FAITH-BASED ORGANIZATIONAL VALUES AND INTERNATIONAL BUSINESS

TRANSACTIONS

by

David R. Pennington

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Liberty University

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Abstract

The general business problem is conflicting values between faith-based businesses and hosting countries can adversely affect business performance. The problem may be the gap between business leaders and organizational values and host country values. The specific business problem is some faith-based business leaders lack strategies to mitigate incongruousness between the core values of their organizations and the contrary values of foreign cultures to effectively conduct international business. The purpose of this qualitative case study research is to explore what strategies biblically based business leaders use to mitigate incongruousness between the core values of their business and contrary values of foreign cultures in international business transactions to maximize organizational performance. The theoretical framework of this study is the theory of planned behavior and value-based leadership. The two are complementary and can be used to positively impact business transactions by mitigating the incongruences between values and profit maximization. The significance of this study is that the data supports the ideas that leaders can influence behavioral outcomes through strategies that focus on biblical based values and policies. Additionally, these strategies align with biblical teachings.

Keywords: value-based leadership, theory of planned behavior, biblical-based values, international business transactions, business ethics

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Dr. Rol Erickson, Chair

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Dr. Edward Moore, Committee Member

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Dedication

Dedicated to my dear wife. Your constant support saw me through this journey. Without you beside me, I doubt I would have seen the finish line. I am blessed to have you in my life and strive each day to be worthy of you, the most incredible blessing bestowed upon me by our Father in Heaven. Your time as a "DBA Widow" has come to an end as this chapter closes and the next opens.

Acknowledgments

There have been many cheerleaders and supporters along my academic journey. There are far too many to mention. To all of you, please know that I am blessed and express by gratitude. Support of family and friends has seen me through some tough trials along the path toward DBA completion.

From the batter's box of Little League Baseball to this DBA journey, my parents have always been my most vocal cheerleaders. Mom, I thank you for showing me that determination is critical to success. One must fight for goal attainment. Dad, thank you for instilling character, a strong work ethic, and a wonderful example to follow. You have demonstrated how to be a husband and father while walking uprightly. Your guidance means so much to me and I cherish it more each day.

To my daughter, thank you for sacrificing time with Dad so that this academic journey could begin and end. The top of my post-DBA agenda involves more "Dad-Daughter Date Nights." You are blessing and I think our Heavenly Father for bringing you into our lives. Dr. Stephen Graham, thank you so much for modeling a true Christian educator. My time at the University of Indianapolis is memorable because of your teaching, guidance, mentorship, and faith. Dr. Rol Erickson, thank you so much for your guidance, support, and patience along the way. You helped me immensely as I submitted draft after draft. You seemed to have a sixth sense for knowing when to offer support. Thank you for cheering me on along the journey. Lastly, I thank the Liberty University DBA staff and faculty. Thank you Dr. Gene Sullivan, especially for your prayers and support.

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Section 1: Foundation of the Study

Foreign business transactions are important to modern business and global expansion presents its own issues to business leaders. One issue is the relationship between faith-based values of an organization and its foreign operations. This study attempted to explore the strategies biblically based business leaders use to mitigate incongruousness between the core values of their business and contrary values of foreign cultures in international business transactions to maximize organizational performance.

Background of the Problem

Although biblical principles may be valued, they might not be evident during business practices in international business decision making (Bowman, 2014; Miller, 2013; Van Duzer, 2010; Heneghan, 2010). Angel Merkel affirms this discrepancy and admonished Christian business leaders to include biblical principles in their business practices while conducting business within Germany (Heneghan, 2010). Pope Francis also echoed this sentiment by urging biblical businesses to spread and uphold biblical values across the globe (Bowman, 2014.). Van Duzer (2010) argued that biblical business owners have an obligation to provide for the welfare of their employees as well as giving back to the communities in which they operate. Consequently, Christian business owners should not exclude biblical principles in their business practices (Stabile, 2005).

Global corruption is frequent when business practices exclude biblical principles (Miller, 2013). For example, corruption was so prevalent in international business transactions that a 2013 campaign was launched across the globe to unite Christian business leaders toward a standard of global integrity (Miller, 2013). In sum, biblical business leaders should strive to

develop organizational cultures that are immersed in biblical practices that reflect biblical values as they engage in international business transactions.

World trade can decrease poverty and increase economic growth (Jaumotte, Lall, & Papageorgiou, 2013; Castilho, Menendez, & Sztulman, 2012; Cobb, 2000). Pope John Paul II resonated the importance of global trade as it enhances global economic growth which in turn serves the need of people and local communities (Scaperlanda, 1998). Unfortunately, Christians can be penalized for this effort and may be pressured into compromising their values (Xia, 2014). Faith and values have a vital role in supporting sound and healthy global business (Murray, 2012). An organization should adhere to its organizational culture and values as it engages in foreign business opportunities in spite of external pressure to make compromises (Xia, 2014). This is especially important as more domestic businesses are aggressively expanding into international markets (Quackenbush, 2013). Faith-based leaders should lead the effort to establish ethical business practices that align with the "golden rule" (Cobb, 2000). In sum, more research is needed regarding the vital impact faith plays in faith-based values in international business transactions (Li, 2008).

Problem Statement

The general business problem is conflicting values between faith-based businesses and hosting countries can adversely affect business performance. The problem may be the gap between business leaders and organizational values and host country values. The specific business problem is some faith-based business leaders lack strategies to mitigate incongruousness between the core values of their organizations and the contrary values of foreign cultures to effectively conduct international business (Cleveland, Laroche, & Hallab, 2013).

Conflicts may occur between business transactions and the core values of their business as biblical-based business leaders engage in international trade (Vala, 2013). Global entities face conflict that arises from corporate standards and values that may run contrary to host country rules, demands, and values (Heineman, 2016). As a global entity, Facebook faced this dilemma in 2014 and during the last six months of 2014 alone, Facebook elected to adhere to local censorship demands from local governments that resulted in the removal of over 9,000 posts (Heineman, 2016). As globalization continues, tensions created between global corporate values and local regulations and customs may continue to increase (Heineman, 2016). The current academic literature does not address this tension from a faith-based perspective.

Purpose Statement

The purpose of this qualitative case study research was to explore what strategies biblically based business leaders use to mitigate incongruousness between the core values of their business and contrary values of foreign cultures in international business transactions to maximize organizational performance. The population interviewed included business leaders and professionals from domestic entities who had conducted international business transactions that had successfully used strategies to support biblical values and organizational values.

Nature of the Study

A qualitative method was selected for this study. The qualitative approach is flexible and researchers utilizing this approach are able to conduct a critical analysis of gathered data relating to personal and collective organizational actions and behaviors (Aborisade, 2013). The qualitative approach is best used for research that does not include quantifiable or statistical analysis (Strauss & Corbin, 1990). This includes case studies based on interviews with semi

structured and/or open-ended questions (Farquhar, 2012; Johnson & Christensen, 2012; Lichtman, 2006; Strauss & Corbin, 1990).

Qualitative methods are suited for researchers collecting nonnumerical data including individual perceptions in contrast to quantitative methods that are best suited for collecting data consisting of linear or measurable attributes and testing hypotheses through numerical data and variables (Stake, 2010). The mixed methods approach is a combination of these two approaches (Johnson & Christensen, 2012). Consequently, neither the quantitative or mixed research approach were suitable choices for this study.

The focus of this study was faith-based values of organizations and organizational leaders and the impact that these values may have on international business transactions. Interviews were conducted with business leaders that had engaged in international business transactions and had successfully developed strategies to overcome incongruences between faith-based values and values from contrary foreign cultures. Interviews with open-ended and semistructured questions are best suited to qualitative research methods (Strauss & Corbin, 1990). Semi structured questions in interviews were included.

Researchers using qualitative approaches may obtain results not available from quantifiable methods (Strauss & Corbin, 1990). Qualitative research entails findings that cannot be statistically measured (Strauss & Corbin, 1990). As such, quantitative research is suited for research based on numbers and statistics whereas qualitative research is best suited for research that is based on words (Johnson & Christensen, 2012; Lichtman, 2006).

Qualitative research is suited for research reports based on narrative, context, direct findings directly based on statements of study participants (Johnson & Christensen, 2012). The mixed methods approach provides reports that are rather eclectic and pragmatic (Johnson &

Christensen, 2012). Additionally, with qualitative research, the researcher provides results that

are particular and presents actual viewpoints of industry participants while both the quantitative

and mixed methods approach tend to generalized (Johnson & Christensen, 2012). Thus, the

researcher utilizing a qualitative approach presents a dynamic, personal, social, and situation-

based picture of human behavior instead of a more predictive view, as the quantitative approach

does (Lichtman, 2006).

As a result of the aforementioned and as previously indicated, the qualitative approach

has been selected for this study. Per Johnston and Christensen (2012), Roberts (2013), and

Guetterman (2015), four types of qualitative research are phenomenology, mini-ethnography,

case study design, and focus group (Fusch, Fusch, & Ness, 2017; Guetterman, 2015; Roberts,

2013; Johnson & Christensen, 2012). The case study design was selected for this research study.

The case study design has roots in ethnography (Fusch et al., 2017). A case study design

was used to explore the relationship between biblical core values supporting organizational

culture and international business transactions. Economic prosperity can result from serving

God and adhering to biblical values (Van Duzer, 2010). As such, a faith-based business leader

potentially could use the results of this study to develop strategies to effectively conduct

international business transactions that support his or her biblical core values and organizational

performance.

The case study design approach is based on detailed accounts provided by study

participants (Johnson & Christensen, 2012). The participants draw upon their own experiences

to answer interview questions for the interview (Farquhar, 2012). It is because this study sought

detailed interviews from those that actively were involved in international business transactions

form a value-based perspective that this approach seems most apropos. As such, the qualitative research approach was based on case study design.

Interviews were used to gather and compile case studies. The research was largely predicated on interviews that were presented to the leaders and operators of small to large businesses involved in international business transactions. The qualitative case study approach is used by the researcher to facilitate the analysis of complex occurrences through differing viewpoints and a variety of data sources (Baxter & Jack, 2008). Further, per Yin (2003), case studies should come under consideration whenever research yields answers to how or why questions, when the behavior of those studied cannot be manipulated, when the study covers contextual conditions believed to be relevant to study focus, or there are no clear boundaries between the study focus and the context surrounding it. The phenomenology design is best for situations whereby the researcher is attempting to analyze and comprehend the individual experiences of the individual concerning a certain phenomenon (Roberts, 2013; Johnson & Christensen, 2012). For example, one might use this approach to study the experiences of people involved in collisions with impaired drivers. Since this study was focused on solving a business problem that cannot be solved through subjective personal data, this type was not chosen.

The ethnography design focuses on the cultural aspects of a group of people. This type of research is based on shared attitudes, norms, language, or values (Guetterman, 2015; Yin, 2014; Johnson & Christensen, 2012). As a subset of ethnography, mini-ethnography narrows the ethnographic focus down to a specific and narrow research focus (Fusch et al., 2017). The benefit of the mini-ethnography is that data saturation occurs quickly and the research can be completed between a few weeks to less than a year (Fusch et al., 2017). While the researcher

examined cultural aspects, the detail afforded by the case study method yielded results more in line with the research aims.

Research Question

The research question for this study was "what strategies do leaders of biblically based businesses use to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions."

Theoretical or Conceptual Framework

The researcher selected the theory of planned behavior (TPB) developed by Aizen in 1991 (1991, 2011, 2012) and values-based leadership as the conceptual framework for this study. TPB is a frequently used model that builds on Fishbein's reasoned action approach tradition (Ajzen, 2012; Ajzen & Sheikh, 2012; Sommer, 2011). Aizen (2012) demonstrated that behavior, norms, and control beliefs form the foundation of attitudes toward subjective norms, behavior, and perceived behavioral control in the TPB theory. In addition, behaviors can reflect either a positive or negative outcome (Ajzen & Sheikh, 2013). The TPB has been applied in studies from various disciples, including business contexts including organizational culture, business ethics, business compliance, and entrepreneurship (Ajzen & Sheikh, 2013; Bin-Nashwan, Abdul-Jabbar, & Romle, 2016; Cheng & Chu, 2013; Henley, 2016). Consequently, TPB was relevant to this study in exploring international business.

The study used the key concepts from the TPB that include attitudes, norms, perceived behavioral control measures, and intentions as they relate to organizational behavior for this study. Cleveland et al. (2013) also pointed out that there can be potential incongruousness between the core values of organizations of faith-based business leaders and values of foreign

cultures. Inconsequently, TPB is suitable for examining incongruousness in core values between organizations and foreign cultures, while conducting international business transactions.

Ajzen (2012) indicated that religious beliefs frequently played an important role in the TPB. Several researchers have explored the role of faith-based and religious values in organizational culture (Bin-Nashwan et al., 2016; Graafland, 2015; Henley, 2016; Kashif, Zarkada, & Thurasamy, 2017). Consequently, TPB is relevant to use as a conceptual framework to explore faith-based and religious values along with related practices within organizational cultures.

The second theory selected for the conceptual framework was values-based leadership (VBL). This theory includes the relationship that exists between an organizational leader and his or her subordinates (House & Aditya, 1997; Lestrange & Tolstikov-Mast, 2013). Specifically, researchers use VBL to explore relationship when a commitment to values espoused by an organizational leader (House & Aditya, 1997; Lestrange & Tolstikov-Mast, 2013). An effective relationship between an organizational leader and subordinates exists if there is buy-in, cooperation, and commitment in their relationship (Bennis, 1999). Leaders should understand the impact of their values and model behavior to support these values (Northouse, 2013).

For example, a leader with ethical values should support and demonstrate organizational values in a manner that can guide individual employee behavior (Trevino, Hartman, & Brown, 2000). Researchers agree that there is a strong link between values and behavior (Szabo, Reer, Weibler, Brodbeck, & Wunderer, 2001; LonnqvistSointu, PaunonenVesa, & Verkasalo, 2006; Warwas, 2015). Consequently, VBL was selected as it aligns with TPB to and may support stronger validity for this study.

Definition of Terms

Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act): The Dodd-Frank Act was passed to combat corruption and intersects with the FCPA by adding whistleblowing protection for those reporting global corruption and fraud to investigators (Androphy, Gargour, & Nelson, 2012).

Foreign Corrupt Practices Act of 1977 (FCPA): The FCPA was passed in 1977 as a response to the growth of multinational corporations and the fear that fraud and corruption could develop as a means of obtaining foreign government favor in terms of contract procurement and positive business transactions (Lestrange & Tolstikov-Mast, 2013).

Assumptions, Limitations, and Delimitations

Assumptions. Assumptions are unsubstantiated beliefs about a particular phenomenon that researchers make while designing and conducting their study (Leedy & Ormrod, 2010). Unfounded assumptions could result in invalid data and misinterpretation of the data (Leedy & Ormrod, 2010). However, Leedy and Ormrod (2010) posited that exploring research problems is not possible without some assumptions.

Three assumptions were made in regards to this research study. The first assumption made for this study was that participants will accurately, and without bias, contribute to the case study research. The second assumption was that participants were forthright in discussing professional experiences and actions. The third assumption was that the strategies of effective leaders lead to positive outcomes.

The risk for the first assumption, that participants will accurately, and without bias, contribute to the case study research, was that the participants will not provide unbiased and accurate contributions to the study. To mitigate this risk, participants were assured that

anonymity of responses and confidentiality of sources will be protected. Participants were also notified that accurate information had the propensity to positively impact international business transactions.

The risk for the second assumption, participants were willing to be honest in discussing professional experiences and actions in relation to the need to balance bible-based core values with international business transactions, is quite similar to the first. There was a risk that respondents would be less than honest given the nature of the questions. For instance, a faith-based leader may not wish to admit that he or she had not supported faith-based values. To mitigate this risk, just as in the aforementioned, the respondents were assured of complete anonymity and confidentiality. If participants believed that their responses were not something that colleagues and superiors could view, participants may have been more apt to be open and honest. For the last assumption that strategies of effective leadership would result in positive outcomes, the risk was that negative outcomes were uncovered. Research participants were asked about the outcomes and these outcomes were recorded. This may not mitigate the risk of this assumption, but it helped to ensure accurate data gathering.

Limitations. Limitations refer to potential weaknesses of the study (Leedy & Ormrod, 2010; Simon, 2010). For instance, time is a limitation (Simon, 2010). Research timeframe constraints have been identified as the first limitation of this case. The timeframe involved with this study may not afford the time needed to capture the most accurate data.

A second limitation relates to the sample size. This limitation is solidified by the need to locate faith-based leaders that engage in foreign business transactions. Even though great care will be taken by me to protect anonymity, some leaders may still be concerned about participation in the study.

The last limitation pertains to the possibility that participants may not wish to share comprehensive information on business transactions that do not adhere to biblical-based values and ethical standards. For example, leaders may not wish to reveal involvement in practices that violate biblical values and potential violations of local regulations.

Delimitations. The problem statement includes what the researcher addresses, the delimitations state what the research will not cover (Leedy & Ormrod, 2010). By establishing what a researcher will not do, delimitations set the research boundaries (Simon, 2010; Leedy & Ormrod, 2010). Delimitations also help to prevent the research goals from becoming too impossible to manage or complete (Simon, 2010). For this research, there are several delimitations to note.

First, the focus of this study was not solely on faith-based values. Instead, this study was comprised of faith-based values and their relationship and effect on international business transactions and problems. Secondly, the study delimited the participants to managers and executives of business entities that had experience with international business transactions. Additionally, these leaders adhered to a Bible-based value system or worked for entities that maintained bible-based core values. Lastly, while this study addressed conflicts between business values and international activities, it did not examine all potential conflicts. Instead, it focused on faith-based organizational and leader values that may have influenced behavior. Specifically, VBL and the TPB were specifically focused on faith-based values and corresponding behavior as they relate international business transactions.

Significance of the Study

Reduction of gaps. Business ethics is an important aspect of business transactions and decision making, although frequently neglected (Boda & Zsolnai, 2016; Cobb, 2000; Xia, 2014).

International business transactions often exacerbate this issue (Thornton, 2009). A goal of business is to be profitable (Thornton, 2009; Van Duzer, 2010). Profits must be maximized even in environments with increased competition and limited resources (Thornton, 2009). Despite competition and finite resources, values and ethics must still remain paramount within business transactions (Boda & Zsolnai, 2016; Cobb, 2000; Xia, 2014). This ethical issue led to the passing of the Foreign Corrupt Practices Act of 1977, although frequently criticized for lack of effectiveness (Lestrange & Tolstikov-Mast, 2013). The Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act), was also passed in an attempt to protect and encourage whistleblowing of global corruption as it relates to the FCPA (Androphy et al., 2012). These regulations reflect the government's attempt to regulate ethics. However, the private sector must also focus on sound ethical practices (Boda & Zsolnai, 2016). Faith-based business leaders should support alignment with the value-based organizational culture and biblical values (Thornton, 2009; Dean, 2008; Van Duzer, 2010; Romans 12:2; Deuteronomy 8:18). There is an apparent gap between value integration and global business practices and transactions. This gap should be bridged and it is hoped that this researcher will uncover the position that it is possible to be successful in business dealings while being an adherent to faith-based values.

If permitted, negative influences can lead to corruption (Spahn, 2012; Collins, Uhlenbruck, & Rodriguez, 2009). It is hoped that the research will help to determine if an organization that maintains ethical and/or biblical values might face problems while its leaders attempt to reconcile a faith-based organizational culture with accepted business practices of host nations and foreign partners. Corruption does not align with biblical values and is not good for business (Murray, 2012; Miller, 2013). Business leaders are influenced by the norms and culture of their organization, which may become an issue in supporting organizational performance

(Collins et al., 2009). Despite this, business should add the goal of adhering to faith-based

values to profit-making strategies and goals (Van Duzer, 2010; Collins et al., 2009).

The value of this study relates to the growing problem with corruption in international

business transactions and how businesses can potentially compete in this environment (Collins et

al., 2009). Although there has been research regarding the relationship between entities

engaging in international business transactions and government corruption, no definitive

conclusions have been established (Meschi, 2009).

As previously indicated, there is a link between values and behavior (Szabo et al., 2001;

LonnqvistSointu et al., 2006; Warwas, 2015). As such, it appears that TPB and VBL are

complimentary. However, at least at this point, there does not appear to be any literature that

directly analyzes both the TPB and VBL.

Implications for Biblical Integration. Faith-based business leaders should rely on

biblically based values in the establishment of an organizational culture (Li, 2008; Caudwell,

2012; Murray, 2012; Xia, 2014). These biblical-based values are the primary focus of this

research project. It is anticipated that the research and data analysis will yield best practices for

foreign business practices for faith-based business leaders. Faith-based values can support

business growth and benefit global communities (Rossouw, 1994; Li, 2008; Murray, 2012; Cui,

Jo, & Na, 2017; Corcoran, Pettinicchio, & Robbins, 2012).

Christians should adhere to two great commandments (Matthew 22:37; John 13:34). The

first commandment indicates that Christians are to first love God above all else. Thus, profit and

gain should be a lesser goal. The second commandment directly relates to values. These faith-

based values and commandments require Christians to love their neighbors as they love

themselves (John 13:34). Christians and are to serve and love others above selfish pursuits

(Romans 12:10; Galatians 5:13). This is an objective that applies to both business and business leaders (Van Duzer, 2010). This love for others should continue to multiply (1 Thessalonians 3:12) and demonstrate the same genuine concern for all people (1 Corinthians 12:2; 1 Peter 4:9; Romans 15:7). Christians, need to do good, act justly, love mercy, and walk humbly with Him (Micah 6:8; Lopus, 2016). As such, Christians must live Bible-based values through strongly-held beliefs that guide organizational culture and behavior (Lopus, 2016). These teachings indicate that Christians must work on developing organizational cultures that maintain ethical standards regardless of geographic location of business transactions.

Additionally, Christians are to be good stewards (Matthew 25:14-30; Genesis 1:27-28). Good stewardship involves business (Van Duzer, 2010), but it also covers everything else that exists (Psalms 24:1). Whatever God has provided, must be cared for and put into the best use for Him (Van Duzer, 2010; Genesis 1:27-28). This involves investing in a way that earns profits and minimizing waste (Luke 15:11-13; Matthew 25:14-30; Genesis 2:15). This, investment, however, incorporates more than money (Van Duzer, 2010). In addition to earning profits, businesses are to also take care of their employees and the communities in which they operate (Van Duzer, 2010).

Relationship to field of study. Different cultures present different challenges (Kattman, 2014). In some nations, bribery is commonplace and frequently tolerated (Voreacos, 2013; Subler, 2012). The 2014 Winter Olympics in Sochi, Russia, for example, reflected corruption. Ernst (2014) presented evidence that nearly 33% of the $55 billion spent to develop Sochi in preparation for the Olympic Games went missing.

Faith or value-based leadership (Lestrange & Tolstikov-Mast, 2013) must contend with truths like this as it attempts to engage in international business transactions. There is a lack of

research on ethical bible-based organizational values and international business transactions. Consequently, this study potentially has value to fill this research gap. The value of this study also relates to the growing problem with corruption in international business transactions and how businesses compete in a corrupted business environment (Spahn, 2012; Collins et al., 2009).

A Review of the Professional and Academic Literature

The primary focus of this study was on the potential incongruousness between biblical-based values in Christian businesses and non-biblical values within foreign cultures and potential conflict when conducting international business transactions. The purpose of this literature review was to assess and analyze scholarly sources and identify themes relating to biblically based organizational values in contrast to organizational values based on other sources. In addition, values from foreign cultures were analyzed in regard to their influence in international business transactions.

Searches were conducted in Liberty University databases that included Business Source Complete, EBSCOhost, Emerald Insight, GALE, Google Scholar, JSTOR, North American Business Press, ProQuest, PsycARTICLES, PsycNET SAJE, Science Direct, SocINDEX, Springer Link, and Wiley Online Library provided the sources of information for this study. The research strategies are based on key terms relating to the research question. The key terms used to research these databases for available literature were decision making in faith firms theory of planned behavior, theory of planned behavior organizational values, ethical behavior organizational culture, ethical globalization, religiosity theory of planned behavior, theory of planned behavior Christian, perceived behavioral control, religion risk-taking ethic, faith-based business values, Christian business practices, efficacy of the theory of planned behavior, theory of reasoned behavior, goal-directed behavior, anticipated effect in the theory of planned behavior

ethic, theory of planned behavior control business ethic, subjective norm, effective leadership, authentic leadership, leadership influence, value-based leadership, values-based leadership, transformational leadership, transformative leadership, transactional leadership, ethical leadership, golden rule and ethics, golden rule and leadership, and spiritual leadership.

Four-hundred and six sources (406) were reviewed for this study. Of these 406 sources, 86% were peer-reviewed sources. The detailed composition of sources used is included in Table 1.

Table 1

Sources by Year of Publication

Literature type	Older than 2012	2012	2013	2014	2015	2016	2017	2018	Total %	Total no.
Peer-reviewed articles	77	30	74	58	53	37	13	6	85.71	348
Non-peer-reviewed articles	4	5	4	4	2	2	0	0	5.17	21
Books	27	3	2	1	0	1	0	0	8.37	34
Other	1	0	0	0	1	0	1	0	0.74	3
Total	109	38	80	63	56	40	14	6	100	406

The theory of planned behavior was selected for the conceptual framework. This theory is described within the first section of this literature review. This description includes the historical development of this theory followed by an analysis and discussion of alternative and opposing theories. The theory concepts, attitude, subjective norms, and perceived behavioral control, are also discussed. The following sections include an analysis of the application of the theory of planned behavior to business and organizational culture. This analysis includes a discussion of the main theory constructs, attitude, subjective norms, and perceived behavioral control. This third section will include values and analysis of applicability to faith and international business. The final section presents research on values-based leadership.

The Theory of Planned Behavior

The theory of planned behavior (TPB) was initially developed by Ajzen in 1985 (Kiriakidis, 2015; Ajzen & Madden, 1986; Ajzen, 1991, 2011). TPB indicated that intentions to behave in a certain manner are functions based on three beliefs (Yang, Choi, & Lee, 2018; Ahmed & Polonsky, 2013; Ajzen, 1991; Armitage & Conner, 2001). These three underlying concepts found in this theory are attitudes toward a certain behavior, subjective norms, and the perceived behavioral control (Buhmann & Bonn, 2018; Ahmed & Polonsky, 2013; Ajzen, 1991; Armitage & Conner, 2001). The concepts and constructs extrapolated from this theory support the conceptual framework of this study.

TPB is one of the most cited and influential models employed to predict social behavior and actions (Sussman & Gifford, 2018; Kiriakidis, 2015; Ajzen, 2011). For example, in 2010, the results of a Google Scholar search indicated that Ajzen's work was cited more than 4,500 times (Ajzen, 2011). In 2015, the number of citations on Ajzen's work surpassed 14,000 (Ajzen, 2015).

Historical development. The TPB was preceded by decades of research covering attitudes, actions, perceived behavioral control, and human social behavior (Ajzen & Fishbein, 1977; Ajzen & Madden, 1986; Ajzen, 1991; Ajzen & Sheikh, 2013). Dulany's work in the early 1960s was seminal to the TPB (Ajzen, 2012; Ajzen & Fishbein, 1977). Dulany did not support the widely accepted psychological notion that attitude strongly influences behavior (Dulany, 1962; Ajzen & Fishbein, 1977; Ajzen, 2012). For example, Dulaney did not ascribe to the belief that the nexus between attitude and behavior to be a strong one (Dulany, 1962; Ajzen, 2012). As a result, Dulany studied attitudes, behavior, relating variable, and the relationships between them (Dulany, 1962, 1967). Dulany's (1962) research indicated that there is no support for the idea

that verbal conditioning without awareness leads to changed behavior. He further posited that there must be awareness to effect change (Dulany, 1962).

Dulany's contributions to human behavior research inspired Fishbein to distinguish between two variants of attitudes, one that is directed toward objects and another that is directed toward behavior performance, through the formulation of the principle of compatibility with the development of the theory of reasoned action (TRA; Ajzen & Fishbein, 1977; Ajzen, 2012). This important focus on attitude and intention and their relationship with behavior is important to this study as a means of addressing incongruences between organizational values and foreign business transactions.

Fishbein's TRA became very popular in studying human behavior because of its focus on predicting behavior within any specific social situation through the intention of performing that specific behavior (Kiriakidis, 2015; Ajzen, 2012). The TPB stems from Fishbein's TRA (Kiriakidis, 2015; Ajzen, 2012). The TRA was specifically developed to determine factors of attitude, behavior, and the relationship between the two (Fishbein, 1967; Ajzen, 2012). Fishbein's work postulated that attitudes of an individual in regards to any given object are determined by his or her belief about that object (Fishbein, 1967; Ajzen, 2012). Attitudes are predispositions to behavior in favorably or unfavorably that have been learned over time (Kiriakidis, 2015; Fishbein, 1967). Further, subjective values attributed to that object and the strength of these associated attributes also act as determinates of attitude (Ajzen, 2012). Additionally, it was determined through the development of the principle of compatibility, that two types of attitudes exist, as described in the next subsection (Ajzen & Fishbein, 1977; Ajzen, 2012).

Principle of compatibility. The principle of compatibility stemmed from the theory of reasoned action (Perrigino & Dunford, 2016; Fisbein & Ajzen, 1975; Ajzen & Fishbein, 1977). Per the principle of compatibility, there is a relationship between attitude and behavior and the strength of this behavior is dependent upon the consistency between this attitude and behavior (Perrigino & Dunford, 2016; Fisbein & Ajzen, 1975; Ajzen & Fishbein, 1977). The principle of compatibility basically posits that behaviors are a target by attitudes (Perrigino & Dunford, 2016).

Per the principle of compatibility, two types of attitudes exist under the principle of compatibility. The first attitude was determined to be a general attitude that is expressed with physical objects, policies, events, institutions, and groups (Ajzen & Fishbein, 1977; Ajzen, 2012). The second attitude variant is directed at the performance of behaviors, such as eating healthy, seeking medical testing, or riding the city bus (Ajzen & Fishbein, 1977; Ajzen, 2012). Further, attitudes and behavior only correlate to the extent that each refers to the same action, time elements, context, and target (Ajzen & Fishbein, 1977; Ajzen, 2012). General attitudes, such as those directed toward a particular race or toward those with a specific sexual orientation, identify targets while failing to specify any actions, time elements, or context (Ajzen, 2012). This lack of compatibility is the determining factor of the weak relationship nexus between general attitudes and specific behaviors toward the target of the attitude (Ajzen, 2012).

Ajzen and Fishbein attempted to address the disparity between attitude and behavior through this principle of compatibility (Ajzen & Fishbein, 1977; Siegel, Navarro, Tan, & Hyde, 2014; Perrigino & Dunford, 2016). They also sought to explore when attitudes associate with behavior (Ajzen & Fishbein, 1977; Siegel et al., 2014). Ajzen and Fishbein postulated that by measuring attitude and behavior at the same level, the predictive power of attitudes could

potentially be heightened (Ajzen & Fishbein, 1977; Siegel et al., 2014). Perrigino and Dunford (2016) extended the principle of compatibility a bit by focusing on inputs and outputs. Perrigino and Dunford (2016) specifically posited that organizational and support perceptions are inputs that can yield desired outputs. These desired outputs are positive work attitudes (Perrigino & Dunford, 2016). Positive attitude outcomes, especially toward desired behaviors, is certainly something this author is interested in as it pertains to the research question of this study.

Theory of reasoned action. Ajzen and Fishbein added to the attitudes toward behaviors discussed within the principle of compatibility (Ajzen & Fishbein, 1977; Ajzen, 2012). In other words, the TRA stated that the intent behind the behavior is a result of both attitudes and subjective norms (Ajzen, 2012). This intention is the antecedent to the behavior and the behavior can be favorable or unfavorable and the subjective norm can be either encouraging or discouraging (Ajzen & Madden, 1986; Ajzen, 2012).

In short, their TRA incorporated two antecedents to intention. The first antecedent encompasses behavioral beliefs. This antecedent indicated that attitudes are based on beliefs about outcomes of behavior performance and the perceived importance of this outcome (Kiriakidis, 2015). The more positive the attitude, the greater the likelihood of a specific behavioral outcome (Buhmann & Bronn, 2018; Kiriakidis, 2015; Ajzen & Madden, 1986; Ajzen, 2012). The second antecedent to behavior involves normative beliefs (Fishbein, 1976; Kiriakidis, 2015). This antecedent indicated that subjective norms are formulated by views that are deemed important to others and the motivation to align or comply with this perception of importance (Kiriakidis, 2015).

TRA was based on the assumption that people maintain voluntary control (Ajzen, 2012). It also assumed that individuals will be cognizant of the implications and direct consequences of

behaviors before considering what actions to take (Ajzen, 2005). However, it became apparent that the TRA was deficient in that it did not account for behavioral control (Ajzen, 1991, 2005, 2012; Kiriakidis, 2015; Buhmann & Bronn, 2018). For example, individuals may not have much volitional control and even with volitional control, some behaviors prove difficult to execute (Ajzen, 2012; Kiriakidis, 2015).

TPB: An extension of TRA. As a result of this volitional control deficiency, Ajzen developed the theory of planned behavior to build upon the foundation set forth by the well-established TRA (Ajzen, 1991, 2006, 2012; Kiriakidis, 2015; Jafarkarimi, Saadatdoost, Sim, & Hee, 2016; Cronan, Mullins, & Douglas, 2018; Sussman & Gifford, 2018). The TPB stems from the TRA and incorporates its first two antecedents, attitudes, and subjective norms, and adds a third, perceived behavioral control based on an underlying base of beliefs about behaviors (Ajzen, 1991; Kiriakidis, 2015; Jafarkarimi et al., 2016; Cronan et al., 2018). As a result, the TPB involves both self-reflection and cognitive self-regulation (Liska, 1985; Ajzen, 1991; Kiriakidis, 2015). It provides a conceptual framework and methodology for advancing the prediction of behavior and attitude-behavior (Ajzen & Fishbein, 1973; Liska, 1984; Kiriakidis, 2015). In effect, TPB focuses on the informational processing of individuals (Ajzen, 1991; Kiriakidis, 2015). This information processing is conducted by individuals whose behaviors are directed by rational actions (Kiriakidis, 2015). This also helps to predict intentions, which are an antecedent to behavior. This intention prediction is accomplished through the antecedents of attitudes, subjective norms, and perceived behavioral control choices (Ajzen, 1991; Kiriakidis, 2015). This is important since intention can be a determining factor of behavioral outcomes (Cronan et al., 2018). Variables outside of these antecedents only indirectly impact intentions

and only do so through the influence of one or more of the three TPB antecedents (Ajzen, 1991;

Kiriakidis, 2015).

The premise behind the use of the TPB is that the behavioral intention of an employee

can be altered and influenced (Ghouri, Khan, & Kareem, 2016). Ajzen (1985) did not believe

that any specified behavior to be under complete volitional control (Kiriakidis, 2015). Instead,

control can be inhibited by internal and/or external variables (Kiriakidis, 2015).

With this premise, the TPB allowed the analysis of volitional control as a variable

(Ajzen, 1991, 2012; Kiriakidis, 2015). This is in contrast with the TRA, which works best for

those behaviors whereby an individual maintains control (Ajzen, 1991, 2012; Lee, 2013). To

address this volitional control variable, the concept of perceived behavioral control was added to

the TRA as the third determinant and antecedent (Ajzen, 1985, 1991; Zolait, 2014; Kiriakidis,

2015).

It was believed that perceived behavioral control would determine the behavior that may

ensue (Ajzen, 1985; Kiriakidis, 2015). The predictive nature of perceived behavioral control is

dependent the degree in which control is volitional and the role of potentially inhibiting internal

and external variable interference (Kirikiadis, 2015; Ajzen, 1985). Behavior would be

determined directly or indirectly through perceived behavioral control (Kirikiadis, 2015).

It is the efficiency of predicting behavior through antecedent variables that make the TPB

a promising option for examining the incongruousness between organizational values and

foreign cultures during business transactions. The ability to effectively predict behavior would

help organizations to foster desired outcomes and behaviors (Howell, Shaw, & Alvarez, 2014).

This is the very reason this author focused on TPB as the conceptual framework for this study.

Further, this predictive nature can be used in a wide array of settings, including business (Godin

& Kok, 1996; Randall, 1994; Sheppard, Hartwick, & Warshaw, 1988; Tsordia & Papadimitiou, 2015; Howell et al., 2014).

As previously indicated, per the TPB, actions are influenced by three antecedents (Ajzen, 2006; Kirikiadis, 2015; Wang, Zhang, You, & Hu, 2018) that independently determine intention to perform an action or behavior (Thompson-Leduc, Clayman, Turcotte, & Legare, 2015). These three constructs serve as the foundation for designing behavior change initiatives (Thompson-Leduc et al., 2015).

The first antecedent encompasses behavioral beliefs. The second antecedent to behavior involves normative beliefs. The last antecedent covers control beliefs (Ajzen, 2006, 2012; Kirikiadis, 2015). Each of the components of the TPB model will be briefly discussed in the following subsections.

Behavioral beliefs and attitudes. Each of the antecedents within the TPB model links behavior to expected outcomes (Ajzen, 1991; Newham, MClinRes, Leahy-Warren, Carrick-Sen, & Alderdice, 2015). The first antecedent is the behavioral beliefs component (Ajzen, 2006, 2012; Muzaffar, Chapman-Novakosfski, Castelli, & Scherer, 2014). A behavioral belief is a subjective probability that an outcome will result from a given behavior (Ajzen, 2006; Dunstan, Covic, & Tyson, 2013). Behavioral beliefs can produce either positive or negative attitude toward behaviors (Ajzen, 2012). Attitude directed toward a given behavior indicates the degree of positive or negative value of that performance (Ajzen, 2006; Jafarkarimi et al., 2016).

Additionally, attitudes are determined by the available set of behavioral beliefs that link behavior to outcomes (Ajzen, 2006, 2012). The benefit of this would be the ability to guide employee actions through the motivation and adjustment of attitudes (Ajzen, 2012; Ghouri et al., 2016; Han, Hsu, & Sheu, 2010; Miller, Jayaram, & Xu, 2018). As such, employees are able to

assess the situation by performing a cost-benefit analysis of the performance of a behavior in order to decide whether to perform such an action (Cheng, Lam, & Hsu, 2006). The likelihood as to whether an employee will perform a behavior or action, thusly, is best when employees are optimistic and willing to behave in a certain manner (Ajzen, 2002; Cheng et al., 2006; Han et al., 2010; Ghouri et al., 2016).

Beliefs and norms. Norms are those informal rules that govern how individuals and groups behave or act (Bolman & Deal, 2013; Franses & Lede, 2015). Normative beliefs, the second listed antecedent, are those beliefs regarding the normative actions and expectations of an important individual or group referents (Ajzen, 2006, 2012). The motivation to comply with these individual and/or group adherents is also an integral part of normative beliefs (Ajzen, 1991, 2006, 2012; Vance, Raciti, & Lawley, 2016). Normative beliefs combine with individual motivation toward compliance with referents to determine subjective norms (Ajzen, 2006, 2012). A subjective norm is the felt peer pressure to act with a specified behavior or not to act (Ajzen, 2012). Normative beliefs, thusly, are heavily influenced by the motivation to succumb to the pressure (Ajzen, 2006).

Norms and beliefs also vary across nationalities, societies, and cultures (Fisman & Miguel, 2007; Hiller, 2014; Franses & Lede, 2015) and norms and cultures have an effect on behavior (Fok, Payne, & Corey, 2016; Hofstede, 1984; Hofstede & Bond, 1984). This is important to this study since, in addition to being affected by cross-border cultural variances, norms also are key components of organizational culture (Schein, 1990; Bolman & Deal, 2013). When foreign business transactions are factored in, research indicated that complexities and incongruences between cultures arose (Li, Brodbeck, Shenkar, Ponzi, & Fisch, 2017; Kirkman, Lowe, & Gibson, 2006; Franke, Hofstede, & Bond, 1991). There have been studies that indicate

a positive behavioral outcome during international business transactions involving differing cultures (Morosini, Shane, & Singh, 1998; Shenkar & Zeira, 1992; Vaara, Junni, Sarala, Ehrnrooth, & Koveshnikov, 2014; Li et al., 2017). However, most research forays have highlighted the negative aspects of foreign business transactions involving differing cultures (Shenkar, 2001; Tung & Verbeke, 2010; Li et al., 2017). As a result of these research findings, a study examining organizational culture based on values as it relates to international business transactions, per the crux of this study, should address normative beliefs as they relate to differing cultures.

Control beliefs and perceived behavioral control. Control beliefs, the third listed antecedent, are those about the existence of those determining factors that have the propensity to either help or hinder behavior performance and the perception of power attributed to those factors (Ajzen, 2006, 2012). These control beliefs, when combined with the attributed perception of the power of these factors, determine the perceived behavioral control (Ajzen, 2006). As indicated previously, perceived behavioral control was added to the TRA as a third component to form the TPB (Ajzen, 1991, 2012; Jafarkarimi et al., 2016).

Perceived behavioral control accounts for an individual that does not maintain direct control over his or her own behavior (Ajzen, 1991, 2012; Zolait, 2014). Perceived behavioral control describes the perception of an individual regarding the relative ease or difficulty relating to the given behavior (Ajzen, 1991; Zolait, 2014). It is the perceived ease or difficulty in completing an action. Thus, perceived behavioral control is critical to the success of the TPB (Ajzen, 1991; Dinc & Budic, 2016). The absence of opportunities or resources is also included within this individual perception (Ajzen & Madden, 1986; Zolait, 2014). The inclusion of perceived behavioral control into the TRA to form the TPB basically provided an answer to each

employee as to whether he or she can perform an act or behavior (Yzer, 2012). Those with

higher perceived behavioral control are more like to perform an action or behavior while those

that have lower levels are less likely to do so (Yzer, 2012). To this author, this seems to be

something leaders should note as he or she researches and explores the research question of this

study involving the incongruousness between organizational values and behavior as they relate to

international business transactions and culture.

Behavioral intent. Each of these three aforementioned TPB components combines to

facilitate the examination of behavioral intent as an antecedent to behavior or action (Ajzen,

1991, 2012; Yzer, 2012). Research has indicated that the TPB is a good predictor of behavioral

intentions (Cheng & Chu, 2013; Chen & Hung, 2016; Jafarkarimi et al., 2016). This supported

the assertion of Ajzen (2012) that intention is the immediate antecedent of behavior. In other

words, intentions are the best tools for behavior prediction (Ajzen, 1991; Cheng & Chu, 2013;

Chen & Hung, 2016). As previously indicated, intention, per the TPB is the function resulting

from the beliefs of individuals in relation to behavioral beliefs which facilitate attitudes toward

behaviors, normative beliefs, which facilitate subjective norms, and control beliefs, which

facilitate perceived behavioral control (Ajzen, 1991, 2012; Cheng & Chu, 2013; Chen & Hung,

2016). This is important since the identification of accurate predictors is critical to

understanding behavior (Ajzen & Sheikh, 2013), which lends credence to the inclusion of TPB in

this author's study regarding the values and behaviors surrounding international business

transactions.

Criticisms and alternate behavioral theories to the TPB. Despite the success and

popularity of the TPB (Ajzen, 2012), the theory is not without criticism (Ajzen, 2012; Esposito,

van Bavel, Baronowski, & Duch-Brown, 2016; Connor, Gaston, Sheeran, & Germain, 2012;

Sheeran, Gollwitzer, & Bargh, 2013; Kiriakidis, 2015). A predominant criticism of the TPB is that there are validity concerns (Sniehotta, Presseau, & Araújo-Soares, 2014). One study found, for instance, that beliefs sometimes go above and beyond intentions in predicting behavior (Araújo-Soares, Rodrigues, Presseau, & Sniehotta, 2013). Additionally, it is possible that unconscious behavior could influence rational thinking (Sheeran et al., 2013).

Recent research proceeded a step beyond criticism to entail questioning of both usefulness and validity of the TPB (Sniehotta et al., 2014). This has led researchers, such as Sniehotta et al. (2014) to call for the retirement and demise of the TPB. Others have merely proposed a need to enhance the TPB (Head & Noar, 2014; Kok & Ruiter, 2014; Noar & Head, 2014; Rex, Lobo, & Leckie, 2015). It is important to note that this criticism of the TPB is not a new phenomenon (Armitage & Conner, 2001). For example, Armitage and Conner (2001) conducted an efficacy study of the TPB and determined that the TPB and its perceived behavioral control component was relevant and performed well in a number of different research studies that focused on a wide array of areas. Armitage and Conner (2001) desired to confront the attention that the TPB had received before research commenced.

As previously indicated, research suggested that TPB additions and modifications have gained support. The model of goal-directed behavior is a model that has attempted to enhance the TPB through modification (Perugini & Bagozzi, 2001; Richetin, Perugini, Adjali, & Hurling, 2008). The extended model of goal-directed behavior is another (Richetin et al., 2008).

Model of goal-directed behavior. The model of goal-directed behavior (MGB) was developed in 2001 by Perugini and Bargozzi. It first suggested that desires are causes of intentions (Perugini & Bargozzi, 2001; Esposito et al., 2016). The MGB identified that the TPB forsake the desire of people (Esposito et al., 2016). The TPB did not, in other words, take into

account that there are emotions that reflect an individual's honest desire (Esposito et al., 2016).

The addition of emotion and desire to the TPB is depicted in Figure 2. In short, the MGB

directly pinpoints desire as a cause behind intention and leads to the motivation to act (Perugini

& Bargozzi, 2001). Norms, attitudes, emotions, and perceived behavioral control all influence

desire (Perugini & Bargozzi, 2001).

   Perugini and Bagozzi (2001) posited that intention to perform an action or behavior was

directly motivated by the desire to perform said behavior or action. Desire is a separate and

important factor from intention (Perugini, & Bagozzi, 2004). These additions enhance the TRB

(Richetin et al., 2008; Song, You, Reisinger, Lee, & Lee, 2014). Additionally, behavioral desire

is reflective of attitude, subjective norms, perceived behavioral control, emotions and any

combination thereof (Richetin et al., 2008).

   Extended model of goal-directed behavior. The extended model of goal-directed

behavior (EMGB) added goal desire as a new construct (Richetin et al., 2008). This addition

was intended to account for the influence that desire effected toward goal achievement in

behavior performance (Perugini & Bagozzi, 2004; Richetin et al., 2008). Like the MGB, the

EMGB also considered both frequency and recentness of past behaviors (Richetin et al., 2008).

Frequency and recent past behaviors are incorporated as influencers of the decision making

aspects that are habitual in nature (Richetin et al., 2008). The TRA does not account for these

aspects (Richetin et al., 2008).

   In defense of TPB. From the above discussion on criticisms and alternate models, it

appears, thusly, that the TPB has been the focus of criticism for a number of years.

Ajzen (2011) has acknowledged the criticisms such as those levied within the previous section.

However, Ajzen chose to maintain the TPB without additions or modifications. Instead of

modification, Ajzen and Sheikh (2013) defended the TPB by finding that the variables of the

TPB are often misapplied. This misapplication also applies to those that criticize the TPB for

focusing more on rationality than anticipated effect and emotion (Ajzen & Sheikh, 2013;

Kiriakidis, 2015). MGB and the EMGB are better models for intention and pre-volitional

processes (Richetin et al., 2008), whereas the TPB is better for measuring behavior and post-

volitional processes (Richetin et al., 2008; Ajzen, 2011, 2012; Song et al., 2014; Kiriakidis,

2015). This defense of TPB has led this author to continue exploring the nexus between TPB,

organizational values, and desired behavior outcomes toward international business transactions.

The stability, predictive accuracy, practical utility, and explanatory value of the TPB (Kiriakidis,

2015) makes it relevant to this study.

   Theory of planned behavior: Application to business. Research within several fields

and studies, including business, have employed the TPB. The areas within business include

organizational culture and values, business ethics, business compliance, entrepreneurship (Ajzen

& Sheikh, 2013; Bin-Nashwan et al., 2016; Cheng & Chu, 2013; Henley, 2016; Sommestad,

Karlzen, & Hallberg, 2015) and finance (Koropp, Kellermanns, Grichnik, & Stanley, 2014;

Pazzaglia, Mengoli, & Sapienza, 2013). Three of these areas business ethics, business

compliance, and entrepreneurship, were briefly reviewed through available literature in the

following subsections.

   Business ethics. In its simplest form, ethical decisions are based on an analysis of what

is right and wrong (Gill, 2004). John Maxwell, a leading consultant and author on the topic of

leadership (Gill, 2004) built upon this by writing that ethical dilemmas are defined by the use of

values and morals in making unpleasant choices (Maxwell, 2003). He further indicated that the

teaching of Luke 6:31 indicated that people are to treat others as they, themselves, would want to

be treated (Maxwell, 2003; Gill, 2004; Bogdanovic, Cingula, & Ivanisevic, 2014). In essence, he is claiming that there is no distinguishable difference between ethics and business ethics (Gill, 2004). Instead, there is only this Golden Rule, as proffered by Luke 6:31 and Mathew 7:12 (Cunningham, 1998; Gill, 2004; Maxwell, 2003; Bogdanovic et al., 2014; Paniagua & Sapena, 2014). Despite these definitions, the growing list of people, which include Ken Lay and Martha Stewart, who are making poor ethical choices suggest that this simple definition is not enough (Gill, 2004).

As such, through research, Gill (2004) developed a perspective on business ethics. Business ethics should emphasize the organizational values as an ethical decision making motivator and guide. Business ethics involves stressing values and altruism over individualism. Business ethics encourages adherence to laws, rules, and codes of ethics while respecting values and diversity. Business ethics support the golden rule while also promoting transparency and social responsibility (Gill, 2004; Maxwell, 2003; Bogdanovic et al., 2014; Paniagua & Sapena, 2014).

Ethical concerns exist across the globe in modern times (Cheng & Chu, 2013; Jondle, Maines, Burke, & Young, 2013; Petrick, Cragg, & Sanudo, 2012). Within the United States alone, WorldCom, Adelphia, Tyco, ImClone, and Enron serve as stark reminders when ethical intentions and behavior were replaced by corruption (Al-Khatib, Al-Habib, Bogari, & Salamah, 2016). Ethical issues often occur when global transactions are involved and ethical issues can be complex to research (Al-Khatib et al., 2016; Carrington, Black, & Newholm, 2012) and cultural clashes can further exacerbate the situation (Shenkar, 2001; Tung & Verbeke, 2010; Li et al., 2017). Countries such as Russia, Egypt, and China, for example, have accompanied the United States in experiencing ethical business issues in recent times (Vala, 2013; Al-Khatib et al., 2016).

This indicates that ethical issues exist within nations, but ethical tensions are worsened when foreign business transactions are involved (Paniagua & Sapena, 2013; Bardy, Drew, & Kennedy, 2012). As a result, those entities and leaders engaging in foreign business transactions must maintain ethical responsibility that permeates the borders of both the home and host nations (Paniagua & Sapena, 2013; Bardy et al., 2012). Faith-based beliefs can transcend religion and become a worldview that can apply to business-related matters (Cui et al., 2017). The research pertaining to ethical behavior and foreign business transactions, especially pertaining to foreign direct investment, is nearly nonexistent (Egri & Ralstan, 2008; Paniagua & Sapena, 2013; Mathur & Singh, 2013; Siegel, Licht, & Scwartz, 2013).

Therefore, there is a need to identify antecedents to ethical behavior (Beekun & Westerman, 2012). Specifically, given the aforementioned rise in ethical concerns and lack of research in the area of foreign direct investment, it is important to understand the impetus behind ethical decision making of employees (Valentine & Hollingworth, 2012) as it relates to this study on foreign business practices and the impact organization values have on behavior.

Certainly, national cultures and norms have a role in behavior (Fok et al., 2016; Hofstede, 1984; Hofstede & Bond, 1984). Additionally, the difference amongst various cultures requires leaders to see ethics and values from different viewpoints (Okpara, 2012; Beekun & Westerman, 2012). Research has indicated that situational and individual factors contribute to corruption and unethical actions and behaviors (Rabl, 2011). However, studies diverge as to whether ethics are based more on situational or individual factors (Fok et al., 2016).

Voegel and Pearson (2016) chose the individual side of this divergence by indicating that the TPB is suited for measuring an individual's intention to exhibit ethical behavior. Their research utilizing the TPB has pointed to significant effects between one's attitude toward ethical

behavior and his or her intention to act in this manner (Voegel & Pearson, 2016). This aligned previous studies that linked individual idealism to ethical behavior (Bateman, Valentine, & Rittenburg, 2013; Glac & Michaelson, 2012). Research indicated that ethics has a positive relationship with idealism and suffers a negative relationship with relativism (Voegel & Pearson, 2016). Research also demonstrated that the values and ethics of an organization can also impact the behavior and actions of employees regarding ethical decision making (Hollingworth & Valentine, 2015). If employees do not ascribe fully to the value, there could be greater variance in these actions and behavior (Hollingworth & Valentine, 2015).

Business compliance. Compliance became important to public thinking and became critical to effective business practices due to scandals such as the early 2000s Enron debacle (Hofeditz, Nienaber, Dysvik, & Schewe, 2017). Compliance involves the attitude and intention to adhere to norms, rules, or other social or compliance constructs (Lu, Sadiq, & Governatori, 2008). The greater the demand for compliance, the harder it is to exhibit compliance behavior (Langham, Paulsen, & Hartel, 2012).

Research has indicated that compliance is better implemented when completed through a value-oriented perspective instead of legal or formal control method based on rules and punishments (Hofeditz et al., 2017; Weaver & Trevino, 1999; Trevino, Gibson, Weaver, & Toffler, 1999). Values impact beliefs (Ajzen, 1991) and beliefs and attitudes impact intention (Langham et al., 2012). It is because of this focus on intention that the TPB works when compliance is the focal point (Bin-Nashwan et al., 2016)

Entrepreneurship. Norms and culture vary from region to region and, thusly, differ between regions and nations (Barazandeh, Parvizian, Alizadeh, & Khosravi, 2015). The business environment, therefore, becomes more complicated when foreign business transactions

are factored into behavior and actions. Entrepreneurship has been a focal topic of business-

related research for nearly three decades (Kautonen, van Gelderen, & Fink, 2015; Kautonen,

Gelderen, & Tornikoski, 2013; Bird, 1988; Krueger, Reilly, & Carsrud, 2000). The risk-taking

nature of entrepreneurial behavior, including those involving foreign business transactions, could

affect desired actions (Karmann, Mauer, Flatten, & Brettel, 2016). As a result, it would appear

that research conducted based on the research question of this study as it relates to the conceptual

framework is warranted.

The most popular means of studying the intentions and behaviors regarding

entrepreneurship has been through the utilization of the TPB (Schlaegel & Koenig, 2014; Lortie

& Castogiovanni, 2015). The concept that intention is the antecedent of an action or behavior

(Ajzen, 1991, 2011) makes the use of TPB in researching entrepreneurship attractive (Schlaegel

& Koenig, 2014) since it has been determined that entrepreneurial intentions are essential to this

line of research (Garner, Shaver, Gatewood, & Katz, 1994 as cited in Schlaegel & Koenig,

2014). In short, entrepreneurial behavior is derived from entrepreneurial intentions which are

based on the antecedents, which are, attitude, subjective norms and perceived behavioral control

(Heuer & Kolvereid, 2014; Youcef, Djelloul, & Mokhtar, 2015). Research has pinpointed a

strong link between these TPB elements (Heuer & Kolvereid, 2014).

Interestingly, in one research study, even though strong links between entrepreneurial

training and intention were discovered, the explanation could be linked to attitude, subjective

norm, or perceived behavioral control (Heuer & Kovereid, 2014). This could be attributed to the

need to expand the TPB, poor measures, or that those engaging in entrepreneurial training have

higher levels of intent because of the decision to enter into training (Heuer & Kolvereid, 2014).

However, research that has added perceived desirability and feasibility of entrepreneurship to the

three antecedents of the TPB have reported higher variance in intent related to entrepreneurial behavior (Heuer & Kolvereid, 2014; Schlaegel & Koenig, 2014). Therefore, per Heuer and Kolvereid (2014), further study into the impact of training and education on the antecedents to behavior, as modeled with the TPB, is warranted.

Solesvik, Westhead, Kolvereid, and Matlay (2012) agreed that further study into the impact of education on entrepreneurial behavior is necessary, especially in other cultures and global settings. However, the researchers reported that entrepreneurial training modules promote positive attitude by fostering the positive belief that personal benefits and satisfaction can result in entrepreneurial behavior. This belief is the subjective norm (Solesvik et al., 2012). This belief complements the notion that one could control his or her entrepreneurial outcomes, which amounts to perceived behavioral control (Solesvik et al., 2012). Those with positive attitudes toward self-employment have a greater propensity to exhibit greater intent toward entrepreneurial behavior (Solesvik et al., 2012; Tsordia & Papadimitiou, 2015). Despite this, evidence shows that results, in terms of fostering desired entrepreneurial behavior, can vary depending on when and how training is delivered (Tsordia & Papadimitiou, 2015).

Vinogradov, Kolvereid, and Timoshenko (2013) echoed the aforementioned studies by also calling for additional research in the area of identifying factors behind entrepreneurial behaviors and intentions. These researchers found a subjective norm to be more impactful when there was a greater need for entrepreneurial behavior, such as when the economy is not faring well and employment opportunities are bleak. This is especially true of those in less developed nations (Vinogradov et al., 2013). Differences between nations and cultures can exist, but the extent is not known (Valliere, 2017). As such, further research is needed to discover the effect of subjective norms in different cultures (Vinogradov et al., 2013). For instance, how do cultures

with high individualism in comparison to collectivist society's fare with subjective norm and TRB studies (Vinogradov et al., 2013)? Be that as it may, this study found that attitude and perceived behavioral control are indicators of entrepreneurial intention and the promoting of entrepreneurial behavior could enhance attitude (Vinogradov et al., 2013). As with the information presented above (Solesvik et al., 2012; Tsordia & Papadimitiou, 2015), the impact of entrepreneurial training may be limited (Vinogradov et al., 2013). It is in this area, that further study, especially in relation to subjective norms and differing cultures, would benefit the field of entrepreneurship (Vinogradov et al., 2013). Incidentally, education is included with the background factors that ultimately lead to the influencing of behavior (Ajzen, 2017).

     Organizational culture. Culture incorporates what a group has learned, over time, which influences how it behaves, reacts to variables, and makes decisions (Schein, 1990; Bolman & Deal, 2013). An organization is one such group that develops a culture over time (Schein, 1990; Elena & Elena, 2013). Organizational culture, thusly, is comprised of the values, beliefs, goals, knowledge base, and assumptions that make up an organization's behavior to help explain action (Guiso, Sapienza, & Zingales, 2015; Vance et al., 2016; Racelis, 2010; Schwartz & Davis, 1981; Sathe, 1983; Schein, 1990). This organizational culture permeates individual and collective business roles and objectives (Pettigrew, 1979; Schein, 1990; Kotter & Heskett, 1992; Racelis, 2010). Values pervasively contribute to the way in which an organization operates (Deal & Kennedy, 2000; Sathe, 1983). Values can be combined with norms, ideologies, assumptions, and philosophies in comprising organizational culture (Schein, 1990; Martin & Meyerson, 1988). Organizational culture influences action and behavior by providing guiding foundations for employees (Vance et al., 2016; Hall, 2007).

The norms and values comprising an organization's culture form the ethical practices of an entity (Mihai & Alina, 2013). These values, thusly, influence positive ethical behavior and actions (Gorondutse & Hilman, 2016; Jin, Drozdenko, & Deloughy, 2013). Ethical organizational culture helps to direct the behaviors of employees in alignment with the aims and goals of leadership (Florea, Cheung, & Herndon, 2013; Ardichvili, Mitchell, & Jondle, 2009).

Business entities strive to meet various organizational goals relating to finances, community, profit, success, environment, ethics, and culture (Malbasic, Rey, & Potocan, 2015; Florea et al., 2013). Organizations can accomplish this through its values (Malbasic et al., 2015). Values, along with religion and culture, are key background factors of the three antecedents to behavior, which are behavioral beliefs and attitudes, normative beliefs and subjective norms, and control beliefs and perceived behavioral control (Ajzen, 2011, 2012, 2017).

Organizational performance and effectiveness are linked directly to the level of commitment exhibited by employees (Neelam, Bhattacharya, Sinha, & Tanksale, 2015). Organizational culture and values are often overlooked ingredients in successful levels of commitment (Neelam et al., 2015). The culture of an organization is the governing factor in attitude, behavior, and commitment (Neelam et al., 2015; Ardichvili et al., 2009). Entities with a culture supportive of a positive ethical climate are those that tend to engage in higher levels of ethical actions (van Gils, Hogg, Van Quaquebeke, & van Knippenberg, 2017). Ideal ethical behavior that is idealized by an entity's culture encourages ethical behavior by others (van Gils et al., 2017).

Therefore, organizational values and ethics are molded by the organizational culture of an entity (Jackson, Wood, & Zboja, 2013). Thus, an organization's culture has the propensity to hinder success, commitment to values, and ultimately, leadership efforts (Meng, 2014). This is

due to the strong connection between values, behaviors, and management (Florea et al., 2013; McClaren, 2013; Ferrell, Johnston, & Ferrell, 2007). Thus, it would seem that one could deduce that the TPB and its study of behavior (Ajzen, 2012) and the altruistic potential of VBL is conducive to examining the incongruence between organizational culture and values.

International business. The internationalization of business makes an organization's culture even more important as a focal point (Gal, 2012), especially since cultures and norms vary across borders and can complicate matters (Shenkar, 2001; Tung & Verbeke, 2010; Li et al., 2017). This seems even more relevant to faith-based organizations as they navigate international business transactions (Bell, Taylor, & Driscoll, 2012). Faith-based business leaders that are attempting to expand globally are faced with this type of dilemma as they strive toward the development and maintenance of organizational cultures that uphold biblical values across international norms (Bell et al., 2012).

Values. Organizational cultures are comprised of organizational values (Malbasic et al., 2015). Organizational culture equates to the personality of an entity (Malbasic et al., 2015). For example, employees within an entity that maintains an organizational culture that lends itself to ethical behavior are more likely to be ethical (Kashif et al., 2017).

For faith-based entities and leaders, biblical beliefs and values should be included in all decision making, including global expansion and the issues presented therewith (Cleveland et al., 2013; Kashif et al., 2017). For example, a culture of corruption and acceptance of corruption exists within the continent of Africa (Adeyeye, 2017). This is where the basis of this research becomes relevant to faith-based leaders as they attempt to engage in foreign business transactions. One's faith does shape a person's values and beliefs that can impact the secular, which includes business (Heuer & Kolvereid, 2014). As stated in the opening passages of this

literature review, the research premise is, how do faith and biblical-based leaders mitigate any incongruousness between the faith-based values of their organization and foreign cultures in business transactions?

Faith-based values do have a place in global business (Murray, 2012). Faith-based leaders, thusly, face quandaries over globalization and biblical values. Organizational cultures should focus on principle as global expansion occurs (Neiman, 2013). This principle includes respect for local social norms and cultures (Neiman, 2013). It is important to note that social norms, faith, and cultures are all factored into the TPB (Ajzen, 2011, 2017). Research has suggested that faith is an important influencing component of behavior (Ghouri et al., 2016). The religion or faith factor of the TPB could benefit from more research in the future (Ghouri et al., 2016).

As previously indicated, an entity's business practices can transcend borders (Kattman, 2014). Generally, the closer one nation's culture is to another, the easier it is for those business practices to impact international business transactions (Kattman, 2014). Internationalization of business basically presents an enigma. On one hand, it infers homogeneity as borders are crossed (Cleveland et al., 2013). On the other hand, this internationalization highlights differences within national norms and cultures (Cleveland et al., 2013). However, bridges can exist between different cultures (Koehn, 2013). The idea of fostering dignity, for example, can transcend thinking and the tenets of different faiths found in both Eastern and Western cultures and nations (Koehn, 2013).

Effective leaders can positively influence international business transactions by fostering effective moral practices (Voegtlin, Patzer, & Scherer, 2012). Responsible and effective leadership is crucial to facing future business challenges brought on by international business

transactions (Voegtlin et al., 2012). This includes ensuring that ethical and moral considerations are involved in all processes and transactions (Voegtlin et al., 2012). As a result, research has indicated that trends are for multinational companies to actively seek values-driven leaders that focus on ethics and values within their institutions, practices, and transactions (Lestrange & Tolstikov-Mast, 2013). The attitudes of leaders, after all, can positively guide organizational values in the proper direction (Papagiannakis & Lioukas, 2012).

Leaders alone, however, cannot impact values and ethical actions (Viinamäki, 2012). Instead, value-driven leaders can accomplish more lasting impact on organizational values through building practices and behavior on a foundation based on ethics while also instilling a sense of organizational values within the organization's culture (Lestrange & Tolstikov-Mast, 2013; Viinamaki, 2012). Instead, leaders have the ability and option to serve as transformational leaders that inspire others to move self-interest aside for the greater good of the organization and society (Wilson & McCalman, 2017; Beekun & Westerman, 2012).

This notion of benevolence and developing behavior that strives to support the greater good has been coined benevolent leadership (Karakas & Sarigollu, 2012). Morality, faith, and community are part of the greater good (Karakas & Sarigollu, 2012). Ethical leadership is also an integral component of working toward serving others for the greater good (Wilson & McCalman, 2017). This idea of benevolent leadership is very much akin to the servant leadership example set forth by Jesus. For example, in 1 Peter 5:3, humankind is reminded to cast aside the idea of leadership in favor of serving as a good example for subordinates to follow. Additionally, in Philippians 2:3-8, humankind is reminded that it should abandon self-interest enough to ensure that the interests of others are also taken to heart and acted upon accordingly.

This foundation of organizational ethics, morals, and values positively affects the ethical behavior and actions of employees (Lestrange & Tolstikov-Mast, 2013; Hollingworth & Valentine, 2015). However, there is a greater variance in this behavior if employees do not completely buy into the organizational value (Hollingworth & Valentine, 2015). Thusly, it would seem that faith-based leadership that fosters norms that lead to ethical behavior (Livanis, Robertson, Al-Shuaibi, & Hussain, 2016) would most benefit an entity engaging in international business transactions. After all, religion and faith have a positive impact on work and related values, norms, and beliefs (Benjamin, Choi, & Fisher, 2010).

Faith also plays a role in influencing positive attitudes toward ethical social responsibility (Graafland, 2015). Research findings have also indicated that faith does, at least in part, directly influences ethical intention (Voegel & Pearson, 2016). Faith also has an influencing effect on the influencers of ethical intention, relativism, and idealism (Voegel & Pearson, 2016). The impact of faith was a focal point for researchers as they proposed that religiosity be added to TPB as a factor that impacts intention and attitude (Kashif et al., 2017). As an example of the role of faith in influencing behaviour, those with faith-based values are less likely to place monetary gain and other attributes such as wealth or power above all else (Tang & Liu, 2012). When wealth is the motivator, less positive outcomes could result (Tang & Liu, 2012). Self-interest is not a positive moral value to foster (Tank & Liu, 2012). This personal moral value is true for both secular and sacred ventures (Tank & Liu, 2012). Moral values are driven by a desire to behave in an appropriate manner given the circumstances involved (Bagozzi, Sekerka, Hill, & Sguera, 2013). This encourages personal gratification and personal well-being through the desire to feel good about oneself after behaving in a value-driven manner (Bagozzi et al., 2013). Thus, these positive emotional feelings serve as

motivational factors behind personal values (Bagozzi et al., 2013). Values spur the intention one

has to act or behave in a certain manner (Bagozzi et al., 2013; Kashif et al., 2017).

Values and beliefs. Values are essentially beliefs regarding what is most important

(Blanchard, Blanchard, & Zigarmi, 2010a; Daft, 2002). Values are defining and remain

consistent over long periods of time and shape behavior (Peregrym & Wolf, 2013). The beliefs

of leadership are shaped by faith, personal tragedies, politics, family, friends, and professional

experiences (Gingerich, 2010). These beliefs form the individual values that influence people to

act or behave in a certain manner (Gingerich, 2010; Daft, 2002). Leaders do not shed these

values when they enter into business (Gingerich, 2010). As a result, the values of leadership

influences organizational values (Frost, 2014; Gingerich, 2010). In other words, values influence

behavior (Daft, 2002).

Values-based leadership. Effective leadership involves the ability to influence others to

act or perform (Urick, 2016; Aktas, Gelfand, & Hanges, 2015; Wallace, de Chernatony, &

Isabel, 2013; Kraemer, 2011; Iacocca & Whitney, 2007). For influence to occur, relationships

between leadership and subordinates must exist and VBL involves the relationship that exists

between an organizational leader and his or her subordinates (House & Aditya, 1997; Lestrange

& Tolstikov-Mast, 2013). Specifically, VBL explores this relationship in the context of

organizational and leadership values (House & Aditya, 1997; Lestrange & Tolstikov-Mast, 2013;

Copeland, 2014; Hopkins & Scott, 2016). Additionally, effective leadership entails the capacity

to foster commitment of subordinates (Wallace et al., 2013; Bennis, 1999) since leadership is

moot without subordinate cooperation (Bennis, 1999). Before discussing the relationship

between values, beliefs, and behavior within the subsections that follow, a brief overview of the

history and roots of VBL were discussed in the first subsection. The second and third main

subsections cover values and beliefs and values and behavior, respectively. The last main subsection contains research regarding VBL and faith.

Background of VBL. Values and business have been a focal point of the 21st century (Copeland, 2014). As a timeframe rife with moral decay and ethical quandaries, the 21st century has been a time of increasing refocus on ethical leadership (Copeland, 2014; Oates & Dalmau, 2013; Avolio & Gardner, 2005; Brown et al., 2005; Treviño et al., 2003; Brown & Treviño, 2006). As a result of these ethical dilemmas, researchers of the last decade have refocused on VBL (Copeland, 2014; Oates & Dalmau, 2013; Avolio & Gardner, 2005). Three of the prominent roots of VBL are transformational leadership, authentic leadership, and ethical leadership (Copeland, 2014).

The first, transformational leadership, involves leaders that focus on transforming people's and organizations' ethics, goals, and values through positive relationships and greater participant commitment (Deichmann & Stam, 2015; Arthur & Hardy, 2014; McCleskey, 2014; Flemming, 2016; Copeland, 2014; Van Dierendonck, Stam, Boersma, De Windt, & Alkema, 2014). With authentic leadership, leaders utilize authenticity, self-awareness, self-regulation, and self-reflection to foster desired behavior and values through trust, honesty, and genuine care for subordinate well-being (Malik & Dhar, 2017; Waite, McKinney, Smith-Glasgow, & Meloy, 2014; Joo & Jo, 2017; LaRocco & Bruns, 2013; Edú-Valsania, Moriano, & Molero, 2016; Northouse, 2013; Burford, Hoover, Stapleton, & Harder, 2016; Ling, Liu, & Wu, 2016). The third, ethical leadership, focused on the premise that ethical leadership is essential to rectifying moral decay and the absence of ethical behavior (Copeland, 2014; Brown et al., 2005; Trevino et al., 2003; Brown & Trevino, 2006). Like transformational and authentic leadership, ethical leadership involved an altruistic focus on others instead of self and is a leadership view that is

based on norms and values to help proactively foster and encourage desired behavior and actions (Skubinn & Herzog, 2016; Copeland, 2014, 2015; Huang & Paterson, 2014; Oates & Dalmau, 2013; Ehrick, Harris, Klenowski, Smeed, & Spina, 2015; Demirtas, 2015; Philipp & Lopez, 2013; Shin, Sung, Choi, & Kim, 2015; Bedi, Alpaslan, & Green, 2016; Kacmar, Carlson, & Harris, 2013). The main foundation of VBL, as such, is values (Copeland, 2014).

This focus on values is what is useful to this study. Since organizational values are integral to the research question, the VBL focus on values seems useful to this study.

Further, the drive to foster desired behavior appears to blend well with TPB. Together, TPB and VBL may assist in the analysis of the incongruousness between organizational values and foreign culture and business transactions. The sections that follow present a greater discussion on values as they relate to behavior and faith.

Values and behavior. As demonstrated by the three main leadership roots briefly discussed in the preceding passages, VBL is based on values that are deeply rooted in morality and ethics (Copeland, 2014). Values are what make a person behave in a certain manner (Frost, 2014). Behaviors, not words, are what make values important in leadership contexts (Frost, 2014). Leaders understand values and model behavior based on these values (Blanchard, Blanchard, & Zigarmi, 2010b; Northouse, 2013). It is important for leaders to gain this understanding since these values define one's leadership (Frost, 2014). To this end, VBL goes beyond mere influence through the integration of active inspiration and motivation by leadership of subordinates to do what is most important and do the right thing (Kraemer, 2011). What is most important is subjective, but defining what is most important begins with leadership (Kraemer, 2011; Iacocca & Whitney, 2007). Values should be modeled by leaders and remain constant (Blanchard & Bowles, 1998). Values only become real and important if they are acted

upon by leaders and subordinates, in turn, are highly encouraged to imitate leadership values adherence (Frost, 2014; Blanchard & Bowles, 1998).

As with the aforementioned authentic leadership, VBL also requires authenticity and constant self-awareness (Frost, 2014). Authenticity may be the largest contributing factor to influencing subordinates (Frost, 2014). Consistency in application demonstrates authenticity as well as instilling trust with subordinates while building confidence in leadership (Frost, 2014).

Importance is linked to altruistic aims involving the greater good and influencing positive change within the world (Wilson & McCalman, 2017; Kraemer, 2011; Van Duzer, 2010; MacArther, 2004). The idea is that leaders are to represent the entire organization and the values therein while encouraging growth and the collective good (Frost, 2014). Mature leaders understand this concept that leaders are to serve others and that life is more about what one is able to do for others instead of what others can do for him or her (Blanchard et al., 2010b). Business ethics is a part of this greater good (Lestrange & Tolstikov-Mast, 2013; Kraemer, 2011). A foundation built upon VBL is important for ethical considerations and public confidence in business and government (Nygaard, Biong, Kidwell, & Silkoset, 2016; Frost, 2014; Kraemer, 2011).

Effective leaders will guide the actions of employees through the direction of organizational focus and value-based foundations (Nygaard et al., 2016; Northouse, 2013; Blanchard et al., 2010a; Eldred, 2009; MacArther, 2004; Trevino et al., 2000). Thus, there is an important link between values and behavior (Warwas, 2015; LonnqvistSointu et al., 2006; Szabo et al., 2001). Organizational leaders that behave in a fashion based on moral and ethical values offer effective performance toward organizational objectives, alignment of ethical values, and standards (Czabanowska & Rethmeier, 2016). This approach to leadership, based on values, as

such, is quite important to important to an organization and is worthy of emphasis (Duthie, Bond, & Juzwishin, 2015).

VBL leaders view organizational values as the map guiding their behavior and decision making (Faith, 2013). Values contribute to an organization's identity and drive that organization's culture (Busch & Wennes, 2012; Hatch & Schultz, 2002). With VBL, this culture and identity are what ultimately drives behavior and actions (Hatch & Schultz, 2002). This is primarily based on a couple leadership dimensions. First, the values of an organization should be visible and meaningful (Busch & Wennes, 2012; House, 1996). Second, they should spur commitment and moral engagement (Bush & Wennes, 2012; House, 1996). The actions and behaviors behind VBL should be considered long-term investments and a continual focus on what is most important (Ahmad & Ghayyur, 2014). Faith can be a factor in determining what is most important (Van Duzer, 2010; Eldred, 2009).

VBL and faith-based values. Faith-based values can also be a foundation of a leader's or an entity's value-based leadership (Eldred, 2009; MacArther, 2004). A benefit of VBL is that it draws attention to the importance of relationships (Bao, Wang, Larsen, & Morgon, 2012). This aligns with biblical values that highlight the importance of strong relationships. For instance, in Matthew 22:37-40, adherents are reminded that they are to love God and a focus on maintaining a strong relationship with Him. Additionally, the faithful are instructed to love others as they love their own selves (Matthew 22:37-40). In other words, God is the leader and He is encouraging His followers to emulate His desire for strong relationships.

Further, as indicated above, VBL requires long-term investments (Ahmad & Ghayyur, 2014). God provided a path to eternal life so that His adherents could continue their relationships with Him (Cole, 2016; Acts 13:48; 1 Corinthians 1:27-31; Romans 10:9-13).

Additionally, biblical-based beliefs require compassion and concern for others as do ethical, authentic, transformational, and value-based leadership models previously discussed (Wilson & McCalman, 2017; Copeland, 2014; Kraemer, 2011; Van Duzer, 2010; MacArther, 2004; Frye, 2003). For example, the Bible indicates that adherents are to be compassionate, kind, and forgiving (Cole, 2016; Pawar, 2014; Frisdiantara & Sahertian, 2012; Reave, 2005; Frye, 2003).

   Compassion. Through the parable of the Good Samaritan (Luke 10:25–37), Jesus presented an example whereby humankind is to demonstrate compassion by helping those in need. Additionally, the parable of the prodigal son demonstrated a father that demonstrated compassion in lieu of retribution toward his son who had cast aside his duties and family (Luke 15:20; Cole, 2016). In other words, adherents are to be focused on others instead of focused on self-serving interests (Mark 8:34; Cole, 2016). Compassion and love for one another are akin to excellence and without it, the love of God is not apparent (Gandhi, 1913; John 13:34-45; John 15:12; 1 Corinthians 13:13).

   Kindness. Kindness entails behavior absent of malice, anger, harshness, and strife (Cole, 2016). Joseph's story presents a prime example of kindness within Genesis 50:15-21 (Cole, 2016). Repeatedly, Joseph exhibited kindness. He was kind to others while he was imprisoned, and he consistently helped those in need of his assistance (Genesis 50:15-21; Cole, 2016). Joseph also helped his brothers in need despite their mistreatment of him in the past (Genesis 50:15-21; Cole, 2016). Further, God's kindness toward the world serves as a motivating factor for adherents to display similar kindness (1 Peter 2:1-3; Cole, 2016). Kindness also entails the exhibition of gentleness (Cole, 2016). Sometimes strength and force are needed, but on occasion, a gentler hand is required (Galatians 6:1; 2 Timothy 2:25; Cole, 2016). Patience can also be added to kindness and gentleness as a third component of the fruit of the Spirit (Galatians

5:22-23; Cole, 2016). At times, the best leader is the one that affords others the time to act, make mistakes, and grow from the process (Cole, 2016).

Forgiving. Despite the sinful nature of mankind and the fall from His grace, God provided a path to redemption through sacrifice and forgiveness (Romans). Just as He forgave mankind, mankind is to forgive one another and release thoughts of retribution, revenge, and punishment (Colossians 3:13: Ephesians 4:32; Cole, 2016; Frye, 2003). Kindness, compassion, and forgiveness go hand-in-hand and each is an important aspect of emulating God's leadership toward adherents (Colossians 3:13: Ephesians 4:32; Frye, 2003).

Servant leadership. When examining VBL from a faith-based framework, the values that are often listed are trust, respect, support, empowerment, and service (Striepe, Clarke, & O'Donoghue, 2014). Some would add, persistence, patience, calmness, respect, trust, and responsible to faith-based value-based leadership (Striepe et al., 2014). These identified characteristics cross faiths as they have been listed by adherents of different faiths, sects, and religions (Striepe et al., 2014).

These characteristics have also been linked with servant leadership (Friedman, 2016; Striepe et al., 2014; Van Dierendonck et al., 2014; Ben-Hur & Jonsen, 2012; Frisdiantara & Sahertian, 2012). Servant leaders align with spiritual and faith values (Frye, 2003; Frisdiantara & Sahertian, 2012). As such, there is a similarity between values-based servant leadership and spiritual leadership (Frisdiantara & Sahertian, 2012). Both are marked by a virtuous approach to leadership and intrinsically exhibit the aforementioned characteristics of servant leadership (Frisdiantara & Sahertian, 2012). In essence, both seek to promote the notion of serving a higher power while working toward a greater good (Frisdiantara & Sahertian, 2012).

Biblical-based values support the relationship between spiritual leadership and servant leadership. The parable of the washing of the feet whereby Jesus washed the feet of his followers demonstrated this (John 13:1-17). Jesus further exemplified servant leadership by serving mankind and sacrificing His life for the greater good; paving a way to salvation (Matthew 20:28; Mark 10:45). Jesus even directly indicated that mankind should work toward supporting others working to help those that need assistance (Acts 20:35). Adherents to the faith were also called up to serve as positive examples for those that follow (1 Peter 5:3). James 3:1 adds that those that have authority to teach and lead must maintain trust and take great care not only to serve but to serve with respect and obedience to Him and the path He has set before the world.

Transition and Summary

This first section of the Advanced Dissertation Research Project (ADRP) presented the background, problem, research question, theoretical framework and literature review on the topic of international business and bible based organizational cultures. Specifically, it began addressing the strategies that leaders of biblically based businesses use to successfully mitigate incongruousness between the faith-based values of their organization and that of foreign cultures in business transactions. The conceptual framework focused on the theory of planned behavior and values-based leadership. This framework served as the foundation of this study as research is conducted on the strategies and behaviors of biblically based organizations and leaders as they engage in international business transactions.

Section 2: The Project

The focus of this qualitative single case study was to explore and analyze the relationship between biblical-based values and international business transactions. Conducting semi structured interviews with leaders of faith-based leaders engaged in foreign business is the primary source of data for this study. Additional data from organizational documents referenced by study participants were also included. The rationale behind this data collection was to gain further insight into the strategies and behaviors of those involved with successful foreign business transactions.

Purpose Statement

The purpose of this qualitative case study research was to explore what strategies biblically based business use to successfully support core values in international business transactions and maximize organizational performance.

A case study design was selected to explore the relationship between biblical core values supporting organizational culture and international business transactions. Economic prosperity can result from serving God and adhering to biblical values (Van Duzer, 2010). As such, a Christian business leader potentially could use the results of this study to develop strategies to effectively conduct international business transactions that supports biblical core values and organizational performance. The population studied was comprised of leaders that successfully conducted international business transactions based on strategies supporting biblical values

Role of the Researcher

Researchers use a qualitative research approach to investigate occurrences within real-life situations and contexts that may include unclear boundaries (Klenke, 2008). A qualitative approach is suitable for researchers to explore an organizational event or action (Yin, 2003). The

role of the researcher is to examine and analyze the experiences of the participants (Yin, 2014; Klenke, 2008). The researcher serves as the primary data gatherer (Mikene, Gaizauskaite, & Valaviciene, 2013; Yin, 2014). Data for case study based research can be collected through interviews, artifacts, archival records, and related documents (Baskarada, 2014; Yin, 2009). Data were gathered from workplace accounts based up on the real-world experiences relayed by study participants from semi structured interviews. A case study design can be used to capture and analyze the direct input of participants and other data sources (Njie & Asimiran, 2014; Yilmaz, 2013; Yin, 2014; Klenke, 2008; Bryman, 2003). The data gathered for this case study included interviews based on questions that solicit experiential input from participants. Semi structured interview questions were relevant to support the research question relating to strategies used by Christian business leaders to include biblical core values in their companies' foreign business transactions.

When using case study design for qualitative research, theories can guide the data collection and analysis process (Eisenhardt, 1989). In a case study, the conceptual framework should be based on the literary review of applicable research (Klenke, 2008). This research was used to formulate topics and interview questions. The research was also constantly compared to existing research to ensure that new potential issues and research avenues are not overlooked. Klenke (2008) warned that this oversight could happen if the researcher focuses too much on relegating the conceptual framework to a guide.

Interviews were used within this case study to explore and analyze the experiences and recollections of the study participants. Proper data acquisition through interviewing is dependent upon active listening, reflection, and the asking of clarifying questions (Yin, 2014; Yu, Abjullah, & Saat, 2014; Yilmaz, 2013; Yin, 2003). The interviews were supplemented by data gathered

through corporate documents that may include corporate codes of ethics, and any other records discovered through the interview process. These supplemental sources were analyzed against participant responses. Interviewing is often the preferred method for data acquisition within the case study research method (Oun & Bach, 2014; Klenke, 2008). Documentation, records, and artifacts also serve as part of a researcher's data collection plans (Klenke, 2008; Yin, 2003).

Data Reliability

Data reliability was safeguarded. This was assured through three means. First, member checking will be employed to add validity to research results (Oun & Bach, 2014). Member checking was accomplished through the seeking of active verification of the data that the researcher captured during interviews. Participants should be granted the opportunity to verify the data recorded from their interviews (Oun & Bach, 2014). Each participant of this study was granted an opportunity to individually verify the recorded results from each interview as well as the opportunity to correct shortcomings and/or offer additional clarification or updated information.

Secondly, the researcher strived for data saturation, as recommended by Oun and Bach (2014) and Fusch and Ness (2015). Data saturation occurs when no new data, themes, or information are gathered through additional participants (Fusch & Ness, 2015; Galvin 2015). Sample size must be large enough to be likely to achieve data saturation (Grossoehme, 2014). The goal for this study was to continue to interview as many individuals as possible in order to achieve data saturation. Data saturation can also be achieved through document review and other secondary sources of information (Onwuegbuzie & Byers, 2014). Findings will not be accurate and credible without data saturation (Tran, Porcher, Tran, & Ravaud, 2017; Fusch & Ness, 2015; Griffith, 2013).

There is no one sample size or saturation threshold that will satisfy validity needs for all studies (Fusch & Ness, 2015; Marshall & Rossman, 2011). To compensate for this, researches should structure interview questions in such a fashion to facilitate asking participants the same questions (Fusch & Ness, 2015; Guest, Bunce, & Johnson, 2006).

Lastly, triangulation will be employed to further protect validity (Oun & Bach, 2014; Klenke, 2008). Triangulation helps to avoid bias while lending credence to the study findings (Joslin & Müller, 2016). In research, triangulation involves the use of more than one source or method to capture data (Heale & Forbes, 2013; Klenke, 2008). The aim is to reduce inconsistency, determine validity, and increase confidence of the study and the validity of study findings (Heale & Forbes, 2013).

Researcher Experience with Research

The researcher is a Christian and worked for a multinational corporation and had no related experiences with foreign business transactions. There was no risk of researcher bias related to personal experiences. The researcher anticipated that it would be difficult to identify individual and entities that adhered to faith-based values with foreign business transactions. This was the reason why an acquaintance with directly related professional experiences was asked to participate in the study. While he was an acquaintance, the researcher had no personal or professional relationship with this individual. The researcher sought to identify and enlist participants that maintained professional or personal relationships with other acquaintances. The researcher did not enlist participants that had professional or personal relationships with him.

Participants

It is important to select participants that will add value and credibility to the study (O'Reilly & Parker, 2013). The participants of this study were faith-based business leaders that

successfully used strategies to support biblical values while engaged in foreign business

transactions.

Semi structured interviews are used by researchers to collect data pertaining to the

research question based upon the detailed experiences of participants (Ajagbe, Isiavwe,

Sholanke, & Oke, 2015; Lalor et al., 2013; Mikene et al., 2013).

Due to the geographical limitations of the participants, face-to-face meetings would be

difficult. As such, interviews were conducted via telephone, and/or email. Email can be useful

in that it cuts down on transcription that would normally occur during oral interviews (Parris,

2008). Email also allows participants to reflect on responses due to the time afforded to them

between receipt and response of email questions (Parris, 2008). Telephone conversations are

beneficial in building report with participants in addition to answering questions from

participants and relaying important study information (Parris, 2008). All participants were

provided with a notice that clearly outlined the purpose of the study. Additionally, this notice

affirmatively sought signed consent to participate and the preferred method for interview

completion. If the participant chose to participate in telephone interviews, he or she was advised

that the phone call would be recorded. To support ethical protocol, it is important to provide

participants with the information needed to them to provide informed consent as to whether they

wish to proceed with participation (Marrone, 2016). The goal is to build trust and establish a

working relationship where the participants feel safe and confident in their choice to participate

(Fletcher, 2014; Irvine, Drew, & Sainsbury, 2013; Doody & Noonan, 2013). To facilitate the

building of trust, participants were provided a Participant Invitation Communication (Appendix

E). This invitation outlined what would occur during the study and how the information would

be used. The invitation also reaffirmed to participants that their anonymity would be protected.

Research Method and Design

      To support credible and valid findings based upon this research purpose, it is essential that that the chosen research method is suited to research that supports the research question and research objectives (Hayes, Bonner, & Douglas, 2013). Interviews conducted with faith-based business leaders and any business records or documents pertaining to behavior and actions, such as codes of ethics, regarding foreign business transactions can be utilized by researchers (Hoon, 2013; Klenke, 2008; Yin, 2003). Interviews were conducted in addition to collecting data from other sources, such as the previously mentioned codes of ethics and other business records and corporate documents and guidelines.

      Method. The three research method options available to researchers are qualitative, quantitative, and mixed methods (Caruth, 2013; Lichtman, 2006; Strauss & Corbin, 1990; Agerfalk, 2013; Johnson & Christensen, 2012). Qualitative research is suited for studies that utilize context, perspectives, and experiences of participants (Yilmaz, 2013; Yin, 2014). Qualitative research is employed by researchers to gain a better understanding of the nuances of events and phenomena based up the contextual experiences and perspectives of participants (Koch, Niesz, & McCarthy, 2014; Chetty, Partanen, Rasmussen, & Servais, 2014; Frels & Onwuegbuzie, 2013). This is important to note for this study since it is based on the contextual experiences of faith-based business leaders that successfully used strategies to support biblical values while engaged in foreign business transactions. Conclusions are drawn from contextual questions (Yin, 2014; Garcia & Gluesing, 2013). Conclusions are also drawn from the detailed responses of participants through the semi structured interviews as well as follow-up questions based upon responses (Manhas & Oberle, 2015; Waite, 2014). A qualitative research approach was employed in this study due to the focus on phenomena and events and not on numerical data

or links between variables. The premise of quantitative research method is based on this; knowing the reason for and cause behind phenomena (Aborisade, 2013; Stake, 2010; Yin, 2014). Qualitative research is suited for research based on narrative and context and is directly based on statements of study participants (Johnson & Christensen, 2012).

While qualitative research is best suited for research that is based on written or verbal communication and surrounding context, quantitative research is suited for research based on numbers and statistics whereas qualitative research is best suited for research that is based on words and context (Johnson & Christensen, 2012; Lichtman, 2006; Strauss & Corbin, 1990). Quantitative research involves statistical analysis and hypothesis formulation and testing (Baskarada, 2014; Anyan, 2013; Johnson & Christensen, 2012). The focus of quantitative researchers is not on behavior or social actions in real-world settings (Isaacs, 2015; Morse & McEvoy, 2014). Since this study was focused on behavior and actions and not on data derived from statistical analyses, the quantitative approach was not selected for this study.

The mixed methods approach is used by researchers to draft reports that are rather eclectic and pragmatic (Johnson & Christensen, 2012). The mixed method approach combines research aspects of both qualitative and quantitative methods (Ozawa & Pongpirul, 2013). Both qualitative and quantitative data are gathered and presented within mixed method study results (Bacigalupe, Tujague, Spath, & Lahitte, 2013; Agerfalk, 2013). As a result of this blending of techniques and data types, the mixed-methods approach was not selected for this study. Participant perspectives, experiences, and recollection of events were sought through interviews, but numerical and statistical analysis and testing were not performed.

Qualitative research is based on research conducted by a researcher who seeks to provide results that is particular and that presents actual viewpoints of industry participants while both

the quantitative and mixed methods approach tend to generalize (Johnson & Christensen, 2012).

Thus, the researcher utilizing a qualitative approach presents a dynamic, personal, social, and

situation-based picture of human behavior instead of a more predictive view, as the quantitative

approach does (Lichtman, 2006). This research focus was based on participant experiences,

viewpoints, and perspectives, so the qualitative approach appeared most conducive to meeting

targeted research goals.

Research design. Four common types of qualitative research include, phenomenology,

ethnography, case study research, and focus groups (Fusch et al., 2017; Guetterman, 2015; Frost,

McClelland, Clark, & Boylan, 2014; Roberts, 2013; Johnson & Christensen, 2012). Of these

four common types of qualitative research, a case study approach was selected for this research

study. Data can be collected through case studies (Soares, Bastos, Rodrigues, Pereira, &

Baptista, 2015). Researchers utilize a case study to gain a comprehensive examination and

understanding of a phenomena occurring in real-life settings through research of the experiences

and perspectives of study participants (Boblin, Ireland, Kirkpatrick, & Robertson, 2013).

Interviews of participants were also supplemented internal documents that relate to the interview

responses and research question. This included codes of ethics and documents pertaining to

foreign business transactions. Corporate documents such as these can be utilized by researchers

to supplement interviews (Hoon, 2013; Klenke, 2008; Yin, 2003). According to Hoon (2013),

this case study design collected data from interviews, corporate records and archives, and private

and personal artifacts.

A case study design was conducive to this study because the focus of this study was on

specific business behavior and events. This research design can involve either single or multiple

cases that can be limited by timeframes and locations (Yin, 2014). Morse and McEvoy (2014)

and Lalor et al. (2013) indicated that a case study is designed toward such a specific focus since a case study is intended to answer why, what, and how phenomena occurred. Questions asked of interviewees, thusly, should be designed around questions that seek answers to the why, what, and how aspects surrounding a phenomenon (Lalor et al., 2013). Thus, researchers should use a case study in attempting to analyze and interpret phenomena (Trigo-Coimra & Oliveira-Martins, 2013) while gathering the best data possible through sound data-gathering practices and multiple source triangulation (Yu et al., 2014). In this case, the case study was a way to gather data that analyzed the actions and behaviors of faith-based business leaders as they engaged in foreign business transactions. The specific goal was identifying themes and reasons to pinpoint reasons behind ethical and unethical practices in these foreign business transactions. The other designs considered, but not chosen, included phenomenology and ethnography.

The first of the designs not chosen, phenomenology, is best for situations whereby the researcher is attempting to analyze and comprehend the individual experiences of individual concerning a certain phenomenon (Roberts, 2013; Johnson & Christensen, 2012). The research of this design studies experiences of particular groups and what their perceptions and meaning of these experiences are (Englander, 2016; Grossoehme, 2014). The focus of the phenomenological researcher on lived experiences of participants within real-life environments (Frost et al., 2014; Maoyh & Onwuegbuzie, 2015) made this design type a contender for this study. However, the subjective nature and integration of perspectives from both the researchers and the study participants should be kept in mind (Tuohy, Cooney, Dowling, Murphy, & Sixmith, 2013). Phenomenology, therefore, does not seem suitable for an objective study that aims to maintain a focus on solving a business problem that cannot be solved through subjective personal data, this type was not been chosen.

The second design that was considered, but not chosen, was the ethnography design type, which focused on the cultural aspects of a group of people. This type of research is based on shared attitudes, norms, language, or values (Guetterman, 2015; Yin, 2014; Johnson & Christensen, 2012). This design type involves qualitative research that seeks to explain behaviors and social issues of similar groups of people that share a culture (Cruz & Higgingbottom, 2013). Ethnography is suited to research that involves in depth study and field research and observation of group culture, norms, bonds, and social behavior (Pluye, Hong, Bush, & Vedel, 2016; Beyens, Kennes, Snacken, & Tournel, 2015; Yin, 2014; Mendez, 2013). While the researcher of this study examined cultural aspects, the focus was not on group observation, but on faith-based values and their impact on foreign business transactions.

Population and Sampling

The participants of this study were faith-based business leaders that either had or currently engaged in successful foreign business transactions. The purposeful sampling method for enlisting study participants was selected. The rationale behind purposeful sampling is to enlist a few, rather than many, participants (Guetterman, 2015; Robinson, 2014). Participant selection for purposeful sampling should also be implemented in a way that reduced bias (Smith & Noble, 2014). Further, purposeful sampling within case studies can support research credibility (Kaczynski, Salmona, & Smith, 2014). This is applicable with small samples as well (Kaczynski et al., 2014). The goal is to focus on in-depth data gathered from individuals that have personally experienced and gained professional perspectives regarding the issue or phenomenon at hand (Palinkas et al., 2015; Robinson, 2014; Isaacs, 2014). Purposeful sampling allows researches the benefit of quick and accurate data gathering (Palinkas et al., 2015).

For this study, the participants selected were current leaders that were adherents to faith-based values. These leaders had direct experience related to working for entities which engaged in foreign business transactions. Leaders are a focus in participant enlistment due to their role in implementing, organizing, and developing strategies (Sureerattanan, Napompech, & Panjakhajornsak, 2014; Galvin, Gibbs, Sullivan, & Williams, 2014; Shadraconis, 2013).

For a qualitative study, a sample size between 8 and 12 interviewees has the potential to allow achievement of data saturation and confirmation by the researcher (Baskarada, 2014). Fugard and Potts (2015) indicated that a successful sample size could range between 6 and 10 interviewees. The goal is to have a sample size that is large enough to support the research objectives through data saturation and in-depth information (Grossoehme, 2014). As such, the data saturation and depth is the focus, not the sample size (Fusch & Ness, 2015). If more data is needed, the researcher should enlist additional interviewees (Gentles, Charles, Ploeg, & McKibbon, 2015). However, for case study design methods, sample sizes can be as small as one (Malterud, Siersma, & Guassora, 2015).

Based upon the aforementioned, the researcher set a goal to enlist at least five participants. Interviews and research continued until no additional themes or new data were gathered. This was important because without data saturation, the results of the study may be hampered (Galvin, 2015). It is beneficial to engage interviewees within their everyday environments (Khan, 2014; Isaacs, 2014; Alshenqeeti, 2014). Study participants were not located to a specific United States Region. Participants may have been recruited from the West, Northwest, South, and other areas. This was the reason why interviews were conducted electronically or telephonically. The geographical limitations made it difficult to have face-to-

face interviews. The benefit, however, was that there may have been geographic diversity in terms of study participants.

As stated, participants were selected based upon those potential participants that personal contacts informed the researcher about. If deemed satisfactory, the researcher enlisted his personal contacts for assistance in obtaining introductions and contact information. The participants of this study were faith-based business leaders that successfully used strategies to support biblical values while engaged in foreign business transactions. The researcher made sure not to enlist participants that he had personal relationships with to avoid bias. Each potential participant was sent a Participant Invitation communication (Appendix E). Upon agreement to participate, each participant received a copy of the Informed Consent (Appendix B).

Data Collection

Instruments. Researchers take a lead role in the collection, analysis, and interpretation of quality data as well as defining the research design constructs (Khan, 2015; Ganapathy, 2015). Due to this lead role, researchers employ interviews and archived records to gather data pertaining to phenomena (Gentiles et al., 2015). There are three forms of interviews. They include, structured, unstructured, and semi structured (Rowley, 2012).

Interviews that are structured typically involve many questions with short responses whereas unstructured interviews typically incorporate fewer questions (Rowley, 2012). Structured interviews commonly require shorter responses yet include more questions as compared to unstructured interviews that use fewer questions (Rowley, 2012). This research plans to utilize semi structured interviews to gather data. Semi structured interviews are typically used by researchers to gather, analyze, and interpret quality participant input (Elsawah, Guillaume, Filatova, Rook, & Jakeman, 2015). Semi structured interviews incorporate open-

ended questions to gather quality and in-depth data (Ganapathy, 2015; Grossoehme, 2014).

Researcher use of open-ended questions may yield valuable, rich, and in-depth data (Olli,

Vehkakoski, & Salantera, 2014; Stuckey, 2016). Additionally, open-ended questioning aligns

with the goal of analyzing participant experiences and perspectives regarding phenomena

(MacKinnon et al., 2015).

In addition to open-ended questioning that supports in-depth data gathering, another

benefit of semi structured interviews is that they permit the flexibility for researchers to ask

follow-up questions and (Fusch & Ness, 2015; Yin, 2014). Semi organized interviews align with

the research aim of gathering interviewee perspectives and experiences in reliably supporting the

research question (Alshenqeeti, 2014). Semi structured interviews were used in this study

because of the flexibility afforded by them. These semi structured interviews (Appendix C) were

supplemented by business archival records and documents. Archival business data are valuable

in supporting other research techniques within qualitative research (Talanquer, 2014; Baskarada,

2014). Research quality benefits from the use of more than one data collection instrument

(Alshenqeeti, 2014). Follow up questions were asked to clarify and build upon the responses

collected through semi structured interviews.

The interviews (Appendix C) consisted of 5-10 questions to keep the time commitment at

minimal levels. Researchers should keep interviews short in length in terms of both time

commitment and number of questions to facilitate instead of losing active involvement (Kun,

Kassim, Howze, & MacDonald, 2013; Frels & Onwuegbuzie, 2013). Kun et al. (2013) and Frels

and Onwegbuzie (2013) suggested that interviews consisting of 6 to 12 questions and those

lasting no more than 60 minutes are effective in gathering data.

Case study researchers using interviews for data gathering obtain better understanding of phenomena and the reasons behind their occurrence through the knowledge sharing of participants (Kun et al., 2013). To facilitate this, the interview questions of this study were semi structured to encourage and facilitate deeper reflection and information contributions. This facilitated the researcher being able to understand experiences, perspectives, values, attitudes, behaviors, and processes (Cridland, Jones, Caputi, & Magee, 2015; MacKinnon et al., 2015).

To facilitate interviewee focus and data reliability and validity (Yin, 2014), interview protocols (Appendix D) were used. Protocols are necessary (Yin, 2014) and serve as an important guide for informing participants about the importance and relevance of their participation (Silverman, 2013). The researcher used the Interview Protocols (Appendix D) in an effort to reduce bias and facilitate and support the use of open-ended and additional questioning that arose during the interview process. These questions were standardized across all interviews. Question standardization is necessary to protect credibility of data (Hood, Hart, Belgrave, Tademy, & Jones, 2012).

In an effort to facilitate both data reliability and data validity, the researcher employed member checking whereby participants received a communication that summarized the interview responses and any interpretations that resulted from the responses. The participants should have the opportunity to verify that the recorded data and data interpretations are accurate and complete (Yin, 2014). If face-to-face interviews were involved, the researcher read recorded responses to the participants so they could verify accuracy and/or add correction or additional information. Any record or interview gathered through electronic means, such as facsimile or email, were electronically sent to participants for verification. Participants were asked to sign and return these records or interviews. These signed records were stored electronically on a flash drive

stored within a locked box and a locked file cabinet within the researcher's home office. These steps are important since member checking serves as a quality assurance tool for research accuracy and validity (Simpson & Quigley, 2016; Leonidou, Christodoulides, Kyrgidou, & Palihawadana, 2015; Erlingsson & Brysiewiez, 2013; Boblin et al., 2013; Yin, 2014).

Triangulation was utilized to further facilitate data reliability and validity. Triangulation is used by researchers to facilitate accuracy of data through the use of multiple sources of data (Yin, 2014; Silverman, 2013; Houghton, Casey, Shaw, & Murphy, 2013; Wahyuni, 2012). The researcher compared data from at least two different sources to identify themes. This included data received through interviews through any archival documents such as corporate records and documents. This is important because triangulation can mitigate inaccuracies, inconsistencies, and errors due to the data coming from multiple sources (Heale & Forbes, 2013). This facilitates validity and credibility while improving research strength confidence (Heale & Forbes, 2013). Bias should be reduced as well through triangulation (Joslin & Müller, 2016).

Data collection technique. Data collection techniques for qualitative research hinges on collecting data that can be contextual or observational (Grossoehme, 2014; Oun & Bach, 2014; Campbell, Quincy, Osserman, & Pedersen, 2013). For this study, the researcher collected case study data through semi structured data and research of corporate archives and records. The researcher must be certain that the research question aligns with the data collection techniques (Cridland et al., 2016). The research question for this study was "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblical based values of their organization and that of foreign cultures in business transactions."

All research participants were provided with an Informed Consent (Appendix B) form for review and acceptance through recorded signature. Participants were informed of the

background and rationale behind the study (Cridland et al., 2016; Mikene et al., 2013; Silverman, 2013; Yin, 2014). Participants were also assured that participation was voluntary through the Informed Consent (Appendix B) and Participant Invitation (Appendix E) and they were asked for convenient contact methods and timeframes (Cridland et al., 2016; Kun et al., 2013; Mikene et al., 2013).

This notification was provided through the Participatnt Invitation (Appendix E) and the Infomred Consent (Appendix B). These documents provided information pertaining to study goals, benefits of the study, and participant expectations. These documents also asked participants to locate any archival records, corporate documents, or pertinent records that they wished to submit to aid the researcher.

Interviews for this study were conducted based upon the Interview Protocols (Appendix D). Interview protocols were drafted in a manner that sought to enhance research quality (Stuckey, 2016). Interview protocols are usueful in that they encoursge focus to be directed toward research quality and the research question or goal (Jamshed, 2014; Stuckey, 2013).

As previously indicated, the interviews were either conduted reomotely or face-to-face, depending upon the geographical location of the participant. If the interviews were conducted remotely, the researcher emailed or faxed the interview questions (Appendix C) to the participants. Upon reciept, the researcher confirmed receipt of the responses to the participant and reviewed the responses. If follow up questions were necessary, the researcher immediately sent follow up questions to the participants for answering. The participants were aware of this expectation. For face-to-face interviews, the participant responses were electronically recorded via a digital recorder. Participants agreed to this recording by signing the informed consent (Appendix B). The researcher's mobile smartphone's voice recorder served as a back up

recording device. The recording of interviewes is helpful in that it facilitates transcription,

analysis, and data integrity (Anyan, 2013; Redlich-Amiray & Higginbottom, 2014).

The requested archival records and documents were used to corroborate and validate

interview data as well as revealing new data that might be useful. Researchers combine

interview responses and archival data to triangulate data from multiple vantage points while

revealing greater depth in research (Hastings & Salkind, 2013; Talanquer, 2014; Alshenqeeti,

2014).

Data organization techniques. Data organization techniques are based auditable

records that are cross-referenced with multiple information sources (Soares et al., 2015; Yin.

2014). To be effective, data must be categorized, cleaned and safely and effectively stored for

further and future use (Pinfield, Cox, & Smith, 2014; Hossein, Mohammad, & Zahra, 2014;

Kaefer, Roper, & Sinha, 2015; Lewis, 2015). Data are easier to understand and use if they are

organized (Kennan & Markauskaite, 2015).

The researcher transcribed all recordings from face-to-face meetings into Microsoft Word

documents. For email interviews, Microsoft Word documents were utilized. Word documents

were emailed to participants for completion. Documents submitted through facsimile were

scanned into portable document format (PDF). The researcher's fax number is a personal

facsimile number that is private and generates an email that attached the facsimile document as a

PDF document. All archival records and documents collected through participants were saved.

The document were saved in the manner they were received. For instance, Word documents and

PDFs were saved. Email communications were saved as PDF. All names were redacted and

replaced with numerical identifiers.

All gathered data and documents were saved onto a USB Flash Drive. This flash drive was stored in a lock box within a locked file cabinet drawer located within the researcher's home office. As a result, the data were protected by two separate locks. To protect identity of both businesses and participants, all names were redacted and replaced with a numerical identifier. The actual names of participants and companies were not recorded or stored in any manner.

A reflective journal is comprised of the researcher's written records, notes, and findings (Davies, Reitmaier, Smith, & Mangan-Danckwart, 2013). Through reflective journaling, researchers look for themes and insights that support validity and data reliability (Greenall & Sen, 2014; Cengiz, & Karataş, 2015). Reflective journals are also used to facilitate in-depth analysis and understanding of collected data and how it relates to the research question and topic (Woll, 2013). The researcher used reflective journals to note insights on collected data and during the analysis of the data. The researcher utilized Microsoft Excel to organize data and pinpoint themes and relationship with the theoretical framework of this study

Data analysis technique. Data analysis techniques involve the steps taken to make sense of collected data, explanations, and insights (Edwards-Jones, 2014). Bias should be minimized within data analysis to protect data reliability and validity as much as possible (Edwards-Jones, 2014). Through successful data analysis, researchers are able to identify patters and themes within collected data (Yin, 2014).

A qualitative data analysis utility such as QSR NVivo 11 were purchased and utilized to facilitate or expedite proper data analysis. Software such as this aids researchers in identifying and coding data and themes (Zamawe, 2015; Kaefer et al., 2015). NVivo can support efficiency to data analysis and interpretation (Zamawe, 2015; Kaefer et al., 2015). NVivo was used in

conjunction with a manual review of data to facilitate accurate data analysis and theme recognition.

Reliability and Validity

Researchers must address validity and reliability when engaging in qualitative research study (Yin, 2014; Konradsen, Kirkevold, & Olson, 2013). Trust, credibility, confirmability, and dependability are requirements for research to be deemed reliable and valid (Yin, 2014; Houghton et al., 2013; Wamba, Akter, Edwards, Chopin, & Gnanzou, 2015). Trustworthiness is based on dependability, confirmability, credibility, and transferability (Chowdhury, 2015).

Reliability. In qualitative research, trustworthiness is important reliable data collection techniques and the research results (Chowdhury, 2015). Reliability is essential to effective qualitative research (Nobel & Smith, 2015). Reliability involves integrity and consistency in the data collection techniques and the subsequent analysis of collected data (Nobel & Smith, 2015). Reliability can stem from sound and transparent data collection techniques (Yilmaz, 2013).

The researcher strived to maintain reliability throughout the research process by maintaining consistency in data collection. The Interview Protocol (Appendix D) outlined the interview process and the researcher utilized this to ensure consistency between interviewees. The Informed Consent (Appendix B) and Participant Invitation (Appendix E) also clearly indicated what the research method was and what the expectations were for participants. The goal was to collect data without bias.

Validity. Validity refers to the level of accuracy attributed to the data collected (Noble & Smith, 2015). The level of appropriateness of the data collection and analysis techniques in meeting research aims also is a critical component of validity (Leung, 2015). Validity involves research that is well documented (Yin, 2013).

For this study, validity was facilitated through triangulation and member checking. Semi structured questions were utilized to gain in-depth knowledge and understanding. All interviews and archival data collection were properly and securely filed. Additionally, as stated within the previous sections, triangulation and member checking were utilized to further facilitate data validity.

Transition and Summary

The purpose of this qualitative case study research was to explore what strategies biblically based businesses used to successfully support core values in international business transactions and maximize organizational performance. Section 2 highlighted research methodology and design, participant and populations sampling, data collection and analysis and reliability and validity. Section 3 builds upon this research foundation of Section 2 by containing the actual research results and findings.

Section 3: Application to Professional Practice and Implications for Change

In this section, the researcher presented the findings of this research study. This includes an overview of the findings, application to professional practice, and recommendations for action and further study. This section concludes with personal reflections and closing remarks.

Overview of Study

The purpose of this qualitative case study research was to explore what strategies biblically based businesses used to successfully support core values in international business transactions and maximize organizational performance. The question addressed was "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions."

The case study design was selected to explore the relationship between biblical core values supporting organizational culture and international business transactions. The data collection instruments used for this study were obtained from phone interviews comprised of semi structured questions (Appendix C) and supporting corporate archives and records. Each respondent was provided with a participant invitation (Appendix E) that outlined the research to be conducted. Five questions were asked in this invitation as a pretest in order to validate the qualifications of potential respondents. Respondent responses to these five questions determined applicability to the study. Each respondent was also provided a copy of the informed consent (Appendix B) to review, sign, and return.

Five interviews were conducted via telephone. Each call was recorded and transcribed by a third-party transcription service. The transcriptions were sent back to each respondent for member checking. Each respondent signed off on his or her transcript. These transcriptions

were entered into NVivo for coding and thematic review. However, NVivo results seemed to be limited and the researcher chose to code and conduct thematic analysis manually.

To triangulate data, each respondent was asked to provide any relevant company archives and records. The data received for triangulation purposes were analyzed based on the same coding as the interviews were. These company archives and records were collected and analyzed along with the interviews to triangulate data. Analysis of this data yielded four primary themes. These themes were transactional congruence, workplace environment, non-negotiable values, and faith-based values, and are discussed in the following section.

Presentation of the Findings

The research question for this study was "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions." In addressing the research question, the researcher conducted semi structured interviews. Five individuals were willing to participate. A thematic analysis and a summary of each respondent's interview and each of the company records were presented within the following section. A total of six company records were submitted by respondents. These corporate records were obtained for data triangulation purposes.

Thematic analysis. An analysis of the respondent and corporate data presented above yielded four primary themes. These themes were transactional congruence, workplace environment, non-negotiable values, and faith-based values. Sub themes and coding elements were discussed as applicable. Table 2 depicts the themes, coding, and which respondents and company records are associated with each. Figure 1, below, depicts the number of respondents and company records that align with each thematic element.

Table 2

Thematic Analysis

| Themes	Coding elements	Data (R = Respondent – CR =Company Record)
Transactional Congruence	Value Congruence	R1, R2, R4, CR1, CR3, CR4
	Profit Maximization	R1, R3, R4, CR1, CR2, CR4, CR5
	Cultural Adaptation	R2, R4, CR3
	Family values	R3, R4, CR4, CR5
Workplace Environment	Employee Behavior	R1, R2, R3, CR1, CR2, CR3, CR4, CR5, CR6
	Transactional Criteria	R1, R2, R3, R4, CR1, CR2, CR3, CR4, CR6
	Leadership	R1, R2, R3,
	Relationship	R3, R4, CR1, CR4,
Non-negotiable Values	Incongruent Values	R1, R2, , R3, R5, CR1, CR2; CR4
	Reputation	R1, R4, R5
Faith-Based Values	Spiritual Guidance (From God, Holy Spirit, etc.)	R1, R2, R3, R4
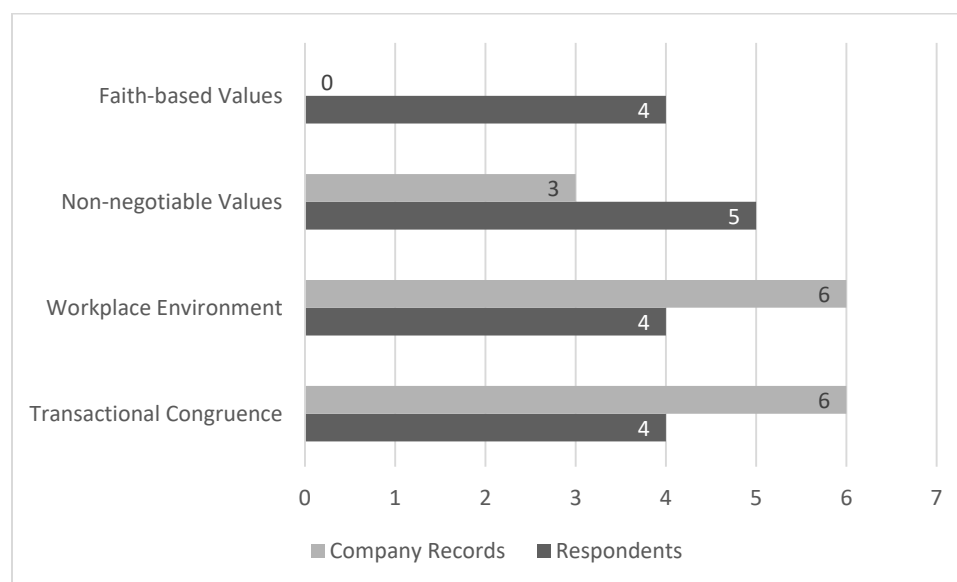
Figure 1. Respondent & Company Record Thematic Alignment.

Transactional congruence. The responses to four of the five respondent interviews aligned with transactional congruence (Table 2, Figure 1). Company records one, two, three, and four also aligned with transactional congruence. The pertinent responses associated with this theme fell into one of three categories. These three categories were value congruence, profit maximization, and cultural adaptation. Figure 3, depicts these three categories identified under the transactional congruence theme and the number of respondent data and company records that aligned with each category.
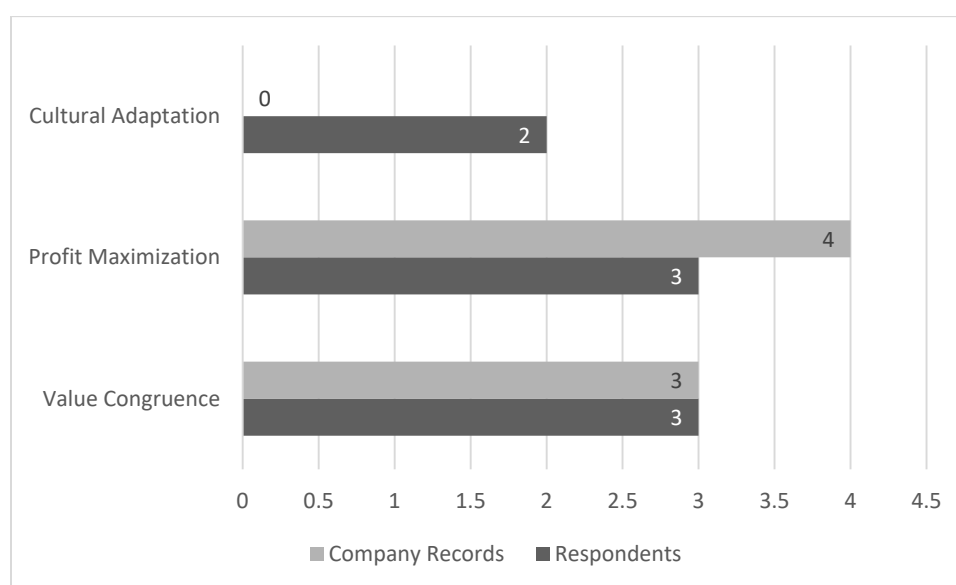
Figure 2. Transactional Congruence – Data Alignment.

Value congruence. Interview responses from three of the five respondents were coded into this category. Three of the six company records also aligned with this category (Table 2, Figure 2). Respondents one, two, and four and company records one, two, and four supported this category.

The perspective of respondent one is that business must be mutually beneficial to all and that there is an expectation to do the right thing. Reputation is something to be valued and must be protected. Respondent one believes values transcend borders and has instituted a zero-

tolerance policy reflecting the requirement of employees to protect company reputation and uphold values. Respondent one insists that leaders do not sacrifice values for gain. Company record one supported the use of a zero-tolerance policy and the requirement to never sacrifice values for gain.

Respondent two believes that there is never a cause to do harm and Christians should always stand steadfast against wrong doing and ensure that harm does not befall others. Respondent two refuses to work for any entity that conflict with values, higher standards, and biblical values. Respondent two indicated that leadership transcends borders and actions should not deviate from policy. Company records one, three, and four supported the use of policies to help guide behavior and ensure value congruence amongst employees and business transactions.

Profit maximization. Responses from three of the five respondents and two of the six company records were coded to this category (Table 2, Figure 2). Respondent one stated that good business necessitates honesty and integrity. Leaders do not place financial gain over values. Adhering to values is good for business in the long-run.

Respondent two asserted that God will not bless business transactions that do not align with values. One cannot be blessed if faith and business is not married. Profit maximization is important, but faith is a key component of this. Per respondent two's response, the two are mutually dependent.

Respondent three indicated that family and health are integral to the values claimed by him and the company. For instance, employees are permitted to fly home regularly to be with family since they often are required to work in foreign nations for extended periods of time. The company is willing to sacrifice profit maximization to maintain adherence and ensure value

alignment. Respect is an integral part of this and it is essential to relationship building for customers and employees and is critical to good business.

Respondent four is an efficiency expert and refuses to focus on headcount alone. Instead, respondent four will not accept work with clients or companies that maintain a goal of trimming headcount. Respondent four chooses to follow ethical values and will pass up profitable ventures if incorrect motives are discovered. Respondent four will not do business with any entity which threats employees poorly.

Each of these three respondents placed biblical values over profit maximization. Four of the six company documents support this. Company document four supports the notion of placing family values and the health of employees over profit maximization. Company records one, two, and five support the idea that value adherence outweighs profit maximization.

Cultural adaptation. Responses from two of the five respondents and one of the six company records were aligned with cultural adaptation (Table 2, Figure 2). Respondent two state that rules and values are not always universal. Respondent two provided human resources values as an example. The company would adhere to local practices and laws for human resources matters, however, if actions and practices were not up to ethical standards, the company would add additional layers to ensure value congruence. Respondent two provided France as an example. French regulations required women to leave work by 8:00 p.m. since women needed to be home for familial reasons. For respondent two's company, this was a borderline issue since the United States maintains different rules and laws on this subject. The company did not intervene in this example. Respondent two indicated that the company would only get involved in human resources matters if illegal activity was discovered. Respondent two stressed that the company would always support and protect its employees. Company record

three supported respondent two's responses. This company record demonstrated that the company adapts policy to comply with various cultural and international rules and dictates. French law, for example, requires different procedures on ethical violations reporting. The company adapted its ethical reporting policy by including a section for France.

Respondent four indicated that he would not do business with entities that refused to align with the values of his company. Respondent four provided an example from a Chinese perspective. In China, poor working conditions sometimes exist. Because of ethical concerns and his faith-based values, respondent four would not do business with a Chinese company which operated with poor employee work environments. Respondent four recognizes the importance of adapting to customer needs and culture, but faith must come first.

Conclusions. The actions and statements of the respondents within this section seem to align closely with value-based leadership and the Theory of Planned Behavior (TPB). Effective leadership involves the ability to influence others to act or perform (Urick, 2016; Aktas et al., 2015; Wallace et al., 2013; Kraemer, 2011; Iacocca & Whitney, 2007).

TPB posited that there are three constructs in shaping and determining future behavior. These three constructs of this theory are attitudes toward a certain behavior, subjective norms, and the perceived behavioral control (Ahmed & Polonsky, 2013; Ajzen, 1991; Armitage & Conner, 2001). Faith-based values and beliefs exhibited by respondents influenced their attitudes toward actions and behaviors. Respondents also sought to influence norms and values of employees through the establishment of policy and expectations. They also used these values to guide them in controlling value divergence when faced with ethical quandaries during business. Data also indicated that subjective norms were influenced. Behavior is determined directly or indirectly through perceived behavioral control (Kirikiadis, 2015).

The respondent data and company records aligned with this thematic element of directing behavior with values. The data indicated that importance is placed upon behaving ethically and supporting values while encouraging others to do the same.

A part of VBL involves altruistic goals that are aligned with the greater good and the influencing of positive change within the world (Wilson & McCalman, 2017; Kraemer, 2011; Van Duzer, 2010; MacArther, 2004). Leaders are to represent the entire organization and the values therein while encouraging growth and the collective good (Frost, 2014). Leaders incorporating biblical principles understand the concept that leaders are to serve others and that life is more about what one is able to do for others instead of what others can do for him or her (Blanchard et al., 2010b). Business ethics is a part of this greater good (Lestrange & Tolstikov-Mast, 2013; Kraemer, 2011).

The research question, "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions," was answered by the respondent data. The respondents and corresponding company records pinpoint a desire of biblical leaders to act with values such as integrity, honesty, and respect. Profits are important as well, but the data indicates that profits do not take priority over biblical values and ethical behavior. The respondents positively influence behavior within business transactions through the establishment of policies and the setting expectations for value adherence. The respondents seek to establish an environment whereby ethical infractions run contrary to company norms. This strategy leads to behavior that supports adherence to biblical values.

Profits are important and earning profit is a part of being good stewards of what God has provided, but loving money above all else is contrary to biblical values (Proverbs, 12:11; 1

Timothy 6:10; Luke 12:15; Deuteronomy 25:13-15). It is better to align with value-based

behavior (Matthew 12:44-46). It is better to adhere to biblical values than it is to focus strictly

on profits (Luke 14:13-14; Ecclesiastes 5:10).

Workplace environment. The responses to four of the five respondent interviews

aligned with workplace environment. Six out of six company records also aligned with

workplace environment (Table 2, Figure 3). The pertinent responses associated with this theme

fell into one of three categories. These four were family values, employee behavior,

transactional criteria, leadership, and relationship. Figure 3, below, depicts these four categories

identified under the workplace environment theme and the number of respondent data and

company records that aligned with each category.

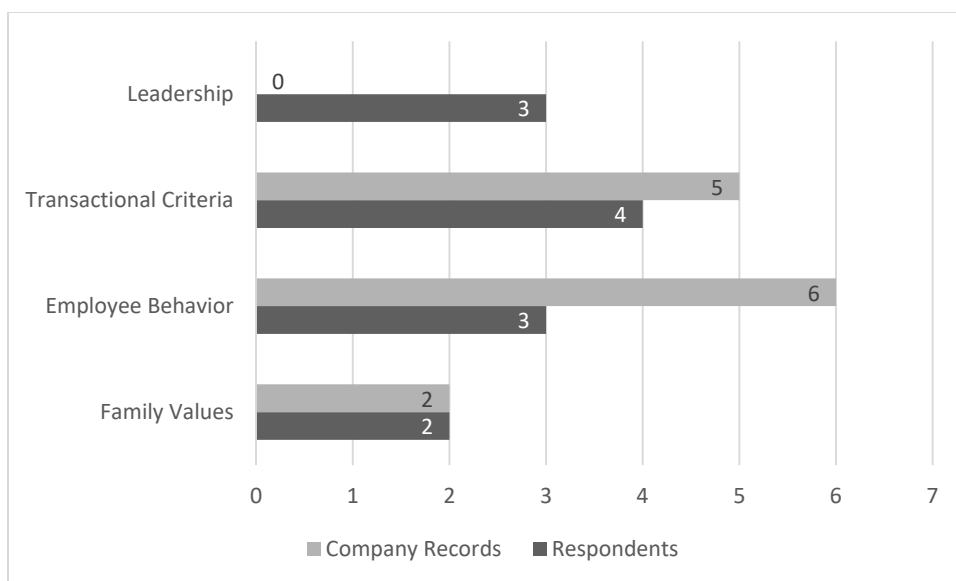*Figure 3*. Workplace Environment – Data Alignment.

Family values. Responses from two of the five respondents and two of the six company

records aligned with family values (Table 2, Figure 3). Respondent three indicated that family

and health values are fully supported by the company. Employees are permitted to travel home

to be with family and are encouraged to take frequent days off due to foreign business

assignments. Company record five supported company commitment to aid the health and wellness of employees. Respondent three also indicated that the company supported relationship building and ethical treatment and respect for all. Company record four aligns with this value. Per respondent three, some clients demand more from the company and its employees, but balance is important and the company maintains its alignment with family and health values.

Respondent four asserted that leaders must be guided by biblical values. Respondent four stated businesses that do not treat people well and maintain incorrect motives do not deserve his business. Employees should be treated ethically and fairly. Company record four supported this value. It laid out the code and policy for compliance.

Employee behavior. Responses from two of the five respondents and six of six company records aligned with employee behavior (Table 2, Figure 3). Respondent one indicated that he and his employees should avoid inappropriate conduct. Respondent one will only hire those support values. Those that diverge from these values are not kept on staff. Individuals that are found to have engaged in inappropriate conduct are dismissed from employment.

Respondent two indicated that he would not engage in business transactions with clients that maintained environments which exhibited inappropriate behavior. For example, respondent two refused business with potential European customers because a group things like price fixing-cartels and collusion. Respondent two indicated that in the past, this sort of thing was more accepted than it is currently.

Respondent three indicated that employees are to behave in an ethical manner. The company provides training to facilitate this goal. Each employee, per respondent three, must take a class and pass a test to ensure ethical standards and company value adherence.

Each of the six company (Figure 3) records support efforts to ensure employee behavior aligns with organizational values. The records highlight acceptable practices and protocols. They also define importance of adherence as well as potential remedies for infractions. The records pinpoint important values such as integrity, honesty, respect, ethics, and legal issues.

Transactional criteria. Responses from four of the five respondents and five of the six company records aligned with transactional criteria (Table 2, Figure 4). Both respondents one and two indicated that preparation is important to ensure smooth transactions. Respondent one stated that one should perform due diligence to learn what to expect. This enables one to prepare ethically. Respondent two asserted that one should take the time to prepare mentally and spiritually for foreign business. One engaging in foreign business transactions will be faced with many grey areas and hurdles. Respondent two indicated that one must prepare and anticipate ways to handle issues in a manner that is honorable to God. Ethical infractions and noncompliance with values can occur as a result of poor preparation. Respondent three indicated that employees can also prepare to handle ethical issues by taking a class. Respondent three's company requires employees to take an ethics course and pass a test based upon the course material. This course and testing covers the ethical differences that individuals may experience between nations. They also direct employees to always act ethically and in accordance with company values. Respondent four stated that the act of vetting potential clients and business partners is important to preparation as well. Respondent four includes faith in his vetting process for contract acceptance and new ventures. Respondent four will only conduct business with entities that share the same attitude and values.

Respondent one also indicated that a zero-tolerance policy against deviating from values and ethics is valuable. Respondent two also spoke to policy and indicated that policies need to

be robust and updated regularly. Policy should guide and should not be ignored. Good policy can prevent ethical and value infraction. Company records 1, 2, 3, 4, and 6 each lay out policies and codes for how individuals should act.

Leadership. Responses from three of the five respondents and none of the six company records aligned with leadership (Table 2, Figure 4). Respondent one stated that a leader does not sacrifice values for gain. This respondent maintains a zero-tolerance policy against value infraction. Adhering to values is ultimately good for business. Respondent two's responses echo these sentiments. Respondent two indicated that every company or client he worked with required adherence to ethical policy. Respondent two further stated that leadership has a role in driving values and ethics and mitigating incongruences. Respondent two stated that leadership is reasonable for ensuring value adherence. Per respondent three, part of adhering to values is taking care of employees. This respondent will build relationships and adapt to customer needs but will only do business with ethical entities that maintain good motives.

Relationship. Responses from two of the five respondents and two of the six company records aligned with relationship (Table 2, Figure 4). Respect towards all, per respondent three, is imperative. He indicated that it is an essential part of relationship building. Good relationships are crucial to good business. Respondent four echoed the importance of relationship building to business. Company records one and four support these assertions regarding relationship building. Each speak to the importance of building relationship while maintaining values and ethics.

Conclusions. Effective leaders will guide the actions of employees through the direction of organizational focus and value-based foundations (Nygaard et al., 2016; Northouse, 2013; Blanchard et al., 2010a; Eldred, 2009; MacArther, 2004; Trevino et al., 2003). Thus, there is an

important link between values and behavior (Warwas, 2015; LonnqvistSointu et al., 2006; Szabo et al., 2001). Organizational leaders that behave in a fashion based on moral and ethical values offer effective performance toward organizational objectives, alignment of ethical values, and standards (Czabanowska & Rethmeier, 2016). The data indicated that leaders do not sacrifice values for gain and that good business demands honesty and integrity. Additionally, leaders drive values and threat their employees well and part of this involves relationship building.

For influence to occur, relationships between leadership and subordinates must exist and VBL involves the relationship that exists between an organizational leader and his or her subordinates (House & Aditya, 1997; Lestrange & Tolstikov-Mast, 2013).

The data indicated that the building of relationships and the importance of using values to direct behavior. The respondent data pinpointed efforts to influence proper behavior by setting expectations early and by building relationships that encourage respect. The policies submitted as company records support this respondent data.

The data also indicated that policies need to be in place to guide behavior and facilitate value adherence in business transsactions. For example, the data indicated that one must plan ahead for the transactions that he or she will face. Per the data, this includes performing due dilligence, learning what to expect, and completing classes and testing on ethical responsibility and expectations. Respondents pointed to mandated classes and testing, robust company policies, strict hiring practices, and zero-tolerance polices against infractions. Company records supported this respondent data. These strategies align with TPB. The premise behind the use of the TPB is that the behavioral intention of an employee can be altered and influenced (Ghouri et al., 2016).

These strategies begin to answer the research question, "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions." Specifically, the respondents set the tone and expectation early through policy, example, and through the building of relationships and teams that support this goal. Relationship building is a key benefit of VBL (Bao et al., 2012). Additionally, the TPB supports a belief that behavioral control determines the behavior that may ensue (Ajzen, 1985; Kiriakidis, 2015). The training and policies, thusly, align with the TPB.

These strategies align with biblical values. One must always act with honesty, integrity, and in a manner that adheres to biblical values (Proverbs 21:6). Family values and relationship building are also congruent with biblical values (Timothy 5:8; Hebrews 10:24-24; Ephesians 4:2-3). Adherents are to consider how others may be brought closer to faith and encouraging to all (Hebrews 10:24-25).

Non-negotiable values. The responses to four of the five respondent interviews aligned with non-negotiable values. Three of the six company records also aligned with non-negotiable values (Table 2, Figure 1). The pertinent responses associated with this theme fell into one of two areas. These two were incongruent values and reputation. Figure 4, below, depicts these two categories identified under the non-negotiable values theme and the number of respondent data and company records that aligned with each category.
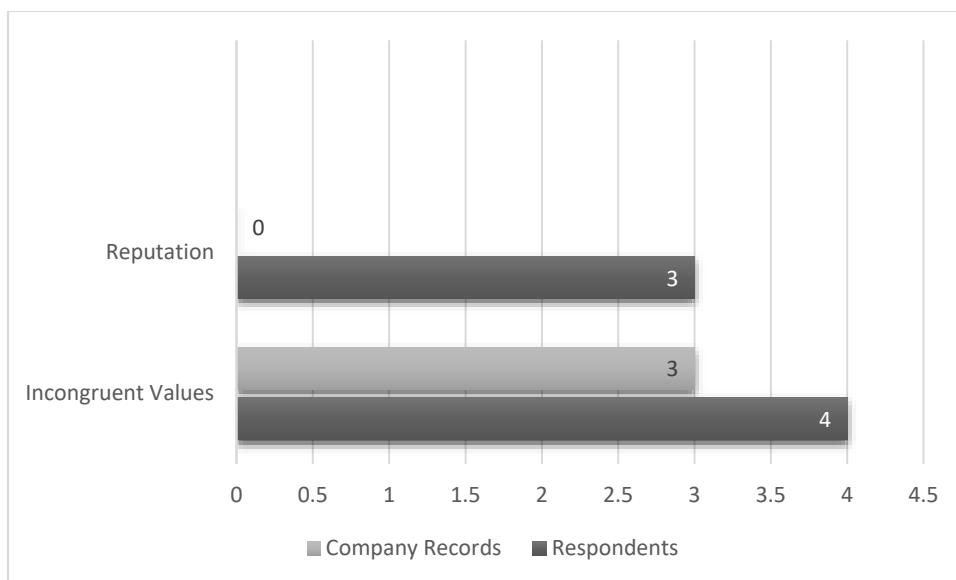
Figure 4. Non-negotiable Values – Data Alignment.

> ***Incongruent values.*** Responses from four of the five respondents and three of the six company records aligned with incongruent values (Table 2, Figure 4). Respondent one asserted that one must always adhere to his or her values and beliefs. Respondent two echoed this in stating that one must always behave ethically and in accordance with biblical values. This remains true despite the consequence. For example, respondent two found out that a company he served violated environmental protections through contamination. Respondent two alerted responsible authorities and worked through the consequences. Respondent two never went against his faith-based values. He never compromised. Further, this respondent added that engaging in immoral or criminal activities leads to long-term failure because Christ is not involved. Respondent two stated that ethics, values, and morality are essential to business. It is for this reason that he never allowed foreign subsidiaries to diverge and worked hard to eliminate such activities as bribery, collusion, cartels, and other actions that violated values and ethics.

> Respondent three also indicated that there is a line that should not be crossed to obtain a job or contract. He will not deviate from values to earn the contract. Values, per respondent

three, are more important than the job and even though bribery is common place in several

countries, his company would not engage in such activity. Instead, all transactions and dealings

must be conducted ethically and according to policy.

Respondent five indicated that while engaging in business for his import company, he

purposely avoids business transactions with business people that are suspected of ethical lapses.

He does not wish to engage in business with individuals that act contrary to values and ethics.

His values and integrity are more important.

Company records one, two, and four support the statement of respondent one, two, three,

and five. These company records highlight the importance of avoiding such behavior as

conflicts of interest, impropriety, and bribery. These company records indicate that it is

important to adhere to organizational values and ethical principles.

Reputation. Responses from three of the five respondents and none of the six company

records aligned with reputation (Table 2, Figure 4). Respondent one mentioned the need to

protect reputation many times throughout the interview. He believes that reputation is to be

protected and this is a strong reason to adhere to values and uphold ethical standards. Reputation

is important to good business. Respondents four and five echo the importance of reputation in

business. Respondent four indicated that he would not accept any business or client that refuses

to conform to what he and his company believes and the way that they conduct business.

Respondent five echoed this by stating that he did not accept business from those that lack values

or act unethically or illegally. This respondent added that he feared for his reputation and

business credibility.

Conclusions. Three of the prominent roots of VBL are transformational leadership,

authentic leadership, and ethical leadership (Copeland, 2014). The respondent data supported

the importance of ethical leadership is important. Respondents indicated there should be no compromise on ethics and values. Respondents posited that it was good for their reputation and business to remain staunch adherents to their values. Data indicated this to be the case even in areas where things like bribery, collusion, and price fixing cartels are commonplace.

Ethical leaders, focus on the premise that ethical leadership is essential to rectifying moral decay and the absence of ethical behavior (Copeland, 2014; Brown et al., 2005; Trevino et al., 2003; Brown & Trevino, 2006). Ethical leadership involves an altruistic focus on others instead of self and is a leadership view that is based on norms and values to help proactively foster and encourage desired behavior and actions (Skubinn & Herzog, 2016; Copeland, 2014, 2015; Huang & Paterson, 2014; Oates & Dalmau, 2013; Ehrick et al., 2015; Demirtas, 2015; Philipp & Lopez, 2013; Shin et al., 2015; Bedi et al., 2016; Kacmar et al., 2013).

The same data that supported ethical leadership presented above also aligns with TPB. Behavioral beliefs can produce either positive or negative attitude toward behaviors (Ajzen, 2012). Attitude directed toward a given behavior indicates the degree of positive or negative value of that performance (Ajzen, 2006; Jafarkarimi et al., 2016). Attitudes towards a behavior, along with with subjective norms and the percieved behavioral control, is a construct of TPB (Ahmed & Polonsky, 2013; Ajzen, 1991; Armitage & Conner, 2001).

Additionally, attitudes are determined by the available set of behavioral beliefs that link behavior to outcomes (Ajzen, 2006, 2012). The benefit of this would be the ability to guide employee actions through the motivation and adjustment of attitudes (Ajzen, 2012; Ghouri et al., 2016; Han et al., 2010). As such, employees are able to assess the situation by performing a cost-benefit analysis of the performance of a behavior in order to decide whether to perform such an action (Cheng et al., 2006). The likelihood as to whether an employee will perform a

behavior or action, thusly, is best when employees are optimistic and willing to behave in a certain manner (Ajzen, 2002; Cheng et al., 2006; Han et al., 2010; Ghouri et al., 2016). For example, the respondents spoke to beliefs and values that guide them. These beliefs and values contributed to their attitudes toward business transactions and they would not deviate from their values as a result. Additionally, the data also spoke to the preservation of reputation as a reward for behaving ethically and in accordance with their values.

The data answers the research question, "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions." Respondent data and corresponding company records support the idea that value adherence should be a strong part of business transactions strategies. Values and beliefs guide attitudes that support faith-based values adherence during business transactions.

These strategies align with biblical values. Being cautious and protective of one's reputation aligns with biblical values. Reputation is worth more than profit (Proverbs 22:1; Proverbs 28:6). Likewise, one must always behave in a manner that does not deviate from biblical values. It is incongruent to biblical values to behave in a manner that is contrary to known ethical and biblical principles (James 4:17; Leviticus 19:35:26; Colossians 1:10; Revelation 3:17). One must always act with honesty, integrity, and in a manner that adheres to biblical values (Proverbs 21:6). One must always treat others as he or she would want to be treated in return (Mathew 7:12).

Faith-based values. The responses to four of the five respondent interviews aligned with faith-based values. None of the six company records aligned with faith-based values (Table 2, Figure 3). Only one sub category, spiritual guidance, was identified through analysis of the data.

Figure 5, below, depicts this category and the number of respondent and company records aligned with it.
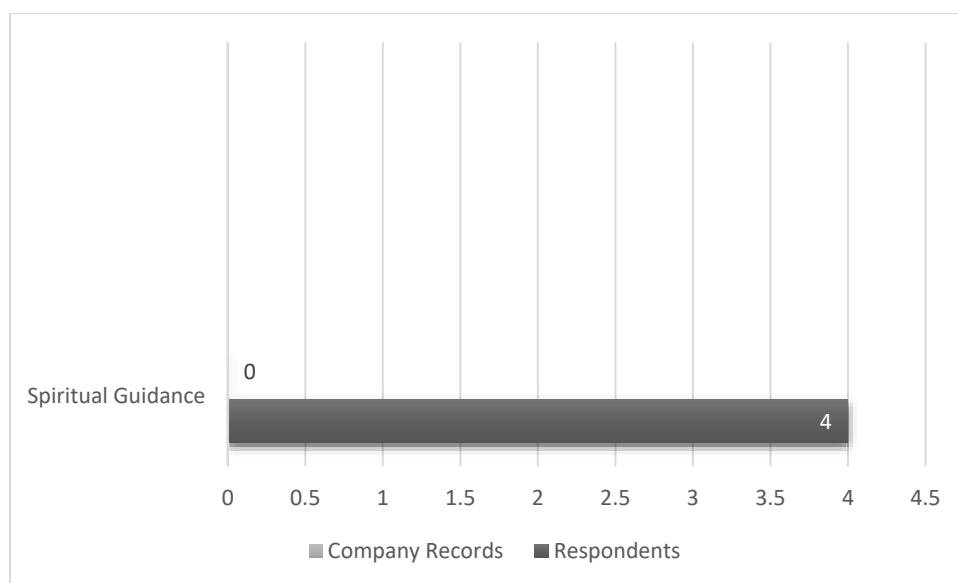
Figure 5. Faith-based Values – Data Alignment.

Spiritual guidance. Responses from four of the five respondents and none of the six company records aligned with spiritual guidance (Table 2, Figure 5). Respondent one stated that faith aligns with bringing business to the community. Respondent one builds the community based upon faith. He further stated that God wants honesty and good business. Adhering to values is good for business which, in turn, is good for the community. Good business also benefits employees and people in general.

Respondent two also indicated that faith aligns with business. He stated that the Holy Spirit guides. Respondent three added that as a Christian, he always strives to act ethically and in accordance with values. Respondent four stated that God opens up opportunities for a reason and He closes them for a reason as well. He will turn down business that are incongruent with values. He believes that he should go with the flow and allow God to direct and if he follows his beliefs and values, all will work out in business.

Conclusions. Faith-based values can be a foundation of a leader's or an entity's value-based leadership (Eldred, 2009; MacArther, 2004). Respondent data indicated that faith is an integral component of leadership and the values used in business transactions. Data reflected that God and the Holy Spirit guides behavior and this includes business related behavior. God, per the data, expects honesty, positive results, and servant leadership. The faithful, after all, are instructed to love others as they love their own selves (Matthew 22:37-40).

As indicated above, atttitudes towards a behavior, subjective norms and the percieved behavioral control are the three constructs of TPB (Ahmed & Polonsky, 2013; Ajzen, 1991; Armitage & Conner, 2001). Faith-based values and beliefs exhibited by respondents influenced their attitudes toward actions and behaviors and encouraged ethical and faith-based value adherence. Additionally, the establishment of policies, expectations, training, and an atmosphere that reflects zero-tolerance towards infractions serves as a behavioral control by encouraging adherence.

Once again, the research question, "what strategies do leaders of biblically based businesses used to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions," was answered through respondent data. Respondents act with integrity and are value driven due to the strong relationship with God and the Holy Spirit. Additionally, their strong faith-based and biblical values and beliefs shape their attitudes and perceived control toward actions that are incongruent to these values. To this end, their strategies are to align themselves with faith-based and biblical values and unequivocally adhere to these values. These strategies adhere to biblical values in that the respondents trust the Lord above their own efforts, acknowledge Him in all

transactions, and strive to behave with integrity and in accordance with biblical values (Proverbs 3:5-7; Psalms 121:1-2).

Respondent 1. Respondent 1 (R1) considers reputation before making decisions. Reputation is mentioned many times throughout the interview. Ethics, integrity, and values are paramount to R1's decision making process. The zero-tolerance policy R1 instituted for employees is demonstrative of this. Employees are not to deviate from this policy. They must always act with integrity, align with values, and act appropriately. Divergence is cause for dismissal. R1 believes good business entails ethical and honorable activity that is mutually beneficial to all. R1 believes good business befits people. To act with a values-based mindset and ethically, one must prepare in advance, according to R1. Employees must perform due diligence to know what to expect. This is how one prepares for foreign business transactions. One's reputation precedes him or her and must be protected. If the tone is set early on, one is able to protect his or her reputation and there is less likelihood that foreign and/or domestic clients and partners will try influence deviation from this established tone. R1 will not behave in a contrary manner to his values. To R1, values are paramount. Legal troubles could ensue as a direct result of deviation from ethics and values. Despite this, R1's first priority is ethics based on cultural norms and personal values. Biblical values are an integral part of R1's personal values.

Respondent 2. Respondent 2 (R2) stressed the important of profit maximization, but believes that long-term strategy requires faith-based and biblical value adherence. God will not bless the business otherwise. Other nations have different values and unethical actions such as bribery, collusion, cartels, and price fixing are rampant and R2 focused on staying away from these types of incongruent values. R2 ensured that ethical principles were not violated. Some

things, like human resources, were left to the host nation's standards and regulations instead of those of the United States so long as nothing severe or illegal occurred. Biblical values, per R2, are absent in places such as Europe and evangelism is scarce. R2 believes that the company should stand behind its people and support whistleblowing as well. Leadership and policy must drive value-based actions. This entails adhering to policy and updating it as necessary. R2's personal viewpoint is that there should never be a compromise between values and business transactions.

Respondent 3. Respondent 3 (R3) indicated that respect for customers builds relationships and relationships build business. R3 stated that his company does not tolerate infraction and expects full compliance. Each employee completes a test and course on ethics, which includes foreign variations on the matter. For example, even if something, such as bribery, is expected or commonplace in a nation, employees are expected to act ethically and in accordance with company values.

R3 and his company value family and health. These values are so strong that they take precedent over profits. Employees, for example, are permitted to fly back home from the host nation regularly. This cuts into the profit margins. R3 indicated that even if clients demand more, balance is valued. Employees must be able to see to health and family obligations. R3 would not work for an entity that did not support values over profits.

Respondent 4. Respondent 4 (R4) approaches any potential international business transactions by first assessing the ethical criteria of the potential client or partner's workplace environment. This criteria includes how employees are treated in the workplace. If workplace conditions are not compatible with the respondent's biblical values, the opportunity is eliminated from business considerations. However, if the client or partner is willing to adapt, it is given an

opportunity to make appropriate changes. R4 also stated that he is willing to adapt to customer

needs as long as it does not violate any ethical standards based on biblical values. R4 stated that

his biblical beliefs take precedent over the profitability of his business and the business leaders

place their trust in God for guidance in all business transactions.

Respondent 5. Respondent 5 (R5) presented data on many foreign business transactions

involving his military procurement activities. These transactions were omitted from the study.

However, R5 also spoke to importing wine for his current wine business. In his private business,

R5 indicated that he would never engage with businesses that act unethically or illegally. He

would rather lose the business than act against his values.

Corporate Records

Each respondent was asked to provide company records and documents that contributed

to their interview responses to facilitate data triangulation. Six company records were provided

to me. Five of the six records were ethical codes of conduct and policies. One of the six covered

corporate social responsibility and company commitments and values. Each of these records

highlighted the need for ethical conduct at all times. Two of these records went into great detail

regarding complaint and disciplinary process, financial disclosures, definitions, and standards of

conduct. Two of these company records specifically spoke to the overall importance of ethical

conduct to business, the community, the entity, and each employee. One of the company records

specifically mentioned a zero-tolerance policy against ethical infractions and impropriety. As

indicated within the preceding sections covering data analysis, each of these company records

support the data gathered through the interview responses.

The data presented above from the five respondents and six corporate records answered

the research question "what strategies do leaders of biblically based businesses used to

successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions." The responses from the semi structured interviews highlighted the importance of bible-based and ethical behavior in all business transactions. The application of bible-based strategies were identified as a critical to long-term success. Application is discussed in the following section.

Applications to Professional Practice

The purpose of this qualitative case study research was to explore what strategies biblically-based businesses use to successfully support core values in international business transactions and maximize organizational performance. Although biblical principles may be valued, they might not be apparent in international business transactions (Bowman, 2014; Miller, 2013; Van Duzer, 2010; Heneghan, 2010). Respondents of this study indicated that there is no divergence between biblical values and international business transactions.

An analysis of the semi structured interviews and relevant company records was conducted. The data indicated that each respondent implemented faith in guiding behavior, actions and policy in all business transactions. Each respondent refused to sacrifice biblical and personal values for personal gain or profit maximization. The data indicated that strategies were built on a foundation of personal and biblical values. The respondent data indicated that long-term business success is built upon good reputation and value-based behavior. For example, respondent one stated, "Plain and simple, my faith drives all of my decision making. My values are based on it and I build the atmosphere at work around values. A good leader does not sacrifice values for gain."

Respondents two and four indicated that biblical values take priority over the bottom line and respondent three echoed that organizational values are more important that profits.

Respondent two stated that his biblical values are "non-comprisable." Respondent four stated "I personally believe God opens up doors for a reason, and God closes doors for reasons. And [sic] I won't take on business that would cause me to quit my beliefs." Respondent five indicated that he would rather lose business than engage in business transactions with individuals that behave in a manner contrary to his values.

Respondent data indicated that faith-based values support good business. As leaders the respondents support establishing policies to encourage ethical and value-based behavior. Respondents one, two, and three indicated that policies need to establish an atmosphere that upholds and supports value-based transactions. Additionally data indicated that leaders are important to the establishment of strategies to support value-driven behavior. Respondent one stated:

> All employees must meet my expectations. All actions bust be on the up and up. I set the tone and I set the example for everyone to follow. The main strategy is to act with honesty and integrity. Those that will not or cannot adhere are not kept around. Good business … and professional reputation demands this. I will not allow deviation from this. Deals will come and go, but reputation can be harmed permanently and quickly. This can be devastating. All business transactions must be one that is truly beneficial. The best are mutually beneficial to all parties. … I have also let employees go for inappropriate behavior that violated values. These values do not stop simply because the borders change.

The data supports the idea of value-based leadership and planned behavior to help drive positive behavior in foreign business transactions. Faith based-values, per the data, can be a part of successful strategies for conducting business. In an era rife with moral decay and ethical

quandaries, the 21st century has been a time of increasing refocus on ethical leadership (Copeland, 2014; Oates & Dalmau, 2013; Avolio & Gardner, 2005; Brown, Trevino, & Harrison, 2005; Treviño, Brown, & Hartman, 2003; Brown & Treviño, 2006). The respondent data supports this.

The Bible also supports the research findings. Per the Bible, profits are important as adherents are to be good stewards of whatever God has blessed them with, but adherents are not to love money above all else (Proverbs, 12:11; 1 Timothy 6:10; Luke 12:15; Deuteronomy 25:13-15; Luke 14:13-14; Ecclesiastes 5:10). Honesty, integrity, and biblical-values based behavior is to be prized (Proverbs 21:6). Adherents are to consider how others may be brought closer to faith and encouraging to all (Hebrews 10:24-25). Further, adherents are instructed to love others as they love their own selves (Matthew 22:37-40).

Recommendations for Action

The 21st century has seen ethical quandaries and mishaps that has experienced a refocus on ethical leadership (Copeland, 2014; Oates & Dalmau, 2013; Avolio & Gardner, 2005; Brown et al., 2005; Treviño et al., 2003; Brown & Treviño, 2006). This lends credence to the idea that value-based leadership is needed. Likewise, it indicates a need for value-based business transactions based on biblical values. As the respondents and corporate records indicate, policies are needed and should be updated regularly. The policies set the tone for the organization and should be updated as needed.

Faith-based values support profit maximization, but not at the expense of adhering to ethical and biblical-value based behavior. Leaders should maintain- zero-tolerance policies against infractions. Business leaders should foster and encourage attitudes and norms that align

with biblical and ethical values. The data from this study seem to support the idea that strategies should focus on biblical based behavior.

Ethical, business, and faith-based journals may be appropriate sources for this study. Leaders can disseminate the study amongst employees and colleagues as well. Upon request, each participating respondent is able to receive a copy of this study.

Recommendations for Further Study

The purpose of this qualitative case study research was to explore what strategies biblically based business use to successfully support core values in international business transactions and maximize organizational performance. The data indicated that strategies based on biblical values can both financially and ethically beneficial to business transactions.

Future research, however, is needed to supplement the findings presented by this study. For example, three of the five respondents indicated that position within a company may present different results. They indicated that, as leaders, they did not violate biblical values. However, respondents indicated that there may be other positions within a company that could be at greater risk for lapses in ethical and value-based behavior. For example, respondents stated that those within sales positions may be more motivated to make the sale or close the deal. Those that hold sales positions could be faced with strict goals and could be tempted to overlook ethical and value-based standards to ensure the business transaction is completed. A future research question could be "How does one's position or duties within a company impact the mitigation of conflict between values and profits?" Since it is possible that the risk for ethical and value-based lapses in judgement could differ based on position or rank within a company, future research may need to include employees of varying positions and levels with the study pool of respondents.

Another future opportunity is to explore whether or not organizational size has any bearing on ethical standards. For example, can a company become so large that it becomes difficult to monitor and positively influence desired behavior? Additionally, is it easier for smaller organizations to ensure ethical and faith-based business transactions? Supplemental research that factors in firm size would help to answer these questions.

This study could also be supplemented with quantitative research based on a larger respondent pool. As a case study, this study had a smaller pool. A larger pool could be conducted to examine how widespread the findings of this study are. A larger pool could also enable the researcher to ensure different regions and cultures are also represented within the study. This larger pool could also help to examine the transferability of the findings of this study toward secular business settings. One question that could be addressed is "Are biblical values transferable to secular business setting?" Another is, "Are the findings of this study applicable to secular business transactions?"

Future research could also factor in differing perspectives interpreting the most appropriate interpretation of biblical values and principles. For example, respondent two, stated that some Christians do not work on the Sabbath. As a Christian, he sees no issue with this so long as he serves on another day of the week.

Different perspectives could lead to different interpretation and implementation strategies. For example, is it an ethical dilemma to manufacture a 31mm product when the 30mm product is copyrighted? Some Christians believe it is and others do not. Perspective may play a role in future research.

Lastly, further research could examine the opportunity for faith-based business leaders to bring about positive change. When faith-based business leaders are faced with the value-based

and ethical dichotomy of engaging or disengaging with business partners, they have an opportunity to positively effect change. Respondent four, for example, indicated that he did not automatically turn down business opportunities with potential partners based on value or ethical infractions. Instead, respondent four provided potential clients with opportunities to rectify the situation. Not all take this opportunity. Respondent four spoke of a potential Chinese supplier that did not treat its people well. The working conditions were rough. Instead of turning down the business right away, respondent four presented his concerns to the supplier and instructed the supplier to requote when the situation had improved. This client did not contact respondent four again.

However, respondent four recounted another situation where a potential partner was provided a list of infractions and reasons why the partnership agreement could not proceed. The partner worked diligently overnight to correct matters. Respondent four was able to use his influence to bring about positive change. It seems that there could be an opportunity for faith-based business leaders to bring about positive change through value-based and ethical business practices. A potential research question could be "How can faith-based business transactions positively effect change in the global business environment?"

Reflections

Liberty University's Doctor of Business Administration (DBA) program has been rewarding. It has been a journey filled with intellectual and emotional experiences. Perhaps the most rewarding is the research process. The coursework provided knowledge, but research bolsters this knowledge and enhances application of knowledge.

The coursework also added experience in researching scholarly works, which became a useful school in researching this case study. This research provided the foundation and

conceptual framework for the gathering of qualitative data. This qualitative research provided valuable experience in conducting interviews and thematic analysis.

The hardest part of the process involved data triangulation. It was difficult to obtain corporate records to support the respondent data. Respondents either did not possess records or could not disclose these records due to nondisclosure agreements. Through multiple communications, six corporate records were obtained and they added validity to the respondent data.

Despite preparing for the research through the beginning stages of this study, it was almost comical to discover that obstacles presented themselves regularly. For example, originally, it was believed that transcription of interview data could be easily performed manually. A week of failure spurred the hiring of a confidential third-party transcription service.

As another example, NVivo was also purchased to aid in the thematic analysis of the data. After several weeks of trial and error, it was determined that the software was not compatible with the researcher's skillset and the goal of the study. Once manual analysis was started, thematic elements were discovered.

The final lesson learned about qualitative case study research is that respondents are important. It was remarkable to learn of the willingness of business leaders and executives to assist others when they learn that the goal is to positively affect the business discipline. The respondents were kind, helpful, and had much knowledge and experiences to impart. However, locating faith-based business leaders with foreign business transactions who also had the time and desire to participate was a little daunting.

The thematic analysis yielded results that were surprising to the researcher. The researcher was happy to see that 100% of the respondents refused to sacrifice biblical and

personal values in favor of profit maximization. The researcher had no bias or preconceived notion going into the study, but felt he may learn that some faith-based leaders are forced to place profits above faith and values.

It was pleasing to learn that biblical standards and values where upheld. The Golden Rule of treating others the way you desire to be treated in return was put into action by these five leaders (Matthew 7:12). None of the respondents wanted to be placed in the best possible market position if it mean turning away from biblical values and faith (Mark 8:36; Luke 14:13-14; Ecclesiastes 5:10; Matthew 12:44-46). Respondents expressed the importance of profit maximization, but placed profits behind biblical and ethical values (Proverbs, 12:11; 1 Timothy 6:10; Luke 12:15; Deuteronomy 25:13-15). It is better to align with value-based behavior (Matthew 12:44-46).

Summary and Study Conclusions

The purpose of this qualitative case study research was to explore what strategies biblically based business leaders use to mitigate incongruousness between the core values of their business and contrary values of foreign cultures in international business transactions to maximize organizational performance. The value of this study is that it examines the gap between value integration by leadership and global business practices and transactions.

Research of available literature indicated that both value-based leadership and planned behavior can affect behavior. While both the theory of planned behavior and value-based leadership has been studied repeatedly, alone and with other theories, it appears that while both seem complimentary, there does not appear to be any literature that directly analyzes value-based leadership and the theory of planned behavior together.

This study contributed to filling this gap. The data suggested that strong value-based leadership helps to control the attitudes and norms that can influence behavior within business transactions. The data indicated that to mitigate the incongruousness between values and profit, one must adhere to biblically based values.

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Appendix A: CITI Certification

Completion Date 21-Jan-2017
Expiration Date 21-Jan-2020
Record ID 22036010

This is to certify that:

David Pennington

Has completed the following CITI Program course:

Social & Behavioral Research - Basic/Refresher (Curriculum Group)
Social & Behavioral Researchers (Course Learner Group)
1 - Basic Course (Stage)

Under requirements set by:

Liberty University

Collaborative Institutional Training Initiative

Verify at www.citiprogram.org/verify/?wac3242b9-2c8d-45ee-8a94-e8b6cacd85dc-22036010

Appendix B: Informed Consent

CONSENT FORM
Faith Based Organizational Values and International Business Transactions
David R. Pennington
Liberty University
School of Business

You are invited to be in a research study of the relationship between faith-based values and international business transactions. You were selected as a possible participant because you have been identified as a faith-based business leader with experience with international business transactions. Please read this form and ask any questions you may have before agreeing to be in the study.

David R. Pennington, a doctoral candidate in the School of Business at Liberty University, is conducting this study.

Background Information: The purpose of this study is to identify the strategies leaders of faith-based businesses use to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions

Procedures: If you agree to be in this study, I would ask you to do the following things:
1. **Participant Invitation** – Estimated Time 15 minutes – Please review the participant invitation letter and respond as directed if you elect to participate.
2. **Informed Consent & Research Protocols -** Estimated Time 60 minutes – These documents will be forwarded to you via either electronic mail or facsimile depending on which contact method you prefer. Please complete and return to the researcher.
3. **Interview** – Estimated Time 105 minutes – If geographic location allows and you elected to participate in this manner, face-to-face interviews can be arranged. Upon consent, the interview will be recorded. A digital recorder or a recording program will be used. A smartphone may be used as a backup in case of technical difficulties. The recording will be transcribed. A copy of this transcription will be sent to you for review and verification.
4. **Interview Transcript Review** – Estimated Time 30 minutes A transcription of the interview will be provided to you for review. Upon review, please note any suggestions that you have. Also, please feel free to share any additional information.

Risks: The risks involved in this study are minimal, which means they are equal to the risks you would encounter in everyday life.

Benefits:

Participants should not expect to receive a direct benefit from taking part in this study.

Benefits to society include the potential benefit of improving international business practices through faith-based practices outweighs.

Compensation: Participants will not be compensated for participating in this study.

Confidentiality: The records of this study will be kept private. In any sort of report I might publish, I will not include any information that will make it possible to identify a subject. Research records will be stored securely, and only the researcher will have access to the records.

Participant Privacy: All recordings and transcriptions of interviews will be kept private. All related communications, including email and facsimile will be kept private and confidential as well. The email is a private email account. No one has access to this account except the researcher. The facsimile number is a private number that is linked to email. In the event that face-to-face interviews occur, the participant will be involved in the decision as to where to conduct the interview. The interview will occur in a mutually agreeable setting that is private and free of distraction. The participant's office is a likely setting. My professional office, my home office, private library meeting room, or rentable conference room are viable options as well.

Data Security & Audio Files: I will transcribe any recording from interviews into a Microsoft Word document. All archival records and documents collected through participants will also be saved. The document will be saved in the manner it was received. For instance, Word documents and PDFs will be saved. Documents submitted through facsimile will be scanned into portable document format (PDF). My fax number is a personal facsimile number. It is private and generates an email that attaches the facsimile document as a PDF document. Email communications will be saved as PDF. All names will be redacted and replaced with numerical identifiers.

All gathered data and documents will be saved onto a USB Flash Drive. Audio files, if any, will be stored to removable media storage devices such as micro SD cards. This USB Flash Drive and micro SD card, if applicable, will be stored in a lock box within a locked file cabinet drawer located within my home office. As a result, the data will be protected by two separate locks. To protect identity of both businesses and participants, all names will be redacted and replaced with a numerical identifier. The actual names of participants and companies will not be recorded or stored in any manner.

Data Access: The researcher and the Research Project Chair, Dr. Erickson will be the sole parties privy to gathered data and research.

Data Destruction: After three years have passed, all data, files, and audio files will be destroyed. All hardcopies will be shredded. The shredded material will be separated into three different random piles. Each pile will be bagged and disposed of separately. These settings include, my home trash bin, my professional office, and my home recycling bin. The USB Flash Drive and micro SD card, if applicable, will also be destroyed. First, data will be deleted from applicable removable storage devices. The devices will then be destroyed. They will be first soaked in water for 1 hour. Then, they will be drilled with a 1/8 drill bit. The last step will be to pulverize the data chips with a hammer.

Voluntary Nature of the Study: Participation in this study is voluntary. Your decision whether or not to participate will not affect your current or future relations with Liberty University. If you

decide to participate, you are free to not answer any question or withdraw at any time without affecting those relationships.

How to Withdraw from the Study:

If you choose to withdraw from the study, please contact the researcher at the email address included in the next paragraph. Should you choose to withdraw, data collected from you, will be destroyed immediately and will not be included in this study.

Contacts and Questions: The researcher conducting this study is David R. Pennington. You may ask any questions you have now. If you have questions later, **you are encouraged** to contact him at *"redacted email."* You may also contact the researcher's faculty chair, Dr. Rol. Erickson at *"redacted email."*

If you have any questions or concerns regarding this study and would like to talk to someone other than the researcher, **you are encouraged** to contact the Institutional Review Board, 1971 University Blvd., Green Hall Ste. 1887, Lynchburg, VA 24515 or email at irb@liberty.edu.

Please notify the researcher if you would like a copy of this information for your records.

Statement of Consent: I have read and understood the above information. I have asked questions and have received answers. I consent to participate in the study.

(NOTE: DO NOT AGREE TO PARTICIPATE UNLESS IRB APPROVAL INFORMATION WITH CURRENT DATES HAS BEEN ADDED TO THIS DOCUMENT.)

☐ The researcher has my permission to audio/video record me as part of my participation in this study.

_____

Signature of Participant   Date

_____

Signature of Investigator   Date

Appendix C: Interview Questions

Interview Questions

What strategies or policies have your company implemented regarding foreign business

transactions?

What adverse foreign business transactional experiences are you familiar with in terms of

values?

What actions were taken to mitigate future reoccurences of such adverse experiences?

What role did/does your faith-based values play in your actions and decision making in faith-

based leadership over foreign business transactions?

Were you ever forced or compelled to act against your faith-based values while engaging in

foreign business transactions?

How were conflicts between personal/business values reconciled with incompatible values

during business transactions?

How did you weigh profit maximization and organizational performance with faith-based values

within international business transactions be weighed in decision-making?

What other information, experiences, or strategies regarding faith-based foreign business

transactions would you like to share?

Appendix D: Interview Protocols

Research Protocols (Adapted from p. 59 of Ellsberg & Heise, (2005).
Faith Based Organizational Values and International Business Transactions
David R. Pennington
Liberty University
School of Business

Background

The general business problem is conflicting values between faith-based businesses and hosting countries can adversely affects business performance. The problem maybe the gap between business leaders and organizational values and host country values. The specific business problem is some faith-based business leaders lack strategies to mitigate incongruousness between the core values of their organizations and the contrary values of foreign cultures to effectively conduct international business (Cleveland et al., 2013).

Conflicts may occur between business transactions and the core values of their business as biblical-based business leaders engage in international trade (Vala, 2013). Global entities face conflict that arises from corporate standards and values that may run contrary to host country rules, demands, and values (Heineman, 2016). As a global entity, Facebook faced this dilemma in 2014 and during the last six months of 2014 alone, Facebook elected to adhere to local censorship demands from local governments that resulted in the removal of over 9,000 posts (Heineman, 2016). As globalization continues, tensions created between global corporate values and local regulations and customs may continue to increase (Heineman, 2016). The current academic literature does not address this tension from a faith-based perspective.

Research Question

The research question for this study is "what strategies do leaders of biblically based businesses use to successfully mitigate incongruousness between the biblically based values of their organization and that of foreign cultures in international business transactions."

Study Design

A case study design was selected to explore the relationship between biblical core values supporting organizational culture and international business transactions. The case study design approach is based on detailed accounts provided by study participants (Johnson & Christensen, 2012). The participants draw upon their own experiences to answer interview questions for the interview (Farquhar, 2012). It is because this study will seek out detailed interviews from those that actively are or were involved in international business transactions form a value-based perspective that this approach seems most apropos. As such, the qualitative research approach will be based on case study design.

Study Participants

Interviews will be conducted with business leaders that have engaged in international business transactions and have successfully developed strategies to overcome incongruences between faith-based values and values from contrary foreign cultures.

Appendix E: Participant Invitation

[Insert Date]

[Recipient]
[Title]
[Company]
[Address 1]
[Address 2]
[Address 3]

Dear [Recipient]:

As a graduate student in the School of Business at Liberty University, I am conducting research as part of the requirements for a Doctorate in Business Administration (DBA). The purpose of my research is to explore what strategies biblically and/or faith-based business leaders use to mitigate incongruousness between the core values of their business and contrary values of foreign cultures in international business transactions to maximize organizational performance, and I am writing to invite you to participate in my study.

If you are a faith-based business leader with experience with foreign business transactions, and are willing to participate, you will be asked to 1: Carefully review this invitation. 2. Contact me if you choose to participate. 3. Review Informed Consent and Interview Protocols. 4. (A) Complete and return the Informed Consent. 4 (B). If geographical location permits and it is desired by you, participate in face-to-face interview. Transcription will be sent for you to review and verify 5. Respond to follow-up questions, if applicable. It should take approximately 1.5 – 2.5 hours for you to complete the procedure[s] listed. Your name and title will be requested as part of your participation, but the information will remain confidential. This information will help to protect data reliability.

If you choose to participate, please send an email to *"redacted email"* with "Research Study" within the subject line. Also, please respond to the following and attach this to the email.

1. Please provide your name, title, and contact information.

2. Do you consider yourself to be a faith-based leader? Explain.

3. Is your business organization faith-based? Explain.

4. Is your employer value-based? Explain.

5. Did you engage in foreign business transactions within your past or current duties? Explain.

    a. In what capacity?

    b. What was your role and title?

The responses to these five questions will determine whether an individual willing to participate aligns with the research parameters. Informed consent and interview protocols will be forwarded to those individuals that align with the research parameters. The interviews will be conducted via telephone or Skype. If geographical constraints allow, face-to-face interviews can be arranged as well.

Your information and identity will be kept strictly confidential throughout this research process regardless of participation status. A consent document will be provided to you either in person or via email or facsimile. Please sign the consent document and return it to me should you receive it.

Sincerely,

David R. Pennington
Liberty University DBA candidate.

Appendix F: IRB Approval

LIBERTY UNIVERSITY.
INSTITUTIONAL REVIEW BOARD

May 4, 2018

David R. Pennington
IRB Approval 3241.050418: Faith Based Organizational Values and International Business
Transactions

Dear David R. Pennington,

We are pleased to inform you that your study has been approved by the Liberty University IRB.
This approval is extended to you for one year from the date provided above with your protocol
number. If data collection proceeds past one year, or if you make changes in the methodology as
it pertains to human subjects, you must submit an appropriate update form to the IRB. The forms
for these cases were attached to your approval email.

Thank you for your cooperation with the IRB, and we wish you well with your research project.

Sincerely,

G. Michele Baker, MA, CIP
Administrative Chair of Institutional Research
The Graduate School

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Liberty University | Training Champions for Christ since 1971