Congruence of Personal and Organizational Values: Moving Beyond Practice

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ABSTRACT

The purpose of this paper is to review and clarify the knowledge of practice related literature on the concept of congruence between personal and organizational values and to develop the framework for strengthening the congruence between personal and organizational values in order to improve understanding about how the theory is turned into practice. This paper thoroughly analyses an extensive literature in relation to value congruence and its practical management and discusses the relationships between theoretical knowledge and practical implications. By organizing a wide range of practice related aspects into meaningful categories, the paper presents specific practical suggestions how to strengthen the congruence of personal and organizational values. The paper gives clear practical guidance for those who intend to develop and implement the congruence between personal and organizational values, since the model may be useful in selecting the most suitable practices for specific situations in organizations.

INTRODUCTION

Relevance of the research. One of the biggest risks to organizations occurs when reasons are mistaken for consequences and the focus is on the elimination of so-called consequences, especially underestimating their holistic nature. Incongruence of values, which occurs in a wide range of negative forms, is not a relevant problem of the organization, but rather the consequence, resultant from wrong managerial decisions made during the history of existence of the organization or the spontaneous circumstances (that is, some processes remained unobserved, or left "on their own", in the hope that they will be solved and/or their reasons have not been taken into account). There is, therefore, a complex task of several types consisting of several stages for organizations.

That is, to "inventory" the systems of values of the organization and its members, relating to the processes they influence, to distinguish relevant areas and to check how it was and is reflected in managerial decisions. This is a complex work that requires thorough analysis and large intellectual resources. Therefore, in the practice of management of organizations we often see partial solutions, in response to the observed problems or focusing on the objectives set, but without seeing a holistic view. Different authors confirm various aspects of the problem and the meaning of value congruence by the studies carried out at different times (e.g. Telford, Masson, 2005; Ren and Hamann, 2015; et al.) and offer a variety of problem-solving approaches. Erkutlu and Chafra (2016) state that organizations can enhance employees' affective commitment by recruiting individuals who fit well within their organizations' characteristics. This may be one of the solutions, which can partly change the situation in the long term, however, many organizations face the situation when it is understood that the decision had to be made "yesterday", but there is a lack of the instruments on how to organize processes, evaluating the situation, accepting values and making decisions so that it wouldn't be responded only to the facts that have taken place.

Problem of the research. This research raises the following problem questions that are aimed to answer: 1) How to properly identify the current situation in the organization, when the initiation of change is already necessary? 2) What is the approach of the managers to the importance of values in organizations, and are they interested in their identification and refinement? 3) How to properly define the values of the organization, and formalize the values after defining them? 4) What kind of measures should be applied for strengthening of personal and organizational values, and how to determine the impact of the measures taken? 5) What could be the actions of preservation of values, and is only the monitoring and control of the process enough?

Level of exploration of the problem. Many researchers of the disciplines of social sciences are constantly discussing and researching the role of values for the employee and the organization in different contexts (Agle and Caldwell, 1999; Ferguson and Milliman, 2008, Schuh et al., 2016). Bardi and Schwartz (2003) researched the relationship between values and behaviour, searching for the values, which have a stronger effect on behaviour. Fitzpatrick (2007) analysed the alignment of values and value congruence, as a pro-active approach to conflict management. The authors interpret the construct of values in different ways, apply these interpretations in organizations, and offer recommendations guiding towards more successful initiatives of organizational change (Herbst, Houmanfar, 2009). However, the importance of shared values within the organization is analyzed most comprehensively (Peters and Waterman, 1982; Deal, Kennedy, 1982; Collins and Porras, 1991; Kujula and Ahola, 2005; etc.). According to Sullivan, Sullivan and Buffton (2010), the strongest force of the programs of organizational change is the congruence between personal and organizational values.

The authors explain how the values direct behaviour, reveal examples of the successful change programs based on values and insights of how they were put into effect. Burnes and Jackson (2011) maintain that most organizational changes are doomed to failure, and the strong reason for this is the lack of alignment between those initiating the change and those implementing it. According to Padaki (2010), management of the system of organizational values is an important strategic task, therefore, it requires a clear understanding of the concept itself and methods to achieve this task. Williams (2010) argues that the creation of a meaningful relationship between the organizational strategy and organizational values is particularly useful for successful human resources management. Kabanoff and Daly (2002) gave attention to the analysis of supported values and their reflection in public documents. Khandelwal and Mohendra (2010) carried out the studies in organizations and based on the analysis of documents and the results of the survey of employees found that the process of value internalization, affirmation, and renewal must be ongoing in order to eliminate the gap in values. Paarlberg and Perry (2007) examined the process by which formal management systems promote the development of core values. Ferguson and Milliman (2008) have identified the key reasons why many organizations do not develop effective values. According to the authors, managers lack spiritual leadership philosophy to articulate, com-

municate, and implement truly meaningful and authentic core values. However, the researchers' recommendations are more intended for the explanation of single stages, associated with the successful strengthening of the process of value congruence. Liedtka (1989) analysed the interaction between personal and organizational values, offering the model of value congruence to facilitate the managers' decisions aiming at value congruence in the organization. Malbašić, Rey and Potočan (2015) formed a new model to achieve the balance of organizational values. Schuh and Miller (2006) analysed the relationship of supported and prevailing values and found that senior executives focus on values that address policy implementation while presidents focus on values related to politics. Weber (2015) proved different values between the different generations of leaders. Argandoña (2003) analysed how congruence of personal and organizational values should be developed. Graham, Mackie and Sibbald (2016) based on the case study suggest the Mountains and Valleys exercise is valuable for assessing core values in organization and enhancing values congruence. Woodcock and Francis (1989) proposed how to properly refine organizational values, and Mele (2003) provided practical advice on how to create statements of organizational values and promote them. Practical guides for management by values were proposed by Blanchard and O'Connor (1997), Dolan and Garcia (2006).

Aim of the research: to develop managerial solutions for strengthening the congruence between personal and organizational values in organizations.

Methods of the research. The article thoroughly analyses an extensive literature in relation to value congruence and its practical management and discusses the relationships between theoretical knowledge and practical implications of congruence between personal and organizational values. The paper draws on practical evaluations and suggestions of value congruence presented in management literature.

1. MANAGERIAL SOLUTIONS FOR STRENGTHENING THE CONGRUENCE BETWEEN PERSONAL AND ORGANIZATIONAL VALUES

On the basis of the results of surveys of employees and the interviews with managers of organizations, possible reasons of the gap between the values of the employees and the values prevailing in the organization have been researched and identified. Aiming at the congruence between the values of employees and organizational values, complex actions and common solutions for the employees and the organization must be taken. The needs of the management of the organization should not be separated from the employees' ideas, opinions, and statements. Therefore, active participation of all members of the organization in the process of the formation of organizational values is important. It is advisable to start the changes in the organization not from the elimination of consequences of incongruence, but from perception of the underlying things, i.e., what the significance of values to the organization is, what benefits they will provide to the organization, its employees and other stakeholders, is there the right leader to initiate and maintain the process of implementation of values. However, how to achieve a serious response of the employees to the changes in organizational values? How to shape values, creating a meaningful value to employees and the organization? Based on the results of a qualitative research with managers of organizations, Figure 1 shows the structured flowchart of strengthening the congruence between personal and organizational values. The recommended steps will help consistently develop and ensure the sustainable system of values in the organization, with a view to the congruence between personal and organizational values. Organizational values have to be not only declared, but also communicated, applied and given a sense in organizational culture and activities.

Definition of the situation. *This step is intended to solve the problems identified in the category "General questions about the organizational values" of the questionnaire for the interviews with managers.* When implementing the changes, it is necessary to ascertain whether they are really necessary and will be helpful. In other words, good intentions alone are insufficient for the man-

agement of change, therefore, the management of the organization must first define the situation, and evaluate it rationally and adequately. The process of formation, change and recovery of organizational values is often more intention, because solid arguments are not found, thus, it is necessary to decide: (a) whether the existing values are appropriate for the organization; (b) if necessary, change the behaviour and actions of the organization as the whole of employees, by which values are demonstrated, accordingly.

Figure 1. Structured flowchart of strengthening the congruence between personal and organizational values
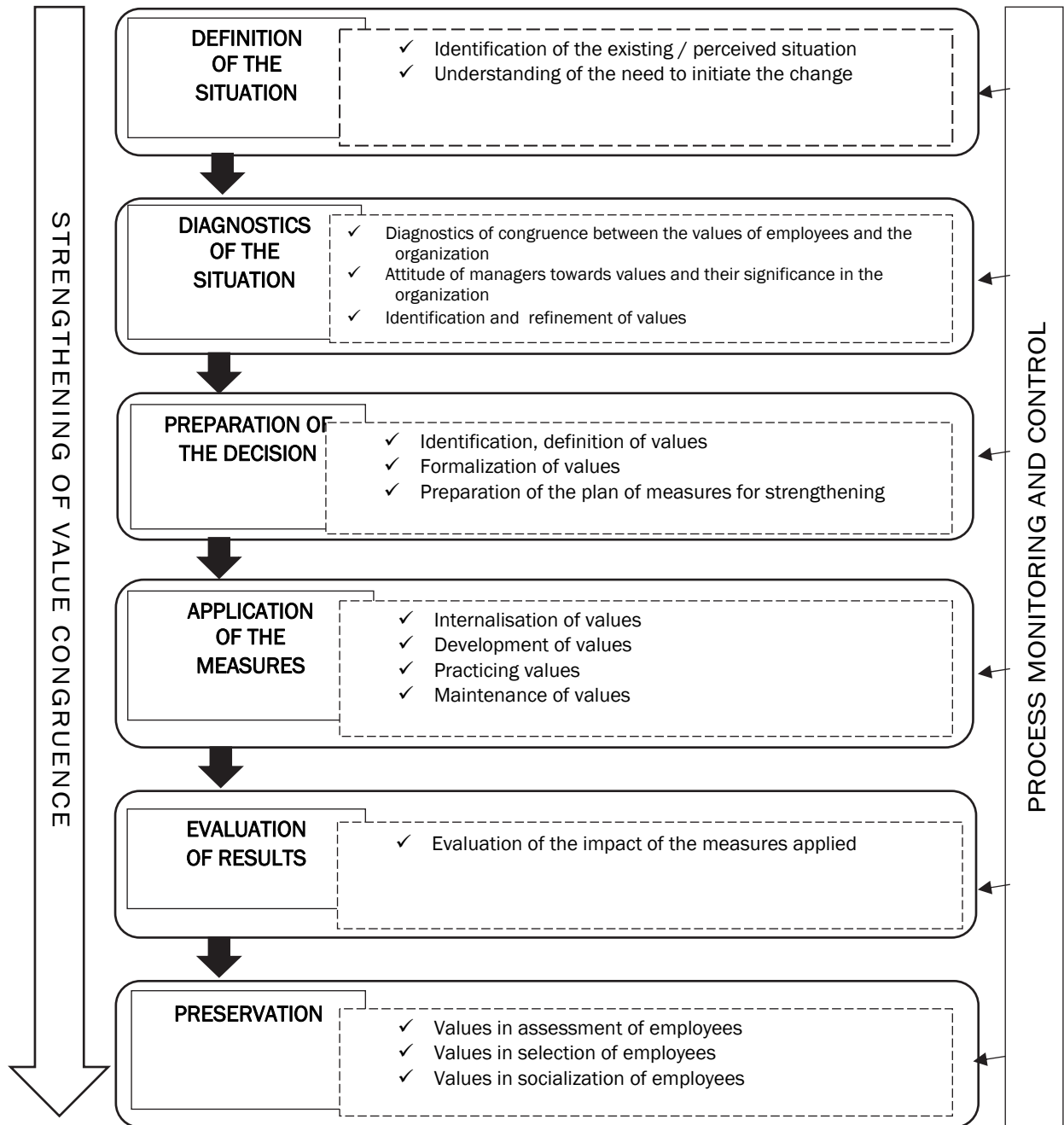
Source: Own results

Identification of the perceived situation. The most important thing is to answer the questions: does the organization need values; for what purpose should the organization have its own value system; what specific values are desired in the organization; how seriously do they think about changing or formation of values; is it seen as a long-term process; how is a long-term process defined; do they have suitable leaders to initiate and maintain the process; what resources are needed; are the necessary resources available. Not specified or even negative answers to the questions indicate that it is necessary to rationally rethink and discuss the aim of formation and practical implementation of values.

To make a rational decision it is firstly recommended to bring together the group of leaders and to perform the task:

- Every manager considers, writes and revises the existing values of the statements of values. If the organization does not have them, it is decided to form values.
- Every manager writes the advantages and benefits he envisages to be incurred based on the values that have been written.
- Information collected about the existing values and their meaning is discussed and analysed in the group of managers. During the discussion in the managers' group, the following questions are answered: what are the trends compared to the lists of values of other managers; are the current values suitable.
- Managers prepare the decision, planning further actions related to the implementation of the values in the organization. It is decided whether the values have to be revised to reflect the organization better. If so, it is found out what and how should be changed. Managers must agree and commit to create the workplace based on values, define their roles in leading this process: who will be responsible for revision of values; who is responsible for approval; who will provide material and its dissemination, intended to share with the employees of the organization about the decision taken and the planned process.

Diagnostics of the situation. *This step is intended to solve the problems highlighted by the category "Value congruence" of interviews with the managers.*

It is recommended to understand the main values of employees, which mutely leads many decisions made in the organization every day. From the organization's perspective, the values show what the employees have to focus on, what means what, how to behave in different situations, or just how to behave in the organization. Many organizations don't consider values seriously. Even if the values are not very original, they represent important decisions about how it is intended to work together, to do the work, to introduce themselves to the stakeholders. Organizations are encouraged to pursue the congruence of values in order to ensure a positive attitude of the employees towards the job, positive organizational climate and smooth organizational activities. The conflict between the employee and the organizational values predicts three real results: 1) an individual fights for his beliefs and, perhaps, loses his jobs, because he refuses to engage in unacceptable actions and behaviour; 2) an individual looking at his beliefs carelessly, abides by this, while he understands that it is wrong, therefore, he avoids doing anything that makes him feel guilty; 3) an individual is trying to affect organizational values and behaviour. Therefore, the strengthening of value congruence becomes a challenging task.

Diagnostics of congruence between personal and organizational values. For diagnostics of the current situation, it is recommended to carry out an organization-wide research of congruence between personal and organizational values. To find out what values are prevailing in the organization at this time, and determine the congruent values and the gaps between the values, identify and prioritise the current problems. At this stage, the gaps between the values of employees and the organization should be perceived as an opportunity to improve performance. In order to ensure the reliability of the results, it is important to decide who will carry out the research: an employee of the organization or an independent external researcher. It is also necessary to choose the right instrument for diagnostics of value congruence. The developed *Questionnaire of congruence of*

personal and organizational values for employees is recommended for the diagnostics of value congruence (Vveinhardt, Gulbovaitė, 2016).

The attitude of managers towards values and their significance. At this stage, the aim is to find out what decisions related to the implementation of organizational values have been taken by the management up to now. The managers' reflection about the values in the organization and the related organizational practices is carried out. To facilitate this step, *Interview questionnaire of congruence of personal and organizational values for managers* is recommended (Vveinhardt, Gulbovaitė, in press). Interviews with the managers should be lead by an independent external researcher or the person in charge in the organization, for example, a personnel officer.

Identification and refinement of values. Values have to define principles and ethics and act as a landmark, introducing clarity and helping resolve conflicts and ethical dilemmas. They must reflect what is good or bad, the desired behaviour in the organization. However, there often arises a conflict between the goals and reality. Values must be acceptable to a majority of members of the organization, so it is necessary to decide who will participate in the process of identification of values: only the managers, all employees of the organization or only interested employees on a voluntary basis. It is appropriate to consider the acceptable method of the session of refinement of values for the organization (meetings, activities within the organization, external sessions, or other), and the form of identification of values (discussions, group tasks, scheduled reports, activities). It is recommended to use a valuable tool to assess the core values of the staff and to facilitate discussion on value congruence – the Mountains and Valleys (CultureSync, 2010) exercise for refinement of values. The essence of the exercise is that before the session all participants in the session receive the task, and during the session the participants form small groups (n=4-6), where they share the results of the task (core personal values) with participants of other small groups. In each group the values that are named most often are identified, also each of the groups reports the most commonly named values for all participants, later discussion highlights the current trends and relationship with current values of the organization. The very process of aggregation and matching of values here consists of several stages as well, i.e., the results of all the sessions are combined (usually named values and discussion notes), they are reviewed by the management in order to identify potential core values. Members of the committee consult the employees at team meetings on the potential core values, and finally, the committee draws up the initial version of the core values for approval of the top leader.

The session of identification and harmonisation of values. To design and plan series of sessions of harmonisation of values, in which all members of the organization would participate. Managers must actively encourage participation of employees and make sure that every member agrees to participate in the session. It is recommended that managers make an announcement that would help members understand the importance of their participation in the process, thus promoting rationality and understanding of the need to participate in the process. A week before the session the exercise is sent to the participants with instructions, it is requested to perform it before the session and the participants are informed that the employees will have to discuss the results in small groups. It is necessary to schedule the time so that every member of the organization should be able to participate in the three-to-four-hour session (if the group is small, all the members meet together in one session). The sessions are effective, when they are led by qualified professionals, allowing each member of the organization to participate fully in the process, otherwise, it is necessary to train an employee of the organization who would lead the session and participate in another session.

The moderator begins the session with participants in his group by presenting the results of the management discussions (written material submitted by managers), once again consolidating the importance of the session. During the session the participants start from identification of their own values, writing from 5 to 10 core values, which they bring with them to work every day. The participants review each other's lists of values and discuss. Later, while working in small groups, participants discuss the most important values, which would help to create the environment in

which they would like to work. Then the participants rate 5-6 values, which they would like to be expressed at work. After completion of the task, the list drawn up by the small group is shared with all participants in the session. It is presented how these values are implemented in the current activities of the organization. Then the participants define each value, how they will demonstrate them in their behaviour and actions themselves, when they are incorporated into the system and culture of the organization.

On the basis of the insights during the sessions, a volunteer of each session presents: the agreement on the specific values of a small group; creates a statement of values for every value; shares statements with all the participants, aiming to receive feedback and improvement. At the meeting at the organizational level, the employees will discuss the draft values. The participants accept the values they believe to be appropriate and meaningful by voting. During the session mutual dialogue with employees is encouraged: what the values actually mean; how they can be applied in the organization; target values are visualized; what are the benefits of the work on the basis of values; what is the potential price, risks and consequences.

At this stage, it is important to compare the situation in the organization and what is missing to maintain certain values. The results of the research carried out in the organization are compared with the "draft" values prioritised during the sessions, thus identifying the gap between prevailing values and desired values. Strengths and weaknesses of the prevailing values are identified.

Preparation of the decision. *This step is intended to solve the problems identified in the category "Formation and internalisation of values" of interviews with the managers.*

Identification and definition of values. Refined and prioritised values become the basis of behaviour and decision making in all areas of activity of the organization. However, the values must be clear, facilitating the implementation of the vision and goals of the organization, as the specific standards of behaviour, expectations and operational standards. At this stage, the owners of the organization, the managers, with the help of experts review and evaluate the refined organizational values in the context of the mission and vision of the future. The values are identified and defined in meaningful and practical terms.

Table 1. Determination of appropriateness of characteristics of organizational values

Characteristics of well functioning values	Evaluation					
	0 – is not characteristic at all to 5 –very characteristic					
Simple, a few, memorised easily	0	1	2	3	4	5
Associated with a short definition	0	1	2	3	4	5
Significant for organizational strategy	0	1	2	3	4	5
Selected as a result of participation process	0	1	2	3	4	5
Significant value really necessary for all employees	0	1	2	3	4	5
Is transferred by a specific communication and training process	0	1	2	3	4	5
Perceived as a principle, worthwhile	0	1	2	3	4	5
People feel comfortably participating in rituals celebrating the value	0	1	2	3	4	5
Compatibility between theory and practice at all levels	0	1	2	3	4	5
Can be converted to measurable performance objectives	0	1	2	3	4	5
Periodic audits of compliance, and the relationship to the reward system	0	1	2	3	4	5
Periodic revision and reformulation if circumstances change	0	1	2	3	4	5

Source: compiled based on S. Dolan et al. (2006)

In order to properly formulate the statements of values, it is recommended to evaluate and, if necessary, adjust the appropriateness of the developed statements of characteristics of organizational values. Table 1 presents twelve values and their evaluation characteristics, which it is recommended to refer to in order to form the appropriate statements of values. Six is an efficient and easily memorised number of values. It is important that the values would be expressed in simple terms, which have a clear meaning in the daily work, which are quite natural to use in everyday work situations and are equally understood by everyone.

Formalization of values. Articulation and approval of the refined values facilitates awareness of organizational values, becomes internal determinants of behaviour. The result of formalization of values can be a code of conduct or ethics, which describes the positions of the organization and its members on various questions and outlines how employees should behave in one or another case. Every value is defined formally, it is explained what it means to the organization, and the way in which the values will be given sense in the specific actions of the organization.

Preparation of the plan for strengthening measures. After the session of harmonisation of values, agreeing on specific values and their formalization, the leader or expert works with the management of the organization in the preparation of the plan of implementation of the measures for harmonisation of organizational values and real work practices. The decision to move values into practice means making them a part of organizational culture, strategic plan and activities of the organization. In practice of every organization, strengthening of value congruence is a unique process that depends on the current situation, and the factors of success of each organization are different. The plan describes the specific steps implemented, the terms of their implementation, responsible persons and resources to achieve the aims related to the inclusion of values. The aims are set and actions are planned top down at all levels, creating the "all-win" environment. When preparing the plan, the following questions are answered: what is the main problem related to the formation of values; what objective is pursued; what are the expected results of the implementation of these objectives; what tasks need to be performed to achieve these objectives; who is responsible for each task; when must the tasks be completed; what financial or non-financial resources are needed to achieve those objectives.

Application of measures. *This step is intended to solve the problems identified in the categories "The integrity of values" and "Preservation of value congruence" of the questionnaire of interviews with the managers.*

Internalisation of values. The planned change must be based on two fundamental activities – implementation of the process of changes (inclusion into practice) and monitoring and maintenance. It is not enough only to define and declare values. Values must be expressed in everyday behaviour. A person who appreciates honesty may behave differently than a person who appreciates performance. Before the values will be reflected in the everyday business practices and results, organizational values must firstly be efficiently communicated across the organization. At this stage, a communication plan to articulate and to institutionalize the recorded values is created. Each member of the organization becomes aware of the organizational values, their importance. Employees' behaviour, decision making, contribution and interpersonal communication, which reflects the values, is modelled. The values are transformed into expectations, priorities and behaviour with colleagues, when managers explain, tell and imitate examples, thus making the values visible. This may include both formal and informal meetings, training materials for employees and reports. Consolidation of values is carried out during the meetings, personal conversations, company documents, memos, and events. They make sure that all employees are aware of the values and their importance to the organization. It is recommended to supplement the descriptions of positions by values, thus ensuring that everyone will know them and acknowledging that life based on values is a part of the job.

Development of values. Strengthening of value congruence must be a dynamic and involving process, constantly developed and supported, where the monitoring of employees' behaviour is necessary. At this stage, the question is raised: will there be the responsible persons in organization who will monitor the development of values, their maintenance and follow their further implementation in the activities of the organization. Consultants find out if management by values is gaining momentum within the organization through consulting, coaching, training, self-education. They look for evidence of whether the employees understand the values and integrate them into their daily activities, whether they accept and support values, and whether the values bring practical benefit to the organization. Consultants often work with managers in developing a formal channel to share the achievements of the organization that promote the success of the organization.

Practicing values. After communicating values it is necessary to look back and evaluate, if it is behaved in this way. The real challenge and value comes from the understanding how to apply the values in each unique situation, to use them properly, to get the best out of them. The decisions should be made and priorities set in accordance with the values. It is necessary to look holistically, therefore, it is important to harmonise different systems and practices in the organization. A very famous example is when employees are encouraged to work in a team, but they are paid bonuses only on the basis of their personal achievements. This reward system is opposite to the supported value, thus, it undermines the existing trainings. Organizational values allow the employees to understand how the organization should act, but they must be acceptable to all members of the organization. Values should be accompanied by good examples, a model of desired behaviour. Often there is a risk in organizations when double standards come into effect, for example, managers believe that everyone must comply with values, except themselves. Any exclusivity or privileges shatter the organization and encourage the emergence of "we" and "they" castes. So, over time, the gap between the castes increases, it is getting more difficult to hear each other, and the more so to understand, so it is naive to expect favourable employees' attitude towards the job, positive organizational climate and desired performance. Non-compliance with the declared values, some requirements for managers, other requirements for the remaining employees, and maybe even differentiation of employees create the atmosphere of mistrust. Then, the values become the laughing stock, and the organization like this is the best medium to develop actions that cannot be tolerated. Therefore, the need to ensure the uniformity of values for all members of the organization is emphasized. The leader must be transparent in this process. The aim is that all partners and suppliers of the organization would follow similar values.

Maintaining values. It is important to decide in what ways values will be maintained. Values must be not only publicly declared on the website or in documents. The duty of each employee of the organization is to follow and cherish them. Therefore, the mechanisms of maintaining values are formed: organizational rituals, symbols, heroes are involved, unique events to strengthen the relationship of the community with the underlying history of the organization and traditions, are organized to unite the community and involve it in the activities of the organization. The issues of appraisal, recognition and reward to employees for their efforts, actions and achievements on the basis of values should be considered. Recognition can be both formal and informal. It should not be forgotten to celebrate success and share the best practices in the organization. Periodically meet to talk with employees on how they feel living by the identified values. The employees must be given regular feedback and, if necessary, coaching: teach employees how to do a job well on the basis of values; how to practice them and reach the highest level of excellence.

Evaluation of the results. *This step is intended to solve the problems identified in the category "Integrity of values" of interviews with managers.*

Evaluation of the impact of the measures applied. It is recommended to carry out an audit to make sure that people work in accordance with the formalized values on all organizational levels, and with all stakeholders. Surveys of employees, focus groups, interviews with customers, owners, working groups can be organized, which would help to gather information about the current values and practices within the organization in order to understand how the values are demonstrated in

daily work activities and decisions. This information is particularly important in the future, measuring the achieved results of the process of strengthening of value congruence.

Preservation. *This step is intended to solve the problems identified in the category "The role of values in the selection of employees" of the interviews with the managers of organizations.*

Values in selection of employees. Values should be not only the qualitative aspects taken into account during the selection of staff. It is recommended to prepare job ads with special requirements to include keywords that would highlight organizational values, for example, "cooperation" or "results orientation" and the description of the qualifications of candidates in the job ad should include the desired competencies, which would reflect certain personal values/properties, such as "entrepreneurship" or "flexibility". During the selection ask questions, reflecting the specific values, e.g. "How would they behave if...?" For example, if one of the organizational values is orientation to customers, more questions related to customer service should be given at the interview. Also give special tests to candidates to carry out. When the candidate performs the test, it is calculated how the values rated by the candidate are in line with organizational values (identified during the audit of values). The report reflects the overall percentage compliance with organizational values. The comparison with the organizational values can easily determine which candidate is the right (and potentially long-lasting) for the organization. This makes the selection and employment of employees whose values are congruent with organizational values easier.

Values in assessment of employees. It is advisable to create the system of assessment of employees that would include organizational values as well. Regular evaluation of employees' behaviour in accordance with organizational values during the organized meetings, meetings with employees and during the assessment of employees. It is necessary to provide feedback to employees about the appropriate and/or inappropriate behaviour, based on values. During the transitional period, when the values are being introduced, but are not well-established, those employees, who do not behave in accordance with the organizational values, should not be fired or punished by managers, but the managers should provide assistance by explaining in detail how to behave in one or another case. It should be considered how the employees who comply with the new organizational values will be motivated, awarded. One of the possible actions of assurance of the phase is definition of consequences for failure to comply with the organizational values. Also if there is a possibility to promote the employees, whose attitudes and actions are congruent with organizational values.

Process monitoring and control. The implemented process control is carried out by continuously monitoring employees' behaviour. From time to time reflect and ask: how are the things going with the values of the organization; is it necessary to adapt; what can be done better. Managers of organizations must be able to link the organizational structure and processes with the value system of the organization, as the values in the general sense can be understood as strategic choices we make depending on what is requested, in order to achieve the goals. To "live" in accordance with the values of the organization means to take difficult decisions between competing values and to be "in harmony" with the decisions.

CONCLUSIONS

Incongruence of values reveals itself as a certain aggregate result of management system errors, and therefore it requires a new identification and rethinking of values, not only those perceived instrumentally, but also those leading to managerial decisions, at the same time, perceiving the aggregate processes of interaction of current individual and organizational values and the influence of decisions on them. Therefore, reflection and the meta-reflection become a permanent process. This philosophy or the diversion of thinking, searching for the points of contact between often different values is the initial condition for decision-making.

Comparison of the results of the survey of employees and practices of the management of val-

ues identified in particular organizations revealed and explained the possible reasons of congruence and/or gap of values. On the basis of the results of the research, management solutions for organizations seeking a steady value system and congruence between personal and organizational values have been developed. The consistent sequence of stages is recommended to eliminate the gap in values: to find out the approach towards values and their importance to the organization; to determine the congruence of values by reliable diagnostic instruments; to identify and refine values; to carry out internalisation of the organizational values; to describe the values in organizational activities; to ensure the development and maintenance of values in practical activities of the organization; to build upon the organizational values in the selection of employees.

On the basis of the insights made in both in our studies and the studies of other authors we offer a decision making instrument, which can be called a 5W/R method. This method is based on consistent answers to the questions, and reflecting or rethinking. This is a sequence of questions and answers to them: how to define the current situation in the organization; how do managers understand the importance of values and are interested in the solution of the problem; how to define the diversity of values and systemise this; what measures to use and how to evaluate their impact; how to preserve the results in perspective?

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