	5,431	*-3,049*
Healty	6,373	6,353	0,114
Capable	4,922	5,569	*-2,649*
Accepting my portion in Life	3,412	0,333	*8,510*
Honest	5,706	6,314	*-3,208*
Preserving my Public Image	3,275	4,118	*-2,284*
Obedient	3,020	4,627	*-5,027*
Intelligent	4,941	5,529	*-2,337*
Helpfull	4,608	4,961	-1,551
Enjoyig Life	4,098	5,216	*-3,466*
Devout	1,824	2,745	*-2,236*
Responsible	5,392	6,078	*-3,337*
Curious	3,804	4,490	*-2,197*
Forgiving	4,471	4,373	0,355
Succesful	4,549	5,588	*-4,621*
Clean	4,235	5,000	*-2,529*
Self Indulgent	3,392	3,706	-0,887

* $p < 0.05$.

As a result of the ***t*** test, H_o hypothesis was accepted in terms of 24 values and a significant difference was not found between them; and H_o hypothesis was rejected in terms of 33 values and a significant difference was found between them.

A factor analysis was applied separately to the data collected from the managers from both countries to enable more appropriate analysis and data identification. In this way, it was aimed to identify basic value dimensions held by Turkish and German managers and to compare these main dimensions. Furthermore, a *canonical correlation* was applied among factors in order to identify relations and interactions between the factors. Whereas the reliability value was recorded as $\alpha=0.95$ for Turkish managers, it was recorded as $\alpha=0.94$ for German managers. In the factor analysis, "*principal components*" technique was used as the method, and varimax rotation was performed. Variants with at least 0.60 values on a factor have a good representation capacity. However, some researchers include in the analysis the variants with factor values equal to and above 0.50 (Bernard, 2000:36). In this research, variants with factor values equal to and above 0.55 were included in the analysis. Moreover, factors were defined on the basis of *values above 1* (eigenvalues>1 criteria) (Afifi, 1979: 332). For the selected factors, maximum *varimax rotation* was carried out. Twenty value variants were left out in the factor analysis applied to German managers and twenty one in the factor analysis of Turkish managers. In the light of collected data, 8 factors were identified for the Turkish managers with a total variance of 66 %, and 7 factors for the German managers with a total variance of 63 %. Factors and sub-variants regarding both countries are as follows:

Table .2. Basic Value Dimensions of Turkish Managers

1. FAKTÖR - "TRADITION I "	Factor Loading
Respect for Tradition	0,714
Mature Love	0,804
Eigenvalues: 17,71 Explained Variance 31,08	
2. FAKTÖR - "UNIVERSALISM"	
Reciprocation of Favors	0,687
True Friendship	0,630
A World oF Beauty	0,837
Social Justice	0,694
Humble	0,598
Eigenvalue: 4,70 Explained Variance:8,25	
3. FAKTÖR - "CONFORMITY"	
Accepting My Portion in Life	0,551
Preserving My Public Image	0,743
Forgiveness	0,618

Eigenvalue: 3,53 Explained Variance:6,19	
4.FAKTÖR - "VIRTUOUSNESS"	
Meaning in Life	*0,722*
Self-Discipline	*0,778*
Visdom	*0,764*
Eigenvalue: 2,99 Explained Variance:5,26	
5.FAKTÖR- "SELF-DIRECTION"	
Pleasure	*0,650*
Independent	*0,591*
Choosing Own Goals	*0,724*
Capable	*0,580*
Obedient	*0,551*
Eigenvalue: 2,63 Explained Variance:4,61	
6.FAKTÖR - "PSYCHOLOGİCAL SECURITY*	
Loyal	*0,592*
Social Order	*0,673*
Self Respect	*0,677*
Eigenvalue: 2,46 Explained Variance:4,32	
7.FAKTÖR - "ACHIVEMENT"	
Social Power	*0,671*
Inner Harmony	*0,759*
Curious	*0,644*
Achivement	*0,630*
Self Indulgent	*0,612*
Eigenvalue: 2,19 Explained Variance:3,85	
8.FAKTÖR - "TRADITION II"	
Freedom	*0,565*
A Spiritual Life	*0,576*
A World at Peace	*0,552*
Ambitious	*0,566*
Devout	*0,677*
Eigenvalue: 1,88 Explained Variance: 3,30	
Total Explained Variance % 66	

Six out of 8 dimensions identified as a result of the factor analysis applied to Turkish managers, are included in Schwartz's ten dimensions. These dimensions can be listed as Tradition I, Tradition II, Conformity, Universalism,

Self-direction and Achievement. One of the other two dimensions, Virtuousness was identified as a new dimension. Psychological Security, the last dimension, can be addressed as a new dimension which is an internalized version of Schwartz's much more concrete Security dimension. This dimension was particularly included as a variant in the research carried out towards social values and attitudes in Turkey (Ergüder et al., 1991).

Table.3. Basic Value Dimensions of German Managers

1.FACTOR - "TRADITION - CONFORMITY"	Factor Loading
Inner Harmony	0,576
Meaning In Life	0,586
Politeness	0,624
National Security	0,752
Respect for Tradition	0,843
Privacy	0,563
Honoring of Parents and Elders	0,594
Devout	0,559
Eigenvalue*r*: 14,97 Explained Variance:26,72	
2.FACTOR - "HEDONISM"	
Pleasure	0,831
Sense of Belonging	0,662
Enjoying Life	0,841
Eigenvalue:5,33 Explained Variance:9,35	
3.FACTOR - "STIMULATION"	
A Varied of Life	0,738
Authority	0,634
Daring	0,586
Curious	0,759
Eigenvalue: 4,64 Explained Variance:8,14	
4.FACTOR - "UNIVERSALISM"	
A Spiritual Life	0,677
Unity With Nature	0,659
Broadminded	0,559
Protecting The Environment	0,762
Accepting My Portion in Life	0,566
Helpful	0,599

Eigenvalue: 3,29 Explained Variance:5,78	
5.FACTOR - "SECURITY"	
Family Security	*0,703*
Healthy	*0,782*
Obedient	*0,695*
Eigenvalue: 2,73 Explained Variance:4,79	
6.FACTOR - "ESTEEM"	
Social Power	*0,564*
Reciprocation of Favors	*0,660*
Social Recognition	*0,565*
Moderate	*0,740*
Influental	*0,783*
Preserving My Public Image	*0,617*
Eigenvalue: 2,53 Explained Variance: 4,44	
7.FACTOR - "SELF ESTEEM"	
Self Respect	*0,554*
Creativity	*0,587*
Mature Love	*0,709*
True Friendship	*0,727*
Intelligent	*0,647*
Successful	*0,628*
Clean	*0,566*
Eigenvalue: 2,41 Explained Variance:4,22	
Total Explained Variance % 63	

Five out of 7 dimensions identified as a result of the factor analysis applied to German managers, are included in Schwartz's 10 dimensions. These dimensions can be listed as Tradition, Conformity, Hedonism, Stimulation, Universalism and Security. The other two dimensions, Esteem and Self-Esteem can be addressed as new dimensions. Though it appears to be similar to Schwartz's dimension of Self-direction, upon examining the sub-variants it can be seen that self-esteem is a different dimension.

Comparison of Cultural Levels

The following comparative results were achieved upon application of Schwartz's study regarding cultural level to Turkish and German managers.

Table.4. Cultural Level Means of Turkish and German Managers

	Conservatism	Hierarchy	Mastery	Affective Autonomy	Intellectual Autonomy	Embedness	Harmony	General Mean
Tukish Managers	4,61	3,93	5	4,58	5,14	5,36	4,82	4,77
German Managers	3,62	2,4	3,66	4,02	4,79	5,04	4,56	4,01
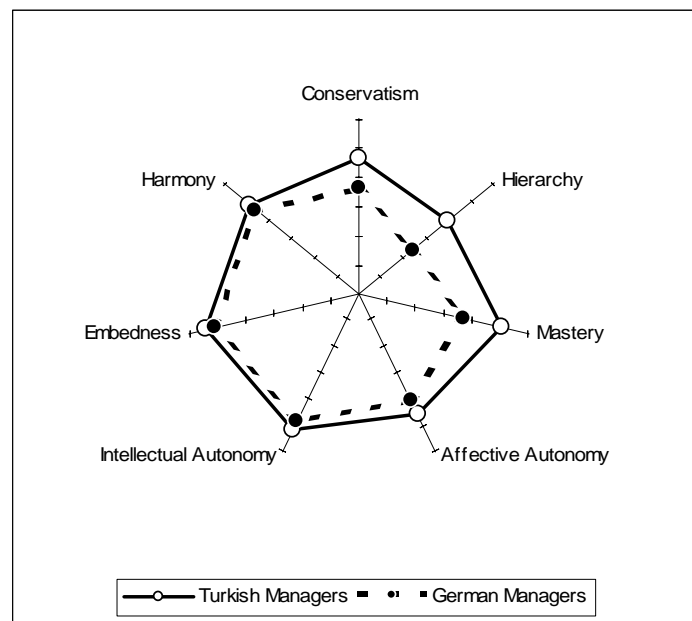
Figure. 1. Differences in Turkish and German Managers' Cultural Levels

As see in in the figure, when compared with German managers, Turkish manager's exhibit higher levels of Conservatism, Hierarchy, and Mastery and Affective Autonomy behaviors when compared with German managers. Among these four factors, particularly hierarchy is similar to Hofstede's findings (Wasti, 2000) and conservatism is similar to Schwartz's findings (Paşa, 2000). Other cultural levels are close to each other. When the general means of both countries are compared with the cultural level mean accepted for

international comparison,[*] it is seen that Turkish managers remain above this level while German counterparts are the same.

DISCUSSION

The main purpose of the study is to identify whether there are differences between Turkish and German managers' individual values using a comparative method. In the study, a universal value scale developed by Schwartz (1992), was used to identify values of managers employed in medium and small-scale enterprises in Turkey and Germany. The primary finding achieved as a result of the analysis in this study is that there is no difference between Turkish and German managers' in terms of universal values but vital values. As we look at the findings gained from the *t* test, the analysis clarifies mainly two aspects. Firstly, it is possible to address values found different from each other as values affected by national values, and secondly the values where a difference is not found can be regarded as equal and can be predominantly addressed as values with a "universal" content. While the value on having social power is perceived as an operative value by Turkish managers, it is perceived as an adopted value by German managers. On the other hand, values such as being rich, social esteem, having authority, being influential, and maintaining an impression in society are given considerable importance by Turkish managers. Power distance is high in Turkish society according to Hofstede's study (2001). It can be said that managers in Turkish enterprises with high centralization and hierarchy attach importance to status symbols and privileges. Aycan et al. (2000), in their cross–cultural study covering 10 countries, found that Turkish society has a high level of paternalistic values. A paternalistic leader who is perceived to be transformational may communicate to employees that he or she is a parental figure (Pellegrini /Scandura, 2006: 277). Thus, it can be said that Turkish managers who are influential in business management resemble autocratic or paternalistic leaders, are human-oriented and maintain upper-lower relations on the basis of emotions. On the other hand, frequency of German managers in terms of having social power is lower. This finding supports the result that German culture is among countries with low power destination as defined by Hofstede (2001). It can be said that centralization and hierarchy is also low in German enterprises that have low levels of power destination. Furthermore, it can be understood from the responses of managers regarding value statements that participatory and solidarity-based decision-

* Accepted international mean regarding cultural level is 4.00.

making and leadership styles are preferred while social status, wealth and high privileges are not preferential. It is found that German managers generally have a task-oriented management style. Thus, it can be said that German managers make decisions on the basis of individual skills and rules governing the enterprise rather than emotions and personal relations. Consequently, the finding that managers in both countries are in interaction with national culture from this aspect is congruent with the theoretical background proposed by the models suggested by Hofstede (2001) and Schwartz (1992). On the other hand, the frequency distribution of Turkish managers is higher than their German counterparts on the basis of responses given regarding value statements such as national security, reciprocation of favors, respect for tradition, wisdom, humble, moderate, honoring of parents and elders, and being obedient and devout. Turkish society is collectivist (Hofstede, 2001) and in such communities, group and family relations are quite strong. Thus, relations within families and groups in Turkish society have a unique place. These types of relations are considerably effective in the majority of family-run enterprises and also in institutionalized companies in Turkey. Consequently, Turkish society's loyalty to its traditions and conformitys is reflected onto managers' behavior within the enterprise. This can be explained as an emotional attribution made to business in Turkish companies, where social norms and principles play an important role in the decision making of managers, and the structure adopted within family relations is reflected. On the contrary, when the responses of German managers belonging to individualist societies involved in Hofstede's study are examined, it can be said that German managers attach more importance to liberal values, and thus they prefer autonomy in their companies. Therefore, it can be concluded that German managers do not employ an emotional structure in the workplace, they give priority to duties rather than personal relations and they make decisions based on their personal skills and the rules governing the work place. This case both supports a more rigid and reticent structure in upper-lower relations, which is addressed as a part of German Business Culture, and strengthens any manager's position as a manager loyal to his company (Glunk, et al., 1996). Among other value statements, German managers' responses regarding creativity, curios and loyalty are higher in comparison to those given by Turkish managers. This finding supports the conclusion that uncertainty avoiding is high in Germans while it is low in Turkish culture according to the classification proposed by Hofstede regarding a national culture model. Departing from both factor analyses carried out at an individual level and at a cultural level, it can be said that Turkish managers behave like mentors or even like parents in management due to the effect of traditions, conformitys and wisdom. This deduction is included in clan culture in the matrix structured by

Cameron and Quinn (1999) titled Competing Values Framework (Martin and Simons, online). As stated by Berberoğlu also (1991), Turkish managers continue to be moderately autocratic. According to Cameron and Quinn (1999), in addition to the fact that dimensions related with German managers are distributed almost equally, self-esteem which is defined as a new dimension is included in visionary manager set since it includes creativity. Values affect problem-solving, reasoning, decision-making, controlling, power dissemination and status structure of managers as well (Ludvigen, 2000). The fact that Turkish managers are not involved in the dimension of hedonism can be regarded as an indication that they have a structure which is oriented towards the company rather than themselves. Furthermore, the existence of an achievement dimension proposes that they are task-oriented at work, attach importance to conclusions and are open to changes. While the dimension of wisdom is effective in analyzing managerial problems, encouraging other employees, motivating them and improving them by means of coaching; dimensions of tradition and conformity can be said to be effective in establishing good relations with employees and appreciating employees. As for the dimension of self-direction, it indicates that Turkish managers may propose individual decision making environments while making some decisions. Similarly, while Bodur and Kabasakal (2002), state that Turkish managers are persistent in featuring their views, Köse and Ünal (2000) suggest that managers may make decisions without consulting with lower colleagues.

Due to globalization companies are operating in not only their local country but also many other countries having different cultures. That is why the need for information towards identifying cultural similarities and differences between different countries has recently accelerated research and studies regarding this issue. Since managerial practices in various countries are shaped by means of national culture, it is concluded upon comparative examinations carried out that there are similarities and differences between managerial attitudes and behavior in various cultural environments. Thus, as culture largely shapes individuals' attitudes and values, particularly managers cannot help reflecting the values they have adopted from their own culture in their behavior regarding complex and crucial decisions beyond those of the enterprise where they are employed. Particularly, results of the studies carried out within intercultural arenas function as a guide for business managers operating in different countries. Upon examining managerial dimensions of managers from both countries, it is seen that the common dimensions include 'Tradition' 'Conformity' and 'Universalism'. Since participant companies operate internationally, it can be concluded that managers do not ignore universal thinking though they attach importance to traditions and conformitys due to the

national culture. Thus, it can be said that managers from both countries are more similar in managerial practices although they have tendencies to maintain traditions regarding their individual values. Kabasakal and Bodur (2002), state that institutions in Turkey have an obvious tendency to have similarities with the practices introduced by the West while sticking to values still having traditional characteristics. This finding supports the crossvergence model in terms of comparative management. On the contrary, the fact that the dimensions of 'achievement' and 'Self-direction' could not be found among German managers suggests that German managers are more inclined to team work. The dimension of 'Self-Esteem' also indicates that German managers have a tendency towards developing themselves. As for Turkish managers, such dimensions as 'Hedonism', 'Stimulation', 'Esteem' and 'Self-Esteem' found among German counterparts could not be found out among Turkish managers. However, the dimension of 'Wisdom' could not be found among Germans in contrast to the Turkish counterparts. This shows that German managers' operating in more individualized societies might have had a part in this conclusion. It can be concluded that it is highly crucial to arrange affairs within companies by taking into consideration the traditional family structure Turkish enterprises are based on. On the other hand, informal relations in addition to formal relations established between managers and their colleagues of lower ranks will increase the efficiency of the leaders. Then Turkish employees can establish more reliable relations with leaders as long as they regard the latter as a member of the family whom they can consult and cooperate in all subjects. Therefore, rigid and bureaucratic communication and stylistic rules within the enterprise will affect employees in a negative way. German counterparts were selected for the purpose of making comparison with Turkish managers in this study. The primary reason for this is that Germany is the country that makes the highest level of investment into Turkey. The research was carried out in the automotive sector because it is a leading sector in both countries. Besides, the only criterion against which participants were selected was their being a medium or high level manager. Time and financial limitations posed the biggest drawback in increasing the number of German managers in the study.

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