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Dissertation

Value Creation and Value Awareness

Toward a Psychological Perspective

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This dissertation is an inquiry into the concept of value creation, motivated by a need for orientation in our demanding times. Based on the idea that true value only arises out of human (inter)subjective evaluations, we apply a psychological perspective on individual and collective value creation, thereby investigating a micro-foundation of value, as well as its application and operationalization.

The dissertation is a cumulative dissertation that begins with an introductory chapter followed by four independent, yet connected studies. In Study 1, we develop a conceptual foundation for all other studies that involves a micro-foundation of value and value awareness as the competency to recognize fundamental evaluation categories as relevant. In Study 2, we conceptually delineate organizational public value and organizational reputation, two concepts of strategic relevance to organizations, that share similarities, but differ in fundamental dimensions. In Study 3 we operationalize value awareness through a practice-oriented instrument that helps individuals reflect, understand and develop their value awareness. In Study 4, we empirically investigate the link of an organization's corporate social responsibility and work addiction via work meaningfulness and organizational identification, as well as value awareness.

The studies are diverse and have multiple implications for research and practice. Overall, we suggest that individuals and collective entities should develop and operationalize their consideration of value creation on the level of (inter)subjective human experience. To realize actual value creation, many additional factors are important, but more value awareness could play a central role in increasing the chances of finding and creating more value for ourselves, others, and society as a whole.

Value Creation and Value Awareness

Toward a Psychological Perspective

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“Love life more than the meaning of it?”

“Certainly, love it, […] and it’s only then one will understand the meaning of it.”

Fyodor Dostoevsky, *The Brothers Karamazov* (1880)

To Nadja, my wife, Astrid, my sister,

Anita and Hans-Paul, my parents, and

Anna, Maria, Alfred, and Johann, my grandparents.

PREFACE

I am truly grateful for the advice and freedom that my supervisor Timo Meynhardt afforded me when he said I should "listen carefully" to myself when choosing a dissertation topic. Everyone pursuing research probably has the ambition to investigate something that is valuable. So, the first question I asked myself was "what is really valuable?" As I couldn't immediately find a satisfying answer, I concluded that answering this question must be the most valuable thing of all, not only for myself, but also for others, and especially in organizational contexts, where, at least from my experience as a management consultant, the creation of value is a central, but often insufficiently questioned objective. Since then, I have given a great deal of thought to the idea that *the most valuable thing is to know what is valuable*.

Fortunately, I was allowed to make this the guiding idea of my dissertation, which I have pursued since early 2016 up to the present. The dedication that resulted from the fact that I could pursue a topic close to my heart helped me to clear certain hurdles in pursuing this challenging, interdisciplinary task, but indeed, not all of them. Therefore, the reader will certainly encounter several limitations and open questions. Nevertheless, I believe that this work can be valuable both to individuals and collective entities in advancing and operationalizing our understanding of value creation on a psychological level. Thereby I believe the study increases our chances of finding and creating more value for ourselves, for others, and for society as a whole, in a challenging world that, more than ever before, demands orientation toward what truly matters.

As I am writing the last lines of this dissertation, the feelings that dominate are thankfulness, humility, and hope. I feel thankful for having been able to pursue this journey, but also for the people who supported me and are in fact mentioned in the acknowledgments. I feel humble, because I believe more than ever before that our life experience is infinitely complex so that we cannot grasp it in its entirety because we are inherently part of it. Even so, and that increases my humility, there are and have been many admirable people who bring us a lot closer to improved insight. I also feel hope, because I believe that, despite the inevitable acceptance of our limitations and inability to find orientation through objective value, there are things we can do. We can find and create subjective value for ourselves and others. We can acknowledge that all we have is our individual and collective (inter)subjective experience, and we can attempt to increase our awareness of the sources of value that are inherently *within* this experience. By embracing this experience in its entirety, we can find and create more value for ourselves, others, and society as a whole—even as conceptualizations of objectivity elude us. Words and thoughts will most likely not suffice to describe this, but I believe Fyodor Dostoevsky, in *The Brothers Karamazov* (1880), made a truly beautiful attempt:

> *“Love life more than the meaning of it?*
> *Certainly, love it, […] and it’s only then*
> *one will understand the meaning of it.”*

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This work is not the result of an individual, but of a collective effort involving many wonderful people, who I am lucky to have as a part of my life. First and foremost, I want to generally thank more people than I can name for everything you did and everything you are. Thank you!

Beyond that, I would like to express my gratitude to some people more specifically. First, there are my wife and my family to whom I dedicate this work:

To *Nadja,* my wife*,* for being the best life-companion I could ever wish for, for complementing and contrasting me in so many beautiful ways, for your continuous encouragement, for our enriching conversations, your intuition, your honesty, your critical perspective, and for tolerating a crazy and chaotic PHD student in our apartment for so long.

To my sister *Astrid*, for being the single-best-sister on earth and a neverending sunshine, for your kindness, your always open but never judgmental ears, for your empathy, and for your strength and inspiration in pursuing happiness for yourself and others.

To my parents *Anita* and *Hans-Paul,* and my grandparents *Anna, Alfred, Maria,* and *Johann*, surely, for putting me into this world, but far beyond that, for your unconditional love and your relentless support through all the struggles and successes of my life, for teaching me the value of the “Us” beyond the “I,” and for providing me with the most reliable roots and wings that a child could wish for.

Second, I want to thank my supervisor, my “Doktorvater,” *Prof. Timo Meynhardt* for the advice and liberty to pursue a topic close to my heart, for your motivation through all the ups and downs, for the inspiring foundation of this work, the enriching contributions to our joint works, and for being a mentor, role model, and companion in regard to and far beyond this dissertation project.

I want to thank my second assessor, *Prof. em. Peter Gomez*, for all your efforts concerning this dissertation, for your inspiration through the works that this dissertation relates to, and for your contributions to my former alma mater, the

University of St. Gallen, where I not only acquired relevant skills and knowledge for my future, but also learned to see the world from more than one perspective.

In that regard, I also want to thank the entire faculty and support staff of the HHL Leipzig Graduate School of Management for providing the contextual factors, and the administrative support for making this dissertation possible, and for the enriching perspectives provided by the diverse coursework.

Further, I want to thank my valued co-authors *Anne*, *Pepe*, *Stefan*, and *Steven* and my other dear research colleagues and friends from HHL and St. Gallen, *Anna*, *Christina*, *Eduard*, *Natalie*, *Carolin*, and *Paul,* for creating an unparalleled culture of mutual support and appreciation. In that regard, also many thanks to *Christine*, *Lisa*, and *Sarah* for proofreading parts of this work.

Beyond that, I want to thank all of my *other family members and friends* who have accompanied me in my life-journey and to whom I owe gratitude in a multitude of matters related to, but also far beyond this work, in particular: my relatives *Eveline, Dietmar, Jenny, Florian, Wilfried, Sonja, Daniel, Sascha, Annyliese,* and *Johann*. My brother and parents in law *Niko, Gerhard,* and *Elisabeth.* My best man and “bloodbrother,” *Bernhard*, and my other “bloodbrothers” *Klemens, Lukas, Martin, Max,* and *Michael.* Mi hermano del alma, *Luis*. The other “Waldviertler buddies” *Alex, Niki,* and *Sebastian*. The physicists *Andreas, Aghy, Franz, Joschka,* and *Roman*. The consultants *Alfons*, *Benjamin, Friedrich, Jonathan, Martin F., Martin S.,* and *Nico*. And my Swiss friends *Niklas* and *Chris*.

I want to thank *all academics* who have inspired me through their work. In particular, I would like to thank *Prof. Robert Kegan* of Harvard University and *Prof. Carmen Tanner* of the University of Zurich for our valuable exchanges. Finally, I want to thank the *multitude of practitioners* at my employer McKinsey & Company, for your help and encouragement toward making this work practically relevant.

SUMMARY

This dissertation is an inquiry into the concept of *value creation*, motivated by an increasing need for orientation, both for individuals and organizations, in our demanding times. Based on the idea that true value only arises out of human (inter)subjective evaluations, we apply a psychological perspective on individual and collective value creation that builds on Meynhardt's theory of public value and further relevant theories, thereby investigating a micro-foundation of value, as well as its application and operationalization.

The dissertation is a cumulative dissertation that begins with an introductory chapter followed by four independent, yet connected studies. The introductory chapter addresses the studies' overarching purpose, motivation, and theoretical basis, a framework of how they relate to each other, an excursion on how they relate to the Leipzig Leadership Model, as well as the cumulative findings and implications for research and practice.

In Study 1, we develop, through a number of propositions, a conceptual foundation for all other studies that involves further developing a micro-foundation of value, developing an understanding of the process of value creation, and in doing so, also introducing *value awareness* as the competency to recognize fundamental evaluation categories as relevant. This competency can most likely serve as a critical antecedent of individual and collective value creation.

In Study 2, we conceptually delineate organizational public value and organizational reputation, two concepts of strategic relevance to organizations, that seem similar from a high-level managerial perspective. Based on the foundation of Study 1, we find that although they share similarities, they differ in their basis of evaluation and dominant logic. Hence, they should not be taken as similar nor be used interchangeably; rather, they should be examined in connected research programs.

In Study 3, which is written in German, we operationalize value awareness through a practice-oriented instrument that helps individuals reflect on their evaluations, and understand and develop their value awareness. We describe the state of development and suggest that, even though the instrument is in an early stage of development, it has produced certain reproducible and subjectively valuable results in a systematic and efficient manner, which supports further development and application of this and other instruments, as well as the underlying theory overall.

In Study 4, we empirically investigate the link of an organization's corporate social responsibility and work addiction via work meaningfulness and organizational identification, as well as value awareness through the Swiss Public Value Atlas dataset. In the overall context, the model helps us to understand the relations between different notions of value creation and value awareness in organizations, and thereby points to important chances and risks.

The studies, enriched by a relation to the Leipzig Leadership Model, are diverse and have multiple implications for research and practice. Overall, we suggest that individuals and collective entities should develop and operationalize their consideration of value creation on the level of (inter)subjective human experience. To realize actual value creation, many additional factors are important, but more value awareness could play a central role in increasing the chances of finding and creating more value for ourselves, others, and society as a whole.

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LIST OF ABBREVIATIONS

BV	Basic Value
CSR	Corporate Social Responsibility
LLM	Leipzig Leadership Model
PF	Personal Frame of Reference
VW	Volkswagen

INTRODUCTION

Abstract

This introductory chapter outlines the study and provides the framework of this cumulative dissertation. It addresses the overarching motivation and purpose of the project, followed by a brief description of the theoretical basis on which the various studies rely. Then it turns to the more specific research objectives and introduces the four independent, yet connected studies that address these objectives. Following that, we introduce the Leipzig Leadership Model as an additional framework for reflection of the studies. Finally, we discuss the cumulative findings and implications for research and practice that lead to the conclusion.

Motivation and Purpose

As humans, we are constantly making sense of the world as we experience it. In complex processes that involve both cognitive and affective, conscious and unconscious elements, we constantly filter, organize, and evaluate what we experience (Kegan, 1982; Schutz & Luckmann, 1973). This “meaning-making” mechanism is so central to human experience that it has even been described as its defining feature (Kegan, 1982, p. 11).

A powerful element of the human meaning-making mechanism is conscious self-reflection. Through the ability to become aware of and reflect on elements of our meaning-making and thereby iterating the mechanism as such, human development has taken place at a much higher pace than evolutionary processes would have accounted for without it (Dennett, 2015; Leary & Tangney, 2003). This dissertation is the result of the idea that it is perhaps time to harness this ability not only in questioning how we evaluate our experience, but also in reflecting on the ability to question these capabilities as such.

Currently, in what is often called the postmodern condition, humanity's advancements through its accelerated developmental pace have significantly affected how we experience the world, going along with multiple new demands (Gergen, 1991; Habermas, 1988; Selznick, 1994). For example, we are not only overloaded with information (van Knippenberg, Dahlander, Haas, & George, 2015), but also increasingly connected to other people (Scholte, 2005), while at the same time being more and more self-determined (Schwartz, 2000). As a result, we are exposed to a multitude of data, people, concepts, opinions, and options, while ultimately relying on ourselves in making sense of them, determining what is valuable or not, and thereby finding direction and motivation (Gergen, 1991).

In view of these challenges, a legitimate question would be whether the way in which we evaluate our experiences is still appropriate for our time. Are the concepts and processes by which we distinguish between valuable and less valuable, good and bad, right and wrong, or positive and negative, still "the right ones"? Or could it be that the world as we experience it has overtaken our meaning-making systems and approaches to evaluations? Is there any objective yardstick for our evaluations, or a point of reference that we can be sure of? And if there is, how can we learn to refocus on this point of reference and operationalize it in our daily practice?

These questions are not only relevant for individuals who seek personal orientation; collective entities such as organizations are likely to have an even greater interest in finding answers to them. In fact, organizations have more influence on others than individuals do and, moreover, are often obliged or expected to create value for others, be it shareholders, stakeholders, or society as a whole (Drucker, 2008; Freeman, 1994; Kirchgeorg, Meynhardt, Pinkwart, Suchanek, & Zülch, 2017; Moore, 1995; Rappaport, 1986). In the endeavor to increase, or even maximize value creation, organizations need leaders and employees who are able to make appropriate evaluations relying on more or less established value concepts that were at some point proposed, negotiated, or agreed upon among themselves or with others. The question thus extends to how organizations can be sure that their leaders and employees make appropriate evaluations or apply suitable value concepts. Also, we need to ask what it means for organizations to actually create value.

Now, in seeking to answer these questions and meet the challenges mentioned above, we have to decide where to start. This dissertation rests on the assumption that as we finally rely on ourselves in making evaluations, as "we are alone together in our strife" (Gergen, 1991, p. 257) and thus *are ourselves the final arbiters of value*, we should perhaps turn to ourselves and start looking inward. If we have only human subjective evaluation to rely on, it is perhaps exactly this—our individual and collective (inter)subjective experience—that should become the center of a reliable conceptualization of value.

In that endeavor, we need to make use of and develop the very ability that, as described at the beginning, has fostered the rapid advancement of humanity (and thereby, paradoxically, has been partly responsible for the challenges we currently face), namely the ability of conscious self-reflection. If we consciously reflect on how we evaluate the world as human subjects, we will hopefully increase our understanding of what is truly valuable and, in doing so, find more orientation.

A conception of value based on this idea should primarily apply a psychological perspective on *how value is truly created* from an individual subject's perspective. Moreover, since it is not only us as individuals, but all humans who are arbiters of value, such a perspective must involve how value is created *for other subjects*, be they individuals, collectives, or society as a whole, on the level of their (inter)subjective human experience. Beyond developing such a psychological micro-foundation (Barney & Felin, 2013) of value, we should deal with the operationalization and application of this concept and ask which competence individuals and collective entities need to develop to orient themselves toward how and for whom value is truly created, which we regard as a critical antecedent to value creation.

The purpose of this dissertation is thus an inquiry into individual and collective value creation from a psychological perspective. Based on the idea that true value only arises on the level of individual and collective (inter)subjective human experience, we draw on a number of psychological theories to advance our understanding of a psychological micro-foundation of value, as well as its application and operationalization. This should involve understanding psychological value creation as such, but also understanding the competence that individuals and organizations require to operationalize such a value conception—the competence termed *value awareness*. The conceptual foundation will also help in the important task of challenging and delineating related value concepts that organizations currently use. Beyond the conceptual level, this dissertation will cover an operationalization of our conceptual foundation, in particular the idea of value awareness, in a practical instrument, as well as an empirical investigation into the dynamics of value creation and value awareness in organizations.

From a practical perspective, such an endeavor can ideally help individuals and collective entities deal with the challenges of postmodern society, understand and "refine" their evaluations, and arrive at an improved orientation and motivation toward creating and finding more value for themselves, others, and society at large.

From a research perspective, our work is intended to address calls for micro-foundations in organizational, management, and strategy literature in general (Barney & Felin, 2013) and more specifically for micro-foundations of concepts related to societal value creation (Aguinis & Glavas, 2012), thereby also propagating a "co-productive view" on value, "alternative to the views on value which we have inherited from the industrial era" (Ramirez, 1999, p. 61). Moreover, through the concept of value awareness, we aim to contribute to the understanding of competencies linked to such a micro-foundation of value. This should also help to advance the understanding and operationalization of awareness concepts beyond traditional and narrower concepts of *moral awareness* (Gomez &

Meynhardt, 2012; Tenbrunsel & Smith-Crowe, 2008). In doing so, we respond to calls for moving from a "focus on moral awareness to value awareness in a very broad sense" and for more research into individual construction of social realities, in particular in a managerial context (Gomez & Meynhardt, 2012, p. 83).

As such, this dissertation can broadly be located in the study field of organizational behavior, which is concerned with investigating behavior in organizational contexts on and between micro-, meso-, and macro-levels. Such investigation involves both individuals and collective entities, and comprises areas such as motivation, attitude, leadership, as well as group structures and processes (Robbins & Judge, 2018). The dissertation should, nevertheless, be perceived as an interdisciplinary effort at the intersection between economics, business administration, and psychology. It draws on and relates to a number of research domains such as (organizational) (public) value, corporate social responsibility, organizational reputation, (moral) awareness and decision-making, (social) cognition, human development, organizational identification, and work meaningfulness.

All of these areas will be dealt with in more detail in the individual papers constituting this dissertation. Nevertheless, we shall briefly introduce the concept of public value as it forms the major theoretical basis of this work, to the extent that it helps us explicate the specific research objectives of this dissertation.

Theoretical Basis

Pursuing the purpose described above first and foremost requires a psychological micro-foundation of *value*. Broadly, we understand this as a grounding of a (traditionally macro-level) conception of value in individual (micro-level) psychology and behavior, which entails how people process information, derive meaning, interpret events, and thereby enact the macro-level (Aguinis & Glavas, 2012; Barney & Felin, 2013). Such a micro-foundation has already been addressed in Meynhardt's theory of public value (Meynhardt, 2009, 2015), although the term was not explicitly used there. The concept of public value is originally rooted in the public management research domain, established by its founding father, Mark Moore (Moore, 1995), and with a focus on the societal value of public sector organizations. However, research on public value is an emerging field (Bryson, Crosby, & Bloomberg, 2014) and is now increasingly also becoming established in private sector managerial research and practice (e.g., Meynhardt, 2015; Meynhardt, Chandler, & Strathoff, 2016; Meynhardt & Gomez, 2016; Strathoff, 2015). As we will show in the various studies given in the sections below, we believe that Meynhardt's foundation is not limited to a certain context, but is applicable to any conceptualization of value rooted in subjective experience (in organizations and beyond). For this reason, we regard Meynhardt's conception as a suitable starting point for our enquiry, and as such it is also a common theme across all of our studies. As the concept will be explained in more detail in these individual studies, we will now only focus on those aspects relevant to understanding the research objectives.

First, Meynhardt (2009) implicitly builds on the idea that humans, through their subjective experience, are the highest arbiters in value creation. Drawing on research in psychology and value philosophy (Heyde, 1926; Iwin, 1975) Meynhardt establishes a conception of value that roots value creation in individuals' subjective perspective in relation to an object, taken against a certain basis of evaluation. Value thus is subjective and relational in that it arises between subject and object.

Further, the theory addresses not only the process of subjective evaluation, but also the question of whether there are fundamental dimensions of human subjective evaluation that, in Meynhardt's own words, form the basis of evaluation. Meynhardt suggests that evaluation is based on the totality of emotional-motivational forces present in humans and, following Epstein (1989, 2003), that basic human needs serve as universal dimensions of such a basis.

What is more, the "public" aspect of public value helps address the question as to which role others and collectives play in evaluations. Here, the term "public" should not mistakenly be taken to mean (for example) "open to all," or "pertaining to governmental domains." It stems from the roots of the concept in the public-sector literature. Although it is still applicable in that area, it has been generalized so that, in essence, the word "public" refers to some idea of a collective. In this sense, Meynhardt's theory of public value is a theory of how subjective evaluation proceeds on the individual level with reference to a collective (Meynhardt, 2015). As such, public value has also been associated with a managerial operationalization of the *common good*.

Meynhardt summarizes these ideas in his main definition of public value (Meynhardt, 2009). Again, in the original quote given below, the public is more or less equated with society, which reflects the concept's roots. As has been emphasized, the idea was later expanded to comprise any community (Meynhardt, 2015) of people.

> Public value is value for the public. Value for the public is a result of evaluations about how basic needs of individuals, groups and the society as a whole are influenced in relationships involving the public. Public value then is also value from the public, i.e., "drawn" from the experience of the public. The public is an indispensable operational fiction of society. Any impact on shared experience about the quality of the relationship between the individual and society can be described as public value creation. Public value creation is situated in relationships between the individual and society, founded in individuals, constituted by subjective evaluations against basic needs, activated by and realized in emotional-motivational states, and produced and reproduced in experience-intense practices. (Meynhardt, 2009, p. 212)

Importantly, the collective comes into play in two ways. On the one hand, shared, or aggregated evaluations of more than one individual lead to intersubjective results. In this sense, value is *drawn from* the collective. On the other hand, the collective is also *inside* the minds of humans—what we refer to as a *personal frame of reference*. In this sense, from the perspective of an individual, value is also *value for the collective*.

In making the latter point, importantly, Meynhardt already indicates the relevance of the public value concept as an idea providing motivation and orientation to individuals, organizations, and society. This is especially pertinent when he refers to public value as a "*regulative idea* sensu Kant—necessary for acting, but hard to pin down" (Meynhardt, 2009, p. 204). Related to that, Meynhardt (2018b) recently compared the idea of public value as the operationalized common good to a polestar:

> [T]he idea of the common good is like the function of a polestar that can never be reached but can always indicate a direction. This functional meaning is particularly relevant when everything all around us is changing, nothing seems constant, and many things are placed in doubt. At precisely this moment, we should look for a deeper reason why, in times of great uncertainty but also of big opportunities, the focus on the common good reveals its motivating and organizing power. We might even say that if complexity is the challenge, the common good is the answer. (p. 158)

This last quote emphasizes how Meynhardt's theory of public value is relevant as a starting point for our enquiry into a psychological perspective on value creation, motivated by a search for orientation in our demanding times. Based on this brief introduction to the theory, we can now derive and explain the research objectives of this dissertation, and explain how the studies that follow relate to them.

Research Objectives and Studies

As a cumulative dissertation, this project consists of four independent studies of which the research objectives are all linked, and which ultimately serve the encompassing purpose of the dissertation. Naturally, as the studies were presented to different audiences and were developed with different co-authors, their structure and style differs. Also, as they ultimately share common themes, the reader will encounter certain redundancies.

The illustration in Table 0.1 provides an overview of the research objectives and guiding questions of the four studies and their relation to one another, also showing their role in the overall research design. Table 0.2 then summarizes the detail on who co-authored the papers, what our specific contributions were in the joint effort, as well as the current publication status of each.

We will address the objectives and studies in sequence. As is shown in Table 0.1, the first study provides the conceptual foundation for the other three studies in developing a universal micro-foundation of value, also introducing value awareness. Study 2 is also conceptual in nature and applies the foundation to delineate related value concepts relevant to organizations. Study 3 represents a methodological operationalization in the form of a practice-oriented instrument to understand and develop value awareness. Study 4 has the character of an empirical investigation involving a more specific operationalization of Study 1, connecting it to other theories that, in the overall context of this dissertation, fosters our understanding of the relations between different notions of value creation and value awareness in organizations. Overall, the studies are linked to the overarching purpose of developing and operationalizing a psychological perspective on value creation that regards humans as the highest arbiters of value.

Table 0.1. *Relation between research objectives, guiding questions, studies, and design elements*

Research Objective	***Guiding Questions***	***Structure of the Dissertation (Relation of Studies)***	***Design Element***
Developing a universal micro-foundation of value and the concept of value awareness	1a) Can we establish a universal micro-foundation of value by generalizing and expanding Meynhardt's theory of public value, and if so, how? 1b) How can the competence value awareness be defined and what is its role in the evaluation process?	**Study 1: More Value Awareness for More (Public) Value: Recognizing How and for Whom Value is Truly Created**	Conceptual Foundation
Delineating related value concepts: public value and reputation	2a) What is the difference between organizational public value and organizational reputation? 2b) How can an expanded micro-foundation of value be applied to examine these differences?	**Study 2: Same Same but Different: The Relationship between Organizational Reputation and Organizational Public Value**	Conceptual Delineation
Operationalizing value awareness using a practice-oriented instrument	3a) How can value awareness be operationalized and assessed through a practical, comprehensive, yet systematic, valid and reliable instrument? 3b) What insights can be gained from applying and evaluating such an instrument?	**Study 3: The Value Awareness Profile as a New Instrument for Increasing Individual Value Awareness: Foundations and First Experiences**	Methodological Operationalization
Understanding the relations between different aspects of value creation and value awareness	4a) What is the relationship between CSR, organizational identification, work meaningfulness, and work addiction? 4b) What is the role of value awareness in this relationship?	**Study 4: Too Much of a Good Thing? On the Relationship between CSR and Employee Work Addiction**	Empirical Investigation (including operationalization)

Table 0.2 *Overview of studies, authors, contributions, and publication status*

Study No.	***Title***	***Authors***	***Contributions***	***Publication Status***
Study 1	**More Value Awareness for More (Public) Value: Recognizing How and for Whom Value is Truly Created**	Meynhardt, Timo Fröhlich, Andreas	Main responsibility for developing the research idea and structure of the paper, reviewing the literature, developing the concept and propositions, as well as for revising the manuscript after reviews. Partial responsibility for selecting the literature, deriving implications and limitations, as well as for writing the manuscript.	Accepted for publication in: *Public Value: Deepening, Enriching, and Broadening the Theory and Practice,* edited by Lindgreen et al. (2019)
Study 2	**Same Same but Different: The Relationship between Organizational Reputation and Organizational Public Value**	Meynhardt, Timo Strathoff, Pepe Fröhlich, Andreas Brieger, Steven	Main responsibility for revising the manuscript after review, including restructuring and reframing, elaborating on research gap and contributions, performing a review of the reputation literature, introducing the micro-foundation of value and a case study, deriving propositions, as well as delineating public value/CSR. Partial responsibility for planning the revision approach.	2nd "Revise and Resubmit" after major revision at: *Corporate Reputation Review* (*Status update Feburary 22, 2019: A revised version of this study is currently in review*)
Study 3	**The Value Awareness Profile as a New Instrument for Increasing Individual Value Awareness: Foundations and First Experiences**	Meynhardt, Timo Fröhlich, Andreas	Main responsibility for developing the research idea and structure of the paper, reviewing the literature, developing the initial prototype, planning and executing its development and testing, performing data analysis, as well as evaluating and adapting the instrument. Partial responsibility in collecting data, refining the instrument, as well as discussing implications and limitations and writing the manuscript.	TBD
Study 4	**Too Much of a Good Thing? On the Relationship between CSR and Employee Work Addiction**	Brieger, Steven Anderer, Stefan Fröhlich, Andreas Bäro, Anne Meynhardt, Timo	Main responsibility for developing hypotheses 4a, 4b, 5a, and 5b, for operationalizing (public) value awareness, and for deriving implications. Partial responsibility for developing the questionnaire, preparing the data collection and writing and revising the manuscript.	Resubmitted after "Revise before Review" to: *Journal of Business Ethics* *(Status update February 22, 2019: A revised version of this study has been conditionally accepted for publication)*

Objective 1: Developing a Universal Micro-Foundation of Value and the Concept of Value Awareness

First of all, we believe that Meynhardt's micro-foundation of value can be expanded and generalized to any notion of value creation in any context involving humans, be it on an individual or a collective level. Meynhardt has elaborated on the idea of how value arises between a subject, an object, and a collective. He has called attention to the idea that the collective is an "operational fiction" inside the mind of an individual (Meynhardt, 2009, p. 204). However, to date, public value theory is still open to more thought on which role exactly notions of a collective play in evaluations. Questions that arise are: What exactly is the collective from the subject's perspective? How is it involved in evaluation processes? How do people differ in their consideration of a collective? Moreover, Meynhardt's theory has explicitly focused primarily on some notion of a collective. However, value obviously also arises not only for collectives, but also for individuals themselves when they form their evaluations against their own basic needs. In fact, development psychology (Kegan, 1982, 1995; Kohlberg, 1984) suggests that humans often cannot even distinguish between themselves and others. This shows that the question *for whom* value is actually created, plays an important role in establishing a universal micro-foundation of value.

Such a universal micro-foundation of value would provide us with a conceptual basis to answer the fundamental questions posed at the beginning of this dissertation. We will have a framework to describe what is truly valuable, based on *how* and *for whom* value is truly created on a fundamental level of subjective human experience. In doing so, we take a first important step toward finding orientation in our challenging reality. The first question this dissertation addresses, therefore, is:

(1a) Can we establish a universal micro-foundation of value by generalizing and expanding Meynhardt's theory of public value, and if so, how?

An expanded micro-foundation will not only help us to better understand the content and structure of value creation but also the process of value creation including antecedents and consequences. By linking the individual and the collective, we can better understand how value arises from a human subject's perspective for him/herself, other individuals, and for collective entities to which they may or may not belong. Referring to social cognition (Fiske & Taylor, 1991) and development psychology (Kegan, 1982, 1995; Kohlberg, 1984), we can theorize about what the role of a psychological basis of evaluation is in this process, and examine to which extent this role differs between different people.

Importantly, we will then also be able to define the role of a subject's ability to reflect consciously in the process. In other words, we will be able to regard the subject as a thinking entity that is able to recognize and reflect upon its own basis of evaluation. If we consider it necessary to reconsider our conception of value, we need to define what this reconsideration means from an individual subject's perspective. This, of course, carries the underlying assumption that an increased competence to recognize and reflect upon one's fundamental basis of evaluation will help increase value creation. Differently put, increased value awareness can help us create and find more value in a postmodern world. The second question we address, therefore, is:

(1b) How can the competence "value awareness" be defined and what is its role in the evaluation process?

Study 1: More Value Awareness for More (Public) Value: Recognizing How and for Whom Value is Truly Created

The conceptual foundation we developed in Study 1 is at the core of our research. By combining concepts and ideas from a number of research areas, namely Public Value, Social Cognition, Developmental Psychology, and Moral Awareness, several propositions are developed that constitute our psychological perspective on value creation. The title "More Value Awareness for More (Public) Value: Recognizing How and for Whom Value is Truly Created" refers to both of the guiding questions stated above. It refers to a universal micro-foundation of value creation based on a framework that includes *how* and *for whom* value is created. It also points to the process of value creation and the role that the newly defined competence value awareness may play in this process.

Study 1 was co-authored with Timo Meynhardt and has been accepted for publication as a contribution to the edited book *Public Value: Deepening, Enriching, and Broadening the Theory and Practice*. The abstract which summarizes this chapter, reads as follows:

> Public value and value in general, can often not be maximized or can even be destroyed, because individuals and organizations that are overwhelmed by the mental demands of (post)modern society do not know "how" and "for whom" value is truly created. Based on this idea and by drawing on multiple insights from psychology, we elaborate on a micro-foundation of value. We propose that value is truly created as a result of subjective psychological evaluation by humans, measured against their basic values (answering "how" value is truly created) and personal frames of reference (answering "for whom" value is truly created). These two dimensions span a (public) value matrix of value categories that could form the psychological basis of any evaluation. Individuals will obviously differ according to the emphasis they place on each category. And, importantly, they will also differ according to their competence in recognizing certain value categories as relevant. This "value awareness" can have a strong influence on (public) value creation, with exciting implications for research and practice.

As the arrows in Table 0.1 indicate, the conceptual foundation provides a basis for the second, third, and fourth study that we introduce in the following sections.

Objective 2: Delineating related Value Concepts: Public Value and Reputation

A micro-foundation of value builds a basis for questioning, challenging, and delineating existing conceptualizations of value, which is especially necessary in an organizational context where value creation is often an explicit objective. If one accepts the theoretical assumptions of such a micro-foundation, it can be applied to examine any existing or prospective value concept, considering how the concept relates to actual value creation on a psychological level.

An interesting case for such an examination works with the concepts of organizational public value and organizational reputation. On the one hand, both are very relevant concepts of organizational practice, but from a high-level managerial perspective, they have mistakenly been regarded as similar. We find that the two need to be clearly delineated. On the other hand, both reputation and public value are strongly linked to subjective perceptions of an organization by people outside of the organization. This makes the delineation challenging, so that to properly distinguish them, one actually requires a solid micro-foundation of value. Comparing the two concepts and relating them to each other can thus be seen as a case in which applying our new framework would be relevant and yield mutual benefit. The guiding questions are:

(2a) What is the difference between organizational public value and organizational reputation?

(2b) How can an expanded micro-foundation of value be applied to examine these differences?

Study 2: Same Same but Different: The Relationship between Organizational Reputation and Organizational Public Value

Study 2 is also of a conceptual nature. It explicitly addresses the question of how the concepts organizational public value and organizational reputation are related and how they can be distinguished. First, this study identifies the similarities between the two concepts along several dimensions. Second, as will be shown, the essential differences are identified by applying the framework and concepts that stem from the micro-foundation of value provided by Study 1. Based on this comparison, propositions about their relationship are inferred.

As such, the value of Study 2 is not only in differentiating the concepts, but also in serving as an illustration of how a micro-foundation of value can be used to describe, challenge, and delineate different or concurring concepts of value. Further, the comparison between two concepts helps to sharpen and further develop both the theories and practical approaches related to organizational reputation, as well as those related to organizational public value and public value in general. In doing so, the study addresses both guiding questions 2a and 2b. Additionally, we can obviously learn much from this application with regard to advancing our micro-foundation and, in this respect, the second study also relates to our first research objective.

Study 2 was submitted to the *Corporate Reputation Review*, and was later resubmitted after a major revision. Shortly before finishing this dissertation, we received the offer to revise and resubmit this article a second time[1]. Study 2 is co-authored by Timo Meynhardt, Pepe Strathoff, and Steven Brieger. Its abstract, which summarizes the content, reads as follows:

> From a managerial perspective, organizational public value, at a glance, seems similar to organizational reputation, hence these constructs have been associated with each other. In this paper, we compare the two constructs along eight dimensions and arrive at propositions about their relationship. Several similarities regarding strategic relevance, locus of control, axiological structure, micro-foundation, measurement unit, and process dynamics justify further investigation of this relationship. Nevertheless, the constructs differ significantly with respect to the basis of evaluation and their dominant logic. We draw on a recent micro-foundation of public value

[1] Status update February 22, 2019: A revised version of this study is currently in review

to elaborate on these differences and develop propositions about how the constructs are related. Public value applies a holistic basis of evaluation covering all basic values and collective frames of reference, while reputation is more adaptive. Moreover, public value follows a logic of contribution (to a collective), while reputation follows a logic of recognition (by a collective). Hence, the two constructs should not be taken as similar or used interchangeably. In the various fields represented, distinct, yet connected research programs are required.

Objective 3: Operationalizing the Concept Value Awareness Using a Practice-Oriented Instrument

While the guiding questions described above have mostly been conceptual in nature, the purpose of this dissertation overall is also to operationalize and apply the theory. On the one hand, in order to prove itself reliable, and to grow and evolve, all theory has to be tested against actual observations. On the other hand, the theoretical considerations we work with were motivated by very practical problems and, therefore, were also expected to provide a basis for practical solutions. In this sense, our theory should also show what Gergen (1978) called "generative capacity," which can be described as the ability to challenge the *status quo* and open up new perspectives. This is also in line with Weick's (1989) insistence on prioritizing plausibility and interest over traditional criteria of validation.

Fortunately, the major elements on which the theoretical considerations will be based have already been presented in the first two studies and have at least partially been validated by empirical insights such as Meynhardt's use of basic needs as valuation dimensions (Meynhardt & Bartholomes, 2011), or Kohlberg's and Kegan's stages of human development (Kegan, 1982, 1995; Kohlberg, 1984). Although our theory will certainly require more validation by traditional methods, in this study we want to foreground the practical operationalization, and as such the generative capacity of the theory. This is also due to the fact that a comprehensive validation would hardly be attainable by means of a single method or measure, as that would contradict the idea of a comprehensive operationalization.

We, therefore, first want to turn the concept value awareness into an instrument that allows for pragmatically, yet objectively and comprehensively determining what can be called an individual's value awareness profile. The participants should at the same time be confronted with this profile and be asked for a subjective evaluation. Therefore, the questions that guide this study are:

(3a) How can value awareness be operationalized and assessed through a practical, comprehensive, yet systematic, valid, and reliable instrument?

(3b) What insights can be gained from applying and evaluating such an instrument?

Study 3: The Value Awareness Profile as a New Instrument for Increasing Individual Value Awareness: Foundations and First Experiences

Study 3 addresses these two questions by operationalizing the concept value awareness in a self-reflection instrument, which should help individuals to reflect on evaluations of their own behavior along the framework established in Study 1, and thus also to understand and develop their value awareness. The study provides an overview of the conceptual basis and then focuses on the development process, as well as evaluating the instrument's current state based on first experiences.

Of course, the data generated and experience gained in the development process also contribute to testing and advancing the theoretical foundations of this dissertation. In doing so, Study 3 addresses not only guiding questions 3a and 3b, but also constitutes an example of a "methodological operationalization" within the research design of this dissertation, thereby serving the overall purpose.

Study 3 is co-authored by Timo Meynhardt. We intend to submit it to a German practitioner's journal that focuses on organizational psychology. Hence, with the exception of title and abstract, this chapter has been written entirely in German. Non-German-speaking readers of this dissertation are referred to the discussion of the comprehensive findings and implications given at the end of this introductory chapter. The abstract summarizing Study 3 reads as follows:

> The idea of "value creation" is a central goal and point of orientation for private and public organizations. Especially in light of increasing complexity of our realities, all actors—in particular leaders—should reflect on the idea of value creation from a psychological perspective, considering how and for whom their behavior is actually, that is psychologically, valuable. The Value Awareness Profile is an instrument currently being developed, that allows for such a reflection and should help increase individuals' and organizations' levels of value awareness. This study provides an overview of the underlying theory and the current state of development of the instrument. It also discusses implications for research and practice.

Objective 4: Understanding the Relations between Different Aspects of Value Creation and Value Awareness

Finally, this dissertation turns to a more specific inquiry into the dynamics of value creation and value awareness in organizational contexts. One concept that has frequently been associated with an organization's value creation, is the concept of corporate social responsibility (CSR). Although, as is explained in more detail in Study 2, public value and CSR are different concepts, they are related in that CSR can be regarded as a certain element of value creation (among many others), geared toward higher social (or public) units. Despite being a narrower concept, CSR has received significant attention from researchers, and there are many studies that have engaged with its (micro-level) antecedents and consequences in various contexts (Aguinis & Glavas, 2012, 2017). The study of CSR can thus provide us with interesting pointers for understanding the dynamics of value creation in general. Of particular interest here is how CSR, as a proxy for value creation on the macro-level, is linked to evaluations and thus the creation of value on the micro-level and, importantly, the potential role of value awareness in this link between the two.

In order to examine these dynamics and increase the relevance of our findings, we focus on a very specific problem that so far has not received much attention in the literature. Most studies have highlighted the positive effects of organizations' CSR engagement on employee outcomes, but there has been little or no attention to the potential negative effects. One of these possible negative effects is employee work addiction. Employee work addiction is an interesting topic to study, because it can show the complex dynamics of individual evaluations. On the one hand, socially-responsible organizations are expected to mitigate potentially negative employee outcomes, such as work addiction. On the other hand, however, high social responsibility as perceived by an employee could initiate and influence complex psychological processes concerning, for example, the meaning that employees derive from their work and the extent to which they identify with their organization. Work meaningfulness and identification could then, although generally regarded as positive outcomes, result in potentially negative outcomes such as work addiction. As meaningfulness and identification are strongly related to individual subjective evaluations, this gives interesting insight into the dynamics of macro- and micro-level value creation and the chances and risks involved in these processes.

By additionally examining the role of employee's value awareness in this relationship, we can also gain considerable empirical insights regarding the relationship between value awareness and value creation. The questions we want to ask in this regard, therefore, are:

> *(4a) What is the relationship between CSR, organizational identification, work meaningfulness, and work addiction?*
>
> *(4b) What is the role of value awareness in this relationship?*

Study 4: Too Much of a Good Thing? On the Relationship between CSR and Employee Work Addiction

Study 4 addresses these two questions in an empirical study. In a first step, through drawing on several theories, it conceptually develops a number of hypotheses. These hypotheses build the basis for a moderated mediation model which links organization's CSR engagement as perceived by employees, to their work addiction via organizational identification, work meaningfulness, and public value awareness.

In a second step, the study attempts to verify these hypotheses by drawing on a sample of 565 Swiss employees of the 2017 Swiss Public Value Atlas dataset. The data was generated using a questionnaire that operationalized all the constructs mentioned above via scales. In this way, the study can partly be considered an empirical investigation within the overall structure of the dissertation, but also in part another form of operationalizing our conceptual basis.

Study 4 is co-authored with Steven Brieger, Stefan Anderer, Anne Bäro, and Timo Meynhardt. It has been resubmitted to the *Journal of Business Ethics* after the journal editor asked us to revise before it is sent for review. Specifically, we were asked to shorten the text and reframe it to better fit into a specific section of the journal, which has now been done[2]. The abstract for this study reads as follows:

> Recent research highlights the positive effects of organizational CSR engagement on employee outcomes, such as job and life satisfaction, performance, and trust. We argue that the current debate fails to recognize the potential dark side of CSR, i.e., the potential risks associated with CSR. In this study, we focus on the risk of work addiction. We hypothesize that organizational CSR engagement leads to work addiction, suggesting that an organization's CSR engagement positively influences an employee's

[2] Status update February 22, 2019: A revised version of this study has been conditionally accepted for publication

organizational identification and their perception of doing meaningful work, which in turn motivates them to work excessively, neglecting other spheres of their lives such as private relationships or health. Drawing on a sample of 565 Swiss employees taken from the 2017 Swiss Public Value Atlas dataset, our results show that CSR activities perceived by employees negatively affect work addiction and can thus be classified as a resource for employees. However, since organizational CSR engagement positively influences organizational identification and work meaningfulness, it indirectly increases work addiction. Accordingly, organizational identification and work meaningfulness act as buffering variables in the relationship, thus suppressing the negative effect of CSR on work addiction. Results also provide evidence that the positive indirect effects of organizational CSR engagement on work addiction via organizational identification and work meaningfulness become even stronger if employees demonstrate awareness of the wider public, i.e., community, nation, or world. Implications for research and practice are discussed.

Although not a precondition for following the dissertation, we recommend that the reader now turns to the individual studies that constitute this project before continuing with the remainder of this introduction, as this could improve readers' general understanding of the following sections.

Excursion: The Leipzig Leadership Model

The Leipzig Leadership Model (LLM) is a recently published model developed for application within organizational context and based on motivations and theories related to the ones used in this dissertation. For this reason, we consider it relevant to introduce the model and elaborate on how the four studies collected here relate to it. We will also refer to this relation later in discussing the overall findings and implications of this dissertation.

Introduction to the Leipzig Leadership Model

Background and motivation. The HHL Leipzig Graduate School of Management, as part of a general endeavor focusing on responsible leadership, recently published the LLM. Unless indicated otherwise, the overview given below is based on the second, revised edition (Kirchgeorg, Meynhardt, Pinkwart, Suchanek, & Zülch, 2017).

The LLM is a heuristic model, open for further development, aimed at orienting leaders who need assistance in dealing with the demands that come with change due to globalization, digitization, and the need for environmental action (Kirchgeorg et al., 2017) and in a condition where “everything that’s possible to challenge” is challenged (Meynhardt, 2018a). Moreover, it is grounded in “European history of thought of how people can justify the exercise of power over others” (Meynhardt, 2018a). Considering all these historic and current processes of societal and organizational change convinces us that we require new capabilities and competencies, but also a rethinking of leadership, asking questions as to “why and what for, the what and how as well as the consistency of the respective answers to these questions” (Kirchgeorg et al., 2017, p. 80). It is exactly those questions that are addressed by the dimensions that constitute the LLM, as we illustrate in Figure 0.1, and will introduce in the discussion.

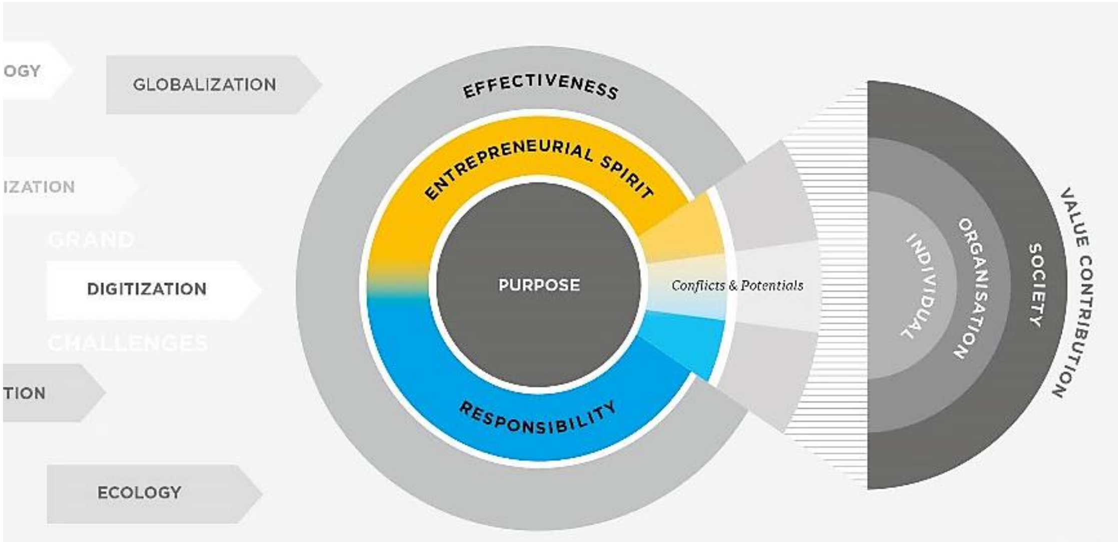

Figure 0.1 Illustration of the Leipzig Leadership Model. Adapted from "Das Leipziger Führungsmodell: The Leipzig Leadership Model," by M. Kirchgeorg, T. Meynhardt, A. Pinkwart, A. Suchanek, & H. Zülch, 2017, p. 91.

Basic structure. The purpose at the center of the model addresses the why, effectiveness responds to the what. Responsibility and entrepreneurial spirit respond to the how. Finally, the value contribution on an individual, organizational, and societal level is related to the what for. Across and between these dimensions conflicts & potentials arise through which value contribution is realized. Before we address the dimensions in more detail, we will highlight a few (but not all) premises of the model.

Premises. First, the model is primarily non-normative as it does not prescribe "binding goals and values regarding good leadership" but encourages leaders to reflect and then make their own decisions. In a weaker sense, however, it is normative "like any (leadership) theory which wants to provide orientation. Ultimately, leadership, as well as any organization, must serve the common good. Economics and specific leadership theories must be guided by this fundamental premise, otherwise, they will lose their social legitimacy" (Kirchgeorg et al., 2017, p. 86).

The LLM regards humans as free agents who deserve respect of their values, interests, and beliefs. Therefore, “leadership must be able to justify itself for influencing other people by demonstrating that [strategies, decisions, and measures] contribute to a greater good (e.g., to a team, company, society).” What is more, the model acknowledges the “numerous empirical (biological, physiological, psychological, sociological, etc.) conditions” of human behavior (Kirchgeorg et al., 2017, p. 86).

Also, organizations are viewed as having a societal function in that they get their legitimization or “license to operate” from society, and that comes with rights and obligations, such as complying with more societal demands than just the legal ones. Following Drucker (2008), leaders are thus responsible for meeting the demands of society not only as a matter of respect (premise 2), but also as a matter of social legitimacy (Kirchgeorg et al., 2017).

Moreover, leadership is viewed as being embedded in legal and cultural contexts with competition on a micro- and macro-level as a universal condition, which is accompanied by certain benefits, such as fostering innovation and performance, but also has downsides, such as pressure toward irresponsible action (Kirchgeorg et al., 2017).

Kirchgeorg et al. (2017) also emphasize that expectations by and of leaders need to be realistic. They should not overestimate their own or others’ degree of control. At the same time, people in leadership should acknowledge that they are human and as such not selfless, even if they know that the purpose of leadership should be intent on more than immediate personal benefit. This further implies that leadership “must be compatible with incentives” (p. 89).

Model dimensions. In the following review, we will elaborate on the model dimensions in varying detail depending on the extent to which they are relevant to the later reflection.

Purpose and value contribution. The central element of the LLM, permeating all other dimensions, is the purpose dimension, which refers to a guiding motivational idea that can be reflected in the "goal and purpose of a task, but also the legitimization of a business model, a whole company and finally of the entire foundation of the market order." Purpose is considered a source of "meaning and significance, [. . .] internal affirmation and external recognition of leadership" (Kirchgeorg et al., 2017, p. 93). According to the authors, the importance of purpose for leadership especially results from the increasing demand for "[o]rientation-based knowledge [. . .] in order to achieve a calculable impact on a world which is fundamentally unpredictable" (Kirchgeorg et al., 2017, p. 94).

Importantly, in accordance with the model's premises, any purpose associated with the "why" must be linked to a contribution associated with the "what for," to a greater good beyond mere self-interest. It should be a purpose that others appreciate "to the extent that it more than justifies the expenditure of labor, capital and natural resources" (Kirchgeorg et al., 2017, p. 127). In Meynhardt's (2018a) words:

> It's not the purpose to say 'I want what I want', in our thinking a purpose is 'I want what I want because I want to contribute, to serve some greater good, to make oneself a means to some end, which is bigger than oneself'.

While the link as such is primarily grounded on the model's normative premises (see also the responsibility dimension), the authors emphasize that what is actually regarded as valuable is not prescribed, but "being redefined all the time […] [i]n an interplay between politics, business, science, the media and the general public" and as such the purpose can only legitimize itself on the practical level through a realized contribution (Kirchgeorg et al., 2017, p. 94).

Importantly, this understanding of value contribution is strongly related to Meynhardt's (2009) public value theory, as it builds on the idea that a value contribution is a contribution that is appreciated by someone—be it an individual, organization, or society (Kirchgeorg et al., 2017). In accordance with Meynhardt's theory, appreciation reflects positive subjective evaluations based on values which are both financial and nonfinancial. Moreover, according to Meynhardt (2018a):

> Good leaders are aware of this […] mutual collectiveness [and] that value is not only created in economic terms or financial terms, but always contains a cultural, social, political, even aesthetic dimension. They have a broader notion of value creation which serves different parties at different levels.

As such, the link between purpose and value contribution also serves in overcoming the "contradiction of seeing individual growth and collective prosperity as mutually exclusive" (Meynhardt, 2018a).

This foundational position has implications on the individual and the organizational level in a societal context. On the individual level, leaders must first and foremost be able to lead themselves by developing an "own internal compass" aligned with a superior goal beyond personal advantage (Kirchgeorg et al., 2017, p. 95). On the one hand, this helps the leader to experience meaningfulness as a driver of performance (Kirchgeorg et al., 2017), but also as a source of self-confidence in surviving hardship (Meynhardt, 2018a). Further, seeing oneself as a contributor rather than the one who should know everything relieves the leader by reducing the "stress level of excessive expectations in terms of delivery" (Meynhardt, 2018a). On the other hand, such an internal compass helps leaders to comply with their responsibility toward others. It legitimizes their decisions and assists in exercising power not via hierarchy, status, or roles, but "through a motivational contribution to the greater good" (Kirchgeorg et al., 2017, p. 95).

Purpose is also central on the collective level. A "shared purpose" (p. 96) is, in accordance with Barnard (1938), a prerequisite for the organization's survival, because it functions as a joint motivational basis and as an "ultimate principle of coordination in order to facilitate cooperation and therefore the creation of added organizational value." Further, for the reasons explained earlier, leaders are required to strive for value creation outside the organizational boundaries on the societal level, as this ultimately legitimizes the organization's existence and determines its long-time survival. Finding a shared purpose is one of leadership's challenging tasks as it involves connecting and balancing multiple individual and collective goals, and although it cannot be prescribed, such purpose needs to be collectively determined, and constantly adjusted in an ongoing process.

Effectiveness. According to the LLM, good leadership requires translating the purpose linked to a value contribution into specific goals, and consequently also effectively into organizations' actions and decisions. Thus, purpose needs to be converted to goals, actions, and decisions in a way that appropriately deals with the challenge of surviving in a competitive environment with limited resources. Leaders are required "to assume a proactive steering, communication and coordination function" (Kirchgeorg et al., 2017, p. 130), and to question the effectiveness of the organization regularly to make sure it does not efficiently pursue the wrong things. This is particularly challenging when goal-conflicts have to be faced. Of course, effectiveness is required on the individual and on collective levels within and beyond the organization.

Importantly, in defining the specific goals of the organization, it "is often the case that a narrow and mono-disciplinary view of, as well as insufficient interaction with, target groups lead to negligence or misinterpretation of expectations" (Kirchgeorg et al., 2017, p. 114). This confirms that communication matters, and that "both the incorporation of the expertise of all the leaders and employees as well as external target groups are vitally necessary" (Kirchgeorg et al., 2017, p. 114).

Responsibility. Responsibility is the first implementation dimension addressing the "how" of leadership. It is defined as "respecting legitimate (trust-related) expectations, which entails—as far as possible—fulfilling them" (Kirchgeorg et al., 2017, p. 129). This element reflects the normative premises of (morally) responsible leadership laid out at the beginning, and thus represents a "condition restricting the pursuit of the respective purpose" (Kirchgeorg et al., 2017, p. 107). The addition "legitimate" reflects, on the one hand, that not all demands expressed by stakeholders are justified, and on the other hand, that there are justified demands not explicitly expressed, such as those of future generations.

Also, as leaders and organizations are confronted with a multitude of expectations, not all of them can be satisfied. Responsibility in these circumstances is more about generally accepted means (e.g., fair, competitive process), than about the ends. The addition "trust-based" qualifies responsibility as a "moral-obligation" of a "trust recipient" (e.g., an employer) by a "trust-giver" (e.g., an employee), which again reflects the normative premises of the model (Kirchgeorg et al., 2017, p. 109).

Responsibility manifests itself in communication, action, and respect for, as well as potential configuration of, the rules. Emphasizing communication again, highlights the need for good leadership to engage in dialogue, to listen and understand others and to create a mutual understanding in the sense of "focal points" (Kirchgeorg et al., 2017, p. 119) that help resolve conflicts. This links back to individuals and the organization serving a (shared) purpose. Also, leaders should be especially aware of how they influence others as role models. More specifically, assuming responsibility is primarily about "organizing the prevention, and possibly the sanctioning of irresponsibility" (Kirchgeorg et al., 2017, p. 129). Besides, to account for the natural self-interest of leaders, responsibility must be "conducive to incentives" (Kirchgeorg et al., 2017, p. 129).

Entrepreneurial spirit. Finally, entrepreneurial spirit is the second implementation dimension that responds to the "how" of leadership, and is aimed at "ensuring the capability of organizations and societies to innovate and survive" (Kirchgeorg et al., 2017, p. 130). Good leadership is expressed here by proactivity, tolerance of ambiguity and mistakes, as well as willingness to take risks. Further, it should provide the space and the framework conditions for innovation, while strengthening innovative capacity on all levels. It also requires creating dynamic capabilities and promoting exchange on the internal and external level. Lastly, this dimension requires leadership to balance imitation and invention, exploitation and exploration, as well as working with new and old paradigms.

Bringing it all together. Bringing the identified dimensions together, "good leadership is measured by how effectively, responsibly and entrepreneurially an appropriate contribution is achieved and a 'purpose' is therefore achieved from the point of view of the relevant third party" (Kirchgeorg et al., 2017, p. 127). Through a successful interplay of these dimensions, potentials for value contributions arise for the individual, the organization, and society as a whole. Obviously, not only potentials, but also tensions can arise and both these effects need to be addressed appropriately (Kirchgeorg et al., 2017). Related to that, in Meynhardt's (2018a) view, perhaps "the toughest journey of all [is finding one's] own way in this ever-changing power game between the different dimensions."

The Leipzig Leadership Model in Relation to this Dissertation

This dissertation offers new perspectives on the LLM's premises and dimensions. On the other hand, vice versa, the model offers new perspectives on the studies brought together in this dissertation. In the following sections, we will elaborate on what we consider the major themes that evolve from this two-way reflection on the LLM.

The emphasized need for orientation. This dissertation started with the assumption that due to the demands of postmodern society, we should increasingly ask ourselves what we as individuals and collectives can still regard as valuable. We argued that we need a psychological foundation of value creation and have to develop value awareness as a competence. The LLM, in fact, started with a similar claim. Although the challenges are described more broadly, including, for example, the need for environmental action, the solutions are similarly sought in a model that provides orientation, and in demanding more awareness for a broadened notion of value creation. As such, the two narratives complement each other and mutually emphasize the need for orientation toward actual value creation for humans on a micro- and macro-level, and the development of new competences, such as value awareness, focusing on such value creation.

Importantly, the LLM focuses on leadership in an organizational context, while this dissertation, at least at the beginning, is not limited to a certain task, profession, or context. Nevertheless, as the LLM shows, leaders and organizations are in a special role within society, have power, responsibility, and an obligation to yield value creation for others. As such, our elaborations on a micro-foundation of value and value awareness are especially relevant in an organizational context. Additionally, this dissertation stresses that the LLM can be relevant not only for leaders in organizations; we indicate that especially the qualities of self-leadership can be relevant for humans more universally, both as a source of orientation and meaningfulness, but also in supporting leaders' role of a contributor to society or to smaller communities.

The appropriate balance between normativity and non-normativity. The micro-foundation developed in this dissertation, as well as the LLM, claim to be primarily non-normative. As the authors of the LLM rightly point out, however, any model intending to provide orientation must have at least a small degree of normativity.

This dissertation rests on the assumption that humans are the highest arbiters of value, and as such, individual and collective (inter)subjective human experience is the ultimate point of reference. Such a reference point implies a "weak," functional kind of normativity, as we primarily argue for more awareness on how and for whom value *is* and *could* be created, but do not prescribe how and for whom it *should* be created (although, obviously, we argue and hope that this ultimately leads to mutual benefit).

The LLM also foregrounds subjective human evaluation, but it is arguably more normative, primarily due to its focus on leadership in organizational contexts. The LLM argues that leadership has responsibility toward all humans for two reasons: first, in a moral sense as a matter of respect deserved by others, and second, in a functional sense to maintain their organization's license to operate within society. Taking these as assumptions, orientation toward collective value creation becomes a collective moral and functional requirement. Value not only is and could be, but also *should be* created for others.

If one accepts these responsibilities, the micro-foundation of value and the conception of value awareness explicated in this dissertation strongly gain relevance, especially in an organizational context where both requirements apply. Nevertheless, we should note that against our own theory, the normative premises of the LLM can and must be challenged. Although Kirchgeorg et al. (2017) provide convincing arguments in favor of them, no such premise can be considered absolutely right or wrong. Like any norms, they continuously have to be subjected to questioning, negotiation, and renegotiation as to how they relate to actual value creation.

The appropriate consideration of the human condition. In centrally positioning human subjective experience, this dissertation focuses on developing an understanding of this particular kind of experience. In doing so, it proposes a universal basis of evaluation constituted by basic human needs and personal frames of reference. This basis, we could argue, reflects the *human condition* by building on psychological insight on basic needs, human development, social cognition, and moral awareness. The LLM also acknowledges empirical insight on the human condition and is explicitly open to all empirical insight on individuals, organizations, and society as a whole.

In this context, one should ask whether the human condition in the LLM, as well as in this dissertation, has been considered appropriately. Certainly, both models strive to reduce complexity, at least to some extent, by providing essential dimensions of orientation and contributing scientific arguments for their validity. Nevertheless, this should not exempt applicants or developers from regularly reflecting on and challenging the dimensions and underlying assumptions, such as the number and nature of basic values or frames of reference.

One question that, illustratively, should be asked here refers to consideration of what the LLM calls “ecological basis of life.” This dissertation perceives value to result from humans’ subjective evaluation against various dimensions, which means that before any human valuation, objects, including the ecological basis of life, have no value. However, certain objects like the ecological basis of life can be regarded as preconditions for human existence, and as such also preconditions for all human evaluation. Therefore, one could ask whether we could formulate notions of awareness, especially in organizational contexts, that involve more normative claims regarding the consideration of certain aspects (such as the ecological basis of life).

Realistic expectations of control. The dissertation is grounded on the idea that more value awareness leads to more value creation. The limitations and challenges to this relation have been described in the studies, but the LLM also reminds us of them. The LLM's premise that the degree of control humans have should not be overestimated, reminds us that our behavior motivated by our value awareness might not necessarily be realized in actual value creation—neither for others, nor for ourselves.

Nevertheless, we could have more control of something other than our behavior and the objects we want to control, namely of our perspective. In other words, we have the ability to adjust the way we evaluate the world, to reflect on which sources we consider to be of value. By developing our value awareness, we can increase our control of finding value in any object of life, regardless of our control of the objects as such. Value creation is as much a matter of perception as it is of action, or even more so. A good case in point is one of the applicants of the Value Awareness Profile whom we encountered in Study 3, who turned out to be a very moral, deliberate person who benefited simply by discovering the hedonistic-aesthetic dimension, represented in the question "Is it fun?" as a source of value.

Individuals and organizations can make use of this idea for themselves in their own search for value, but also for others, for example, in creating more awareness of the ways in which organizations contribute to their value creation. Still, we have to bear in mind that regardless of any level of value awareness, control of our evaluations is not limitless.

Realistic expectations on selflessness. Another point emphasized by the LLM is that leaders should not be regarded as completely selfless, hence their responsibility should be aligned to incentives. The empirical data gathered in Study 3 through the Value Awareness Profile showed that the self was in almost all cases the most emphasized frame, which supports the LLM's argument. Nevertheless, our findings also support developmental psychology which suggests that others are also an inherent part of our sources of value, and even our self-concept. As such, serving others and their needs is often part of who we are. That explains how people's intrinsic motivation to contribute to a greater good beyond themselves should not be underestimated.

Thus, a selfless orientation can arise not only from moral deliberation or due to incentives; it can also come from an intrinsic motivation toward serving a greater good. Organizations and leaders should, therefore, be aware that a convincing purpose can balance the need for incentives. In the end, the optimum is of course a "win-win" situation of mutual benefit. Study 4 showed us how powerful intrinsic motivation can be if an organization's perceived CSR increases the meaning and identity employees can find in their work. This effect is apparently so powerful that it increases the chance of work addiction, which is related to being too selfless rather than too selfish.

Greater understanding of value (contribution) as the result of subjective evaluation. By declaring a value contribution realized in the form of others' subjective appreciation as the central objective of leadership and organizations, the LLM strongly substantiates our studies' understanding and operationalization of a psychological perspective on value creation. People wanting to apply the LLM, who share the motivations of the model, will find the conceptual foundations of what it means to actually create value for individuals as well as for collectives and society at large, in Study 1. The (public) value matrix constitutes a practical framework for understanding how and for whom value arises. It can help leaders translate this idea into reflection processes, but also into other operationalizations where value creation is the objective.

The LLM explicitly draws on public value theory in articulating the value of organizations for a collective. At a first glance, on a practical level, some have questioned how organizational public value differs from an organization's reputation. In this regard, leaders attempting to understand and increase their organization's value contribution should find Study 2 useful, as it delineates the two concepts and raises two important aspects of organizational value creation, as summarized below.

First, value refers to the entire basis of human evaluation which includes all frames of reference and basic human values. Theoretically, an organization's reputation can cover this basis holistically, but in practice it is possibly more selective. The public value concept, however, is certainly more holistic in that it covers all basic human values and explicitly includes collective frames of reference. Leaders who want to create public value should focus on such a holistic basis. Nevertheless, they should also bear in mind that a fully holistic consideration of value creation does also involve the self as a frame of reference in individual evaluations, which complements the public frames involved in public value creation. This is essentially the reason why the "public" in the (public) value matrix, was put in brackets.

Second, Study 2 has shown that public value focuses on a logic of contribution, while reputation focuses on a logic of recognition. This implies that leaders and organizations intending to create collective value should not limit themselves to their organizations being recognized by a collective; rather they should attend to the entire contribution they make toward others. Of course, ultimately, a contribution to a collective has to be recognized by the collective in order to be realized. Therefore, reputation is also of significant strategic relevance to organizations and should be considered, but should not be confused with or replace a broader notion of value creation.

The importance of balancing value contributions and of listening. The LLM, in multiple dimensions, reminds us how challenging it is to balance the trade-offs of an organization's goals and value contributions toward its external and internal stakeholders, and society at large. We should, however, also consider the challenge of properly balancing the self against others. In times when purpose is increasingly being recognized as a central aspect of leadership and organizations, it is very important that we remind ourselves of the necessity of maintaining ourselves and a functioning private environment to balance the demands of our professional and community work.

Study 4 provides a case in point for these kinds of trade-off. We learned that a societal orientation of the organization can, on the one hand, be a source of meaning and identity for employees, and as such for value creation on an individual level. However, this is often accompanied by a negative trade-off, namely the possibility that employees will become addicted to work. This also shows the downside individual awareness of public frames of reference has, as those individuals with high awareness levels are prone to working too hard and neglecting themselves.

In understanding and balancing conflicting value contributions, and as such goals and values inside of and between people, the LLM also points to the importance of listening closely to oneself and others, in order to create a better understanding and consequently achieve better outcomes. This is important here, as the primary focus of our studies was on introspection which entails listening to oneself. Then, of equal importance, we need to actually "go out there" and listen to those for whom we intend to create value, as ultimately, true value for others only arises on their own subjective level of experience.

A substantiated link between purpose and value. The LLM's major prescription is that the purpose of leadership should be linked to a value contribution to a greater good. Our universal micro-foundation of value as it is described above, has not only substantiated what value contribution means, but—

via value awareness and value emphasis—also linked it directly to motives and competences. According to our theory, a value contribution is now something we can “desire” and “be able to” realize.

As such, the link between purpose and value contribution is stressed as a basis for intrinsic motivation, orientation, and also innovation. Our conceptual foundation explained that humans are social beings, which means that their subjective evaluation of objects depends more or less on others and on the social contexts in which they find themselves. Every source of value for others is, therefore, understood as an actual or potential source of value for ourselves. If human subjective experience is acknowledged as the final arbiter of value creation, anyone looking for orientation or motivation should first look at how individual and collective basic values are affected. Beyond our conceptual foundation, Study 4 especially demonstrates this link between purpose and value in testing how individuals gain meaning and identity from their organization’s societal orientation.

Certainly, there will again be trade-offs between different values and different personal frames of reference that need to be balanced. Leaders, however, should be aware that in harnessing the power of the entire basis of evaluation, they and their organizations not only comply with moral responsibility or social legitimacy, but also directly influence the value created for themselves and their organizations. The link between purpose and value contribution is thus stressed as a means of directing and motivating leaders and employees, and it can help overcome the trade-off between individual and collective value creation.

Value awareness as a critical orientation-based competency. Related to the previous points, both the LLM and this dissertation have made powerful claims for new “orientation-based” competences both in leading oneself, as well as in leading others.

Our conceptualization of value awareness can be a promising candidate for such a competence, as it directly addresses the LLM’s call for a broadened understanding of value creation at multiple levels. Beyond our theoretical arguments, we also provide empirical evidence for the relevance of value awareness. Study 3 thematized developing and testing a profile that should help individuals in reflecting on their own value awareness, thus it pointed out which value categories they consider relevant in evaluations. First experiences with our instrument proved the (public) value matrix, as well as its operationalization, to be promising points for self-reflection and orientation. Beyond the instrument, the theory was considered plausible and generated interest among participants, especially those from a business background. What is more, Study 4 could then show how employees' greater value awareness can result in more work meaningfulness and identification, which—if risks like work addiction are balanced—could have multiple benefits for employees and organizations overall.

This could be a starting point for further developing and testing instruments that are rooted in this or similar theories which aim at linking purpose to subjective individual and collective value creation. The Value Awareness Profile is a step toward establishing an instrument for assessing and developing what could be a critical orientation-based competence of our time. As the LLM has explained, it can help individuals develop an internal compass for experiencing meaningfulness, surviving hardship, and legitimizing their behavior, and it can assist organizations in deriving a shared purpose and complying with their moral and social obligations.

Further, our theory can add to the LLM in reminding us that the individuals and collectives for whom value creation is intended must ultimately realize the value creation through appreciation. This appreciation is a function of the value categories the individuals emphasize, but also of the values of which they are aware. Thus, organizations can and should deal not only with their own value awareness, but also with the awareness of others—on the one hand, to understand it and be able to address it better and, on the other hand, to harness such awareness toward increasing the appreciation of intended contributions.

Leadership requirements beyond purpose, value, and responsibility. We have elaborated exhaustively on the importance of purpose and value, as well as the framing dimension of responsibility. However, fortunately, the LLM reminds us that there are other dimensions as well. Leadership is not *only* about purpose, value contribution, and responsibility. Organizations act in a constantly changing, competitive environment with limited resources. Those are very practical conditions that require leadership to equally consider dimensions like effectiveness and entrepreneurial spirit. This implies that, at times, these dimensions deserve more attention or even to be prioritized over the others. However, it also emphasizes the importance of consistently implementing and executing the purpose conditioned by responsibility and linked to a value contribution.

The (public) value matrix or instruments like the Value Awareness Profile are a first step toward operationalizing this dissertation on a more practical level. But there is still some way to go to help leaders effectively translate the findings into their own and their organization's daily practice. One of the most promising avenues for future endeavors would thus be to translate the LLM's and this dissertation's findings into the structures, processes, tools, rules, norms, and practices of organizations and beyond.

As indicated, our studies can also have direct implications for the LLM's other dimensions. For example, most prominently, value awareness is understood as awareness of potential value creation sources, and as such can be an important competence driving innovation which directly relates to the entrepreneurial spirit dimension. Further, an increased understanding of what others and society really value, will help to allocate resources more effectively as part of the effectiveness dimension.

Finally, as indicated earlier, the LLM, like any other model, can and should constantly be challenged as to how it truly creates value on the level of (inter)subjective human experience. The (public) value matrix developed in this dissertation could be suitable for such a dialogue. While such an endeavor is of course subjective, and applied in full depth would be beyond the scope of this dissertation, we can attempt a high-level allocation of the LLM's dimensions to the (public) value matrix, which shows potential for further development. It seems that the model dimensions cover major personal frames of reference (self, organization, society), but they do not equally cover all basic values. One can intuitively relate purpose, responsibility, entrepreneurial spirit, effectiveness, and value contribution to the ethical-moral, the utilitarian-instrumental, and the political-social dimensions. But it is less clear whether they equally relate to a hedonistic-aesthetical value of leadership, for example, in being a positive experience or an art, or relating to joy and beauty.

Although the LLM developers point to the hedonistic-aesthetical dimension in the "potentials" section of the book, for example, when they refer to leadership as a potential "flow experience" (Kirchgeorg et al., 2017, p. 120), our high-level allocation can point to an area for further developing the LLM. The main point here, however, is not to evaluate the model and show its potential gaps. Rather, the point is to illustrate once again the importance of increasing our value awareness, continuously questioning and renegotiating all our (value) concepts, and continuing to seek ways of evaluating our experience with respect to how and for whom they are truly valuable on the level of (inter)subjective human experience.

Conclusion. As a whole, the relation between the LLM and this dissertation offers several new perspectives on the need for orientation, the premises related to normativity, the human condition, and expectations on control and selflessness. Relating the LLM to the dissertation also gives new insight on understanding and operationalizing concepts like value (contributions), the link between purpose and value, and value awareness as a critical orientation-based competency. Researchers, and especially practitioners, can benefit from these relations, most prominently through their operationalization in organizational practice, but also by adequately considering other dimensions important to leadership, involving the constant reflection, questioning, and (re)negotiation with respect to how and for whom value is truly created on the level of (inter)subjective experience.

Discussion of Findings

This section discusses the findings of the dissertation comprising the four studies, as well as this introductory chapter. As each of the four papers collected here includes a separate treatment of findings, this section will give a synthesis and reflection of the whole.

In Demand of Orientation

We started out this project with articulating the problem that nowadays, in a world with abundant information and options, with blurred standards and boundaries, it is increasingly difficult for individuals and collective entities to know what is really valuable, and hence we are in need of orientation.

In essence, this dissertation is concerned with establishing and operationalizing a point of reference for orientation by developing a psychological perspective on value creation. The basic idea that has been laid out is the following: If, from a subjective perspective, no objective point of reference for evaluation can be found and humans become the final arbiters of value creation, then we should turn to our individual and collective (inter)subjective experience itself and look for the point of reference there. In other words, if our (inter)subjective evaluations are all we can rely on, then at least through understanding and focusing on them we can find and increase value for ourselves, others, and society as a whole. This involves not only an understanding of our evaluations as such, but also of the competence that individuals and organizations require to develop and apply such an understanding—the competence termed value awareness.

A Universal Micro-Foundation of Value

First, we developed what we call a universal micro-foundation of value. We built on and expanded Meynhardt's theory of public value relying on other psychological theories to develop a value concept applicable to all individuals and collective entities in any context. As a major element, we proposed a universal basis of evaluation that describes how and for whom value is truly created on the level of (inter)subjective human experience. To describe this basis, we proposed the (public) value matrix as a framework of value categories structured by basic values and personal frames of reference.

In doing this, we suggest that even though our evaluations are subjective, they are still founded on a basis shared by all humans. Importantly, this does not prescribe how humans should define or assess value; it simply serves as a means of describing, reflecting, challenging, and adapting how we can and do determine value, that is it assists in identifying our actual and potential sources of value. The (public) value matrix and its categories therefore can describe and support our evaluation, but their outcomes can only be the result of continuous individual and collective (inter)subjective processes which involve, for example, reflection and negotiation.

Meynhardt has recently compared the concept of public value to "a polestar, which can never be reached but can always indicate a direction" (2018b, p. 158). Following this metaphor, the (public) value matrix embodying the basis of evaluation can be compared to a conceptual compass assisting in the search for (a) polestars(s), while the polestar(s) as such still have to be found by the applying subjects themselves, individually and collectively.

Obviously, our foundation is primarily an offer of "just another concept" and as such can be questioned like any other concept in the light of the challenges described at the beginning. For example, one could argue that through conscious reflection it is possible to reject the (public) value matrix. Nevertheless, our theory grounds evaluation not merely in conscious rational thinking, but also in unconsciousness, irrationality, and emotions—thus, in who we are beyond thought. With such an approach, we regard our conception of value as an inherent part of our human condition. Of course, as reflection using the LLM reminded us, the appropriate consideration of the human condition can be challenged, too. However, if one accepts the few basic premises of this dissertation, our theory may be an offer not too hard to accept.

Importantly, our theory justifies the questioning of how and for whom value truly arises; in fact, it even intends to stimulate such questions. Even if one has accepted a structure such as ours, it is expected that everything within these structures and their role in an evaluation process will be interrogated. This brings us to the concept of value awareness.

Value Awareness

Our universal micro-foundation of value shed light not only on the basis of human evaluation, but also on the evaluation process and the basis's role in this process. In particular, this foundation highlights what it actually means to become aware of and to emphasize value categories, and it demonstrates how individuals differ in their emphasis and awareness.

Value awareness was defined as the competence to recognize value categories as relevant in evaluation. The definition confirms that value awareness is a precondition for questioning, reflecting on, and redefining how we emphasize our value categories, and should increase individuals' and organizations' chances of creating and finding more value for themselves and others. Importantly, there is no prescribed result to this reflection process; the result of this process is again subjective, or—if pursued by many individuals together—intersubjective. Beyond that, any (inter)subjective result can never be final, but is continuously iterated.

This means that our endeavor neither prescribes nor predicts an absolute point of reference for evaluation. However, we have defined relevant structures and competences that should facilitate the constant (inter)subjective search for such a point of reference. Related to our metaphor, we did not define an objective polestar, but a competence intended to facilitate individual and collective searches for our polestar(s).

Delineating Related Value Concepts: Reputation and Public Value

Building on our conceptual foundation, we provided a comparison between organizational public value and organizational reputation, also showing how they are related. By means of the conceptual foundation and a thought experiment, we could systematically compare the two concepts and derive propositions regarding their relationship.

This comparison was especially appealing because of the similarities of the two concepts. In particular, we considered the fact that they are both rooted in human subjective evaluation of organizations with reference to a collective. We could conclude that although the concepts share several features, are related, and will benefit from interconnected research programs, they are also distinct in various ways and need primarily to be considered separately, before making inferences about their relatedness and possible common influences and effects.

In the overall context of this dissertation, this comparison showed that the conceptual foundation provided in this work is suitable for describing, differentiating, and challenging other conceptions of value. As such, our foundation is perceived as a suitable point of reference for evaluation.

This finding does not imply that our conception of value is the only legitimate point of reference. Other value concepts, such as reputation, can still be legitimate. However, if one acknowledges that true value only arises on the level of individual and collective subjective experience, the legitimacy of such concepts can only be confirmed through reference to a basis of evaluation linked to this subjective experience, as a higher, or more stable point of reference. Returning to our metaphor, just as the polestar is not the only star in the sky providing orientation, there is not only one legitimate conception of value. However, through our micro-foundation, we have a compass pointing toward the polestar which gives a higher, more stable point of reference. By relating all other stars (or value concepts) to this point of reference through that compass, their actual value can be reassessed and then (re)confirmed or denied.

The necessity of reevaluating or reassessing value concepts again stresses the importance of individuals becoming aware of fundamental evaluation categories and reflecting upon them. This highlights the importance of value awareness as a competence and of suitable tools, such as the Value Awareness Profile, to assess and develop it.

The Operationalization of the Theory in Developing the Value Awareness Profile

The Value Awareness Profile, as developed in Study 3, is an instrument intended to turn individual evaluations into the kind of profiles as the theory had envisioned. A first prototype was iteratively refined and tested from different angles and on various samples. The focus was on practicality, efficiency, and plausibility, as well as on generating subjective interest and general insights. At the same time, we tested for and aimed at improving the instrument's compliance with traditional evaluation criteria.

The current version of the Value Awareness Profile seems already to represent a feasible operationalization of our theory. First experiences suggest that it delivers reproducible results in a systematic and efficient manner, and creates subjective value for applicants. Further studies are required to improve the instrument, but practitioners could already benefit from applying the instrument right now, and at the same time contribute to its further development.

In the general context of this dissertation, we were able to provide evidence suggesting that the (public) value matrix is a plausible and meaningful structure of reflection, and that value awareness is a useful competence. The dimensions of "how" and "for whom" value is created seem to be intuitively comprehensible, and the basic values and personal frames of reference provided seem to be appropriate starting points for structuring these dimensions. Therefore, our insights help to validate the theory, as well as the instrument based on it, which in turn provides a basis for further theory building, empirical research, and instrument development.

Related to our polestar-metaphor, the development of the Value Awareness Profile can be seen as an attempt to turn our micro-foundation as the conceptual compass into a practical compass that helps individuals and organizations in the search for their polestar(s). In our experience, those who applied the compass benefited from the endeavor, which gives us confidence in future attempts at building on it.

The Dynamics of Value Awareness and Value Creation in Organizations: CSR and Work Addiction

So far, the narrative about our micro-foundation of value and the concept of value awareness has been a positive one. However, obviously, both the theory and the instrument are subject to limitations, qualifications, and risks, as is highlighted in our empirical Study 4, based on a sample of 565 Swiss employees taken from the 2017 Swiss Public Value Atlas dataset. In a moderated mediation model, it investigated the relationship between CSR and work addiction, and the role of work meaningfulness and organizational identification, as well as (public) value awareness, in this relationship. In the overall context of this dissertation, the study provided us with important pointers toward the complex dynamics of value creation and value awareness in an organizational context.

First of all, the results show that an organization’s perceived CSR can be a source of meaning and identity for employees. As mentioned earlier, although CSR is a narrower concept than public value, we regarded it as a proxy for an organization’s orientation toward societal value creation. As such, we could see how macro-level value creation of organizations is directly linked to psychological processes on the individual (micro-)level.

Second, we could operationalize value awareness in the CSR to work addiction relationships. Employees that demonstrated more awareness for public frames of reference seem to experience more work meaningfulness and identify more with their organization, if they perceive their organization to engage in CSR. This we regarded as evidence that value awareness reveals additional sources of meaning and identity.

Third, through the relation to work addiction, Study 4 also points to important risks associated with both value creation and value awareness. This reminds us of the qualifications of our theory, as described in more detail in Study 1, suggesting that for a number of reasons more value awareness does not necessarily translate into more value creation. Moreover, there can always be trade-offs between different recipients of value creation (such as ourselves and others). Nevertheless, regarding this point, one should bear in mind that in Study 4, organizational CSR engagement overall had a negative effect on work addiction, while work meaningfulness and organizational identification just acted as buffering variables of this negative effect, thus the trade-off here was only in this indirect relationship.

All these differentiations show that especially in an organizational context with multiple levels of value creation, the dynamics of value awareness and value creation are complex and must be regarded from several perspectives. Metaphorically speaking, having a conceptual and practical compass and the competence to apply them can surely be beneficial in navigation. Even so, one should be aware that there are always risks involved, and that finding and creating value is never guaranteed.

The Special Relevance and Challenge to Leadership

As an excursion of this introduction, we applied the Leipzig Leadership Model as an additional frame for reflection, which has resulted in mutual enrichment of the LLM and the dissertation. First, the LLM stresses the increasing need for orientation in current challenging times regarding both leading ourselves and others. It also provides additional, more prescriptive reasons for why we should try to find the point of orientation in (inter)subjective human value creation, which suggests that our findings are of special relevance to leadership and in organizational contexts.

Further, the findings of the dissertation could substantiate several of the LLM's dimensions and how they are related. Most prominently, they increased our understanding of how an organization's value contribution is realized by subjective appreciation of third parties, as well as of how such value contribution is linked to an organization's purpose.

All of this created an even stronger case for value awareness. Given all the motivations provided by this dissertation and the LLM, being able to consider a broadened notion of value creation seems to be a critical competence of our times. More value awareness can help leaders, those being led, and third parties to create and find more value for themselves, others, and society as a whole.

The LLM reminded us again of the limitations and challenges of our theory, especially in the context of leadership. This regards appropriately balancing normativity and non-normativity, appropriately considering the human condition, having realistic expectations on control and selflessness, and the ability to balance multiple interests and value contributions.

Beyond that, we were reminded that leadership of oneself and others requires more than what this dissertation could attend to, in particular in organizational contexts. The LLM showed that successfully operationalizing our theory in more complex settings will have to address additional demands, such as those resulting from a competitive environment and limited resources.

Finally, we need to be aware that the LLM and all other frameworks provided in this dissertation are primarily concepts and as such, viewed against the theory presented here, must themselves be constantly questioned, challenged, and (re)negotiated in relation to actual value creation on the level of individual and collective (inter)subjective human experience.

Implications for Research

The findings of the studies constituting this dissertation have implications for several research disciplines. This section discusses these implications, giving a synthesis and reflection considering specifically the overall context of this dissertation.

Overall, our work addresses calls for micro-foundations in organizational, management, and strategy literature (Barney & Felin, 2013) and in particular for micro-foundations of concepts related to (societal) value creation (Aguinis & Glavas, 2012). Moreover, it addresses calls for a broadened understanding of awareness constructs, that go beyond established, narrower definitions of moral awareness (Gomez & Meynhardt, 2012; Tenbrunsel & Smith-Crowe, 2008). As this work is strongly connected to public value theory (Meynhardt, 2009, 2015), it also has multiple implications for public value research. However, due to the generalization of the theory that we provided, our work can affect virtually all endeavors concerned with examining value creation and awareness in organizational contexts and beyond, for instance those in the field of corporate social responsibility and reputation. Less explicitly, our work also has implications for other areas in the field of organizational behavior, for example in the area of leadership.

Our work contributes to all these areas mainly by developing an increased understanding of the structure and content of a psychologically founded conception of value, as well as of the evaluation process for which important antecedents of value creation, especially the competence called value awareness, have been identified. In the following section, we will address these contributions in sequence.

The Structure and Content of Value Creation

First, we advanced and generalized the idea of a basis of evaluation (Meynhardt, 2009) most prominently resulting in the (public) value matrix to describe this basis. The (public) value matrix serves as a framework of fundamental value categories by combining the dimension of personal frames of reference with the basic values suggested by Meynhardt (2009). This contributes to our understanding of the involvement of social entities (e.g., organizations, communities, societies) in our evaluations, but also adds the self as a central complement.

These additions root Meynhardt's theory (Meynhardt, 2009, 2015) of public value even more strongly in psychology, in particular the areas of human development and social cognition, which can stimulate and influence further theorizing and empirical research on public value. It contributes to the need for developing and refining concepts and typologies as a potential common ground in the "new approach" to public administration (Bryson et al., 2014), bringing more clarity on questions such as those related to subject, object, and basis of evaluation. It also provides a basis for an enhanced search and analysis of public values (Jørgensen & Bozeman, 2007), propagates an increased recognition of individuals as arbiters of value (Moore, 2014), contributes to more differentiated ways of measuring public value (Meynhardt, 2015, 2018b; Meynhardt & Fröhlich, 2017), and, through its generalization, allows the concept of public value to be linked even more strongly to private sector literature (Jørgensen & Bozeman, 2007).

Related to the last point, what our studies have added serves to generalize Meynhardt's micro-foundation of public value so that it can become applicable to any other concept of value, even those including individual evaluations not related to a "public" frame of reference. As such, the (public) value matrix serves as a framework for describing, challenging, delineating, integrating, and advancing all established and potential value concepts with respect to how they relate to actual value creation on a psychological level. These concepts include, for example, corporate social responsibility, shareholder value, stakeholder value, and shared value. In bringing such additions, our work addresses calls for micro-foundations of value concepts beyond public value (Aguinis & Glavas, 2012; Barney & Felin, 2013), for example, by bringing clarity on the relation between these kinds of concepts and underlying individual-level processes, such as the role of emotions, motivations, and cognition. Aguinis and Glavas (2012), for example, considered reflection on these kinds of relationships to be part of critical open questions in the CSR domain.

The capacity to delineate and advance value concepts based on our micro-foundation was demonstrated in Study 2, where we compared and related the concepts of organizational public value and organizational reputation. This contributes to both public value and reputation research. First, through establishing common ground, insights from both areas can now be transferred from one to the other for each’s independent benefit. Beyond that, our propositions regarding their similarities and relationship open up avenues toward new, integrated research programs involving both theoretical and empirical endeavors, such as ones on common antecedents, effects, and mutual influences. Reputation research in particular can benefit from a more elaborated connection to psychology, which can help the field in its struggle to find common ground regarding a theoretical basis and definitions of the concept (Podnar & Golob, 2017). Investigating the concept can also be helpful in exploring the dimensionalities and dynamics of reputation (Kraatz & Love, 2006; Lange, Lee, & Dai, 2011). Public value in turn could benefit from a transfer of the concept of “reputation commons,” which relates to the problem of firms belonging to an industry sharing the evaluations (or reputation) of the industry (King, Lenox, & Barnett, 2002).

Going forward, both public value and reputation would benefit from a clearer differentiation (or synthesis) between mental constructs on the individual psychological level and concepts resulting from an aggregation of individual evaluations. Although public value theory is more explicit about aggregation, in conceptualizing public value as a synergetic process of self-organization (Meynhardt et al., 2016), both concepts need more clarity with respect to how an aggregate intersubjective result is achieved, especially on an empirical level. Our concept of personal frames of reference could serve as a useful starting point, but future work should also embrace other dimensionalities, for example, in differentiating conscious and unconscious perceptions and evaluations.

Overall, similar conceptual studies could be conducted to compare and relate other concepts of value by applying our micro-foundation and the (public) value matrix as a basic structure. This could, of course, advance our universal micro-foundation as such, for example, in bringing more clarity on the subjective construal of an object of evaluation, but should also help establish the link between other concepts and individual psychology. Moreover, further applications could complement existing endeavors in relating different concepts to each other, for example, public value with CSR (Meynhardt & Gomez, 2016) or public value with customer value (Meynhardt et al., 2016). On an empirical level, all propositions put forward in Study 2 provide opportunities for validation through a variety of research designs, for example, through in-depth case studies or large-scale quantitative studies on the relation and mutual influence of reputation and public value.

Our conceptual work is complemented by methodological and empirical work as has been done in Studies 3 and 4. Study 3 supports the view that the (public) value matrix is a plausible and meaningful structure of reflection. The dimensions of personal frames of reference and basic values seem to be intuitively comprehensible yardsticks of evaluation. In this regard, the Value Awareness Profile can be seen as a first step toward validating the (public) value matrix and its categories. It provides a foundation for the matrix and the categories it uses, as well as for potential other instruments that may follow. Besides such practical value, the Value Awareness Profile can also provide a profitable means to further theory development.

A similar step toward validation can be seen in the operationalization of (public) value awareness in Study 4 which provides a first indication that people differentiate and emphasize various personal frames of reference. This adds to existing empirical studies on validating a basis of evaluation (Meynhardt & Bartholomes, 2011). Nevertheless, there are competing theories, in particular on basic values (Schwartz, 2012; Schwartz et al., 2012). Hence, although we regard it likely that the dimensions of how and for whom value truly is created play a fundamental role in any evaluation, this claim, as well as the exact categories and their interplay and combination, require further attention in research. Besides further theory-building, for example, through considering further psychological theories, there is ample space for empirical validation, be it through traditional questionnaires or other methods and techniques, such as repertory grid techniques, situational judgment tests, or implicit association tests.

The Process of Value Creation and the Concept of Value Awareness

Our studies also encompass a psychological perspective on the process of value creation, and introduce value awareness and emphasis as elements within the process that also serve as critical antecedents of value creation.

On a general level, this again contributes to micro-foundations of value concepts, by clarifying the individual-level psychological processes underlying them and linking them more strongly to motives, emotions, cognition, and competences (Aguinis & Glavas, 2012; Barney & Felin, 2013). Regarding public value literature, this increases our understanding of public value as a “regulative idea” and “operational fiction” and the role of different “publics” in the evaluation process (Meynhardt, 2009, pp. 204). It provides the ground for further research, for example, related to decisions and actions linked to public value creation or to public value measurement (Meynhardt, 2018b), where different levels of value awareness could influence the ways in which individual evaluations are aggregated. Again, this can be relevant to all areas concerned with the study of value creation and their micro-foundations, such as reputation and CSR.

Moreover, our studies respond to calls for a broader understanding of awareness than is established in the literature on Moral Awareness (Gomez & Meynhardt, 2012; Tenbrunsel & Smith-Crowe, 2008). In considering all personal frames of reference and all basic values (not only moral-ethical values) in articulating our definition of value awareness, we "move from a focus on moral awareness to value awareness in a very broad sense" (Gomez & Meynhardt, 2012, p. 88), and consider the possibility of multiple "frames" simultaneously playing a role in evaluations (Tenbrunsel & Smith-Crowe, 2008, p. 594). Further, through linking value awareness to value creation, we shed light on the role of value awareness as a potential antecedent to performance and value creation more broadly. Through the dimension of personal frames of reference, we contribute to a better understanding of the individual construction of social realities (Gomez & Meynhardt, 2012).

Future theory building could consider the processes and constructs related to a broadened notion of value creation even more holistically. This could be done by identifying further critical antecedents of value creation besides the existing ones of value awareness and value emphasis, as well as by elaborating on their interplay. For example, one could, in analogy to existing moral decision-making models, explore constructs such as *(public) value judgment*, *motivation* and *character* (Rest, 1986), or develop an integrated set of capabilities, following the example of *moral intelligence* (Tanner & Christen, 2014).

Apart from theoretical advancements, future research on value awareness would especially contribute through further operationalization and empirical verification. Studies 3 and 4 in our project provide a starting point and could function as examples for future inquiry. Study 3 used the Value Awareness Profile as an instrument for assessing value awareness of individuals. Applicants' positive experience with the instrument is regarded as evidence confirming the relevance of a broadened conception of value awareness. This adds to the few existing empirical studies related to a broadened notion of value awareness (Gomez & Meynhardt, 2012; Meynhardt, Hermann, & Anderer, 2017) and provides a basis for further investigation of the construct and its operationalization.

Regarding the Value Awareness Profile as such, further studies should aim at improving the instrument by increasing its utility, user-friendliness, but also validity, reliability, and generalizability. The potential directions for future development of this and similar instruments are manifold. New projects should experiment with further systematization and digitization, larger samples, different contexts, objects and subjects of evaluation, as well as with different terminologies, categories, typifications, and second or third person perspectives. Moreover, they could focus on objective instruments for measuring the effect and utility of increasing individuals' value awareness in various contexts. They could also experiment with different assessment methods, such as the abovementioned implicit association tests or situational judgment tests, as well as with more traditional methods, such as questionnaire techniques.

Such a more traditional study format was applied in Study 4 in investigating the relation between CSR and work addiction. First, the findings of Study 4 contribute to the literature on business ethics and CSR more specifically. They provide a differentiated view on the impact of CSR on employee outcomes, thereby addressing calls to focus on a level of analysis pertaining to individual experience (Aguinis & Glavas, 2017; Glavas & Kelley, 2014). More specifically, the findings point toward the potential dark side of CSR, that is the risks it can hold for employees. The literature to date has predominantly focused on the positive effects, neglecting the downsides that our study addressed (Aguinis & Glavas, 2012; Jamali & Karam, 2018). Further studies should apply this dual lens and investigate risks like work addiction/self-exploitation, stagnation, and discriminatory self-righteousness. To broaden the scope of inquiry, studies related to these dynamics could also experiment with other designs, for example, longitudinal designs, and the effects in different geographic and cultural contexts.

In the overall context of this dissertation, Study 4 provides us with important insights on value creation processes and the role of value awareness in such processes. More specifically, it supports the idea of (public) value categories as a source of meaning and identity, and provides further evidence for beneficial effects of value awareness, which further strengthens the theoretical contributions to micro-foundations and a broadened notion of awareness as described above. This study also inspires further theory building and empirical research, for example, related to negative effects of value awareness, such as inconsistencies and deficits on an individual psychological level or on trade-offs on a contextual level. On a methodological level, the operationalization of public value awareness in Study 4 can be seen as a first step toward establishing a scale of value awareness. Future studies could develop and validate this scale further (MacKenzie, Podsakoff, & Podsakoff, 2011) and apply it in relation to the same and other variables related to macro- and micro-level concepts of value creation and its antecedents and consequences. This will also be useful in the important task of delineating the set of constructs from other related constructs.

In addition to the above, through providing a micro-foundation of value as a result of individual and collective evaluations and the competence value awareness, we propagate a "co-productive view" on value, "alternative to the views on value which we have inherited from the industrial era," as a basis for future research on organization, management, and definition of business in general. Such future research, for example, could attend to reconfiguring the roles of economic actors as co-producers of value, to managing and organizing complexity and incompatible priorities, or to the managerial search for "common ground" regarding organizational values (Ramirez, 1999, p. 61). Related to these themes, although this dissertation is not explicitly directed toward leadership research, our reflection following the LLM shows the potential relevance of a micro-foundation of value and value awareness for leadership practices, and thus could also stimulate research in this field. For example, our studies could add to recent efforts that relate public value and transformational leadership (Meynhardt, Neumann, & Christandl, 2017). Moreover, our work could potentially inspire and contribute further to disciplines from which it drew, as is done in the individual studies. Overall, we hope that our inquiry into value awareness and value creation will inspire many researchers to engage in future theory building and empirical endeavors across the disciplines we have accounted for, and beyond.

Implications for Practice

Our findings also have multiple implications for practice. As each study has a separate section aimed at practitioners and as further implications have already been discussed in the excursion on the Leipzig Leadership Model, this section is intentionally kept short and focuses on a few encompassing items.

Overall, our work set out to provide orientation in our mentally demanding times through introducing a universal psychological foundation of value creation. We did so by rooting value creation in how and for whom value truly arises on the level of (inter)subjective human experience, as well as by attending to the competence of value awareness as a critical antecedent of such value creation.

In general, anyone seeking orientation would be well-advised to apply the conceptions, frameworks, and findings of this dissertation in their practice. Of course, the findings do not entail a prescription; this study, first and foremost, delivers an offer. However, our theory and evidence hopefully are convincing in that they explain how their application can benefit individuals, organizations, and society at large. If one acknowledges humans as the highest arbiters of value and our (inter)subjective experience as the highest point of reference, our offer may, as mentioned earlier, not be too hard to accept. Moreover, if one agrees with the premises of the LLM in perceiving an orientation toward a broadened notion of collective value creation as a moral and functional requirement, this dissertation becomes even more relevant, especially in organizational contexts.

Individuals, in particular leaders, can use our findings and instruments to develop their individual compass, but also to establish a shared purpose of the organization that justifies its power over others, complies with moral responsibility, but also ensures their organization’s social legitimacy as a basis for long-term survival. An application of our findings and the development of value awareness as a competence can foster finding and creating more value for ourselves and others. It can help in reevaluating any object, such as the multitude of norms, facts, opinions, and choices to which we are exposed, with regard to how and for whom they truly create value on a psychological level. We can also discover new sources of value and their combination, and increase own "control" of our evaluations and value creation, for example, by developing more breadth and/or focus. All this can contribute to more meaningful experiences, a sense of belonging, motivation, satisfaction, innovation, and an effective fulfillment of our own needs and those of others.

Due to the generalization of this theory, many of the identified benefits are not limited to an (intra)organizational context but can apply to all stakeholders, as well as to all other individuals and social units, in a private, public or wider societal context. For example, citizens could make more holistic evaluations related to their interaction with private organizations, public institutions, their community, or their families. Importantly, value creation is not only about others, but equally about ourselves, and value awareness should involve what we value, personally, detached from our contexts. Moreover, it should involve a differentiation of the contexts we find ourselves in. This is especially relevant in an increasingly interconnected society, where we are dependent on multiple people and contexts at the same time, and are exercising an influence there as well. Although certain trade-offs are inevitable, more value awareness and an increased application of our findings and instruments could help in partially resolving the trade-offs between individual and collective value creation.

While Study 1 provided the overall conceptual foundations, the other three studies addressed more specific problems, with additional implications. Study 2 stresses the practical relevance of our foundation in describing, delineating, and advancing value concepts, by the comparison and relation of organizational public value and organizational reputation. Moreover, we now understand that both concepts are of high strategic relevance and related, yet they primarily need to be considered and managed separately before inferences about their relationship can be made. Reputation is important for organizations, yet, for their long-term survival they need equally to consider their public value as a more holistic value concept that also follows a logic of contribution as opposed to recognition. At some point, any contribution could become valued and recognized, and as such we argue for a holistic consideration of actual and potential public value contributions. We also argue for proactive preparation for potential recognition and evaluation of these contributions by third parties.

Study 3 operationalized our theory using an instrument aimed at practical application as a means of assessment, self-reflection, and development of value awareness. Our experiences with the instrument showed that there is certain demand for and valuing of value-oriented competences such as value awareness and of instruments to develop them further. Besides the general benefits as outlined earlier, this instrument and its adaptations could help establish and develop value awareness in various areas. They could, for example, be applied in human resource management to select personnel, develop leaders, or manage change processes; or they could be used in marketing and strategy development to provide more deliberate planning and initiatives better suited to address the complexities and needs of contemporary society. Again, their application should not be limited to a business context, but can be regarded as relevant to all contexts, including ones of, for example, general education or military service.

Our Study 4 investigated the relationship between CSR and work addiction, and confirmed that, overall, organizations should continue to provide their employees with a sense of contributing to societal value creation, due to the numerous positive effects this brings. Nevertheless, organizations should also actively manage the risks associated with positive outcomes. This could, for example, involve helping managers and employees to prioritize their own needs over those of others, and assist in maintaining a healthy lifestyle and functioning relationships (going along with other dimensions of value awareness). In doing so, organizations could also consider associating and aligning societal value creation with core tasks instead of with compensatory or additional actions. The study further highlights the power of value awareness for higher social units, while also pointing to the need for additional mitigation strategies for people with higher levels of such awareness.

The reflection through the LLM showed additional implications, especially in the context of leadership (see more detail in the Excursion), indicating, for example, the importance of having realistic expectations regarding control, selflessness, and the ability to balance multiple interests and value contributions. Especially regarding the latter point, it is important to remind ourselves that actual value for others only arises on their own subjective level, which emphasizes the importance of listening equally to oneself and others as the final arbiters of value. Beyond that, leaders should not forget that there are more demands than just the ones addressed in this dissertation, such as those resulting from a competitive environment and limited resources.

We hope that these and further implications benefit individuals and organizations in any context in overcoming the demands of postmodern society and finding orientation toward actual individual and collective value creation. At the very least, we trust that our work will inspire individuals and organizations in any context to regularly step back and question how and for whom value is truly created. We would encourage them as well, to question our ability to question as such, thereby iterating our human meaning-making mechanisms, and hopefully making sure that the advancements that have been achieved in our world will not overtake us.

Conclusion

This dissertation set out to provide more orientation in times of increased individual and societal demands through declaring individual and collective human (inter)subjective evaluation as the ultimate point of reference. Based on this idea, we have developed and operationalized a psychological perspective on value creation and value awareness in four studies. We provide a conceptual foundation through a universal micro-foundation of value creation, and defining the competence value awareness, a conceptual delineation of public value and reputation, an operationalization of value awareness in the form of a practical instrument, as well as an empirical investigation of value creation dynamics in an organizational context. The findings, also enriched by a relation to the LLM, are diverse and have multiple implications for research and practice. Overall, we conclude that for the sake of orientation, and potentially as a matter of obligation, research, and practice, individuals and organizations should develop and operationalize an increased consideration of how and for whom value is truly created on the level of (inter)subjective human experience. To realize actual value creation, many additional challenges have to be overcome and risks have to be acknowledged and addressed. Even so, more value awareness should at least increase our chances of finding and creating more value for ourselves, others, and society as a whole.

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STUDY 1: MORE VALUE AWARENESS FOR MORE (PUBLIC) VALUE: RECOGNIZING HOW AND FOR WHOM VALUE IS TRULY CREATED

Timo Meynhardt and Andreas Fröhlich

For copyright reasons, the full text of this study was excluded from this published version of the dissertation. The study is going to be published in Adam Lindgreen, Nicole Koenig-Lewis, Martin Kitchener, John D. Brewer, Mark H. Moore and Timo Meynhardt (eds.): Public Value: Deepening, Enriching, and Broadening the Theory and Practice. Routledge, 2019 (forthcoming)

Abstract

Public value and value in general, can often not be maximized or can even be destroyed, because individuals and organizations that are overwhelmed by the mental demands of (post)modern society do not know "how" and "for whom" value is truly created. Based on this idea and by drawing on multiple insights from psychology, we elaborate on a micro-foundation of value. We propose that value is truly created as a result of subjective psychological evaluation by humans, measured against their basic values (answering "how" value is truly created) and personal frames of reference (answering "for whom" value is truly created). These two dimensions span a (public) value matrix of value categories that could form the psychological basis of any evaluation. Individuals will obviously differ according to the emphasis they place on each category. And, importantly, they will also differ according to their competence in recognizing certain value categories as relevant. This "value awareness" can have a strong influence on (public) value creation, with exciting implications for research and practice.[3]

Keywords: micro-foundation, public value, values, value awareness, value creation

[3] This abstract was part of the submitted draft document, however, no abstract is to appear in the final publication.

STUDY 2: SAME SAME BUT DIFFERENT: THE RELATIONSHIP BETWEEN ORGANIZATIONAL REPUTATION AND ORGANIZATIONAL PUBLIC VALUE

Timo Meynhardt, Pepe Strathoff, Andreas Fröhlich, and Steven Brieger

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Publication status: 2nd "Revise and Resubmit"[4].

Abstract

From a managerial perspective, organizational public value, at a glance, seems similar to organizational reputation, hence these constructs have been associated with each other. In this paper, we compare the two constructs along eight dimensions and arrive at propositions about their relationship. Several similarities regarding strategic relevance, locus of control, axiological structure, micro-foundation, measurement unit, and process dynamics justify further investigation of this relationship. Nevertheless, the constructs differ significantly with respect to the basis of evaluation and their dominant logic. We draw on a recent micro-foundation of public value to elaborate on these differences and develop propositions about how the constructs are related. Public value applies a holistic basis of evaluation covering all basic values and collective frames of reference, while reputation is more adaptive. Moreover, public value follows a logic of contribution (to a collective), while reputation follows a logic of recognition (by a collective). Hence, the two constructs should not be taken as similar or used interchangeably. In the various fields represented, distinct, yet connected research programs are required.

Keywords: organizational reputation, public value, construct comparison, axiology, micro-foundation

[4] Status update Feburary 22, 2019: A revised version of this study has been submitted and is currently in review

"But the matter [the Volkswagen diesel emission scandal] is not just about jobs, market share or corporate and bureaucratic reputations. The scandal captures Germany at a moment when it has been trying to hold on to values it always saw as defining, but that have become increasingly difficult to maintain as it becomes drawn into the messy problems of Europe and the world."
The New York Times, September 23, 2015

Introduction

The above quote from a *New York Times* article discussing the consequences of the Volkswagen (VW) diesel emission scandal for Germany indicates that part of the damage done by the scandal relates to values in society that are touched, shaken, and perhaps even destroyed.

The article is aptly titled: "A Car Scandal Shoves Berlin Off High Ground." It makes clear that the scandal touches a sensitive spot, because at stake here are public values such as efficiency, rectitude, and ecology which Germans see as self-defining, even worthy of advocating to others, and of which they are proud. The article is revealing as it focuses not only on the damage to the firm's or the country's reputation, as many other comments did, but actually goes a step further by articulating consequences for the German society as a whole, which include a weakening of those public values which are part of peoples' experience and perception of reality. In this sense, the article points to a construct which holistically describes how VW is valuable for Germany, from people's own subjective perspective, and beyond VW's reputation.

The public value construct, which is originally rooted in public administration research (Moore, 1995) and has recently been expanded (Meynhardt, 2009, 2015; Meynhardt & Fröhlich, 2019) through a micro-foundation of value, attempts to describe such holistic value of an organization for a social collective. As such, public value is also referred to as an organization's contribution to the common good.

In view of this perspective and the compelling VW example provided above, it seems to be a categorical error to not distinguish the constructs of reputation and public value, as they point to substantially different ideas. Consider how a judge presiding over a court case on the VW scandal mentioned above, could justify a court decision by appealing to the common good. She would never confuse it with, or reduce it to, reputation.

However, from a managerial perspective, and especially when attempting to empirically aggregate peoples' subjective evaluations, organizational public value and organizational reputation appear to be quite similar, or at least closely related. In fact, on a high level they both seem to conceptualize some kind of "value" of "an organization" "for a collective" based on "subjective evaluations." Due to this similarity, the two concepts have been associated with each other, and questions have been asked about how they are related. Some have even claimed that, at least empirically, they refer to the same thing.

Up to now, there has been no conceptual or empirical examination of the relationship between reputation and public value. Yet, quite a number of questions persist, such as: How similar or different are these constructs, both conceptually and empirically? How are they related? Do organizations with a high public value also have a high reputation? Does reputation drive public value, or vice versa? Is there a reputation for public value, or a public value of reputation? Can a conceptual difference also be empirically validated? Clearly, much uncertainty concerning the conceptual and empirical relationship between the two constructs has to be removed. This is the motivation for this study and the research gap that it will address.

In order to deal with these kinds of questions, a systematic comparison of the two constructs as well as an analysis of their relationship is required. Besides shedding light on the issues at hand, new ways of research could unfold enabling the various fields to complement and benefit from each other. More holistic theories about the value and/or reputation of organizations can be developed, providing the basis for new hypotheses, research designs, and refined empirical methods with higher validity and construct clarity. Also, practitioners dealing with one or both constructs could gain much from clarity on their delineation and how they are related. This would facilitate the operationalization, assessment, and management of reputation and public value, either independently or in combination.

The purpose of this paper, therefore, is to analyze the constructs organizational reputation and organizational public value for their similarities and differences and to propose pertinent aspects of their relationship. We start by providing an overview on both constructs, before systematically comparing them along eight dimensions. We show that the constructs are similar regarding their strategic relevance, locus of control, axiological structure, micro-foundation, measurement unit, and process dynamics. However, the constructs differ significantly with respect to the basis of evaluation and their dominant logic. Further, we illustrate the differences by means of a case example related to the VW diesel scandal. Based on this, we come up with propositions that point to the relationships between the two constructs. Finally, we discuss how research and practice should consider the similarities and differences in distinct, yet closely linked programs, and we give our conclusions.

Organizational Public Value and Organizational Reputation

Public Value

Public value research is an emerging field (Bryson, Crosby, & Bloomberg, 2014, 2015), which has its roots in the public management research domain (e.g., Kearney & Meynhardt, 2016; Meynhardt; 2009; Meynhardt & Bartholomes, 2011; Meynhardt, Chandler, & Strathoff, 2016; Moore, 1995). Over the past decade, the concept has increasingly found its way into management literature of the private sector (e.g., Meynhardt, 2015; Meynhardt, 2019; Meynhardt & Bäro, 2019; Meynhardt & Gomez, 2016; Meynhardt & Fröhlich, 2019; Meynhardt et al., 2016; Strathoff, 2015). Public value rankings are widely published, thus getting considerable media attention (https://www.gemeinwohl.ch/en/atlas; https://www.gemeinwohlatlas.de/en/atlas), and a number of firms have conducted public value studies,[5] for example, Swiss insurance Mobiliar, German Stock Exchange operator Deutsche Börse AG, and the soccer club FC Bayern Munich.

The notion of public value provides a novel way of understanding the value organizations create for society (Meynhardt 2009, 2015; Moore, 1995). It builds on a perspective that every organization creates not only economic value, but also values in a number of other dimensions, such as contributing to producing and reproducing social realities. The concept actually shifts the ground in terms of value creation by systematically reinforcing an outside-in perspective for assessing a firm's value to society. Public value rests on Drucker's idea that every organization, be it a firm, a public administration, or an NGO, influences how well society functions, and thus always performs a social function (Drucker, 1992). Initially, in public sector management research, the concept was supposed to help public managers in their strategic decision-making (Moore, 1995). According to Moore, father of the public value concept, "managers must satisfy some kinds of desires and operate in accord with some kinds of perceptions" (Moore, 1995, p. 52). Thus, early on, Moore already emphasized the relevance of need satisfaction and perception for creating public value.

Consequently, one of the central advancements of public value during the last decade has been a comprehensive psychological micro-foundation of the construct (Meynhardt, 2009, 2015; Meynhardt & Bartholomes, 2011; Meynhardt & Fröhlich, 2019). Based on an in-depth philosophical and psychological analysis of the concept, Meynhardt (2009, 2015), and later Meynhardt and Fröhlich (2019),

5 For an overview, see Meynhardt (2015, p. 158–159).

developed a theory of public value that would broaden the definition of the construct and open up new ways of theory building and empirical research (Meynhardt & Bartholomes, 2011). The concept was soon adopted by practitioners and gained widespread attention in management in Europe. The main components of the theory can be summarized as follows:

The central underlying assumption of the micro-foundation of public value is that, following a humanistic world view, humans are the ultimate arbiters of value creation. One can thus speak of actual value creation only if it is the result of subjective evaluation by humans (Meynhardt & Fröhlich, 2019). Organizations constantly interact with many people, be it their (internal or external) stakeholders, larger communities, or society; in public value theory all of these social units are referred to as "publics." Given their widespread influence on these publics, organizations are constantly evaluated with respect to their impact on them, by the individuals constituting the publics. The outcome of such evaluation is the public value of the organization. In other words, organizations create public value as they shape and co-create individuals' experience of their social contexts and realities. In its original definition, public value refers to "[a]ny impact on shared experience about the quality of the relationship between the individual and [a public]" (Meynhardt, 2009, p. 212).

In a functional sense, organizations "cannot but influence public values" (Meynhardt, 2009, p. 193), because by their very existence they shape individuals' perception of the social collective. Accordingly, public value is of central importance both as feedback "drawn from" the social units one interacts with, and as an order parameter, or a "regulative idea" (Meynhardt, 2009, p. 204), that guides individuals, organizations, other social units, and society as a whole in making valuable decisions, actions, and consequently, contributions (Meynhardt & Fröhlich, 2019). As such, public value can be seen as a new way of considering notions such as the common good, public interest, or *bonum commune* in a managerial way, that is, a way that complements a legal perspective and the operationalization of philosophical ideas. Importantly, while deliberations like this have been motivations for developing the construct, the construct as such is primarily descriptive, that is non-normative. Public value, therefore, is: "[…] situated in relationships between the individual and 'society,' founded in individuals, constituted by subjective evaluations against basic needs, activated by and realized in emotional-motivational states, and produced and reproduced in experience-intense practices" (Meynhardt, 2009, p. 212).

The micro-foundation of public value theory consists of several more detailed elements (see Meynhardt 2009, 2015; Meynhardt & Fröhlich, 2019). Here, we will highlight only the major elements, which have proved to be important in finding commonalities and differences with the reputation construct.

Value: The result of subjective evaluation by humans against a basis of evaluation. In the ongoing debate about the nature of values (e.g., Rescher, 1969), public value theory emphasizes the role of humans as the final arbiters of value creation. Building on psychology and value philosophy (Heyde, 1926; Iwin 1975), value is defined as the result of the psychological evaluation of an object by a subject against a basis of evaluation. Value, thus describes this subject-object relationship. In Heyde's words, "value is the relationship" (1926, p. 77, own translation). Without a subject, there is no value. In this sense, value is subjective. As a subject relates to an object, in the act of valuation or evaluation, value comes into being. Value is "value for a subject" (Heyde, 1926, f. 46, own translation). In this view, value is always bound to relationships, and always relative. Against this philosophical perspective, public value is also the result of a relationship. Public value thus is a relational concept.

The basis of evaluation: How and for whom value is created. As value is the result of subjective evaluation, such evaluation is based on emotional-motivational forces that initiate an evaluation in a subject's mind. Together, these forces constitute the basis of evaluation. An object is valued, or has value for a subject, if it impacts on this basis of evaluation (Meynhardt & Fröhlich, 2019).

Psychology offers a multitude of such emotional forces, covering constructs like beliefs, attitudes, motives, needs, and so on, but as yet, there is no defined common ground. However, in order to describe and analyze “value” for a human subject, some basic structure is required. In an attempt to account for the humanistic premise, and reflect an ideally universal human nature, Meynhardt (2009, 2015) and Meynhardt and Fröhlich (2019) rely on theories on basic human needs (Epstein, 1989, 2003), social cognition (Fiske, 1995; Fiske & Taylor, 1991; Schutz, 1974; Schutz & Luckmann, 1973), and human development (Kegan, 1982, 1995; Kohlberg, 1984) to arrive at a structure for the basis of evaluation on two dimensions, namely basic values that describe how value is created and personal frames of reference that describe for whom value is created from a subjective perspective. In the following sections, we will elaborate on both dimensions.

How value is created: Basic human values. In order to differentiate the “how” of value creation in a way that represents human nature, Meynhardt (2009) suggests building on Seymour Epstein’s (2003) comprehensive synthesis of research and theory on basic human needs. Based on this synthesis, Epstein identified four basic human values that play a role in the evaluation of every human being. Needs directly translate into values since, according to Epstein, people at least implicitly value when fulfilling their needs (Epstein, 1989). Differently put, basic needs provide the psychological source for value to become a reality. Table 2.1 illustrates the conceptual link between basic needs and basic values.

Table 2.1

Relationship between basic needs and basic public value dimensions

Basic need for…	Translation into a motivation for… (Examples)	Basic public value dimension
positive self-evaluation	positive self-concept and self-worth consistent relationship between self and environment feeling of high self-esteem (in social comparison)	moral-ethical
maximizing pleasure and avoiding pain	positive emotions and avoidance of negative feelings flow experience experience of self-efficacy due to action	hedonistic-aesthetical
gaining control and coherence over one's conceptual system	understanding and controlling environment predictability of cause and effect relationships ability to control expectations to cause desired outcomes	utilitarian-instrumental
positive relationships	relatedness and belongingness attachment, group identity optimal balance between intimacy and distance	political-social

Adapted from "Public Value Inside: What Is Public Value Creation?" T. Meynhardt, 2009, p. 203.

To frame the above more dramatically: Each of the four needs forms, in various strengths, the background to every human evaluation. Of course, every human subject will differ with respect to the emphasis they put on these basic values, and even for a single person, this emphasis will vary depending on time and circumstances. Also, in many cases basic values will most likely not be impacted directly, but indirectly via other more granular emotional-motivational forces present in a subject's mind (Meynhardt & Fröhlich, 2019). However, all these forces will ultimately relate to one or more of the basic values, thus they are proposed to represent a viable "common ground" or a "quasi-ontological" basis (Meynhardt & Gomez, 2016, p. 11).

For whom value is created: Personal frames of reference. Human beings are social beings and, regardless of the developmental stage they are on, they are constantly influencing and being influenced by other people. Based on social cognition (Fiske, 1995; Fiske & Taylor, 1991; Schutz, 1974; Schutz & Luckmann, 1973) and human development (Kegan, 1982, 1995; Kohlberg, 1984) theory, Meynhardt and Fröhlich (2019) thus suggest that human beings, next to themselves, very often, if not always, consider their conceptualizations of others, both consciously and unconsciously in their evaluations, and in construing their own realities. In other words, "for whom" value is created, forms a fundamental second dimension of the basis of evaluation. This means that emotional-motivational forces not only relate to basic values, but also to one or more personal frames of reference.

These two dimensions of how and for whom value is created can then be analytically combined to illustrate value categories that are a basis of evaluation, in a matrix that Meynhardt and Fröhlich (2019) termed the "(public) value matrix."

The (public) value matrix, shown in Figure 2.1, represents a fundamental structure of the basis of evaluation for a person. Any evaluation of an object, and as such the entire construction of a subject's reality, can be described along these two dimensions. Importantly, while there is a finite number of basic values, the numbers of frames of reference that play a role in evaluations are potentially infinite. Meynhardt and Fröhlich (2019) distinguish the most important conceptualizations as the self, the private surroundings, the professional surroundings, the local community, and society as a whole. However, conceivably, any more (or less) granular social entity could be a personal frame of reference.

Humans can differ according to their emphasis and awareness of these categories, and for individuals this can also vary depending on time and circumstances. One can also debate the exact content of both dimensions. However, if one accepts basic needs and personal frames of reference as a basis of evaluation, any value concept can be described, defined, and ultimately challenged against this basis, considering "how" and "for whom" they represent a true, that is psychologically real value creation.

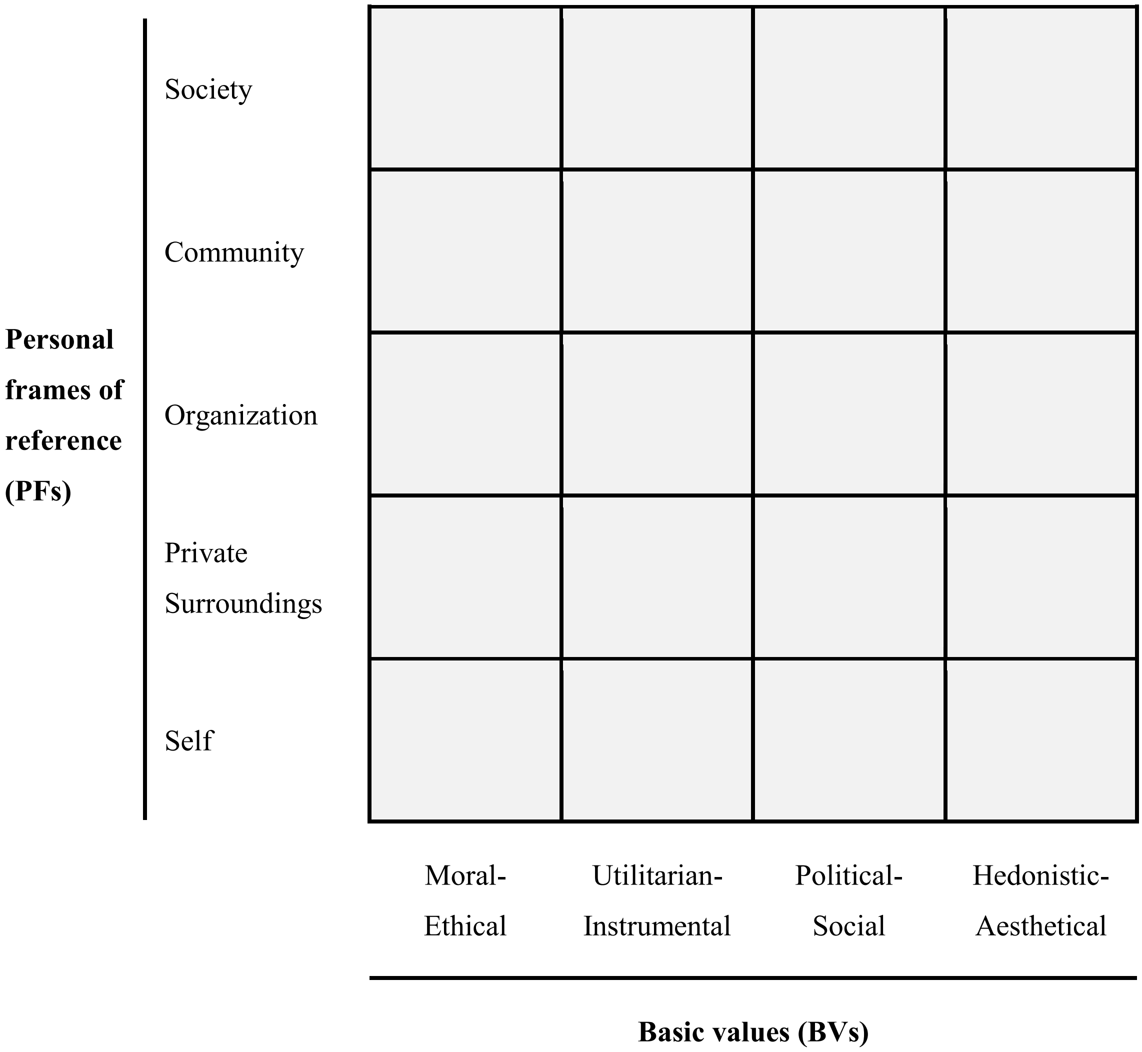

Figure 2.1 (Public) Value Matrix. From "More Value Awareness for More (Public) Value," T. Meynhardt & A. Fröhlich, 2019.

The "public" in public value. Above, we described a psychological basis of evaluation for any kind of "value." What remains is to define how the public value construct is defined with regard to this basis. As described earlier, "publics" refer to any collective social unit of humans. In the logic of frames of reference, any frame that represents such a unit can be called a public frame of reference. The public value of an object, from a subjective perspective then is the result of an evaluation against one or more public frames of reference. This means that, whenever an individual evaluates an object with reference to a public social unit, such as its family, a local community, or society as a whole, one can speak of public value from a subject's perspective. Of course, given its subjective nature, "objective" public value creation can only be achieved through a collectively (and as such intersubjectively) shared experience of the individuals constituting the public. What is more, the definition of public value is open with respect to how many public frames of reference are involved in evaluation. The defining aspect of public value is that it always involves evaluation from a system perspective.

This system perspective is based on frames of reference as internalized fictions, a kind of mental representation of social collectives. Individuals perceive and evaluate things against the background of the social collectives' values and principles. Accordingly, the publics are defined by the frames used by individuals. The public, thus, is seen as a constructed reality, which comes into being at the level of human experience—the public is inside (Meynhardt, 2009). Following Meynhardt, such reference to the "whole" (e.g., family, community, society) is an abstraction "generated on the basis of experiences made in daily practices, analytical insight, and all sorts of projections as to complex phenomena" (2009, p. 204). It is an "indispensable 'operational fiction'—necessary for action and orientation in a complex environment" (2009, p. 205). This concept of "public" follows Vaihinger's idea that individuals and groups need to act "as if" (Vaihinger, 1911/2008). This constantly (re)negotiated, tested, or invented "operational fiction" forms the "Gestalt," the "generalized other" (Mead & Morris, 1934/1962) or a "quasi-object" (Latour, 2000), as the reference point for action. Frames of reference like the "state," the "market," or the "society" are emerging functional generalizations, often necessary to arrange and interpret data or events in a meaningful way. Following Luhmann (1984, p. 107, own translation), meaningfulness then is "a self-referential attitude towards complexity" (Meynhardt, 2009).

The object of evaluation. For comparing the constructs later, we need to consider the object of evaluation in more detail. In a subjectivist worldview, there is no object as such; there can only be a certain association of perceptions in a subject's mind that can be summarized in a single mental representation, term, or image, called an "object." This can be any concrete or abstract, living or nonliving element of our experienced reality, such as an apple, a tool, a process, a structure, an idea, a feeling, a cause, a consequence, a person, or an organization. In the act of evaluation, the subject takes a position toward, or associates a quality with the object, and as a result, the object's value arises (Meynhardt & Fröhlich, 2019). According to the theory presented above, public value, like value in general, can in principal be determined for any object; of course, the focus of "Organizational Public Value" or the "Public Value of the Organization" is the organization.

Especially for complex objects such as organizations, it is critical to highlight the implications of the subjective nature of objects in defining public value. A given organization, such as VW, can represent very different objects for different subjects. This means that the object that an individual subject evaluates can be different to the object other individuals or a collective recognize. Importantly, from an individual's perspective, public value refers to evaluations with reference to a public, but these evaluations are primarily about the object as recognized by the individual, not by the public. For instance, when determining VW's public value, an individual subject will evaluate whatever it associates with the VW concept at the moment of evaluation. In doing so, it will consider the needs and values of the public, but what other people recognize as the object, that is their conception of VW, will not play a dominant role in the evaluation process.

Importantly, it is not clear what this distinction implies on a collective level, that is when considering public value as an aggregate of individual evaluations. More precisely, it is not simply an aggregation as a sum of individual evaluations, but a new collective quality as enacted by individuals. Here, the difference between what an object represents to an individual versus the collective could become blurred as, with increasing "aggregation," the individuals enact, and in doing so, become the collective. In the enduring debate on the emergence of a macro-level quality as a result of micro-level interactions, we take a synergetic viewpoint which is introduced below.

Public value and corporate social responsibility. A concept to which public value has frequently been compared, is corporate social responsibility (CSR). The association can at first seem natural, as both concern the relationship between organizations and social collectives (Schwartz and Carroll, 2008). Although this paper does not give a detailed comparison of the two concepts, existing literature (Aguinis & Glavas, 2012; Carroll & Shabana, 2010; Garriga & Melé, 2004; Meynhardt & Fröhlich, 2019; Meynhardt & Gomez, 2016; Schwartz & Carroll, 2008; Strathoff, 2015) indicates that, even though overlaps exist, the concepts differ on important dimensions. Most importantly, while public value relates to a specific, but integrative theory of value, the term CSR is associated with "competing, complementary and overlapping concepts" (Carroll & Shabana, 2010, p. 2), with some underlying themes such as value, balance, and accountability (Schwartz & Carroll, 2008).

Paradoxically, since both concepts have an integrative character, each may be described through the lens of the other. From the perspective of CSR research, public value can be described as a micro-founded, integrative, and non-normative theory about the value of organizations for social collectives. In this sense, it represents a deeper and broader, yet descriptive notion of CSR. Public value adds to CSR, as it provides an overdue psychological micro-foundation (Aguinis & Glavas, 2012) to complement organizational and institutional level research. Public value broadens CSR by not merely relating to specific values (e.g., economic or moral), social contexts (e.g., minorities), or proposed hierarchies (Carroll, 1991; Meynhardt & Gomez, 2016), but also allowing for a holistic, nonhierarchical consideration of a human basis of evaluation. In this sense, it explicitly takes the culturally contingent nature of corporate responsibility (Campbell, 2007) and its reflection in subjective evaluations of stakeholders and the general public into account (Meynhardt & Gomez, 2016). Public value theory is also explicitly non-normative. The theory is motivated by awareness that an increased consideration of one's impact on social contexts is beneficial in the sense of a necessary regulative idea. Still, the construct as such serves purely to describe such an impact but does not make any claims with respect to what anyone should or should not do. Many CSR concepts, contrastively, are rooted in normative premises around responsibility and accountability (Schwartz & Carroll, 2008).

From the perspective of public value theory, public value provides a micro-foundation of value that allows for describing, comparing, challenging, and advancing any other existing or potential value concept. As such, it can allocate and integrate not only CSR, but any other conceivable value concept, such as shareholder value, stakeholder value, shared value, and so on (Gomez & Meynhardt, 2014). Within the (public) value matrix, CSR becomes one among many concepts that can be associated with a single field or a group of fields. It can be challenged with respect to its ability to represent actual value creation for a group of human beings (Meynhardt & Fröhlich, 2019).

It follows that no matter which perspective one takes, public value and CSR are related, yet quite different, as regards to their depth, breadth, and premises.

Organizational Reputation

As has been outlined above, public value rests on very specific theoretical assumptions. Yet, adjacent research streams, and especially the one on organizational reputation, exhibit commonalities and patterns that also apply to public value. Therefore, in this section, we describe the organizational reputation construct, in order to provide a basis for subsequently understanding how public value is related to the concept of organizational reputation.

Organizational (or corporate) reputation refers to a relatively established field of research. Nevertheless, researchers still struggle to find common ground regarding a theoretical basis, as well as definitions of the construct and its relationships (Podnar & Golob, 2017). As a matter of fact, Lange, Lee, & Dai

(2011) warn that despite its apparent intuitive meaning and attractiveness, the concept of organizational reputation is actually quite complex.

Even so, comprehensive literature reviews and conceptual work in the field (Barnett, Jermier, & Lafferty, 2006; Chun, 2005; Fombrun, 2012; Fombrun & van Riel, 1997; Lange et al., 2011; Podnar & Golob, 2017; Walker, 2010) point to definitions and common themes that enable identification of major commonalities and differences with respect to the public value construct.

A synthesizing definition of organizational reputation has been provided by Walker (2010), who expanded Fombrun's (1996) famous original definition after systematically reviewing the corporate reputation literature, as follows: "A relatively stable, issue specific aggregate perceptual representation of a company's past actions and future prospects compared against some standard" (Walker, 2010, p. 370).

Along with this definition, Walker (2010) identified five defining aspects of reputation, of which the initial three had already been pointed out by Fombrun (1996). For ease of later comparison, we will also describe them in the language of the micro-foundation of value as provided above. First, organizational reputation is by nature subjective, as it is based on perceptions. Second, it relates to an aggregate of the perceptions of stakeholders of an organization. Third, it has an evaluative nature indicated by the phrase "compared against some standard." The standard refers to what Meynhardt and Fröhlich (2019) call a basis of evaluation. Fourth, organizational reputation can be positive or negative, which again emphasizes the evaluative aspect. Finally, the fifth characteristic refers to the fact that reputation is "relatively stable." This relative stability is considered of major importance in distinguishing between organizational reputation and the concept of organizational image (Barnett et al., 2006; Podnar & Golob, 2017; Walker, 2010). Reputation focuses on a holistic time frame, considering past actions and future prospects of the organization, while the organizational image relates more to current perceptions of the organization.

With respect to the first two characteristics, Walker (2010) points to two important matters. First, there is the issue-specific character of reputation. Depending on whether it refers to reputation for profitability, social responsibility, or other issues, the evaluation of individual subjects can differ considerably, and an aggregation can be problematic. Second, reputation can be quite different for different stakeholder-groups in the organization, with similar implications for aggregation. Interestingly, issue and stakeholder specificity can be associated with the dimensions of the basis of evaluation provided in the previous section. In fact, Walker's (2010, p. 369) question on "reputation for what and according to whom" reminds us of the questions about how and for whom value is truly created.

In what Podnar and Golob (2017) identified as the latest comprehensive review of reputation definitions, Lange et al. (2011) do not attempt a refined synthesis of definitions. However, they do point to three important dimensions of the construct: First, they highlight what they call the "being known" dimension, which refers to how familiar people generally are with the organization, that is to how well-known an organization is, irrespective of evaluative judgments. For example, Shamsie (2003, p. 199) described organizational reputation as "the level of awareness that the firm has been able to develop for itself." Yet, other authors do not limit reputation to familiarity; rather, they include it as one dimension in their multidimensional understanding of organizational reputation (Rindova, Williamson, Petkova, & Sever, 2005). Others argue that reputation and prominence are actually distinct constructs. For instance, Boyd, Bergh, and Ketchen (2010, p. 6) find that "The distinction between prominence and reputation is that prominence refers to the degree to which an organization is visible and well known, whereas reputation involves an assessment of being good, bad, or somewhere in between." Yet, other authors conceptualize familiarity not as a dimension, but as an important antecedent to organizational reputation (Brooks, Highhouse, Russell, & Mohr, 2003; Turban, Lau, Ngo, Chow, & Si, 2001; Zajonc, 1968). In the language of a micro-foundation of value, the "being known" aspect is part of a subject's conceptualization of the organization as the object of evaluation. Importantly, Lange et al. (2011, p. 164) argue that the being known dimension relates to "shared perceptual representations." In this sense, reputation of an organization per definition refers to how an object represents itself to, or is recognized by, a collective. This means that what others recognize, is inherent in the definition of reputation, which will have important implications for the later comparison to the public value concept.

Besides the "being known" dimension that refers to the object of evaluation, Lange et al. (2011) distinguish two evaluative dimensions called "being known for something" and "generalized favorability." As opposed to the "being known" notion, these dimensions of organizational reputation explicitly entail an observer's evaluative judgments. "being known for something" focusses on organizations' reputation for very specific characteristics (Fischer & Reuber, 2007), such as the quality of its products (Rindova et al., 2005). As this understanding of organizational reputation focusses on certain components of an organization that are relevant to particular stakeholder groups, it has been called the "componential perspective on organizational reputation" (Fischer & Reuber, 2007, p. 57). Love and Kraatz (2009, p. 317–318) articulate this perspective on reputation as being focused on an organization's "technical efficacy" in delivering tangible outputs that are valued by evaluating audiences, as it helps them fulfill material needs. Accordingly, organizations are seen as "a means to audiences' parochial ends." This view relates to the issue and stakeholder specific part of Walker's (2010) definition presented above.

"Generalized favorability," in contrast, dissolves the notion of a specific reputation. Lange et al. (2011) define it as "an overall, generalized assessment of the organization's favorability." This understanding of reputation includes valuations of an organization by perceivers that take multiple attributes of the organization into account, and do not limit their judgments to an organization's performance in delivering to their parochial interest (Fischer & Reuber, 2007).

Authors that subscribe to this view of organizational reputation build on Fombrun's classic (1996, p. 72) definition of reputation as "a perceptual representation of a company's past actions and future prospects that describes the firm's overall appeal to its key constituents when compared to other leading rivals."

The differentiation of the "being known for" and "generalized favorability" dimensions can be put into a simple perspective when considering the concept of the basis of evaluation introduced above. The specific evaluation focuses on certain aspects of "how" and "for whom" something is valuable.[6] In this sense, it covers particular value categories presented in the basis of evaluation. One can map any specific reputation along a basic value dimension (e.g., "reputation for profitability") or the frame of reference dimension (e.g., "reputation as perceived by shareholders"), or any combination thereof (e.g., "reputation for social responsibility as perceived by employees") onto the basis of evaluation. Generalized favorability, on the other hand, does not require any specification; either it explicitly demands a holistic evaluation by a subject, or leaves it open for a subject to choose its own basis of evaluation, consciously or unconsciously. To conclude, depending on the definition of reputation, different frames of reference and different basic values will be considered in evaluations. The basis of evaluation is as adaptive to the respective definition of reputation, and can be either holistic or specific to selected aspects.

Comparing Public Value and Reputation

The above summaries of public value and reputation already suggest certain commonalities and differences between the constructs. The aim of this section is to comprehensively disclose and describe these commonalities and differences.

[6] Lange et al. (2011) note that besides specific issues and stakeholders, specificity could also refer to specific contexts and process, that is components of the organization as the object. We elaborate on that at a later stage.

Table 2.2 gives an overview of the commonalities and differences of organizational public value and organizational reputation and the dimensions on which we compare the two constructs.

Table 2.2

Comparing public value and reputation

Dimension	Public Value	Reputation
Commonalities		
Strategic relevance	Yes	Yes
Locus of control	External	External
Axiology	Relational	Relational
Micro-foundation	Explicit description	Implicit/Transferable description
Measurement unit/Baseline	Predominantly relative	Predominantly relative
Process dynamics	Explicit description	Implicit/Transferable description
Differences		
Basis of evaluation	Holistic	Adaptive (specific or holistic)
Dominant logic	Contribution	Recognition

Commonalities

Strategic relevance. It matters for organizations, whether they have a high or low public value. Case study research has shown that public value potential is associated with growth opportunities (Meynhardt, Strathoff, Beringer, & Bernard, 2015), and that public value risks over time translate into financial risks. Interestingly, a portfolio analysis has shown that firms with a higher public value outperform firms with a lower public value on the stock market (Berndt, Bilolo, & Meynhardt, 2015; Bilolo, in press). For public sector organizations, creating public value can even be seen as their raison d'être (Moore, 1995) and if they are not seen to do so, their very existence is endangered (Meynhardt & Bartholomes, 2011). Clearly, having a high public value has strategic relevance for organizations. In this regard, organizational reputation is no different. Reputation has proven to be a valuable asset for firms, as it reduces stakeholder uncertainty (Benjamin & Podolny, 1999) and enables firms to charge price premiums (Shapiro, 1983) which lead to increased financial performance (Roberts & Dowling, 2002). Therefore, we note that both public value and organizational reputation are material and strategically highly relevant assets for organizations.

Locus of control. Given the strategic importance of public value and organizational reputation as "social approval assets" (Pfarrer, Pollock, & Rindova, 2010, p. 1131), it is striking that both cannot be controlled by organizations. Whereas other strategically relevant assets such as financial means, patents, a skilled workforce, and other production factors are legally owned by (or in a contractual relationship with) organizations and can hence be controlled, high public value or a favorable reputation could be similarly important—as the preceding paragraph indicates—but cannot be controlled by the organization. This is evident, despite a certain understanding of ownership being attributed, as when we talk about "Nestlé's public value" or "BMW's reputation." The notion of organizational reputation often implies that organizations are anthropomorphized (Davies, Chun, da Silva, & Roper, 2003; Dowling, 2001), as they are viewed as coherent and purposive entities (Love & Kraatz, 2009) with certain character traits such as reliability or trustworthiness (Fombrun, 1996). We suggest giving this anthropomorphizing another twist by framing the phenomenon of separating ownership and control of public value/organizational reputation as an instance of external locus of control. This idea from personality psychology describes individuals' psychological disposition to attribute certain events in their life to external factors, thus believing that they have less control over their fate (Rotter, 1954, 1966). This applies to organizations that are dependent on both high public value and a favorable reputation, but feel that they cannot control this as they are determined by the evaluating public's judgment. Lange et al. (2011) point out that even though reputation is objectively held by an organization, it is subjectively created through cognitions and evaluations of third parties. So, we can state that when it comes to both public value and organizational reputation, an organization's locus of control is clearly external. Still, we should bear in mind that even though organizations cannot control their public value or reputation, mostly they can at least influence it. Both constructs are not subjectivist constructs which can be limited to arbitrary individual sentiments; rather, they are relational in the sense that value is coproduced by an evaluator and an evaluated object (the organization). As organizations have control about most of their actions and communications, they can influence features of the evaluated object (i.e., themselves), as well as the subject's perception of reality.

Axiology. Axiology is a field of value theory dealing with the inner structure of values determined by evaluating subject, evaluated object, basis, and character of evaluation (Iwin, 1975). Concerning axiology, public value and organizational reputation share one important similarity. As we have pointed out above, the two constructs are both relational in the sense that they only emerge when an organization is judged by a perceiver. In public value theory, this is established in that the construct builds on value philosophy, where a relational understanding of value creation is seen as a middle ground between value subjectivist and value objectivist positions (Meynhardt, 2009). Similarly, organizational reputation is the result of how a public evaluates a firm's activities. According to Fombrun and Shanley (1990, p. 234) "[p]ublics construct reputations." Hence, both constructs are relational in their basic axiology as they only come into being when an organization (object) is judged by a public (subject).

Micro-foundation. Having established that both public value and organizational reputation emerge through perceivers' judgments, a logical next question has to ask what these judgments are based on and how individuals, consciously or unconsciously, form judgments about organizations. In other words, we have to ask about the two concepts' micro-foundation in individual cognitive processes (Barney & Felin, 2013). For public value, as indicated earlier, a comprehensive micro-foundation has been developed (Meynhardt, 2009, 2015; Meynhardt & Fröhlich, 2019), anchoring value in basic needs and personal frames of reference to the self and other social units. The field of organizational reputation, in contrast, needs more work on the underlying cognitive processes. Reputation has been described as "affective evaluation" (Cable & Graham, 2000, p. 929; Rhee & Valdez, 2009, p. 146). However, reputation research still has to "get inside the heads of those whose perceptions determine reputation" (Barnett & Pollock, 2012, p. 13). So, when it comes to a clear micro-foundation, the public value literature has developed more explicit foundations than the organizational reputation field. However, as the micro-foundation of value provided by public value theory can be applied to all human evaluations, it could prove suitable as a micro-foundation of the reputation construct as well, especially because of the concepts' similar axiology. In any case, the micro-foundation can serve as a basis for comparing the two constructs in more detail.

Measurement unit/baseline. When referring to both public value and organizational reputation, we tend to make statements such as "Organization A has high public value" or "The reputation of firm A is higher than the reputation of firm B." Clearly, we think about the constructs as being measured on some form of an ordinal scale, which allows comparisons of organizations about which have more or less public value or organizational reputation. At the same time, statements such as "Organization X has a public value of five" or "Organization Y's reputation is 100" make no sense, as there is no measurement unit associated with either construct and there is no zero-point on both scales. What we can do, however, is to compare organizations as is frequently done in public value (www.gemeinwohl.ch/en/atlas, http://www.gemeinwohlatlas.de/en/atlas), and organizational reputation rankings (http://www.reputationinstitute.com/research/Global-RepTrak-100).

This approach to measuring and comparing corporate reputations is in line with Fombrun and Shanley's (1990) understanding of reputation as the result of a competition between firms to maximize their social status. By signaling to managers how successful they are in this competition, reputational rankings become a significant form of normative control (Fombrun & Shanley, 1990). More recent definitions, however, generalize this comparative nature, requiring reputation just to have "some standard" as a basis for comparison (Walker, 2010). Public value theory, is similarly open concerning the measurement unit or the baseline (Meynhardt, 2009).

Process dynamics. The criterion of process dynamics refers to the processes of public value and organizational reputation emerging from individual evaluations, as well as to the stability and change of both constructs over time. As we have seen, both constructs refer to aggregations of individual perceptions, thus to a certain link between the micro- and macro-levels. In that, both constructs offer some explanations of how aggregation leads to intersubjective-realities and results, which in turn influence individual realities (Lange et al., 2011; Meynhardt, 2009, 2015; Meynhardt et al., 2016). While both research streams still leave defining how such aggregations should be made open to empirical research designs, the micro-foundation of public value (Meynhardt, 2009, 2015; Meynhardt & Fröhlich, 2019) offers theoretical foundations that point to the critical design choices in such a process.

The underlying process dynamics of public value are synergetic. In this sense, public value is a systemic property (an order parameter), emerging from interaction and micro-macro links of individual evaluations. Seeing public value as an emergent phenomenon entails that it is qualitatively differently expressed ("gestalt") at the macro-level, to be more than, while still contingent on, individual evaluations (Meynhardt et al., 2016). In turn, public value, as a systemic order parameter influences or even determines the structure and content of individual evaluations—termed enslavement.[7] Accordingly, the stability of public value over time depends on the strength of the order parameter and the extent to which new developments can (de-)stabilize the system (Ebeling & Feistel, 1994; Haken, 1977, 1984; Meynhardt et al., 2016). Regarding organizational reputation, its dynamic nature and stability have been identified as important features of the construct.

[7] For a detailed account, see Meynhardt and Fröhlich (2019)

However, the field deserves more research attention (Kraatz & Love, 2006; Lange et al., 2011). Kraatz and Love (2006, p. 344) identified a "need to study reputation dynamically, and the specific need to examine how it is affected by various corporate actions." They provide some guidelines for such studies and discuss how the issue can be addressed in terms of methodology and multi-theory approaches in the reputation field. Particularly, the idea that reputation entails some form of expectation about an organization's future behavior (Fombrun, 1996; Walker, 2010) based on its past conduct, underlines the construct's dynamic nature. The underlying micro-foundation of public value could offer pointers toward a more systematic, theory-driven conceptualization of organizational reputation dynamics.

Differences

Basis of evaluation. So far, we have pointed to the subjective, evaluative nature of both public value and organizational reputation. To recap, the (public) value matrix offers a comprehensive framework for comparing the two constructs along the dimensions of basic values, which define "how" value or reputation is created, as well as personal frames of reference, that define "for whom" value is created. As mentioned, the evaluative character of the reputation construct is not narrowly defined, but used adaptively in different conceptual and empirical contexts. It can be specific, representing the "being known for" dimension, or it can be more generalized, representing the "generalized favorability" dimension (Lange et al., 2011). The adaptive character of organizational reputation's basis of evaluation concerns both dimensions of the (public) value matrix. Regarding basic values, reputation can refer to one or more specific basic values, or to one or more specific emotional-motivational forces relating to one or more basic values as the basis of evaluation. Therefore, with respect to basic values, the basis is either holistic or specific—depending on the definition. As it regards frames of reference, definitions of reputation can vary as to whether they refer to a specific set of stakeholders (in this sense, frames of reference), or a more generalized aggregate thereof, such as society. Importantly, however, while reputation per definition refers to evaluation by a social collective, it does not necessarily require the consideration of this collective from the individual perspective.

The public value construct, on the other hand, is far less adaptive with respect to the basis of evaluation. As it aims at a holistic evaluation of an organization, per definition it requires some consideration of all basic values and all frames of reference. Although individuals can differ regarding the emphasis and awareness of categories in the value matrix (Meynhardt & Fröhlich, 2019), the conceptual definition of the construct demands a degree of consideration of all of them. Importantly, with respect to a holistic consideration of basic values, the definition of public value is more rigorous than with respect to the consideration of frames of reference. Depending on the context, one can consider different publics for whom value is created. The requirement for being considered public value, is not which public exactly is considered, but that at least one is involved. As such, and in contrast to the reputation construct, public value demands the inclusion of at least one public frame of reference. The same applies to evaluations focusing on a specific set or subset of basic values. To conclude, while the organizational reputation construct has an adaptive basis of evaluation with respect to both basic values and the considered frames of reference, the basis of public value evaluations is explicitly holistic with respect to the inclusion of all basic values and frames of reference. Importantly, due to the adaptive nature of reputation, one can choose to define a certain reputation construct that represents the same holistic basis of evaluation as public value constructs. Such an overlapping definition would represent what one might call a "reputation for public value."

Dominant logic. Finally, we compare the two constructs' respective dominant logic of evaluation. This is an important distinction rooted in the object of evaluation. It is intuitively trivial, but conceptually complex, and thus perhaps mainly responsible for the uncertainty around the distinctions between organizational reputation and public value.

If one takes the lens of an individual subject, public value and reputation appear to be fundamentally different. An individual considering the public value of an organization, performs evaluations with reference to a public, but these evaluations are primarily about the object as recognized by the individual, not by the public. The individual will focus predominantly on what other people experience because of the organization, but what other people recognize, or directly associate with an organization, plays a lesser role. In other words, the object of evaluation is the organization as perceived and conceptualized by the individual, and the evaluation as such is performed with respect to certain public frames of reference. Less technically, but perhaps more intuitively, one could argue that public value follows a logic of contribution in the sense that it describes the contribution the organization makes to the experienced reality of a collective social entity. It is about how an organization impacts collective experience. In this sense, public value follows Drucker's (1973) logic of contribution or value creation toward a common good (Meynhardt, 2008).

This is fundamentally different to the reputation construct. As we can infer from the above, reputation, even from an individual perspective, is inherently linked to nonevaluative collective perceptions or, in other words, a "being known" dimension. An individual considering a certain kind of reputation for a social collective takes the perspective of the social collective both with respect to the conceptualization of the organization, as well as in evaluating. It is not about how a collective experiences its reality because of the organization, but how they experience the organization as such. In that, one could argue that reputation follows a logic of recognition of the organization by a social collective, that is it relies on what others recognize or associate with the concept of the organization. This is an important difference between the two constructs which shows that, despite the similarities described above, they ultimately analyze different phenomena. Public value follows a logic of contribution to a collective, whereas reputation follows a logic of recognition by a collective.

So, where does the confusion between public value and reputation come from? Up to now, we have compared each construct's dominant logic from an individual perspective only. However, both research streams attach importance to aggregations of subjective evaluations, to arrive at intersubjective results. As mentioned, theories on both constructs are vague as to how exactly such an aggregation or emergence of the collective is achieved. This theoretical vagueness regarding the two constructs most likely causes the confusion: technically speaking, if one aggregates individual perceptions, they become collective, or intersubjective, perceptions. However, following our synergetic viewpoint, one should not view "aggregation" merely as a sum of individual evaluations; rather, one should regard the common and overlapping aspects of the quality of a relationship involving a social entity, as its embodiment. In that, individual differentiations between own perceptions and the perceptions of others can become blurred in the same way as the differentiation between contribution and recognition can. On an aggregate level, any contribution to the collective must somehow be recognized by the collective¸ and vice versa, any recognition by the collective constitutes a contribution to the collective. Consequently, as long as we have no clear theory or practical instructions about aggregations, there will always be some confusion regarding what an aggregated construct actually represents. Nevertheless, even on an aggregate level, the basis of evaluation remains a strong differentiating factor between public value and reputation.

A Case in Point

In the introduction, we appealed to an individual's intuition when encouraging readers to *"consider how a judge presiding over a court case on the VW scandal, could justify a court decision by appealing to the common good."* And we suggested that *"she would never confuse it with, or reduce it to, reputation."*

We can now explain this appeal to intuition on a conceptual level by examining such a case in a bit more detail. If the judge had to make a judgment regarding VW's public value, she would proceed as follows:

Dominant logic. From the judge's individual perspective, she would care more about the contribution an organization makes to the public, than about the organization being recognized by the public. In other words, the judge would care more about what people experience because of the organization, than about how they experience the organization as such. From the judge's individual perspective, these are fundamentally different ideas, so that one can expect the evaluation results to be quite different. Nevertheless, if the judge would try to empirically verify her assumptions through aggregating people's perceptions, she would run into similar issues regarding the differentiation between contribution and recognition as described above.

Basis of evaluation. In any case, the judge would demand and apply a holistic basis of evaluation, considering VW's value with regard to all social units concerned and society as a whole, as well as all basic values which, for example, are not merely the instrumental "quality" and "utility" of cars, but include aspects such as the company's moral conduct, their legal/political and social value, and the impact it has on people's overall life quality. As such, the judgment at which the judge would arrive regarding VW's public value, would weigh the positive contribution made through high-quality cars against the negative impact of VW's actions on life quality, moral misconduct, and illegal behavior. The negative would most likely, at least partially, be compensated for by the positive. This distinction illustrates the difference between a reputation—whichever way the construct is defined—and public value's holistic basis of evaluation.

Conclusion. To sum up, the judge would never confuse *reputation* and *public value* as to her they have a fundamentally different logic, and most likely differ in their basis of evaluation. The judge would be concerned about VWs contribution, not its recognition, and she would be concerned about a holistic basis of evaluation considering all social collectives and all their basic values, as opposed to single components of such a basis. The former distinction would only become blurred when attempting empirical verification through aggregation of individual views. The latter distinction would only become blurred when applying a similar basis of evaluation.

From the above, we can derive the following propositions regarding the definitions and relationships between the two constructs:

Proposition 1: Organizational public value and organizational reputation are both of strategic relevance to organizations, while at the same time beyond their direct control. The constructs are structurally similar, as they share a relational axiology, can be described through a similar micro-foundation, have predominantly relative evaluative character, and show similar process dynamics.

Proposition 2: Given the similarities of organizational public value and organizational reputation, theoretical and practical considerations for one construct can be transferred to the other, and vice versa. They can have similar antecedents and consequences, and be antecedent and/or consequent to one another. Moreover, similar methods can be applied for empirical assessment.

Proposition 3: Reputation and public value differ with regard to their basis of evaluation. Reputation refers to subjective evaluations of an object against a basis of evaluation that can be adapted to be more or less holistic regarding the inclusion of basic values and frames of reference. Public value refers to subjective evaluations of an object against a basis of evaluation that explicitly covers all basic values and at least one frame of reference related to a social collective. In the special case of applying a holistic basis of evaluation to define a reputation construct, one can speak of a “reputation for public value.” Both on the individual and on an aggregated level, reputation and public value will be more distinct, the more the basis of evaluation between the two differs.

Proposition 4: Reputation and public value differ with regard to their dominant logic, which is rooted in the subjective nature of the object of evaluation.

Reputation focuses on a logic of recognition by a collective, while public value focuses on a logic of contribution to a collective. From the perspective of an individual subject, this distinction is intuitively clear and leads to different evaluation results for each construct, as the actual object of evaluation is different in each case. When aggregating individual perspectives to become a collective, or an intersubjective perspective, the distinction becomes blurred. Further investigation is required to define processes and results of such aggregations.

Implications

Our study is a theoretical endeavor which compares *public value* and *organizational reputation* based on literature in the respective fields, and which infers propositions about their relationship. The comparison and propositions provided above have several implications for theory and practice.

Theoretical Implications and Further Research

We started our enquiry postulating that, intuitively, public value and reputation seem to be fundamentally different concepts, while from a managerial perspective claims have been made about significant similarities.

Above all, our enquiry helps to answer the question regarding this apparent conflict in a way that could satisfy both parties. By applying a psychological micro-foundation, systematically assessing the similarities and differences, and illustrating these differentiations by referring to a case study, we have shed light on which commonalities and differences possibly cause the seeming conflict, and we make inferences about their relationship. In general, the construct’s structural similarities could be responsible for most of the confusion. Nevertheless, they differ fundamentally regarding the basis of evaluation and dominant logic. This delineation benefits both areas of research, as well as potential future research on their relationship as follows:

First, given the structural similarities, it is likely that theoretical considerations and empirical findings in reputation research can be transferred to public value research, and vice versa, and in that each research area will benefit independently. Beyond that, our propositions indicate that much conceptual and empirical research can be done regarding their relationship. This offers opportunities for new, integrated research programs, integrative theory building and empirical endeavors. Conceptually, one can elaborate on how public value and reputation influence each other, on common antecedents or common effects. Empirically, our propositions and potential further ones provide a lot of room for empirical validation. The basis of evaluation, the objects of evaluation, but also the cultural contexts and methods applied, imply various degrees of freedom regarding hypotheses and research designs. A sensible first step could be an in-depth case study of a particular event, analyzing and comparing public value and organizational reputation antecedents and consequences. Cases which might lend themselves well to such study are the Volkswagen diesel emission scandal or the introduction of end-to-end encryption by WhatsApp. Another approach would be to conduct large-scale quantitative studies across a number of organizations. This could answer the question of whether a high reputation implies high public value, and vice versa. Further research could also enquire whether structural features of reputation in industries (e.g., reputation commons; King, Lenox, & Barnett, 2002) also apply to public value.

Despite the similarities and relationships we could establish, for the reasons stated in propositions 3 and 4, the constructs should not be confused, and more depth is required to delineate the constructs both conceptually and empirically. We have identified a thorough micro-foundation, and consequently the basis of evaluation and the dominant logic as promising starting points for such endeavors. Our study reflects the benefits of connecting the macro- and micro-level perspective of constructs like public value and reputation through a micro-foundation in human psychology. We showed that a micro-foundation of public value is transferrable to all constructs that involve human evaluation, and could in that way again highlight, but also sharpen the multidimensionality of the reputation construct. Future research could follow-up on this micro-foundation, and in that way attempt to provide more conceptual depth to reputation research. The same holds true for the process dynamics. While public value theory conceptualizes any change of public value as a synergetic process of self-organization, reputation research has been less explicit about a theory of change. Additionally, while public value theory already benefits from a micro-foundation, the challenging comparison also brings more depth to the public value construct. Our study shows that even though public value appears to be more sharply defined than the multidimensional reputation construct, several open questions remain with respect to the distinction between individual application of the construct as a regulative idea, and collective quality of individual evaluations. Both constructs would benefit from a closer investigation into which frames of reference are exactly included or excluded in evaluations, both on the individual and on an aggregate level.

Moreover, the distinction between individual and collective perspectives highlights that both constructs need more clarity on how an "aggregate intersubjective" evaluation can be arrived at both conceptually and empirically. As long as there are no clear definitions, the distinction of the constructs on a macro-level will stay blurred. Of course, for the reasons provided above, on a collective level some similarities will remain, but through a more comprehensive theory, as well as more sophisticated methods, one could perhaps distinguish further dimensionalities, for example, with regard to conscious and unconscious perceptions and evaluations.

Practical Implications

Besides opening up avenues for future research, our study has implications for practice. The first and foremost message to all practitioners must be that although reputation and public value have structural similarities, they are fundamentally different concepts that have to be managed separately.

There are similarities as both constructs regard evaluations of the organization by a collective, that is through an outside-in perspective, to be beyond the organization's direct control. Therefore, they are of high strategic relevance. Outside-in perspectives, as feedback drawn from the collectives that an organization interacts with, are key to any organization's long-term success, since such perspectives constitute a source of legitimization, as well as of motivation for individuals and collectives, be they employees, customers, other stakeholders, or society as a whole, to act for and interact with the organization. In this respect, reputation and public value are of similar importance. Moreover, when empirically assessing collective perspectives, the structural similarities do lead to challenges in delineating public value and a "reputation for public value." Practitioners, like researchers, should be aware of these challenges and work together to make sense of them and resolve them going forward.

Nevertheless, public value and reputation refer to fundamentally different concepts; hence, managers need primarily to consider both independently of each other. Only then can they make inferences about their relationship and potential common influences and effects. This becomes clear when considering the delineations provided earlier.

From the perspective of an individual or a certain group of people (e.g., the executive board, the employees, and so on), reputation relates to how an organization as such is *recognized by the collective,* whereas public value relates to how the organization *contributes to the collective*. From that, it is intuitively clear that reputation and public value need to be managed differently.

There are several reasons why managers should care about this: First, public value offers a resource for the individual to derive meaning, purpose, and consequently also motivation (Meynhardt, Brieger, & Hermann, 2018), which of course can be transformed into economic productivity (Meynhardt, Neumann, & Christandl, 2018). Second, reflecting on others' basic needs can eventually result in an increased ability to serve these needs. And third, the simple fact that any positive or negative contribution to a collective could at some point be recognized by the collective, shows that considering public value provides a means to foresee and manage critical chances and risks concerning the organization.

Of course, managers can legitimately challenge the last point. As long as others do not recognize the organization's contributions, the value created or destroyed won't affect the value of the organization as such. This highlights the elaborated similarities between public value and a reputation for public value on an empirically aggregated level. Value creating actions of an organization need to be communicated proactively to turn into further positive effects for the organization. Value destroying actions of an organization need, from a managerial perspective, to be avoided, or at least considered in a communication strategy. For value destroying actions, of course stakeholders have the responsibility to demand transparency, or to set incentives to avoid them. The fact that at some point "the public could recognize" is even more striking in times when information flows increase and data protection becomes challenging.

Regarding the basis of evaluation, there are also important considerations for management. As all basic values are rooted in human nature, one cannot neglect them; rather, one has to consider them holistically. Having a reputation for one's goods or one's economic impact is only one aspect of being valued for overall impact on a collective. Other impactful aspects include moral values, quality of life, and social cohesion. Similarly, in an interconnected society an organization is always influencing and influenced by multiple groups of people, and by society as whole. This makes a case for not focusing on value (or reputation) only for a certain group, such as shareholders or customers, but for considering the totality of people impacted by one's actions. Basic values and frames of reference not considered so far, are both the potential and risks to organizations that need to be holistically managed with respect to their value, their reputation, or, on an aggregated level, any hybrid thereof. Any individual is a member of society, and vice versa, any member of society is an actual or potential customer, employee, shareholder, or member of some other community. Similarly, any individual value is a value of society, and vice versa, any value of society is an actual or potential value for customers, employees, shareholders, or other communities.

Conclusion

Public value and reputation both relate to an important concept of our times, namely the value an organization has for a collective. Through an in-depth comparison of the two constructs, we could elaborate on their similarities and highlight the major differences between them. While the constructs share similarities with regard to strategic relevance, locus of control, axiological structure, micro-foundation, measurement unit, and process dynamics, they differ along two important dimensions. Public value applies a holistic basis of evaluation, while the reputation construct is more adaptive. Moreover, public value follows a logic of contribution to the collective, while reputation is about recognition by the collective. The comparison of these constructs opens up new perspectives, relates different discourses in new ways and highlights their mutual, yet independent importance for managerial practice. Reputation and public value both represent important ideas and order parameters in our individual and intersubjective realities, which gain utmost importance in an era of increasing transparency and interconnectedness.

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STUDY 3: THE VALUE AWARENESS PROFILE AS A NEW INSTRUMENT FOR INCREASING INDIVIDUAL VALUE AWARENESS: FOUNDATIONS AND FIRST EXPERIENCES

Timo Meynhardt and Andreas Fröhlich

Zusammenfassung

Das *Value Awareness Profile* als neues Instrument zur Förderung des individuellen Wertbewusstseins: Grundlagen und erste Erfahrungen

Die Idee der „Wertschöpfung" stellt für private und öffentliche Organisationen eine zentrale Ziel- und Orientierungsgröße dar. Vor allem im Lichte zunehmender Komplexität unserer Lebenswelt sollten sich alle Akteure und insbesondere Führungskräfte verstärkt auch damit auseinandersetzen, was Wertschöpfung aus psychologischer Sicht bedeutet und wie und für wen ihr Verhalten tatsächlich wertvoll ist. Mit dem Value Awareness Profile befindet sich ein Instrument in der Entwicklung, welches genau eine solche Auseinandersetzung ermöglichen und auf diese Weise das Wertbewusstsein von Individuen und Organisationen fördern soll. Dieser Beitrag gibt einen Überblick über die zugrundeliegende Theorie, bildet den aktuellen Stand der Entwicklungen des Instruments und erste Evaluierungsergebnisse ab und diskutiert Implikationen für Forschung und Praxis.

Schlüsselwörter: Werte, Wertbewusstsein, Wertschöpfung, Public Value, Gemeinwohl, Messung von Wertbewusstsein

Abstract

The *Value Awareness Profile* as a New Instrument for Increasing Individual Value Awareness: Foundations and First Experiences

The idea of "value creation" is a central goal and point of orientation for private and public organizations. Especially in light of increasing complexity of our realities, all actors—in particular leaders—should reflect on the idea of value creation from a psychological perspective, considering how and for whom their behavior is actually, that is psychologically, valuable. The Value Awareness Profile is an instrument currently being developed, that allows for such a reflection and should help increase individuals' and organizations' levels of value awareness. This study provides an overview of the underlying theory and the current state of development of the instrument. It also discusses implications for research and practice.

Keywords: values, value awareness, value creation, public value, common good, value awareness measurement

Einleitung

Wert und Wertschöpfung sind heutzutage in privaten und öffentlichen Organisationen etablierte Begriffe und dienen als wichtige Ziel- und Orientierungsgrößen. Wertkonzepte wie „Shareholder Value“ (Rappaport, 1986), „Stakeholder Value“ (Freeman, 1994), „Shared Value“ (Porter & Kramer, 2018), „Customer Value“ (Woodruff, 1997) oder auch „Public Value“ (Moore, 1995) sind aus der Praxis von Organisationen nicht mehr wegzudenken (Meynhardt, 2015, 2019).

Augenscheinlich ist, dass diese Wertkonzepte mittel- oder unmittelbar auf eine Gruppierung von Menschen—z. B. Shareholder, Stakeholder, Kunden oder die Öffentlichkeit—ausgerichtet sind. Wertkonzepte scheinen also zumindest der Grundidee nach auf einem humanistischen Weltbild zu beruhen. Wert soll letztlich *für Menschen* geschaffen werden. Interessanterweise scheint dies aber nicht immer der Fall zu sein—gängige Wertkonzepte betrachten den Menschen tendenziell vereinfacht, abstrahiert und oft auf ein Objekt reduziert. Vor dem Hintergrund praktischer Anforderungen ist dies bis zu einem gewissen Grade unvermeidlich und nachvollziehbar. Aus einer psychologischen bzw. auch wertphilosophischen Perspektive betrachtet drängt sich jedoch die Frage auf, ob wir nicht die subjektive Realität der Menschen bei der Bestimmung von Wert und Wertschöpfung wieder stärker in den Vordergrund rücken sollten (Meynhardt, 2009; Meynhardt & Fröhlich, 2019).

Was individuell wirklich „wertvoll“ ist, kann, einem humanistischen Weltbild folgend, zunächst nur durch eine psychologische Mikrofundierung von Begriffen wie „Wert“ und „Wertschöpfung“ ergründet werden. Der Versuch einer derartigen Mikrofundierung wurde jüngst im Feld der Public Value Forschung (Meynhardt, 2009, 2015; Meynhardt & Fröhlich, 2019) unternommen und dient als Grundlage für diese Studie, weshalb sie im ersten Abschnitt überblicksmäßig dargestellt wird. Der zweite Abschnitt dieser Studie beschreibt den Versuch, darauf aufbauend ein Instrument in Form des *Value Awareness Profiles* zu entwickeln. Das *Value Awareness Profile* soll dem Einzelnen, perspektivisch aber auch Organisationen, ermöglichen, eigene Prioritäten bewusst(er) zu reflektieren und neu zu ordnen.

Der Beitrag erörtert nach dem Überblick über die theoretischen Grundlagen zunächst die Zielsetzung des Instruments, bildet den aktuellen Stand der Entwicklungen ab, beschreibt erste Ergebnisse und Auswertungsmöglichkeiten sowie eine Evaluierung entlang von Gütekriterien. Im finalen Abschnitt werden die Ergebnisse sowie deren Implikationen für Wissenschaft und Praxis diskutiert. Insgesamt wird sich zeigen, dass, obwohl das Instrument sich noch in einem frühen Entwicklungsstadium befindet und weitere Verbesserungen notwendig sind, diese und ähnliche Anwendungen einen Mehrwert für die organisatorische Praxis wie auch für die praxisnahe Forschung entfalten könnten.

Theoretische Grundlagen: Wertschöpfung und Wertbewusstsein

Wertschöpfung psychologisch fundiert

Eine philosophische und psychologische Begründung der Begriffe Wert und Wertschöpfung und ihrer Zusammenhänge ist kein triviales Unterfangen. Eine derartige Mikrofundierung wurde im letzten Jahrzehnt umfassend im Rahmen der Arbeiten von Meynhardt (2009, 2015) unternommen und zuletzt von Meynhardt und Fröhlich (2019) weiterentwickelt. Der dabei entstandene theoretische Bezugsrahmen bildet die Basis für das *Value Awareness Profile* und soll im Folgenden kurz überblicksmäßig dargestellt werden.

Der konzeptionelle Ausgangspunkt ist in der aktuellen Public Value- bzw. Gemeinwohl-Forschung angesiedelt. Der Begriff Public Value stammt, wie der Name vermuten lässt, ursprünglich aus der Forschung im Bereich öffentlicher Verwaltung und wurde in diesem Zusammenhang von Mark Moore (1995) geprägt. Bereits nach kurzer Zeit wurde die Relevanz des Konzepts auf privatwirtschaftliche Organisationen ausgedehnt (Meynhardt, 2015; Meynhardt &

Fröhlich, 2019; Meynhardt & Gomez, 2016). Im Zentrum steht der Gedanke, dass alle Organisationen auch eine gesellschaftliche Funktion erfüllen (Drucker, 1992) und die Gesellschaft eine wichtige Legitimationsquelle, aber auch Existenzgrundlage für Organisationen darstellt.

Eine zentrale Weiterentwicklung des Konzeptes war dann eine Mikrofundierung von Public Value durch Verankerung des Konstrukts in der Psychologie (Meynhardt, 2009, 2015; Meynhardt & Bartholomes, 2011; Meynhardt & Fröhlich, 2019). Die Mikrofundierung setzt bei der eingangs erwähnten Prämisse an, welche dem Menschen mit seinen subjektiven Erfahrungen die Bestimmungshoheit über Wertschöpfung einräumt, und versucht zu erklären, wie „Wert“ für den Einzelnen, aber auch für ein Kollektiv tatsächlich entsteht.

Basierend auf einer umfassenden wertphilosophischen Betrachtung (Heyde, 1926; Iwin, 1975) wird Wert als das Resultat einer psychologischen Bewertung eines Objekts durch ein Subjekt mit Bezug auf eine *Basis der Evaluierung* gesehen. Wert ist somit relational, als er in der Beziehung zwischen Subjekt und Objekt entsteht. Eine Verobjektivierung von Wertschöpfung für ein bestimmtes Kollektiv (Public) ist nur durch die Erfahrung intersubjektiv geteilter Bewertungen möglich (Meynhardt, 2004, 2009).

Als *Basis der Evaluierung* wird die Gesamtheit der emotional-motivationalen Kräfte bezeichnet, die in der Psyche eines Subjekts in einem Bewertungsprozess eine Rolle spielen. Hier bietet die Psychologie eine Vielzahl an Terminologien wie z. B. Motive, Werte oder Einstellungen. Die Zielsetzung der Mikrofundierung ist auch, diese Vielzahl an Konzepten zu ordnen und ihr eine Struktur zu verleihen, die die menschliche Natur möglichst universell und grundlegend abbildet. Meynhardt (2009, 2015) und Meynhardt und Fröhlich (2019) folgen hier anerkannten Theorien und Erkenntnissen in der Bedürfnisforschung, der Entwicklungspsychologie und der kognitiven Psychologie, um letztlich bei zwei simplen, intuitiv fassbaren Dimensionen einer

Basis der Evaluierung anzukommen: *Grundbedürfnissen* und *persönlichen Bezugsrahmen* (eigene Übersetzung). Erstere beschreiben, *wie* Wert entsteht, zweitere *für wen.* Im Folgenden werden diese beiden Dimensionen näher erläutert.

Wie Wert entsteht—menschliche Grundwerte. Aufbauend auf Epsteins (1989, 2003) umfassender und subsumierender Theorie über menschliche Grundbedürfnisse schlägt Meynhardt (2009) vor, dass alle emotional-motivationalen Kräfte letztlich auf die von Epstein identifizierten vier Grundbedürfnisse zurückgehen. Jede wie auch immer geartete Erfüllung der Grundbedürfnisse entspricht zumindest implizit einer Bewertung—umgekehrt ist jede Bewertung zumindest implizit auf eines oder mehrere Grundbedürfnisse rückführbar. Meynhardt (2009) assoziiert die Grundbedürfnisse in der Folge mit Grundwerten (basic values, eigene Übersetzung) in Analogie zu der in der Psychologie üblichen Bezeichnung von zeitlich stabilen Präferenzen als „Werte“. Die vier Grundwerte und die zugehörigen Grundbedürfnisse sind in Tabelle 3.1 ersichtlich. Wichtig ist, dass die Werte a priori nicht hierarchisch sind und der Theorie folgend bei jedem Menschen unterschiedlich ausgeprägt sein können bzw. in verschiedenen Bewertungen unterschiedlich starke Rollen spielen können (Meynhardt & Fröhlich, 2019). Die Grundwerte wurden in ersten Studien bereits teilweise bestätigt (Meynhardt & Bartholomes, 2011). Die Forschung nach Grundbedürfnissen bzw. Grundwerten ist allerdings ein nicht unumstrittenes Feld, somit wären perspektivisch auch andere Ansätze denkbar (siehe z. B. Schwartz, 2012; Schwartz et al., 2012). Zentral ist für das *Value Awareness Profile* zunächst weniger, *welche Grundwerte* herangezogen werden, als viel mehr, *dass sie herangezogen* werden.

Tabelle 3.1

Beziehung zwischen Grundbedürfnissen und Grundwerten

Grundbedürfnis nach…	**Übersetzung in eine Motivation für…**	**Grundwert**
Positiver Selbstevaluierung	Positives Selbstkonzept und Selbstwert Konsistente Beziehung zwischen Selbst und Umwelt Gefühl von hohem Selbstvertrauen (im sozialen Vergleich)	Moralisch-Ethisch
Unlustvermeidung und Lustgewinn	Positive Emotionen und Vermeidung negativer Gefühle Flow-Erfahrung Erfahrung von Selbstwirksamkeit durch Handlung	Hedonistisch-Ästhetisch
Kohärenz und Kontrolle über das eigene konzeptionelle System	Verständnis und Kontrolle der Umwelt Vorhersehbarkeit von Ursache-Wirkungs-Beziehungen Fähigkeit, Erwartungen zu kontrollieren um Ziele zu erreichen	Utilitaristisch-Instrumentell
Gelingenden Beziehungen	Beziehungen und Zugehörigkeit Verbundenheit, Gruppenidentität Optimale Balance zwischen Intimität und Distanz	Politisch-Sozial

Eigene Darstellung nach „Public Value Inside: What Is Public Value Creation?“ T. Meynhardt, 2009, S. 203 (eigene Übersetzung).

Für wen Wert entsteht—persönliche Bezugsrahmen. Als Menschen sind wir soziale Wesen, die Bewertungen stets auf bestimmte Konzeptionen von uns selbst und anderen Menschen beziehen oder zumindest unterbewusst maßgeblich von diesen beeinflusst werden. Aufbauend auf Erkenntnissen im Bereich der sozialen Kognition (Baumeister, 1995; Fiske, 1995; Fiske & Taylor, 1991; Schutz, 1974; Schutz & Luckmann, 1973) und der Entwicklungspsychologie (Kegan, 1982, 1995; Kohlberg, 1984) postulieren Meynhardt und Fröhlich (2019), dass so genannte *persönliche Bezugsrahmen* (personal frames of reference, eigene Übersetzung) bei Bewertungen eine ebenso fundamentale Rolle spielen wie Grundwerte, bzw. diese beiden Dimensionen in engem Zusammenhang stehen. Unser Selbstkonzept sowie unsere Konzepte von anderen Menschen im privaten, öffentlichen und beruflichen Kontext beeinflussen maßgeblich unsere Bewertungen. Anders formuliert enthält jede Bewertung—bewusst oder unbewusst—die Frage, „für wen“ Wert entsteht. Die Entwicklungspsychologie legt nahe, dass Menschen sich darin unterscheiden, wie viel Gewicht sie welchen Bezugsrahmen beimessen, bzw. wie stark sie sich damit identifizieren. Und ähnlich wie bei den Grundwerten wird sich diese Gewichtung auch abhängig von Zeit und Kontext verändern. Nichtsdestotrotz ist auch eine gewisse Stabilität zu erwarten (Meynhardt & Fröhlich, 2019).

Während die Grundwerte in ihrer Zahl beschränkt sind, ist die Anzahl an persönlichen Bezugsrahmen prinzipiell unendlich groß. Allerdings postulieren Meynhardt und Fröhlich eine möglichst umfassende grobe Kategorisierung in fünf Bereiche: Das Selbst, das private Umfeld, das berufliche Umfeld, das öffentliche Umfeld und die gesamte Gesellschaft. An dieser Abstufung ist die Weiterentwicklung des Public Value Konzeptes zu erkennen. Stand zunächst die Gesellschaft bzw. die Öffentlichkeit als Bezugsrahmen im Mittelpunkt, ist sie nun ein Teil der Fülle an persönlichen Bezugsrahmen, die bei Bewertungen eine Rolle spielen (Meynhardt & Fröhlich, 2019).

Die Public Value Matrix—Grundwerte und persönliche Bezugsrahmen stellen also zwei grundlegende Dimensionen einer *Basis der Evaluierung* dar. Für analytische und schematische Zwecke kombinieren Meynhardt und Fröhlich (2019) diese zwei Dimensionen zu einer Matrix, die sie (*Public) Value Matrix* nennen (Abbildung 3.1).

Die Public Value Matrix stellt eine Struktur von *Bewertungskategorien* der Basis der Evaluierung dar und dient dazu, Bewertungsprozesse systematisch zu beschreiben. Akzeptiert man die humanistische Prämisse, so können jeder Wert, jedes Wertkonzept und jede Form der Bewertung innerhalb dieser Kategorien eingeordnet werden. Insofern bietet die Matrix einen Ordnungsrahmen auf intra-individueller und inter-individueller Ebene. Sie kann von Individuen und für Individuen verwendet werden. Sie soll der eigenen Reflexion und bei Bewertungen und Entscheidungsfindungen dienen. Darüber hinaus soll sie perspektivisch die

Erstellung von Persönlichkeitsprofilen sowie Rückschlüsse auf andere Charaktereigenschaften oder Verhaltensweisen erlauben.

Für die Validität der Matrix als grundlegende Struktur gibt es bereits erste Indizien aus der empirischen Forschung, wo etwa Differenzierungen entlang der horizontalen Achse (Meynhardt & Bartholomes, 2011) bestätigt werden konnten. Die Orthogonalität der Dimensionen wurde jedoch noch nicht untersucht (Meynhardt & Fröhlich, 2019).

Die Public Value Matrix beschreibt im Sinne von Schutz und Luckmann (1973) die Konfiguration menschlicher Relevanzsysteme (Meynhardt & Fröhlich, 2019). Sie beschreibt insofern die „Brille“, durch die Menschen, aber auch Organisationen die Welt betrachten, sie beurteilen und ihr Sinn und Bedeutung geben. Wie diese „Brille“ eingestellt ist, hängt davon ab, welche Bedeutung Menschen den verschiedenen Kategorien an sich beimessen—und welcher sie sich bewusst sind. Auf diese beiden Größen—Wertgewichtung und Wertbewusstsein—wird daher in den nächsten Abschnitten näher eingegangen.

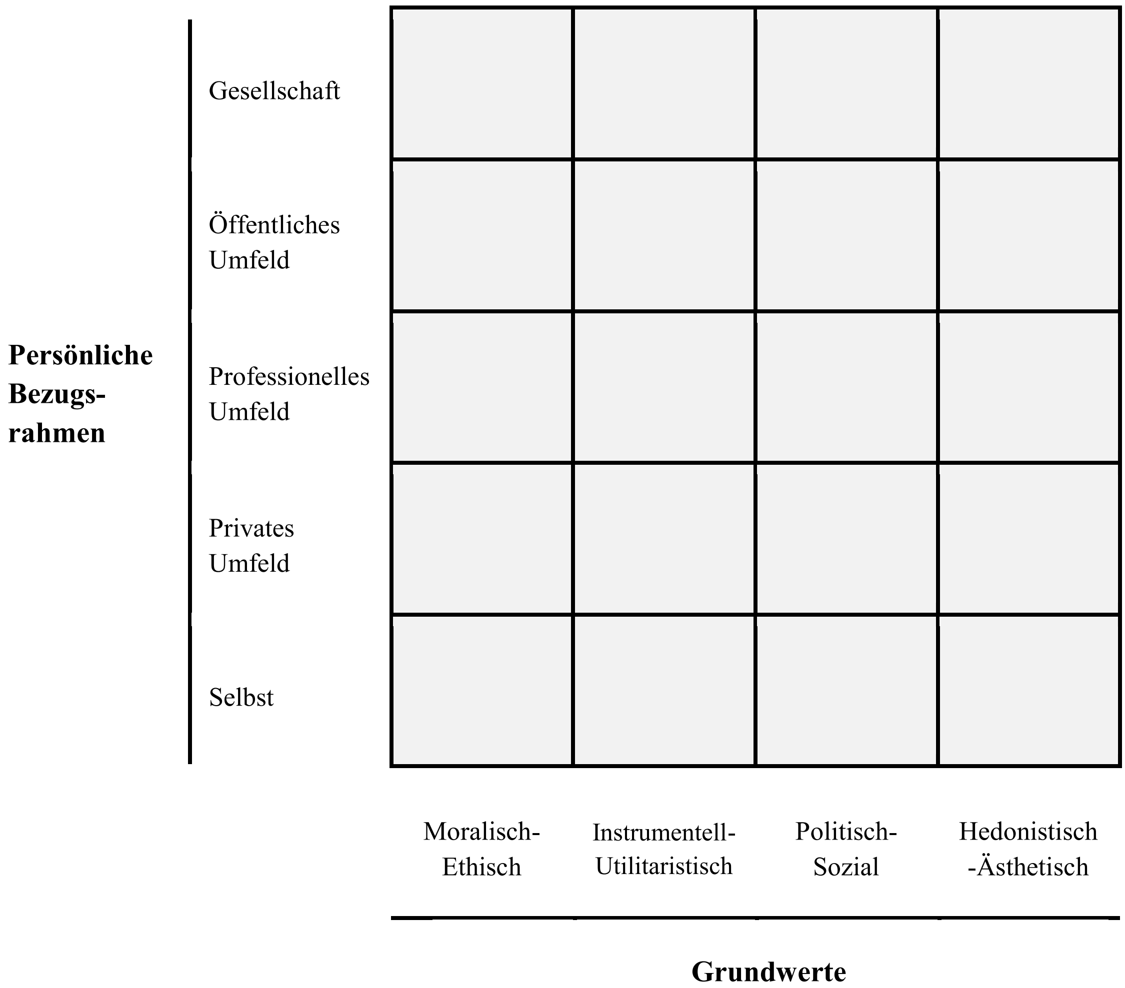

Abbildung 3.1 (Public) Value Matrix. Aus „More Value Awareness for More (Public) Value," T. Meynhardt and A. Fröhlich, 2019.

Worauf wir wirklich Wert legen: Wertgewichtung

Aus den obigen theoretischen Überlegungen geht hervor, dass Individuen sich dahingehend unterscheiden, welchen Wertkategorien sie in Bewertungen Bedeutung beimessen und in welchem Ausmaß. Die relative Bedeutung, die ein Individuum den verschiedenen Wertkategorien beimisst, bezeichnen Meynhardt und Fröhlich (2019) als *Wertgewichtung* („Value emphasis", eigene Übersetzung). Meynhardt und Fröhlich postulieren eine ipsative Logik, in der jede Wertkategorie eine bestimmte relative Gewichtung in Form von Prozentsätzen zu den anderen Kategorien erhält, wobei sich die Prozentsätze in Summe auf 100% addieren. Die illustrative Darstellung der Public Value Matrix mit zugehörigen Prozentsätzen bezeichnen sie als *Wertgewichtungsprofil* („Value Emphasis Profile“, eigene Übersetzung). Logischerweise können die Prozentsätze auch entlang der Zeilen oder Spalten aufsummiert werden, sodass es möglich ist, die relativen Gewichtungen von bestimmten Grundwerten oder persönlichen Bezugsrahmen insgesamt zu beschreiben. Das Wertgewichtungsprofil stellt insofern dar, wie sich die Basis der Evaluierung eines Individuums aus den verschiedenen Wertkategorien und übergreifend aus Grundwerten und Bezugsrahmen zusammensetzt. Einer mathematischen Logik folgend ergibt sich ein Bewertungsergebnis eines Individuums also zunächst durch Evaluierung eines Objekts in den verschiedenen Wertkategorien, während das Gesamtergebnis auf Basis der relativen Wertgewichtungen ermittelt wird. Selbstverständlich ist dies eine Abstrahierung eines komplexen, teilweise oder vollständig unbewussten Prozesses, bei dem kognitive und affektive Komponenten beteiligt sind. Nichtsdestotrotz könnte das Wertgewichtungsprofil, wenn empirisch zugänglich gemacht, eine Aussage- bzw. Vorhersagekraft in Bezug auf Bewertungsergebnisse sowie deren Konsequenzen für bewertende und bewertete Individuen entfalten. (Meynhardt & Fröhlich, 2019).

Erkennen können, was wirklich wertvoll ist: Wertbewusstsein

Den Wertkategorien der Public Value Matrix kommt eine entscheidende Bedeutung zu, als sie das Spektrum beschreiben, in dem tatsächlich Wert für uns selbst und andere entstehen kann. Dies bedeutet in der Folge, dass Individuen und Organisationen durch eine verstärkte Berücksichtigung dieser Wertkategorien perspektivisch auch mehr Wertschöpfung erwirken könnten—und zwar sowohl für sich selbst als auch für andere. Mit anderen Worten: Die Bedeutung der eigenen und fremden Wertkategorien erkennen und reflektieren zu können ist eine entscheidende Kompetenz, die Meynhardt und Fröhlich (2019) als Wertbewusstsein bezeichnen („Value Awareness“, eigene Übersetzung). Formal definiert beschreibt Wertbewusstsein die Fähigkeit, eine bestimmte Wertkategorie aus der Public Value Matrix in Bewertungsprozessen als (potentiell) relevant zu erkennen.

Meynhardt und Fröhlich beschreiben, warum diese Kompetenz wichtig ist: Jede Wertkategorie stellt eine faktische oder potentielle Quelle von Wertschöpfung, aber auch von Wertzerstörung dar, zunächst unabhängig davon, ob diese bewusst erkannt werden. Durch eine Bewusstmachung der Wertkategorien erhält ein Individuum oder eine Organisation mehr Information und in der Folge auch mehr Kontrolle über die Auswirkungen eigenen und fremden Handelns. Insofern soll mehr Wertbewusstsein die Möglichkeit erhöhen, Wert für sich selbst oder auch für andere zu schaffen (Meynhardt & Fröhlich, 2019).

Wertbewusstsein reiht sich damit theoretisch in ein Spektrum von Kompetenzen ein, die im Bereich der Moral Awareness Forschung definiert wurden (Miller, Rodgers & Bingham, 2014; Rest, 1986; Tenbrunsel & Smith-Crowe, 2008). Letztendlich geht es bei vielen dieser Konzepte auch um eine verstärkte Berücksichtigung dessen, was wertvoll ist und für wen. Im Gegensatz zu gängigen Konzepten stellt das Konzept des Wertbewusstseins durch Einbeziehung verschiedener Kontexte und Bedürfnisse jenseits eines dominanten Fokus auf moralische Fragestellungen eine Verbreiterung und Konkretisierung dar, wie sie schon mehrfach gefordert wurden (Gomez & Meynhardt, 2012; Tenbrunsel & Smith-Crowe, 2008).

Theoretisch wurde analog zum Wertgewichtungsprofil also das *Wertbewusstseinsprofil* („Value Awareness Profile“, eigene Übersetzung) definiert, das angibt, welche Kategorien in Bewertungsprozessen als potentiell relevant erkannt werden. Empirisch ergeben sich jedoch aufgrund der engen Verwandtschaft der Konzepte und der schweren Zugänglichkeit unbewusster Vorgänge Abgrenzungsschwierigkeiten, sodass wir bei dem in der Folge dargestellten Instrument übergreifend von einem *Value Awareness Profile* sprechen werden und die beiden Konzepte innerhalb dieses Profils zu differenzieren versuchen.

Wertbewusstsein messen und schaffen: Das Value Awareness Profile

Überblick und Zielsetzung

Die obige Darstellung beschreibt eine umfassende, psychologisch fundierte Theorie der Wertschöpfung, die Menschen, ihre sozialen Kontexte und ihre Bedürfnisse in den Mittelpunkt rückt und liefert darauf aufbauend die Definition von Wertbewusstsein als eine Kompetenz, deren Ausbildung positive Auswirkungen auf diese Art von Wertschöpfung haben soll.

Ziel der Autoren ist es, diese Grundidee in Form eines praxistauglichen Instruments zu operationalisieren, das es Individuen und Organisationen ermöglicht, die Bedeutung fundamentaler Wertkategorien in Bezug auf das eigene Verhalten zu reflektieren. Das Instrument sollte auf der Public Value Matrix als grundlegende Struktur aufbauen, die relativen Gewichtungen von Individuen innerhalb dieser Matrix möglichst umfassend erheben und spiegeln, und dadurch einen unmittelbaren praktischen Nutzen durch die Schaffung von Wertbewusstsein entfalten. Konkret wurden die folgenden vier Zielsetzungen definiert:

1. Das Instrument erlaubt auf intuitive und mit geringem Zeitaufwand verbundene Weise eine Abbildung individueller Gewichtungen entlang der gesamten Public Value Matrix.
2. Die Dimensionen und Kategorien der Public Value Matrix sind aus Sicht der Anwender vollständig, verständlich und differenzierbar.
3. Die Ermittlung und Darstellung der Gewichtungen anhand der Public Value Matrix wecken für die Anwender Interesse am Gegenstand und liefern einen subjektiv wahrnehmbaren Erkenntnisgewinn.
4. Das Instrument folgt einer objektiven Systematik, die eine Reproduzierbarkeit und Vergleichbarkeit der Ergebnisse möglich macht, um perspektivisch auch detailliertere Interpretationsmöglichkeiten anzubieten.

Wie aus diesen Zielsetzungen hervorgeht, kommt bei der Entwicklung des Instruments den subjektiven Erfahrungen der Anwender eine übergeordnete Bedeutung zu. Natürlich müssen objektive Kriterien zu einem gewissen Grad erfüllt sein. Dies wird aber nicht als primäre Zielsetzung bei der Entwicklung des Instruments gesehen, sondern ist eher Voraussetzung für eine perspektivisch breitere Anwendungsmöglichkeit und -bereitschaft. Eine umfassende Validierung nach traditionellen Kriterien wäre in Anbetracht der Komplexität der Theorie und insbesondere der Public Value Matrix eine Aufgabe, welche im Rahmen eines umfangreicheren Forschungsprogramms bewältigt werden muss und mit den beschriebenen praktischen Zielsetzungen im Konflikt stehen würde. In diesem Spannungsfeld haben sich die Autoren also das Ziel gesetzt, den Fokus auf eine umfassende Operationalisierung der Theorie und eine hohe Anwendungsorientierung zu legen. Mit anderen Worten steht die „generative capacity“ (Gergen, 1978) des Instruments und der zugrundeliegenden Theorie als die Fähigkeit, den Status quo herauszufordern und neue Perspektiven zu eröffnen im Vordergrund—im Sinne von Weick (1989) stehen also Nachvollziehbarkeit und Interesse in diesem Entwicklungsstadium über klassischen Gütekriterien.

Im Folgenden wird zunächst ein Überblick über den Entwicklungsprozess des *Value Awareness Profiles* gegeben. Im Anschluss wird das Instrument in seiner gegenwärtigen Form vorgestellt. Anschließend werden erste Anwendungserfahrungen und -ergebnisse dargestellt und im Lichte der genannten Zielsetzungen und Gütekriterien diskutiert, bevor Implikationen für Forschung und Praxis besprochen werden.

Wichtig ist hier noch einmal zu erwähnen, dass in der Praxis eine klare Trennung zwischen Wertbewusstsein und Wertgewichtung schwer möglich ist. In der Operationalisierung entschied man sich dementsprechend dafür, insgesamt nur eine Matrix mit relativen Gewichtungen zu ermitteln und Wertbewusstsein vs. Wertgewichtung anhand der Höhe der Gewichtungen zu differenzieren. Da der Nutzen letztendlich aber in der Bewusstseinsbildung liegt bzw. jede Form der

Konfrontation mit Bewertungsergebnissen auch eine Bewusstseinsbildung darstellt, wurde das Instrument übergreifend *Value Awareness Profile* getauft.

Entwicklungsprozess

Der bisherige Entwicklungsprozess des *Value Awareness Profiles* lässt sich in sechs Schritte einteilen, die im Folgenden kurz erläutert werden. Abbildung 3.2 gibt einen Überblick.

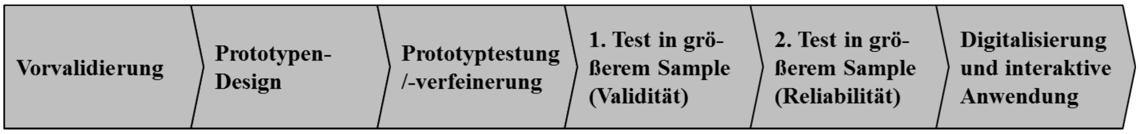

Abbildung 3.2 Überblick über den Entwicklungsprozess des Value Awareness Profiles (eigene Darstellung).

Vorvalidierung. Bevor ein erster Prototyp für das *Value Awareness Profile* entwickelt wurde, wurde die grundsätzliche Relevanz eines solchen Instruments überprüft. Dabei wurde auch ergänzend versucht, über bisherige empirische Studien hinaus zusätzliche Indizien für die Validität der Public Value Matrix als grundlegende Struktur zu sammeln. Zu diesen beiden Zwecken wurden mit zehn Individuen, davon drei fachkundigen Akademikern, vier Praktikern aus Unternehmen, sowie drei nicht fachkundigen Privatpersonen Interviews geführt. In den Gesprächen wurde zunächst die Theorie erläutert und auf ihre Verständlichkeit und Relevanz überprüft. Im zweiten Schritt wurde die Matrix an sich erläutert und auf Differenzierbarkeit, Vollständigkeit und Plausibilität überprüft. Dabei wurden die Gesprächspartner auch gebeten, sich selbst in der Matrix zu verorten und die Einordnung zu reflektieren. Daneben wurde besprochen, wie die gewonnenen Einsichten und die Matrix im praktischen Leben von Nutzen für sie selbst aber auch für andere sein könnten. Die Resonanz war vorwiegend positiv. Den Kategorien wurde Differenzierbarkeit, Vollständigkeit und Plausibilität attestiert. Besonders die Praktiker sahen zahlreiche potentielle Anwendungsfälle von Wertbewusstseinsprofilen im organisationalen Kontext und äußerten, sie würden eine Operationalisierung in Form eines Instruments begrüßen. Als Herausforderungen wurden vor allem die verbale Beschreibung und Konkretisierung der Kategorien sowie deren Validierung gesehen.

Prototypen-Design. Basierend auf den Einsichten aus der Vorvalidierung und vor dem Hintergrund der anfangs dargestellten Zielsetzungen wurde iterativ ein Prototyp für eine geeignete Methodik entwickelt. Dazu wurden verschiedene Verfahren herangezogen und kombiniert, wie im Abschnitt „Vorstellung des Instruments“ näher erläutert wird. Der sich so ergebende Papier-basierte Prototyp wurde mit Hilfe von sechs Anwendern zunächst bezüglich Form und Inhalt iterativ verfeinert. Dabei wurde insbesondere auf die Verständlichkeit der Instruktionen und Fragen, deren Reihenfolge sowie die Gesamtlänge des Fragebogens Rücksicht genommen.

Prototyptestung und -verfeinerung. Der Prototyp wurde anschließend mit insgesamt zehn Personen im Alter zwischen 27 und 73 Jahren je zwei Mal im Abstand von zwei Wochen getestet. Den Probanden wurde zunächst der Fragebogen ohne zusätzliche Erläuterungen vorgelegt. Fragen bezüglich Unklarheiten der Instruktionen wurden unmittelbar beantwortet. Darüber hinaus gehende inhaltliche Fragen waren zunächst nicht zulässig. Den Probanden wurde mitgeteilt, dass in zwei Wochen eine weitere Befragung folgen würde, wobei ihnen nicht mitgeteilt wurde, dass es sich um denselben Fragebogen handeln würde. Nach zwei Wochen mussten die Probanden den Fragebogen ein zweites Mal ausfüllen. Erst im Anschluss an das zweite Ausfüllen wurden den Probanden ihre Auswertungsergebnisse in Form eines zweiseitigen Informationsblattes ausgehändigt und die Methodik sowie die Ergebnisse näher diskutiert. Ermutigend waren an dieser Stelle die von den Probanden geäußerten Rückmeldungen zum Fragebogen, die durch mündliche und schriftliche Fragen im Rahmen erster sozialer Validierungen gewonnen wurden. Siehe dazu näher den Abschnitt „Evaluierung des Instruments“.

Ergebnis der Diskussionen waren größtenteils formale Anpassungen. Darüber hinaus wurde nach sieben Anwendungen eine längere Version entwickelt und getestet, da sich abzeichnete, dass mehr Antwortmöglichkeiten zusätzliche Varianz liefern würden. Zudem wurde eine erhöhte Reliabilität bei einer längeren Version erwartet, was sich an dieser Stelle aufgrund der geringen Anzahl an Beobachtungen jedoch nur heuristisch beurteilen ließ.

1. Test mit größerem Sample (Fokus: Validität). Im nächsten Schritt wurde das Instrument mit einem größeren Sample getestet. Dazu wurden 25 Teilnehmer eines MBA-Studienganges befragt. Da die Teilnehmer teilweise nicht deutschsprachig waren, wurde mithilfe zweier Übersetzer eine englische Version erarbeitet und vorab getestet. Die 25 Teilnehmer hatten dann zwei Wochen Zeit, die ausgefüllten Fragebögen zu retournieren und konnten sich bei Unklarheiten telefonisch oder schriftlich bei den Autoren melden—davon wurde jedoch nicht Gebrauch gemacht. Im Anschluss erhielten die MBA Teilnehmer ebenfalls ein Ergebnisblatt und es wurden ihnen dieselben Fragen gestellt, die schon in der Vorvalidierung gestellt worden waren. Dabei zeigten sich ähnlich gute Ergebnisse wie in der Vorvalidierung, auf die an späterer Stelle näher eingegangen wird. Darüber hinaus zeigten sich eine ausreichende Varianz und gewisse Muster in Abhängigkeit demografischer Variablen, was die Möglichkeit nahelegte, perspektivisch Profile für einzelne Individuen bzw. für demographische Gruppen abzuleiten.

2. Test mit größerem Sample (Fokus: Reliabilität). In einer zweiten Erhebung wurde auch die zeitliche Stabilität der Ergebnisse untersucht. Dazu wurde die Langversion in einem Abstand von zwei Wochen zwei Mal mit 23 Teilnehmern aus einem Business Master Studiengang durchgeführt. Damit stand zusammen mit den drei Teilnehmern der Vorvalidierung ein Sample von 26 Teilnehmern für die Reliabilitätsüberprüfung der Langversion zur Verfügung.

Digitalisierung und interaktive Anwendung. Der bisher letzte Schritt in der Entwicklung des Instruments war die provisorische Digitalisierung und Anwendung des Instruments im Rahmen eines interaktiven Workshops. Dazu wurde zunächst die Papier-basierte Version in eine provisorische Computer-basierte Version (Microsoft Excel) überführt, welche den Teilnehmern direkt nach dem Ausfüllen ermöglichte, ihre *Value Awareness Profile* einzusehen. Gleichzeitig wurden ihnen automatisch einige Interpretationsmöglichkeiten inklusive einer Typifizierung (siehe dazu den Abschnitt „Typenbildung“) angeboten.

Dieses digitalisierte Instrument wurde dann im Rahmen eines ca. zweistündigen Workshops mit 25 Teilnehmern eines Executive Masters in Public Administration angewendet. Nach einer kurzen Einführung füllten die Teilnehmer größtenteils die Computer-basierte Version aus und durften sich anschließend in einer Selbst- und Gruppenreflexion mit ihren Ergebnissen auseinandersetzen. Währenddessen wurden ihnen auch in einem kurzen Impulsvortrag die zugrundeliegende Theorie, Interpretationsmöglichkeiten sowie erste empirische Ergebnisse erläutert. Die Ergebnisse der Reflexion wurden im Plenum reflektiert und synthetisiert.

Vorstellung des Instruments

Die Herausforderung bei der Entwicklung des Instruments war, eine Methodik zu finden, die eine möglichst systematische und umfassende Operationalisierung der Theorie und gleichzeitig auch eine hohe Anwendungsorientierung mit Fokus auf die subjektive Erfahrung und den subjektiven Mehrwert sicherstellt. Vor allem aufgrund der Neuartigkeit der Theorie sollte auch ein möglichst deskriptiver Ansatz gewählt werden, bei dem die Deutungshoheit soweit wie möglich beim Anwender selbst bleibt.

Potentiell bietet die psychologische Forschung zunächst eine Vielzahl quantitativer und qualitativer Verfahren. Rein quantitative Verfahren wie zum Beispiel Skalen (MacKenzie, Podsakoff & Podsakoff, 2011) wurden aufgrund von Ansprüchen an Individualisierung, Flexibilisierung, Nicht-Normativität und Berücksichtigung impliziter Bewertungsstrukturen ausgeschlossen. Rein qualitative Verfahren (Corbin & Strauss, 2008) standen in Konflikt mit einer effizienten Abdeckung der gesamten Public Value Matrix und vor allem mit einer systematischen und pragmatischen Auswertung und Spiegelung der Ergebnisse, die den subjektiven Erkenntnisgewinn des Anwenders über den wissenschaftlichen Erkenntnisgewinn stellen soll.

Die Autoren entschieden sich daher für eine gemischte Methode, bei der das Subjekt zunächst qualitative Bewertungen vornimmt, welche im Anschluss in eine quantifizierbare Logik überführt werden. Die ideelle Basis für den ersten Teil stellen das Selbstkonzeptgitter nach Orlik (1979, 1989) sowie der darauf aufbauende Wertwissensguide nach Meynhardt (2004) dar. Beide Verfahren versuchen in einer Kombination aus qualitativen und quantitativen Elementen auf ökonomische Weise psychische Bewertungsstrukturen abzubilden, zudem haben sie sich bereits innerhalb des theoretischen Rahmens der Public Value Theorie bewährt. Während bei Orlik das Selbstkonzept im Vordergrund steht, sind es bei Meynhardt vor allem kollektive Bewertungsstrukturen im organisatorischen Kontext. Die Verfahren stehen in der Tradition der Theorie der persönlichen Konstrukte nach Kelly (1955) und wurden bereits mehrfach in unterschiedlichen Kontexten erprobt (Gomez & Meynhardt, 2012; Meynhardt, 2004; Meynhardt & von Müller, 2013; Schulze, 2010; Strauß, Eckert & Tschuschke, 1996).

Das erste entscheidende Element dieser Methoden für das vorliegende Instrument ist, dass dem Subjekt zunächst nur offene, auf qualitative Realitätsbeschreibungen ausgerichtete Fragen gestellt werden, was den Vorteil bietet, dass das Subjekt möglichst unbeeinflusst seine Bewertungsstrukturen abrufen kann. Um die Bewertungsstruktur darüber hinaus möglichst ganzheitlich zu erfassen, werden möglichst generelle, positive und negative Bewertungen mit verschiedenen zeitlichen Bezügen gefordert. So sollen bei Meynhardt etwa folgende Sätze vervollständigt werden: „So soll es bleiben…“, „So soll es werden…“, „So soll es nicht bleiben…“, „So soll es nicht werden…“.

Obwohl es das Ziel ist, die Bewertungsstrukturen von Subjekten möglichst unabhängig vom Objekt zu erheben, benötigt die Methodik dennoch eine gewisse Konkretisierung in Bezug auf zu bewertende Objekte. Während bei Meynhardt durch den organisatorischen Kontext und bei Orlik durch den Selbstbezug bzw. den eigenen Zustand eine derartige Konkretisierung vorgenommen wurde, wurde für das *Value Awareness Profile* das Verhalten des Individuums als ein maximal generalisiertes Bewertungsobjekt in der Lebenswelt des Individuums gewählt. Dies hat zunächst den Vorteil, dass die Bewertung anders als bei Meynhardt jeden bzw. auch mehrere persönliche Bezugsrahmen zulässt. Darüber hinaus erfordert eine Bewertung des eigenen Verhaltens wie z. B. einer Handlung oder Entscheidung wahrscheinlich eine intensivere Reflexion der Wirkungen auf andere, als es eine bloße Bewertung eines Zustands, wie es bei Orlik und Meynhardt der Fall ist, tut. Die Items wurden daher wie folgt formuliert: „Das Wichtigste, was ich weiterhin tun sollte, ist…", „Das Wichtigste, was ich nicht mehr tun sollte, ist…", „Das Wichtigste, was ich niemals tun sollte, ist…" und „Das Wichtigste, was ich künftig tun sollte, ist….".

Anders als bei Meynhardt und Orlik wurde zu den qualitativen Aussagen zunächst keine Zuordnung von Gegensatzpaaren gefordert, sondern eine detaillierte Begründung, weshalb die Aussagen im ersten Schritt als wichtig erachtet wurden. Lautete die eingehende Frage beispielsweise „Das Wichtigste, was ich weiterhin tun sollte, ist…", wurde das Subjekt im zweiten Schritt gebeten, diese Aussage zu begründen: „Warum ist das das Wichtigste?". Das Subjekt wird dadurch selbst zu einer Reflexion über die den eigenen Werturteilen zugrundeliegende Basis gebracht. Da es sich hier wieder um eine offene Fragestellung handelt, gibt das Subjekt möglichst unvoreingenommen eine Annäherung daran, welche Wertkategorien während des Bewertungsprozesses bzw. danach in Form einer post-hoc Rationalisierung (Haidt, 2001) als relevant erachtet werden. Diese Begründungsübung dient also der sprachlichen und gedanklichen Annäherung an die fundamentalen Bewertungsstrukturen der Individuen. Sie knüpft damit an Methoden der dem Instrument zugrundeliegenden entwicklungspsychologischen Ansätze an, die davon ausgehen, dass anhand der Begründungen von Beurteilungen Rückschlüsse auf die Bewertungsstrukturen von

Menschen gemacht werden können (Colby & Kohlberg, 1987; Lahey, Felix, Goodman, Kegan & Souvaine, 2011).

Zusammenfassend wird also in einem ersten Schritt die Bewertungsstruktur des Subjekts möglichst umfassend durch Bewertungen in Bezug auf das eigene Verhalten mit verschiedenen zeitlichen Bezügen angesprochen, während im zweiten Schritt die dem Subjekt bewussten Elemente einer möglichst grundlegenden Ebene seiner Bewertungsstruktur abgerufen werden sollen. Wie schon im Entwicklungsprozess beschrieben, ergab sich bisher eine optimale Länge von je zwei Antworten pro Frage mit jeweils wieder zwei Begründungsmöglichkeiten, von denen aber nur eine verpflichtend ist. Das Subjekt erhält so Gelegenheit, mehrere Begründungen zu formulieren, wird aber dennoch zu einer gewissen Priorisierung gezwungen. Abbildung 3.3 und Abbildung 3.4 geben einen Überblick über diese ersten beiden Schritte.

Zu erwähnen ist noch, dass dem Teilnehmer vor diesen beiden Schritten ein kurzer Einführungstext vorgelegt wird, der aber primär die Vorgehensweise und nicht den theoretischen Hintergrund beschreibt. Schritt eins und zwei liefern zunächst rein qualitative Ergebnisse in Form einer Liste an Verhaltensbeschreibungen und dazugehörigen Begründungen. Die Schritte drei und vier bestehen nun wieder in Anlehnung an Meynhardt und Orlik in einer systematischen Überführung der Begründungen in ein Raster. Das Individuum ist nun gefordert, seine Begründungen zu kategorisieren, d. h., seine Bewertungen in die Sprache der Public Value Matrix zu übersetzen bzw. auf darin enthaltene grundlegende Wertkategorien zurückzuführen.

Konkret wird das Subjekt gebeten, seine Begründungen Zeile für Zeile den Feldern der Public Value Matrix zuzuordnen. Für diesen Schritt wurde auf Erkenntnisse und Methoden aus der bisherigen Public Value Forschung zurückgegriffen (Meynhardt, 2004, 2015, 2018; Meynhardt & Jasinenko, 2018). Die Kategorien der Public Value Matrix werden zunächst möglichst einfach und intuitiv anhand von charakteristischen Schlagwörtern beschrieben. Zum Beispiel wurde die instrumentell-utilitaristische Kategorie mit Wörtern wie „Erreichung von Zielen“ oder „Effizienz“ charakterisiert. Das Subjekt wird dann durch das einfache Setzen von Kreuzen gebeten, seine Begründungen diesen Kategorien zuzuordnen. Theoriekonform können auch mehrere bzw. alle Kategorien angekreuzt werden. Um eine Inflation zu vermeiden bzw. auch das individuelle Relevanzsystem im Hinblick auf die Erfassung von Wertgewichtung noch einmal anzusprechen, wurde bei mehreren Kreuzen eine Priorisierung durch Einkreisen des subjektiv wichtigsten Kreuzes in jeder Zeile gefordert. Eine Kategorisierung wurde für jeden Grundwert und jeden persönlichen Bezugsrahmen gefordert, allerdings nicht für deren Kombinationen. Da die Theorie eine Orthogonalität hier nur unterstellt, wird die Kombination nicht a priori angenommen, lässt sich aber im Zuge der Auswertung leicht in verschiedenen Varianten errechnen. Das unmittelbare Resultat dieser Kategorisierungsübung sind zwei Blätter, in denen jeder Begründung des Subjekts eine bestimmte Kombination aus Kreuzen und Kreisen entlang der Dimensionen der Public Value Matrix zugeordnet ist. Abbildung 3.5 und 3.6 zeigen die beiden Blätter. Im Anschluss wurden regelmäßig auch noch demographische Daten erhoben.

Part 1/5: Description ("What?")

Please describe your behavior by briefly answering the following four questions.
This part provides a basis for all other parts.
Therefore, **please provide exactly two answers for every question**.
If you find it difficult to provide two answers, please follow your gut feeling.
Your answers may relate to any area of your life.

The most important things that I...

A. ...should keep doing, are: **A1**

A2

B. ...should stop doing, are: **B1**

B2

C. ...should never do, are: **C1**

C2

D. ...should do in the future, are: **D1**

D2

Abbildung 3.3 Schritt 1 des Value Awareness Profiles (eigene Darstellung).

Part 2/5: Reasoning ("Why?")

Please put this sheet right next to the sheet of part 1.
Please briefly describe your most important reasons for providing the respective answers in part 1.
You can provide **up to two reasons for every answer** but please provide **at least one reason** each.
If you find it difficult to provide reasons, please follow your gut feeling.

Why is A1 most important?

1.

2.

Why is A2 most important?

1.

2.

Why is B1 most important?

1.

2.

Why is B2 most important?

1.

2.

Why is C1 most important?

1.

2.

Why is C2 most important?

1.

2.

Why is D1 most important?

1.

2.

Why is D2 most important?

1.

2.

Abbildung 3.4 Schritt 2 des Value Awareness Profiles (eigene Darstellung).

Part 3/5: Categorizing your reasons

Please put this sheet right next to the sheet of part 2.
We kindly ask you to now assign your reasons to certain categories.
Ask yourself, if the respective reason concerns or affects yourself, your private surroundings (e.g., family/ friends), your organization, your local community and/or society as a whole/ the world population in a positive or negative way.
If your reason can be assigned to one or more of these categories, please mark them with a cross X.
In addition, mark the category that is most important to you in every line with a circle.

		Concerns/ affects **myself**	Concerns/ affects **my private surroundings (e.g., family, friends)**	Concerns/ affects the **organization I work for**	Concerns/ affects the **local community that I live in (e.g., city, region)**	Concerns/ affects **society as a whole/ the world population**
A1	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
A2	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
B1	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
B2	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
C1	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
C2	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
D1	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐
D2	**1.**	☐	☐	☐	☐	☐
	2.	☐	☐	☐	☐	☐

Abbildung 3.5 Schritt 3 des Value Awareness Profiles (eigene Darstellung).

Part 4/5: Categorizing your reasons

Please put this sheet right next to the sheet of part 2.
We now kindly ask you to again assign your reasons to certain categories.
Ask yourself, if the respective reason concerns or affects Decency, Utility, Quality of Life or Relationships in a positive or negative way.
If a reason can be assigned to one or more of these categories, please mark them with a cross X.
In addition, mark the category that is most important to you in every line with a circle ⊗.

		Decency eg, Fairness Morality Dignity	**Utility** eg, Help in attaining goals Efficiency Practicability	**Quality of Life** eg, Wellbeing Positive experiences Joy	**Relationships** eg, Cohesion Community Cooperative behavior
A1	**1.**				
	2.				
A2	**1.**				
	2.				
B1	**1.**				
	2.				
B2	**1.**				
	2.				
C1	**1.**				
	2.				
C2	**1.**				
	2.				
D1	**1.**				
	2.				
D2	**1.**				
	2.				

Abbildung 3.6 Schritt 4 des Value Awareness Profiles (eigene Darstellung).

Auf Basis der in den Abbildungen 3.5 und 3.6 gezeigten Blätter lässt sich nun die Bewertung des Subjekts systematisch und objektiv in eine Ergebnisauswertung und Darstellung überführen. Grundsätzlich ist eine Vielzahl an Auswertungs-Systematiken denkbar. Die Autoren entschieden sich zunächst für eine möglichst einfache und intuitive Systematik: Jede Begründung wird gleichgewichtet mit je einem Punkt. Die Punkte werden dann entsprechend der Kreuze auf die Kategorien der Public Value Matrix aufgeteilt. Hat eine Begründung beispielsweise ein Kreuz in der moralisch-ethischen Dimension und ein Kreuz in der instrumentell-utilitaristischen, so erfolgt eine Aufteilung im Verhältnis 0.5:0.5. Die Kreise können der Logik entsprechend höher gewichtet werden, man entschied sich hier für eine doppelte Gewichtung. Hat also beispielsweise ein Punkt ein Kreuz bei der moralisch-ethischen Dimension und einen Kreis bei der instrumentell-utilitaristischen, so erfolgt eine Gewichtung im Verhältnis 0.33:0.67. Dasselbe Prozedere kann entlang der persönlichen Bezugsrahmen angewendet werden. Diese Logik bietet den Vorteil, dass der Anwender maximale Freiheit in der Anzahl an zu setzenden Kreuzen hat, durch die dahinterstehende ipsative Auswertung aber eine Normierung erfolgt, die eine grundsätzliche Vergleichbarkeit sicherstellt.

In Summe erhält man eine Verteilung von 100% über die Dimensionen der Public Value Matrix und, wenn man diese kombiniert, über die einzelnen Wertkategorien. Die anfänglich qualitative Bewertung lässt sich also unmittelbar in eine greifbare, der Theorie entsprechende quantitative Darstellung überführen. Abbildung 3.7 zeigt ein Beispiel für einen Output.

	Anstand (Moralisch-Ethisch)	Nutzen (Instrumentell-Utilitaristisch)	Lebensqualität (Hedonistisch-Ästhetisch)	Beziehungen (Politisch-Sozial)	Bezugsrahmen (gesamt)
Gesellschaft	*0%*	*1%*	*2%*	*0%*	3%
Öffentliches Umfeld	*0%*	*0%*	*3%*	*0%*	3%
Professionelles Umfeld	*0%*	*8%*	*5%*	*0%*	13%
Privates Umfeld	*2%*	*7%*	*19%*	*0%*	29%
Selbst	*4%*	*13%*	*34%*	*0%*	52%
Grundwerte (gesamt)	6%	29%	65%	0%	

Abbildung 3.7 Illustrative Outputdarstellung des Value Awareness Profiles. Die Dunkelheit der Färbung korrespondiert mit der Höhe der Prozentsätze (eigene Darstellung).

Die Teilnehmer wurden regelmäßig auch mit einer derartigen Darstellung der Ergebnisse und einer Interpretationshilfe sowie qualifizierenden Hinweisen konfrontiert. Bei der Interpretationshilfe wurde besonderer Wert darauf gelegt, dass diese möglichst offen und deskriptiv ist und die Deutungshoheit beim Anwender selbst bleibt. Dies insbesondere deshalb, weil das Instrument und die Theorie in einem frühen Entwicklungsstadium sind und daher normative Aussagen nicht mit Gewissheit abgeleitet werden können. Das Ergebnisblatt beschränkte sich daher auf eine Erläuterung des theoretischen Zusammenhangs, der Kategorien und dem Aufzeigen der Möglichkeit, die Gewichtungen als Anlass zum Überdenken der eigenen Prioritäten zu nehmen, wobei breite Verteilungen eine mögliche Fokussierung und enge Fokussierungen wiederum eine Verlagerung oder Verbreiterung des Fokus anregen können. Perspektivisch sind natürlich vertiefende Auswertungen denkbar und sinnvoll. Im Anschluss wurden die

Anwender um eine Bewertung der Ausfüllerfahrung sowie des Ergebnisses gebeten.

Evaluierung des Instruments auf Basis erster Anwendungserfahrungen

Basierend auf den im bisherigen Entwicklungsprozess gesammelten Anwendungserfahrungen können die Güte des Instruments evaluiert werden und Einschätzungen zur Erfüllung der Zielsetzungen getroffen werden. Wie bereits anfangs beschrieben, stehen im Sinne von Weick (Weick, 1989) zunächst die subjektiven Erfahrungen der Anwender und damit die soziale Validität (Wolf, 1978) im Vordergrund, bevor im Anschluss weitere Gütekriterien wie Generalisierbarkeit, Objektivität und Reliabilität diskutiert werden.

Validität

Für die soziale Validierung des Instruments eignen sich vor allem direkte Befragungen der Anwender (Fawcett, 1991). Diese wurden anhand von Interviews und später durch Fragebögen mit Likert-Skala und andere qualitative Befragungen durchgeführt. Zielsetzungen des *Value Awareness Profiles* waren, dass die Kategorien der Public Value Matrix aus Sicht der Anwender vollständig und nachvollziehbar sind, das Instrument auf intuitive und effiziente Weise eine Einordnung in diese Matrix erlaubt und dass die Einordnung und Ergebnisdarstellung für die Anwender Interesse am Gegenstand wecken und einen subjektiv wahrnehmbaren Erkenntnisgewinn liefern. Die Befragungen orientierten sich an diesen Zielsetzungen.

Bereits in den zehn Gesprächen der Vorvalidierung wurde der Matrix Nachvollziehbarkeit und Vollständigkeit attestiert sowie ein potentieller praktischer Nutzen bzw. die grundsätzliche Wichtigkeit eines solchen Instruments erkannt. Mehrere Praktiker gaben an, ein derartiges Instrument nach einer Testphase in ihren Unternehmen potentiell zur Anwendung bringen zu wollen. Positiv zeigten sich dann die qualitativen Aussagen und das mündliche Feedback der Teilnehmer in den ausführlichen Gesprächen der Prototyp-Testung. So meinte etwa ein Proband, der der moralischen Dimension eine übermäßig hohe und der hedonistisch-ästhetischen Dimension de facto keine Bedeutung beigemessen hatte, er habe den Wert dieser Dimension nun erkannt und werde sich nun öfter die Frage stellen „Was macht mir Spaß?“. Ein anderer Teilnehmer fand sich in der umgekehrten Situation. Er hatte die hedonistisch-ästhetische Dimension stark gewichtet und fühlte sich angeregt durch die Einsicht, dass auch moralisch-ethische Überlegungen Wert schaffen könnten. Ähnliche Überlegungen ergaben sich entlang der persönlichen Bezugsrahmen. Hier sah ein Teilnehmer, dass seine Handlungen auch für die Gesellschaft als Ganzes einen Wert haben könnten, während ein anderer beschloss, sich künftig vielleicht stärker auf sich selbst fokussieren zu wollen.

Diese qualitativen Bewertungen wurden später durch systematische schriftliche Evaluierungen der Teilnehmer auch im 1. Test in größerem Sample ergänzt. Auf einer Likert-Skala von 1 („lehne ab“) bis 7 („stimme zu“) gaben 24 Evaluierende an, den Fragebogen interessant (Mittelwert: 5.7) und die Ergebnisse wertvoll und verständlich (5.6) zu finden. Darüber hinaus fanden sie, dass das Ausfüllen kein Problem (5.9) sei und sie das Instrument weiterempfehlen würden (5.1). Zudem habe der Fragebogen neue Einsichten über sie selbst geliefert (5.2). Hinsichtlich der Frage, ob die Ergebnisse das Denken oder Handeln beeinflussen würden, bestanden eher Unsicherheiten (4.5).

Auch die Reaktionen auf die provisorische Computerversion und deren Anwendung im Workshopformat als die beiden jüngsten Entwicklungsschritte konnten zeigen, dass das Instrument sowie die Ergebnisdarstellung zur Reflexion anregen und eine für die Teilnehmer spannende Reibungsfläche bieten. Dabei wurden Fragen nach den individuellen Interpretations- und Anwendungsmöglichkeiten, aber auch nach den Weiterentwicklungspotentialen des Instruments intensiv diskutiert. Besonderes Interesse zeigten die Anwender bezüglich der Differenzierung verschiedener gemeinschaftlicher Kontexte, aber auch bezüglich der Differenzierung eines Fokus auf eine lokalere Gemeinschaft vs. der gesamten Gesellschaft. Vordergründig zeigte der Workshop, dass die vollständige Digitalisierung des Instruments vielversprechende Vorteile bietet und sich ein interaktives Format generell bewährt.

Selbstverständlich bergen soziale Validierungen ein verstärktes Risiko, mit Fehlern behaftet zu sein (siehe Abschnitt „Limitierungen“). Die qualitativen Aussagen sowie die quantitativen Bewertungen deuten jedoch darauf hin, dass die Operationalisierung der Theorie in Form des vorliegenden Instruments die Zielsetzungen grundsätzlich erfüllt und lassen eine Anwendung und Überprüfung mit noch größeren Samples sinnvoll erscheinen. Weitere Rückmeldungen suggerieren jedoch, dass für eine breitere Akzeptanz des Instruments vor allem eine Kürzung des Fragebogens sowie ein anwendungsorientierteres Angebot zur Ergebnisinterpretation notwendig sind. Problematisch wurden auch die detaillierten Kategorien der Public Value Matrix gesehen. Während die beiden Dimensionen der Matrix den meisten Teilnehmern klar und verständlich waren, gaben einige an, die aus den Kreuzungen entstehenden Kategorien unklar bzw. etwas abstrakt zu finden. Eine mehrfache Anregung der Teilnehmer war eine zusätzliche Einbettung der Fragestellungen in einen bestimmten Kontext. So wäre perspektivisch denkbar, bei den Fragestellungen entweder einen privaten oder einen professionellen Kontext vorab festzulegen. Abgesehen davon wurde mehrfach auch die hohe Subjektivität des Instruments hinterfragt. Obwohl dies Teil des Designs war, könnte es perspektivisch sinnvoll sein, die zugrundeliegende Theorie in Form eines Instruments zu operationalisieren, bei dem Anwender weniger subjektiven Spielraum bei der Ergebnisbeeinflussung haben.

Abgesehen von den subjektiven Erfahrungen mit dem Instrument ist eine Grundvoraussetzung dafür, dass die Ergebnisse eine gewisse Relevanz entfalten können, eine gewisse Varianz der Ergebnisse. Natürlich können aufgrund der Homogenität der Samples gewisse Ähnlichkeiten unter den Teilnehmern bestehen. Der Theorie zufolge und auch damit das Instrument eine gewisse intrakulturelle

Relevanz entfalten kann, sollten aber zumindest gewisse Unterschiede zwischen Teilnehmern und zwischen den Kategorien erkennbar sein. Diese waren bereits in den Vorvalidierungen ersichtlich und wurden in den weiteren Erhebungen in größeren Samples bestätigt. Tabelle 3.2 gibt einen Überblick über die deskriptive Statistik entlang der Bezugsrahmen und Grundwerte (bzw. der für den späteren Abschnitt „Reliabilität" relevanten Kombinationen) für die bisher durchgeführten Erhebungen mit der finalen Langversion.

Wie aus den Ergebnissen in Tabelle 3.2 ersichtlich ist, betrug die Standardabweichung über alle Samples hinweg entlang der Bezugsrahmen zwischen 4 und 19 Prozentpunkten und für die Grundwerte zwischen 8 und 17 Prozentpunkten. Es können also deutliche Schwankungen zwischen den Teilnehmern festgemacht werden. Abgesehen davon dienen auch die Unterschiede zwischen Kategorien als Indiz für die Relevanz der Methodik. Auch hier zeigen sich erhebliche Unterschiede mit Mittelwerten zwischen 4% und 58% entlang der Bezugsrahmen und zwischen 13% und 38% entlang der Grundwerte. Auch die Minimal- und Maximalwerte geben Aufschluss über die Unterschiede.

Tabelle 3.2

Darstellung der deskriptiven Statistik für die drei Erhebungen RET1 (1. Erhebung Retestsample, N=26), RET2 (2. Erhebung Retestsamle, N=26), und MBA (Erhebung MBA-Studenten, N=15)

	Selbst	Privates Umfeld	Professionelles Umfeld	Öffentliches Umfeld	Alle Umfelder	Gesellschaft
Mean RET1	58%	19%	13%	4%	36%	6%
Mean RET2	53%	22%	14%	6%	42%	6%
Mean MBA	51%	20%	19%	6%	44%	5%
Median RET1	56%	19%	9%	3%	33%	4%
Median RET2	52%	24%	13%	4%	44%	4%
Median MBA	49%	21%	17%	5%	44%	2%
SD RET1	19%	10%	11%	4%	19%	6%
SD RET2	16%	9%	9%	5%	16%	5%
SD MBA	13%	9%	8%	5%	12%	5%
MIN RET1	23%	2%	0%	0%	2%	0%
MIN RET2	24%	0%	0%	0%	2%	0%
MIN MBA	31%	2%	9%	0%	19%	0%
MAX RET1	93%	49%	40%	14%	71%	24%
MAX RET2	90%	37%	36%	23%	73%	19%
MAX MBA	79%	37%	42%	17%	59%	18%

	Anstand	Nutzen	Lebensqualität	Beziehungen	Anstand & Beziehungen	Nutzen & Lebensqualität
Mean RET1	13%	34%	36%	17%	30%	70%
Mean RET2	16%	29%	38%	17%	33%	67%
Mean MBA	15%	28%	37%	19%	34%	66%
Median RET1	12%	31%	36%	19%	30%	70%
Median RET2	13%	27%	34%	19%	31%	69%
Median MBA	13%	31%	40%	19%	32%	68%
SD RET1	8%	15%	15%	10%	14%	14%
SD RET2	12%	15%	17%	10%	15%	15%
SD MBA	13%	10%	12%	9%	15%	15%
MIN RET1	0%	0%	13%	0%	0%	36%
MIN RET2	0%	0%	10%	0%	2%	33%
MIN MBA	0%	9%	22%	2%	2%	33%
MAX RET1	36%	71%	75%	31%	64%	100%
MAX RET2	48%	69%	88%	39%	67%	98%
MAX MBA	55%	46%	65%	36%	67%	98%

Abgesehen von der Varianz können weitere Konformitäten der Ergebnisse mit den theoretischen Vorhersagen bzw. anderen empirischen Ergebnissen ein Indiz für die grundsätzliche Validität bzw. Relevanz des Instruments sein. Indizien dafür sind zunächst, dass dem Selbst bei weitem die höchste Prozentzahl zugeordnet wurde mit Mittelwerten bei über 50%. Darüber hinaus hat die Gesellschaft zusammen mit dem öffentlichen Umfeld die geringsten Gewichtungen erfahren. Diese Diskrepanzen entsprechen entwicklungspsychologischen Vorhersagen, dass eine holistische Betrachtung der Gesellschaft auch im Erwachsenenalter nicht regelmäßig vorkommt (Kegan, 1982, 1995). Entlang der Grundwerte ist zumindest nach Meynhardt & Fröhlich (2019) keine dominante Gewichtung theoretisch vorhergesagt, jedoch suggerieren andere Theorien aus dem Bereich der Moral Awareness Forschung durchaus eine gewisse Blindheit für die Bedeutung moralischer Kategorien (Tanner, 2017). Insofern deckt sich der niedrigste Mittelwert von 13–17% der moralisch-ethischen Dimension mit theoretischen Vorhersagen und bisherigen empirischen Erkenntnissen, was als ein weiteres Indiz für die Validität des Instruments gewertet werden kann.

Neben den hier beschriebenen Validierungsansätzen wären natürlich perspektivisch noch weitere Validierungen als Teil von Folgestudien denkbar und sinnvoll. Vordergründig wäre eine objektive Evaluierung der Validität der verwendeten Konstrukte und deren Abgrenzung untereinander sowie zu anderen Konstrukten (Konstruktvalidität) sowie der Vorhersagekraft der Ergebnisse in Bezug auf andere Variablen (Kriteriumsvalidität) sinnvoll (Kline, 2005).

Generalisierbarkeit

Verknüpft mit der Frage nach der Validität ist die Frage nach der Generalisierbarkeit der Validierungsergebnisse, d. h., ob durch andere Anwender und/oder in anderen Kontexten ähnliche Ergebnisse erzielt werden würden (Robson & McCartan, 2016). Ein Großteil der herangezogenen Samples bestand aus internationalen Studenten aus wirtschaftlichen Studienrichtungen mit

Vertretern beider Geschlechter und Menschen mit und ohne Berufserfahrung. Für diese Gruppen lassen sich die Ergebnisse aller Wahrscheinlichkeit nach generalisieren. Da der vordergründige Anwendungsbereich der wirtschaftsnahe, organisationale Kontext ist, kann das Instrument dort wahrscheinlich sinnvoll Anwendung finden. Über andere Kontexte und Anwender lassen sich nur bedingt Aussagen treffen. Die Erfahrungen mit gemischteren Samples aus den Vorvalidierungen lassen vermuten, dass eine Anwendung auch in anderen Kontexten sinnvoll ist. Weitere Studien müssen dies aber noch bestätigen.

Objektivität

Bei der Objektivität stellt sich zunächst die Frage, inwiefern die Ergebnisse vom Beobachter unabhängig sind (Robson & McCartan, 2016). Grundsätzlich handelt es sich bei dem Instrument um eine vom Beobachter losgelöste Methodik, weil der Teilnehmer den Fragebogen selbständig ausfüllt und die Auswertung und Präsentation der Ergebnisse nach einem systematischen, formalisierten Verfahren erfolgt. Es ist also zu erwarten, dass andere Beobachter bei denselben Teilnehmern zu ähnlichen Ergebnissen kommen würden, wenn Sie derselben Systematik folgen. Selbstverständlich können die Methodik an sich und die zugrundeliegende Theorie in Frage gestellt und abgeändert werden. Eine Abänderung derselben würde aber unweigerlich zu einem anderen Instrument führen, dessen Ergebnisse nicht mehr mit diesem vergleichbar wären.

Darüber hinaus ist bei der Evaluierung der Objektivität noch einmal zu betonen, dass der Effekt des Instruments an sich auf die subjektiven Erfahrungen der Anwender abzielt. Inwiefern diese Erfahrungen einer objektiven bzw. intersubjektiv geteilten Erfahrung entsprechen, wurde bisher nicht untersucht, wäre aber ein spannender Gegenstand für künftige Studien.

Reliabilität

In Bezug auf die Reliabilität des Instruments stellt sich vordergründig die Frage, inwieweit ein Anwender bei wiederholtem Ausfüllen dieselben Ergebnisse erzielt bzw. erzielen würde (Kline, 2005). Natürlich ist bei einem Instrument, das explizit eine Selbstreflexionskomponente beinhaltet, zu erwarten, dass eine wiederholte Anwendung zu einem veränderten Ausfüllverhalten führen kann. Die leicht veränderten Mittelwerte zwischen RET1 und RET2 in Tabelle 3.2 können ein Indiz dafür sein. Dennoch sollte der Theorie entsprechend aus entwicklungspsychologischer Sicht eine gewisse zeitliche Stabilität der Ergebnisse zu erwarten sein, insbesondere wenn der Zeitraum nicht zu groß ist und die Anwender nicht zwischenzeitlich mit den Ergebnissen oder der Theorie konfrontiert wurden. Eine gewisse zeitliche Stabilität kann darüber hinaus auch als ein Maß für die Abgrenzbarkeit und somit für die Validität der Kategorien der Public Value Matrix verstanden werden. Aus diesen Gründen entschied man sich für eine wiederholte Erhebung im Abstand von zwei Wochen. Zwei Wochen wurden als ausreichender Abstand zur Balance der Minimierung von Erinnerungseffekten und von anderen externen Effekten betrachtet. Dazu vermied man auch, mit den Anwendern zwischenzeitlich zu interagieren, ihnen die Ergebnisse zu zeigen oder sie über die Wiederholung zu informieren.

Als Maß für die Test-Retest Reliabilität wurde der Pearson-Korrelationskoeffizient für die Gewichtungen jeder Kategorie, aber auch für jede Kategorienkombination berechnet. Generell wird hier, wie bei derartigen Verfahren üblich, ein Wert von über 0.7 als akzeptabel angenommen (Kline, 2005).

Zunächst ist festzustellen, dass die Stabilität der theorieorientiert-gebildeten Einzelkategorien aus der Kombination von Grundwerten und persönlichen Bezugsrahmen hier nicht bestätigt werden konnte. Dies soll aber nicht bedeuten, dass die theoretisch unterstellte Orthogonalität zu verwerfen ist. Es bildet nur einmal mehr die Tatsache ab, dass komplexe Theorien mit einer einzelnen Methode schwer abzubilden sind.

Akzeptable Retest-Ergebnisse zeigten sich jedoch entlang der separaten Dimensionen der persönlichen Bezugsrahmen und der Grundwerte. Hier wurden zufriedenstellende Korrelationen entlang von bestimmten Kategorien bzw. Kategorie-Kombinationen festgestellt—die zugehörigen Korrelationskoeffizienten sind in Tabelle 3.3 dargestellt.

Tabelle 3.3

Darstellung der Ergebnisse der Test-Retest Reliabilität des Value Awareness Profiles (Pearson Korrelation zwischen RET1 und RET2, $p < 0.001$, N=26 [N=24, ohne Outlier])

Kategorie	**Pearson Korrelation Standard Sample (Bereinigt)**	**Kategorie**	**Pearson Korrelation Standard Sample (Bereinigt)**
Selbst	0.60 **(0.70)**	**Moralisch-Ethisch**	0.44 (0.43)
Privates Umfeld	0.55 (0.54)	**Utilitaristisch-Instrumentell**	0.32 (0.26)
Professionelles Umfeld	0.63 (0.69)	**Hedonistisch-Aesthetisch**	0.48 (0.47)
Öffentliches Umfeld	0.61 (0.60)	**Politisch-Sozial**	0.43 (0.44)
Gesellschaft	0.45 **(0.73)**	**Kombination Moralisch-Ethisch/ Politisch-Sozial**	**0.85 (0.84)**
Kombination Umfelder (Privat/ Prof./ Öffentl.)	**0.73 (0.73)**	**Kombination Instru-mentell-Utilitaristisch/ Hedonistisch-Ästhetisch**	**0.85 (0.84)**
Kombination Selbst-Gesellschaft	**0.73 (0.73)**		

Erkennbar ist zunächst, dass das Verhältnis der Kombination der hedonistisch-ästhetischen und instrumentell-utilitaristischen Dimension zur Kombination der ethisch-moralischen und der politisch-sozialen Dimension mit einer Korrelation von 0.85 stabil ist. Dass die beiden jeweils in der Kombination, nicht aber im Einzelnen stabil sind, kann auf theoretische oder praktische Abgrenzungsschwierigkeiten hindeuten. Theoretisch liegen diese zumindest nahe—weisen Moral und Beziehungen sowie Nutzen und Lebensqualität doch gewisse Verwandtschaften auf. Nichtsdestotrotz sollten weitere Entwicklungsschritte eine genauere Abgrenzbarkeit, z. B. durch bessere Kategorienbeschreibungen zum Ziel haben.

Entlang der persönlichen Referenzrahmen ist zunächst die Gewichtung der Kombination der verschiedenen „Umfelder“—privat, professionell, öffentlich—im Verhältnis zur Kombination aus Selbst und Gesellschaft stabil mit 0.73. Dass innerhalb der Gemeinschaften als unmittelbare soziale Kontexte eine gewisse Überlappung besteht, kann theoretisch plausibel anhand der Entwicklungspsychologie erklärt werden: Zwar unterscheiden sich Menschen dahingehend, wie stark sie sich mit ihrem Umfeld identifizieren, jedoch ist nicht festgelegt, dass es sich um ein bestimmtes Umfeld handeln muss. Je nach Situation kann also ein bestimmter Kontext in den Vordergrund treten und so ist es nicht verwunderlich, dass sich selbst in einem kurzen Zeitraum die Betonung des Kontexts verändert. Dies würde perspektivisch dafürsprechen, das *Value Awareness Profil*e gezielt in bestimmten Kontexten einzusetzen und die anderen Kontexte von der Erhebung a priori abzugrenzen. Eine Alternative wäre die Abgrenzbarkeit durch Weiterentwicklung des Instruments z. B. durch gezielte kontext-basierte Fragestellungen zu erhöhen.

Verwunderlich ist jedoch, dass Selbst und Gesellschaft für sich allein genommen zunächst nicht sehr stabil sind. Grundsätzlich ließe sich auch hier entwicklungspsychologisch argumentieren. So ist laut Kegan (1982) die Gesellschaft bei vielen Individuen nicht klar vom Selbstkonzept getrennt, sondern in diesem verankert, was erklären könnte, wieso bestimmte Anwender bei einem Durchgang das Selbst, beim anderen Durchgang die Gesellschaft stärker betont haben oder umgekehrt. Darüber hinaus wäre natürlich denkbar, dass sich aufgrund eines Selbstreflexionsprozesses während oder nach dem ersten Ausfüllen das Bewusstsein bzw. die Präferenzen geändert haben. Diese Annahme wird dadurch gestärkt, dass bei einer Beseitigung der beiden größten Ausreißer, also jener beiden

Beobachtungen mit einer untypisch hohen Abweichung zwischen erster und zweiter Beobachtung, auch das Selbst und die Gesellschaft unabhängig voneinander mit Korrelationen von 0.70 und 0.73 stabil sind. Die Ergebnisse für das um Ausreißer bereinigte Sample sind in Tabelle 3 in Klammern angegeben. In Summe lässt sich also sagen, dass die Wertgewichtungen der Matrix zwar nicht im Einzelnen, jedoch in gewissen, theoretisch erklärbaren Kombinationen stabil sind, was auch als Indiz für deren Validität bzw. Abgrenzbarkeit gelten kann.

Obwohl diese für die Ergebnisberechnung nicht im Vordergrund stehen, wurden auch die qualitativen Daten auf ihre zeitliche Stabilität analysiert. Dazu wurden die Antworttexte in der Vorvalidierung im Sinne von Strauss und Corbin (1998) kodiert und verglichen. Es zeigte sich eine mittlere Übereinstimmung von 75% zwischen erstem und zweitem Durchgang, was durchaus akzeptabel ist. Doch selbst wenn die Aussagen sich ändern würden, so zählt primär die Stabilität der Kategorisierungen am Ende, da sie der grundlegendsten Annäherung an das Relevanzsystem der Anwender entsprechen.

Abgesehen von der zeitlichen Stabilität ist eine wesentliche Voraussetzung für die Reliabilität bzw. Reproduzierbarkeit der Ergebnisse die Vermeidung von systematischen Fehlern. Zumindest in Bezug auf die Nachvollziehbarkeit der Instruktionen kann eine Fehleranfälligkeit weitgehend ausgeschlossen werden. Bei den bisherigen Durchführungen wurden weniger als 5% der bisher eingesetzten Profile nicht korrekt ausgefüllt.

Ergebnisdarstellung, Typifikation und Hypothesen

Im Vordergrund dieser Studie lag die Evaluierung des Instruments an sich und weniger die Ergebnisse der Erhebungen. Dennoch soll im Folgenden ein kurzer Ausblick auf potentielle Auswertungsmöglichkeiten in Form von Typifikationen gegeben werden.

Die Auswertungen legen nahe, dass eine hinreichende Varianz, aber auch Stabilität bestimmter Kategorien bzw. Kategorie-Kombinationen besteht, um perspektivisch bestimmte Typen von Value Awareness Profilen abzuleiten. Mit diesen Typen wären Interpretationsangebote für Anwender, aber auch Hypothesen für weitere Forschungsfragen auch in Beziehung zu anderen Variablen einfacher operationalisierbar. Grundsätzlich erlauben die Daten eine Fülle von möglichen Typifikationen. Im Folgenden wird ein konservativer Vorschlag präsentiert, d.h. nur jene Kategorie-Kombinationen werden verwendet, für die auf Basis erster Anwendungen eine gewisse Stabilität wahrscheinlich ist. Sollten weitere Anwendungen weitere Stabilitäten bestätigen, sind perspektivisch andere Typifikationen denkbar. Die einzige theoretische Unterstellung, die wir beibehalten, ist die Orthogonalität von Grundwerten und persönlichen Bezugsrahmen, da diese im Rahmen der sozialen Validierungen durchaus begrüßt bzw. als plausibel erachtet wurde. Aus diesen Überlegungen ergibt sich eine vereinfachte Public Value Matrix mit sechs Feldern, die in der Folge zur Illustration dient. Zunächst werden aber die Überlegungen zu den Typen erläutert:

Grundwerte: Entlang dieser Dimension könnte unterschieden werden, welche Kombination an Grundwerten in welchem Ausmaß betont wurde. Es könnte in drei Typen unterteilt werden: Typ U—starke Betonung (>60%) der utilitaristisch-instrumentellen sowie der hedonistisch-ästhetischen Dimension, Typ M—starke Betonung (>60%) der ethisch-moralischen sowie der hedonistisch-ästhetischen Dimension, oder Typ B „Balanced“—ausgewogene Gewichtung (von je 40-60%) in jeder Dimension.

Persönliche Bezugsrahmen: Entlang dieser Dimension könnte unterschieden werden, welche Gruppen von Bezugsrahmen welche Gewichtung erhalten haben. Grundsätzlich könnte danach unterschieden werden, ob jemand eine verhältnismäßig starke Betonung des Selbst von über 50% (Typ I—Individualist) oder eine verhältnismäßig starke Betonung der anderen, kollektiven Rahmen von über 50% (Typ C—Collectivist) erreicht. Darüber hinaus könnte theorieorientiert unterschieden werden, ob jemand fast ausschließlich unmittelbare soziale Gemeinschaften (Typ L—Local) oder auch die Gesellschaft als Ganzes

(Typ S—Societal) im Blick hatte. Hier wurde ein Minimalwert für die Betonung der Gesellschaft von 8.3% festgelegt.[8] In der Kombination ergeben sich also hier vier Typen: Typ IL (Individualist-Local), Typ CL (Collectivist-Local), Typ IS (Individualist-Societal) und Typ CS (Collectivist-Societal).

Kombiniert man dann auch noch die Referenzrahmen mit den Grundwerten entstehen insgesamt 12 mögliche Typen: IL-U, CL-U, IS-U, CS-U, IL-M, CL-M, IS-M, CS-M, IL-B, CL-B, IS-B, CS-B. Diese können nun schematisch in vereinfachten Public Value Matrizen dargestellt werden (siehe Abbildung 3.8).

[8] Dem Wert liegt folgende Berechnungslogik zugrunde: Theoretisch können insgesamt maximal 6 Punkte pro Zeile (2 für einen Kreis + 4 Kreuze) in insgesamt 16 Zeilen vergeben werden, was insgesamt 96 Punkten entspricht. Es wird davon ausgegangen, dass nur bei mindestens 8 Punkten für die Gesellschaft (also 4 Kreise oder 8 Kreuze) eine ernsthafte Berücksichtigung durch den Anwender erfolgt ist. 8/96 ergeben etwa 2%.

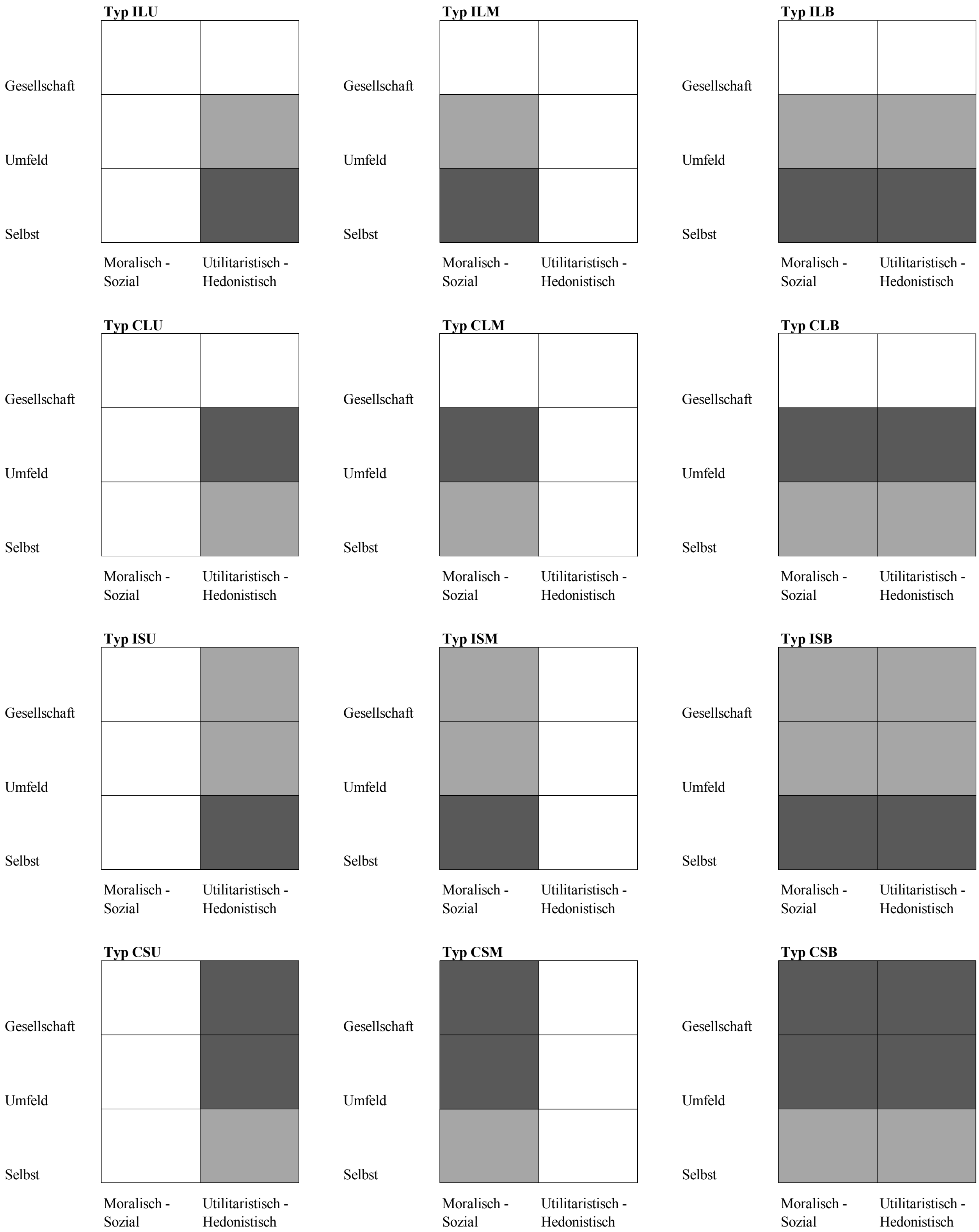

Abbildung 3.8 Schematische Darstellung der Value Awareness Typifikation entlang der vereinfachten Public Value Matrix (eigene Darstellung).

Die Ableitung dieser Typen entfaltet insofern Gültigkeit, als dass sie auf den zuvor beschriebenen Reliabilitätsanalysen aufbauende Kategorienkombinationen verwendet. Die Reliabilität einer bestimmten Typifikation kann aber auch direkt noch einmal überprüft werden, indem man die Übereinstimmung einer Typifikation der ersten Erhebung mit jener der zweiten vergleicht. Hier kommt man auf eine 79.2% Übereinstimmung für C vs. I, auf 83.3% L vs. S sowie auf eine 96.2% Übereinstimmung von M vs. U vs. B. Eine zeitliche Stabilität der gesamten Typifikation war immerhin noch bei 70.8 % des betrachteten Samples gegeben.

Für diese Typen können nun auch die Häufigkeiten dargestellt werden. Betrachtet man alle insgesamt 41 Cases, bei denen die Langversion des *Value Awareness Profiles* in ihrer finalen Version Anwendung fand, ergeben sich die in Abbildung 3.9 dargestellten Häufigkeiten.

Typ	Relative Häufigkeit
CLM	0%
ILM	0%
ISB	0%
ISM	0%
CSM	5%
CSU	5%
CSB	7%
ILB	10%
ISU	10%
CLB	12%
CLU	15%
ILU	37%

Abbildung 3.9 Relative Häufigkeit der Typen im Gesamtsample der Langversion (N=41) (eigene Darstellung).

Insgesamt fällt auf, dass ca. 37% auf den Typen ILU entfallen, die nächst häufigsten Typen sind CLU, CLB, ISU und ILB. Gering vertreten waren CSB, CSU und CSM. Gar nicht vertreten waren CLM, ILM, ISB und ISM. Natürlich sind größere, bevölkerungs-repräsentative Stichproben notwendig, um zuverlässige Aussagen über die tatsächlichen Vorkommen der Typen zu treffen, dennoch lassen sich auf Basis dieser ersten Beobachtungen zumindest einige Hypothesen formulieren.

Die oben dargestellten Häufigkeiten der Typen legen zunächst nahe, dass ein gewisser Zusammenhang zwischen einer kollektivistischen und einer moralisch-sozialen Orientierung besteht, genauso zwischen einer individualistischen und einer utilitaristisch-hedonistischen Orientierung. Unter Berücksichtigung demographischer Variablen lassen sich weitere Hypothesen formulieren. So scheinen Unterschiede zwischen Geschlechtern zu bestehen. Im Sample war es so, dass Frauen kollektivistischer zu sein schienen als Männer und tendenziell eher die Gesellschaft als Ganzes im Blick hatten. Genauso scheint es, als ob mit zunehmendem Alter kollektivistische Orientierung zunimmt. All diese Zusammenhänge sind aber noch in größeren Erhebungen zu überprüfen. In jedem Fall scheinen die vorgeschlagenen Typen geeignete Ansatzpunkte für vereinfachte Operationalisierungen der Auswertung und darauf beruhenden Deutungsangeboten darzustellen. In der ersten Computer-basierten Version erhielten die Anwender neben dem Profil auch direkt ihren Typen, was sehr positiv aufgenommen wurde, vor allem, weil es eine vereinfachte Interpretation und Diskussion der Ergebnisse ermöglichte.

Diskussion

Der vorliegende Beitrag stellt den theoriegestützten Versuch dar, das individuelle Wertbewusstsein einer Reflexion und Standortbestimmung zugänglich zu machen. Dabei liegt der Fokus zunächst auf der Anwendungsorientierung und damit auf der Effizienz und Plausibilität des Instruments und dem Interesse und Erkenntnisgewinn der Anwender.

Die oben dargestellten Evaluierungsansätze und Ergebnisse legen nahe, dass das *Value Awareness Profile* seine initialen Zielsetzungen grundsätzlich erfüllt. Die sozialen Validierungen legen nahe, dass es sich um ein anwendungsorientiertes und nützliches Instrument handelt. Dies scheint zumindest für Anwender im wirtschaftlichen Kontext generalisierbar zu sein, auch wenn ein Test in Organisationen noch aussteht. Gleichzeitig genügt das Instrument Objektivitätsansprüchen und erfüllt in den grundlegenden Kategorie-Kombinationen wesentliche Reliabilitätskriterien. Diese Ergebnisse rechtfertigen auch die perspektivische Bildung von Typen, für die die vereinfachte, hier dargestellte Logik ein möglicher erster Schritt sein kann. Die Ergebnisse deuten auch darauf hin, dass diese und insbesondere die abgeleiteten Typen mit anderen Variablen in Zusammenhang gebracht werden können, sodass perspektivisch auch tiefer gehende Interpretationsmöglichkeiten abgeleitet und angeboten werden können.

Nichtsdestotrotz befindet sich das Instrument in einem frühen Entwicklungsstadium. Deshalb sind sowohl das Instrument an sich als auch der bisherige Entwicklungsprozess nicht frei von Limitierungen, die wiederum Raum und Ideen für weitere Forschung und Weiterentwicklung bieten. Diese sollen im Folgenden erläutert werden.

Limitierungen, weitere Forschung und Weiterentwicklungspotentiale

Das *Value Awareness Profile* baut auf den theoretischen Überlegungen von Meynhardt und Fröhlich (2019) auf. Natürlich sind die Limitierungen dieser Theorie auch für das Instrument an sich relevant. Beispielsweise wären, wie bereits erwähnt, auch andere Kategorisierungen der Basis der Evaluierung denkbar.

Was das Instrument an sich betrifft, so zeigen sich die bisherigen Validierungsansätze erfolgreich, sollten aber auch durch weitere Ansätze ergänzt werden. Soziale Validierungen laufen durch ihren subjektiven Charakter Gefahr, einem Bias zu unterliegen. Zwar wurden die Befragten um möglichst objektive Einschätzungen gebeten, doch eine gewisse Voreingenommenheit bzw. verzerrte Wahrnehmung kann niemals ausgeschlossen werden. Insbesondere wäre es notwendig, die mittel- und langfristigen Effekte des *Value Awareness Profiles* zu untersuchen, um den Nutzen auch tatsächlich belegen zu können.

Außerdem ist, wie schon an früherer Stelle erwähnt, die Generalisierbarkeit der Ergebnisse aufgrund der geringen Repräsentativität bisheriger Stichproben eingeschränkt. Der erste wichtige Schritt wäre die Anwendung in Organisationen. Weitere Studien sollten dann das Profil in anderen wirtschaftsfernen bzw. auch bevölkerungsrepräsentativen Kontexten untersuchen. Dies könnte auch aufgrund von zusätzlicher Varianz die Reliabilitätsevaluierungen des Instruments positiv beeinflussen.

Generell sollten bei den Reliabilitätsuntersuchungen die Ursachen für Abweichungen noch genauer ergründet und systematische Fehler im Instrument ausgeschlossen werden. Eine Ursache könnte der von Anwendern bemängelte zu große subjektive Spielraum in den Beantwortungen sein, der in Weiterentwicklungen des Instruments potentiell verkleinert werden könnte. Abgesehen davon wären auch Reliabilitätsmessungen in größeren Abständen interessant.

Darüber hinaus wurde mehrfach der hohe Zeitaufwand von ca. 40 Minuten bemängelt. Weiterentwicklungen des Instruments sollten mit Kürzungsversuchen experimentieren. Ein Schritt könnte sein, die im Moment noch große Fülle an qualitativen Antworten zu reduzieren und das Gewicht künftig mehr auf standardisierte bzw. objektiv vergleichbare Antwortmöglichkeiten zu verlagern. Die bisher gewonnenen qualitativen Daten können dabei eine große Stütze sein.

Überhaupt ergeben sich noch zahlreiche Möglichkeiten zur Weiterentwicklung: Ein erster wichtiger Schritt wäre eine umfassendere Systematisierung und Digitalisierung des Instruments sowie der Auswertungen als bisher erfolgt ist. Dies würde die Effizienz künftiger Erhebungen massiv erhöhen. Validierungen könnten in größeren Samples erfolgen. Außerdem würde eine digitale Lösung die rasche Testung von Prototypen abgewandelter Versionen ermöglichen. Diese sollten mit anderen Objekten, anderen Formulierungen, anderen Kategorien, Kontextualisierungen, aber auch anderen Interpretationsmöglichkeiten experimentieren. Daneben sollte weiter an den Typifikationen und Vertiefungen der Interpretationsangebote gearbeitet werden.

Unabhängig vom vorliegenden Instrument zeigt sich, dass die Public Value Matrix sich generell als sinnvoller Ordnungsrahmen zur Reflexion anbietet. Es spricht daher viel dafür, dass auch andere Instrumente auf der Matrix als grundlegende Struktur aufbauen. Denkbar wären etwa Instrumente, die auf die Wertschöpfung des gesamten Unternehmens anstelle von individuellem Verhalten fokussieren, z. B. im Reporting oder in der Unternehmenssteuerung.

Praktische Implikationen

Der Grundgedanke des *Value Awareness Profiles* ist, Wertbewusstsein von Individuen und Organisationen zu fördern, um so mehr Wertschöpfung für sie selbst, aber auch für andere und die Gesellschaft als Ganzes zu ermöglichen. Dass generell ein Bedarf an wertorientierten Kompetenzen sowie Instrumenten zu deren Förderung besteht, ist keine Neuigkeit und wird insbesondere im wirtschaftlichen Kontext vielfach gefordert (Tanner, 2017).

Die bisherigen Anwendungen legen zunächst nahe, dass die Public Value Theorie geeignet ist, in der Praxis als Grundlage für das Hinterfragen von Wertstrukturen zu dienen. Dies scheint vor allem aufgrund ihres intuitiven, nahe am Menschen ausgerichteten Charakters der Fall zu sein. Die Dimensionen „wie“ und „für wen“ Wert entsteht stellen offenbar so grundsätzliche, intuitiv fassbare Dimensionen dar, dass bisherige Anwender kaum Zweifel an ihrer Gültigkeit bzw. Relevanz erkennen lassen haben. Es scheint ein Bedarf zu bestehen, unsere Bewertungen bzw. unsere Sicht auf die Welt entlang derartiger Dimensionen zu ergründen und zu überdenken. Selbstverständlich muss der Wert derartiger Reflexionsübungen noch weiter validiert werden.

Darüber hinaus kann die Auslegung und Konkretisierung der Dimensionen der Public Value Matrix hinterfragt werden. Auch Epsteins Grundwerte und die persönlichen Bezugsrahmen sind letztendlich konstruierte Kategorien, die im

Kontext sich ständig aktualisierender subjektiver Erfahrungen auch ständig neu zu verhandeln sind. Die bisherigen Erfahrungen deuten jedoch darauf hin, dass auch sie einen grundlegenden, intuitiv fassbaren Charakter haben, der einer verstärkten Selbstreflexion dienen kann. Dies deckt sich mit Erfahrungen anderer Operationalisierungen der Theorie (Meynhardt, 2015). Es scheint daher in jedem Fall für alle Unternehmen einen Versuch wert, sich mit den gegenwärtigen Kategorien der Public Value Matrix auseinanderzusetzen oder sie zumindest als empirisch gestützte Grundlage für den internen Wertedialog zu verwenden. Insbesondere Führungskräften kommt hier eine besondere Bedeutung zu, nicht nur aufgrund ihrer Entscheidungsmacht in Unternehmen, sondern auch durch ihre Vorbildfunktion, durch die sie implizit auf die Unternehmenskultur wirken (Tanner, 2017).

Losgelöst von der Anwendbarkeit der Public Value Matrix ist der Nutzen des *Value Awareness Profiles* als Ganzes zu betrachten. Dieses unterstützt eine Reflexion des eigenen Verhaltens vor dem Hintergrund von Grundwerten und Bezugsrahmen und soll als Grundlage für ein Überdenken und eine potentielle Veränderung dienen. Durch die Ausbildung von mehr Wertbewusstsein soll es gelingen, die Anforderungen unserer Zeit besser zu meistern und sich in unserer komplexen Realität auf die psychischen Quellen der Wertschöpfung zu besinnen. Erste Erfahrungen zeigen, dass das Profil grundsätzlich dazu geeignet scheint, diese Zielsetzungen zu erfüllen. Auch wenn der Entwicklungsprozess nicht abgeschlossen ist, können Organisationen schon die vorliegende Version des *Value Awareness Profiles* einsetzen und für eigene Zwecke nutzen.[9]

Das Instrument kann Führungskräften und Mitarbeitern dazu dienen, das eigene Verhalten zu reflektieren. Es kann aber auch als Basis für Dialoge untereinander oder mit anderen Anspruchsgruppen dienen. Inwiefern decken sich die eigenen Wert(schöpfungs)vorstellungen mit anderen? Inwiefern wird die

[9] Die Autoren stellen die notwendigen Unterlagen gern bereit.

antizipierte Wertschöpfung auch realisiert? Inwiefern gibt es nicht genutzte Wertschöpfungspotentiale oder andererseits unentdeckte Risiken, Wert zu zerstören? Natürlich sind derartige Fragestellungen auch bereits jetzt auf der Agenda von Unternehmen. Doch durch das *Value Awareness Profile* rücken erstmals die subjektiven Erfahrungen der Menschen und was für sie wirklich wertvoll ist in den Vordergrund.

Perspektivisch könnten Value Awareness Profile aber auch mit ganz anderen Zielsetzungen Anwendung in Organisationen finden. Sollten sich gewisse Profile oder Typen von Value Awareness Profilen ableiten und in Zusammenhang mit anderen Eigenschaften oder Verhaltensweisen bringen lassen, könnten Value Awareness Profile Nutzen in Personalauswahl und -entwicklung oder auch in Marketing und Kommunikation stiften. Zudem wären auch Einsätze auf der kollektiven Ebene bei Analysen von Unternehmenskulturen oder auch im Veränderungsmanagement denkbar. Dies alles sind natürlich derzeit noch Zukunftsfantasien und die Public Value Matrix bzw. das *Value Awareness Profile* müssen sich erst in der Praxis bewähren.

Fazit

Im vorliegenden Beitrag wurde das *Value Awareness Profile* als ein Instrument vorgestellt, das auf einer psychologisch fundierten Wertschöpfungstheorie aufbaut, die den Menschen mit seinen subjektiven Erfahrungen in den Mittelpunkt stellt und dabei helfen soll, die eigenen Verhaltensweisen entlang fundamentaler Wertkategorien zu reflektieren. Die bisherigen Erfahrungen legen nahe, dass das Instrument bereits in seinem gegenwärtig frühen Entwicklungsstadium auf systematische und effiziente Weise reproduzierbare Ergebnisse mit subjektivem Mehrwert für die Anwender schafft. Weitere Studien sind erforderlich, um das Instrument weiterzuentwickeln und den Nutzen, die Anwendungsfreundlichkeit, aber auch die Validität, Reliabilität und

Generalisierbarkeit weiter zu untersuchen und zu steigern. Doch die unternehmerische Praxis könnte auch bereits in diesem frühen Stadium von einer Anwendung profitieren und damit gleichzeitig einen Beitrag zur Weiterentwicklung leisten. Es wäre wünschenswert, durch einen fruchtbaren Austausch von Wissenschaft und Praxis perspektivisch einen Einfluss auf individuelles und kollektives Wertbewusstsein und damit auf individuelle und kollektive Wertschöpfung zu erzielen.

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STUDY 4: TOO MUCH OF A GOOD THING? ON THE RELATIONSHIP BETWEEN CSR AND EMPLOYEE WORK ADDICTION

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Abstract

Recent research highlights the positive effects of organizational corporate social responsibility (CSR) engagement on employee outcomes, such as job and life satisfaction, performance, and trust. We argue that the current debate fails to recognize the potential dark side of CSR, that is the potential risks associated with CSR. In this study, we focus on the risk of work addiction. We hypothesize that organizational CSR engagement leads to work addiction, suggesting that an organization's CSR engagement positively influences an employee's organizational identification and their perception of doing meaningful work, which in turn motivates them to work excessively, neglecting other spheres of their lives such as private relationships or health. Drawing on a sample of 565 Swiss employees taken from the 2017 Swiss Public Value Atlas dataset, our results show that CSR activities perceived by employees negatively affect work addiction and can thus be classified as a resource for employees. However, since organizational CSR engagement positively influences organizational identification and work meaningfulness, it indirectly increases work addiction. Accordingly, organizational identification and work meaningfulness act as buffering variables in the relationship, thus suppressing the negative effect of CSR on work addiction. Results also provide evidence that the positive indirect effects of organizational CSR engagement on work addiction via organizational identification and work meaningfulness become even stronger if employees demonstrate awareness of the

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wider public, that is community, nation, or world. Implications for research and practice are discussed.

Keywords: corporate social responsibility (CSR), public value, work addiction, organizational identification, social identity theory, social exchange theory

Introduction

Corporate Social Responsibility (CSR)—which can be defined as the perceived presence of socially and environmentally responsible behaviors and strategies aiming at contributing to the welfare of various stakeholders including the environment that go beyond narrow economic self-interests and what is required by law (Dawkins, Jamali, Karam, Lin, & Zhao, 2016; McWilliams & Siegel, 2001; Tian & Robertson, 2017)—is receiving increased attention in practice. A growing number of organizations integrate social and environmental concerns into their operations (Kaplan & Kinderman, 2017; Kinderman, 2011). Research in business ethics offers a very positive picture of the effects of CSR on not only sales, profits, and the welfare of communities and societies, but also the well-being of internal stakeholders such as employees (see, for a review, Aguinis and Glavas, 2012; Jamali & Karam, 2018). In fact, various studies present evidence that employees who perceive that they are working for a socially responsible organization not only show higher levels of organizational commitment, loyalty, trust, and engagement, but are also more satisfied with their jobs and their lives in general (Brammer, Millington, & Rayton, 2007; De Roeck & Delobbe 2012; Glavas & Kelley, 2014; Hansen, Dunford, Boss, Boss, & Angermeier, 2011; Kim, Lee, Lee, & Kim, 2010; Meynhardt, Brieger, & Hermann, 2018).

While these findings create confidence that organizational CSR engagement has various positive effects on employees, the current debate neglects to recognize its potential negative outcomes—the dark side of CSR. Thus, what is missing is a deeper understanding of how organizational CSR engagement not only positively but also potentially negatively affects employees and their attitudes, intentions, and behaviors.

This study problematizes the one-sided view and aims to enlarge the debate on the multifaceted consequences of CSR by discussing the relationship between organizational CSR engagement and employee work addiction. Discussions about work addiction have found their place in the public discourse, and their presence indicates practical relevance. Work addiction is “the tendency to work excessively hard and being obsessed with work, which manifests itself in working compulsively” (Schaufeli, Shimazu, & Taris, 2009, p. 322). Work addiction is considered an addiction as employees focus excessively on their work and fail to notice or enjoy other spheres in life, such as private relationships, spare-time activities, or health (Andreassen et al., 2014). We argue that CSR can affect employees to invest more effort and time in work than required (Andreassen et al., 2014; Machlowitz, 1980). Moreover, we hypothesize that two mediators—organizational identification and work meaningfulness—play vital roles in the relationship between organizational CSR engagement and work addiction. We suggest that employees who work for socially responsible organizations tend to identify more strongly with their employing organization and perceive their work as more meaningful, which in turn motivates them to think continually about their work and work excessively, unable to disengage from their work activities (Caesens, Stinglhamber, & Luypaert, 2014; van Beek, Taris, & Schaufeli, 2011). We further hypothesize that the positive indirect effects of organizational CSR engagement on work addiction via organizational identification and work meaningfulness are even stronger if employees show awareness for a wider public’s welfare. Figure 4.1 illustrates our research model.

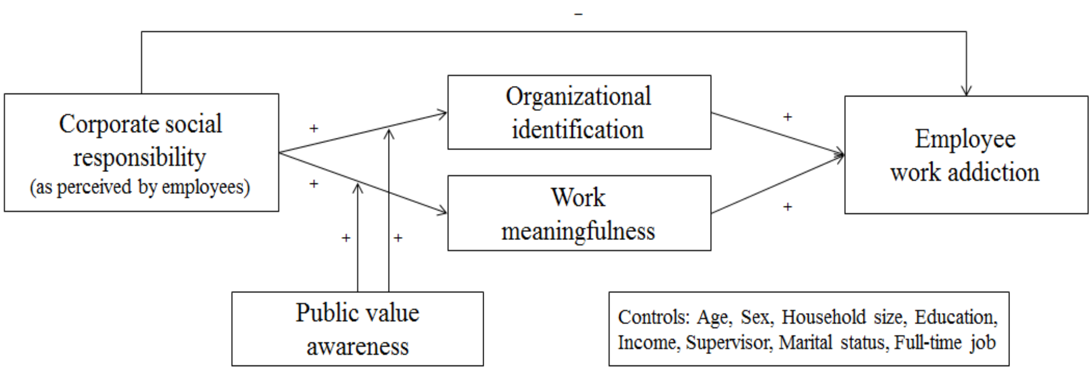

Figure 4.1 Research model relating CSR and employee work addiction (own illustration)

To test our hypotheses, we draw on data of 565 employees from the Public Value Atlas Switzerland of the year 2017 (CLVS, 2017). The Public Value Atlas is built on Meynhardt's public value concept (Meynhardt, 2009, 2015) and has been conceptualized to create transparency regarding organizational contributions to the common good as perceived by the general public.

Our paper is structured as follows: First, we introduce an ethical analysis of CSR by debating the positive outcomes and potential risks of CSR for employees. Next, we present the concept of work addiction and discuss why it is a challenge for CSR in organizations. Thereafter, we present our model and develop the hypotheses. We then discuss the methodology in terms of sampling, data collection, and measures. This is followed by a description of our analysis and the main findings. Finally, the paper concludes with a discussion of the results, managerial implications, theoretical contributions, limitations, and directions for future research.

The Positive Outcomes and Potential Risks of CSR for Employees

The business ethics literature increasingly discusses the effects of CSR on employees, which form probably one of the, if not *the*, most important stakeholder group of an organization (Glavas & Godwin, 2013; Glavas & Kelley, 2014; Meynhardt et al., 2018). Since CSR addresses a broad range of intra-organizational human resource management issues (e.g., fairness, diversity and empowerment, and health and safety), ethical analyses of CSR focusing on employees have provided important insights into how CSR influences employee outcomes (Aguinis & Glavas, 2012; Du, Bhattacharya, & Sen, 2015; Kim et al., 2010). At present, the business ethics literature has drawn a very positive picture of CSR in the work context. It shows that employees working for a socially responsible firm are more committed to and better identify with their employing organization, and they report higher levels of motivation, effort, organizational citizenship behavior, performance, and creative involvement at work (Brammer et al., 2015; Glavas & Piderit, 2009; Newman, Nielsen, & Miao, 2015). CSR practices also positively change the work environment because employees experience better relationships with their colleagues and supervisors within socially responsible organizations (Glavas & Piderit, 2009; Jayasinghe, 2016). Additionally, employees tend to be more satisfied with their jobs and lives, and are less willing to quit their jobs, when working for a socially responsible organization (Glavas & Kelley, 2014; Hansen et al., 2011; Meynhardt et al., 2018).

Without a doubt, the evidence of the positive effects of CSR on employees is very convincing. However, the business ethics literature neglects to investigate the potential risks that may come along with the positive consequences of CSR on employee outcomes. The missing critical discussion of the downsides can be explained by the fact that CSR is generally perceived as something good and desirable (Aguinis & Glavas, 2012). We try to disrupt the continuation of this simplistic win-win narrative by highlighting three potential dangers that may occur when employees work for socially responsible organizations: (a) self-exploitation, (b) stagnation, and (c) discriminatory self-righteousness.

Self-exploitation may occur when employees work very hard for their socially responsible business. Research suggests that work meaningfulness and identification with an organization are associated with work-life imbalances (Avanzi, van Dick, Fraccaroli, & Sarchielli, 2012; Tokumitsu, 2015). Because employees who work in organizations with strong records in CSR show higher levels of commitment, motivation, and initiative at work, and tend to be happier with their jobs (Aguinis & Glavas, 2017; Brammer et al., 2007; Farooq, Payaud, Merunka, & Valette-Florence, 2014; Glavas & Kelley, 2014), they could tend to neglect their private lives and exploit themselves. Also, heavy work obligations in a selfless and self-sacrificing work environment can lead to self-sacrifice and, consequently, to feelings of being burdened as well as experiencing overstress, burnout, and other health problems.

Stagnation can also be problematic for employees when CSR activities and strategies undermine employees' development, self-expression, and individuality. Organizations frequently misuse CSR strategies as a greenwashing tool and window-dressing intervention to gain legitimacy in order to maintain their license to operate (Delmas & Burbano, 2011; Preuss, 2012). Thus, organizations that have created an idealized image of a socially responsible entity could legitimate irresponsible actions and manifest power imbalances (e.g., highly unequal CEO-employee salary ratios, low pay, gender inequality, and environmental destruction). Additionally, research shows that CSR leads to more team efficacy and self-esteem (Lin, Baruch, & Shih, 2012), but group conventions and boundaries can neglect an employee's need for individuality and self-determination. Furthermore, employees could be confronted with stagnated incomes and skills acquisition when they work for an organization that prioritizes societal well-being.

Discriminatory self-righteousness can occur when employees identify themselves strongly with their employing firm. Social identity theory suggests that individuals identify with entities to increase their self-worth and distinguish themselves from the out-group (Ashforth & Mael, 1989). Consequently, CSR may not only build bridges by strengthening diversity and cohesion but also create walls that separate individuals from one another, causing discrimination and other forms of exclusion built on moral high ground, thereby determining right from wrong behavior.

In the following, we discuss the potential risk of employee self-exploitation in more detail. In doing so, we develop and empirically test a model that links CSR to employee work addiction. We discuss how a relationship between CSR and employee work addiction might be mediated by two central factors—organizational identification and work meaningfulness—and how an employee's prosocial orientation further moderates the linkages.

Work Addiction: The Best-Dressed Mental Health Problem in Business

Work addiction is well-known under the label workaholism (a blend of work and alcoholism). The academic literature defines work addiction as "the compulsion or uncontrollable need to work incessantly" (Oates, 1971, p. 11). Workaholics become stressed if they are prohibited from working, leading them to ignore warnings to reduce their workload. Workaholics invest excessive time and energy in their work, work more than is demanded by implicit and explicit norms, and neglect other spheres of their life such as family, friendships, or health (Andreassen, Griffiths, Hetland, & Pallesen, 2012; Burke & Fiksenbaum, 2009; Machlowitz, 1980). Accordingly, work addiction can have negative psychological, physical, and social effects for employees themselves as well as for the people around them (Andreassen, 2013). For instance, workaholics are often less happy, suffer from physical and mental health problems, and report higher levels of exhaustion and sleep difficulties (Burke, 2000; Burke, 2001b; Caesens et al., 2014; Kubota et al., 2010; Matsudaira et al., 2013; Schaufeli et al., 2009). Also, spouses of workaholics tend to report lower happiness levels with their marriages, and children of workaholics tend to be more depressed (Carroll & Robinson, 2000; Robinson, Fowers, & Carroll, 2001).

Most definitions consider work addiction as a chronic behavioral pattern and a relatively stable individual characteristic (Andreassen, Hetland, & Pallesen, 2010). However, work addiction is not necessarily an inner impulse but can also be driven by external forces. Organizational culture and norms, workplace peer pressure, and employee competition often play vital roles in the willingness to work excessively and compulsively. In fact, organizations worldwide tend to reward and encourage workaholic behaviors (Andreassen et al., 2010; Burke, 2001b). Regardless of whether in liberal, coordinated, mixed market, or even planned economies, employees working excessively have always been highly appreciated and admired by their organizations. Since workaholics tend to outperform their peers and build up strong relationships during the long hours they work daily, organizations offer them more power and influence and make it easier for them to climb the ladder. Also, the increased usage of digital technology in organizations (e.g., notebooks and home computers, email communication, mobile phones) serves to enable workaholic behaviors (Burke, 2001b). Flexible working schedules allow employees to work from home or elsewhere, leading to a blurring of the boundary between work and private life. Consequently, life in a digital age is increasingly characterized by the incursion of work into private life.

The prevalence of work addiction is difficult to detect due to a lack of reliable statistics. Porter (1996) claims that one in four employees is a workaholic. A study on work addiction found that approximately 10% of the general U.S. population may be workaholics (Andreassen, 2013; Sussman, Lisha, & Griffiths, 2011). Sussman (2012) states that self-identified work addiction affects a third of the working population. Other studies report that the rate of work addiction is particularly high among college-educated persons (approximately 8% to 17.5%) and in professional occupations (approximately 23% to 25%), such as lawyers, doctors, and psychologists (Doerfler & Kammer, 1986; Sussman, 2012). Recent research finds that work addiction is more widespread among management-level employees and in specific sectors like construction, communication, consultancy, or commercial trades (Andreassen et al., 2012; Taris, van Beek, & Schaufeli, 2012).

Development of Hypotheses

The Effect of Organizational CSR Engagement on Employee Work Addiction

Our model seeks to create understanding about the relationship between organizational CSR engagemet and employee work addiction and their underlying mechanisms. First, we argue that organizations with CSR policies and activities can help employees to balance demands at work and in their personal lives. Accordingly, we develop a resource-based perspective on CSR, arguing that CSR, in general, provides the means, capabilities, features, and controls that employees need to avoid symptoms of work addiction such as intense fear of failure at work, obsessions with work-related success, overwork, and feelings of guilt about not working. Thus, employees working for socially responsible organizations should be less willing to free up more time to work or spend significantly more time working than initially intended.

The literature documents a positive impact of CSR on employment and working conditions (Aguinis & Glavas, 2012; Jamali & Karam, 2018). Organizations committed to CSR do not only provide and promote occupational safety and health, human resource development, and diversity but also work-life balance and support for working families. Work-life benefits like vacation, flex-time, child and elderly care, leave (e.g., paternity), and limited work hours are common internal or external CSR activities. To promote work-life balance, many organizations monitor work hours, improve overtime supervision, and encourage the use of holidays. For instance, the Yamaha Group, a Japanese multinational corporation, highlights the promotion of work-life balance, including the reduction of total working hours, as an important CSR policy on their website (Yamaha, 2017):

> In order to reduce total working hours and prevent excessive work, Yamaha Corporation established guidelines for overtime through labor-management agreement. […] We have programs such as "All Go Home at the Same Time Day," which encourage all employees

to leave work on time, and programs to urge employees to fully use their paid leave days.

Based on the insight that organizations adopting CSR initiatives care more for their employees, we hypothesize an inverse relationship between organizational CSR engagement and employee work addiction. Since socially responsible organizations follow strategies to reduce the risk of work addiction symptoms, employees should be less affected by work addiction and in turn put more priority on other important spheres of life such as health or private relationships (Andreassen et al., 2012). Thus, our first hypothesis is as follows:

Hypothesis 1: Corporate social responsibility is negatively related to employee work addiction.

The Mediating Role of Organizational Identification

Although we argue that CSR is essentially a positive resource for employees, we also think that CSR can be a danger and increase employee work addiction, mainly when employees develop a strong identification with their organization. An important conceptualization of identification is found in social identity theory (Blader & Tyler, 2009; Tajfel & Turner, 1986). According to social identity theory, members of a social group such as an organization strive to experience a positive distinctiveness through their affiliation with organizations. People tend to identify with prestigious organizations to derive a positive social identity (Ashforth & Mael, 1989), basking in a reflected glory that allows for more positive assessments. Organizations that contribute to a greater good allow for better self-perceptions of one's own group as well as for positive expectations of others' perceptions of one's own group. The inherent positive value of CSR activities and policies, which are concerned with caring for others and the environment and thus are a contribution to a greater good, can serve as a source of identification and positive self-image (Brammer et al., 2007; Glavas & Kelley, 2014; Rosso, Dekas, & Wrzesniewski, 2010). Research documents the positive effect of CSR on employees' identification with their employing firm (Brammer, He, & Mellahi, 2015; Glavas & Godwin, 2013; Kim et al., 2010). Even in industries with problematic images, such as the oil industry, employees who perceive a stronger CSR orientation of their employing organization report higher levels of organizational identification (De Roeck & Delobbe, 2012).

Since employees tend to identify more closely with socially responsible organizations, we hypothesize that employees with higher levels of organizational identification are likely to exceed healthy levels of engagement in work and are more likely to obtain higher levels of work addiction. This may be because employees with high levels of organizational identification are likely to have a self-image that is partially dependent on their organization's image, which in turn depends on the organization's success. Such employees, therefore, may have a stronger incentive to contribute to their organization's success by putting in above-average effort. Employees that show—in addition to a material dependency—such a psychological reliance on their organization may be more prone to work addiction.

Moreover, social exchange theory, which highlights the importance of reciprocity in intentions and behaviors, provides additional support for this argument (Farooq et al., 2014). According to social exchange theory, individuals tend to give back if they receive a benefit from another person. Accordingly, a socially responsible organization that cares for the well-being of its employees and other stakeholders may make employees feel obliged to reciprocate such voluntary socially responsible engagements. Consequently, employees with high organizational identification could feel a higher motivation for reciprocal actions and may thus be more willing to invest in the welfare of the organization by a strong focus on work. Also, if employees think they should give back to their socially responsible employing organization, they may have feelings of guilt and anxiety if they do not work excessively for the employing organization (Farooq et al., 2014). Employees with strong organizational identification may thus want to support their employing organization excessively.

As far as we know, there is only scant evidence on the relationship between organizational identification and employee work addiction. In an early study, Avanzi et al. (2012) present empirical support that strong organizational identification leads to a higher level of work addiction. Thus, we hypothesize that organizational identification is positively associated with employee work addiction. Besides, for the reasons mentioned earlier, organizational identification is likely to explain the relationship between CSR engagement and employee work addiction, thereby playing a mediating role. Therefore, we formulate our hypotheses as follows:

Hypothesis 2a: Corporate social responsibility is positively related to organizational identification.

Hypothesis 2b: Organizational identification is positively related to work addiction.

Hypothesis 2c: Organizational identification positively mediates the negative relationship between corporate social responsibility and employee work addiction.

The Mediating Role of Work Meaningfulness

Work meaningfulness is defined as the value of a work goal or purpose judged in relation to an individual's ideals or standards (May, Gilson, & Harter, 2004; Spreitzer, 1995). Aguinis and Glavas (2017) categorize meaningfulness as a fundamental human need. In a refined conception of meaningfulness, the authors describe the sensemaking process in which the individual derives meaning from work as a multilevel construct comprising individual, organizational, and societal-level factors (e.g., national culture). These three factors determine whether employees actively make their work meaningful by applying different tactics, such as emphasizing the positive aspects of work, or not.

Variables such as work environment have not been studied much by researchers in the search for meaningfulness at work (Aguinis & Glavas, 2017). Organizational CSR activities seem particularly promising as a source of meaningfulness for the members of an organization since they explicitly comprise caring for others and the environment (Glavas & Kelley, 2014). Scholars argue that signaling the contribution to a greater good is a primary source of work meaningfulness (Glavas & Kelley, 2014; Rosso et al., 2010;). Glavas and Kelley (2014) find first empirical support for a positive association of CSR and work meaningfulness. Against this background, we hypothesize a positive influence of CSR on work meaningfulness.

So far, there is limited research on the work meaningfulness–work addiction linkage. Typically, the literature on meaningfulness assumes positive linear consequences, such as more meaningfulness is better than less or no meaningfulness at work. What we know from the literature is that work meaningfulness is an important determinant of engagement in work and its downside affects workers and self-employed workers. For instance, May et al. (2004) show on a psychological level that meaningfulness is the most important antecedent of engagement in work. Moreover, their research reveals high and significant correlations of meaningfulness and psychological availability. In addition, the exploitative potential of work primarily based on personal meaningfulness is well documented for instance in artistic and creative industries (e.g., Duffy, 2016; Tokumitsu, 2015). Following this line of thought, we aim to test a more controversial perspective on the meaningfulness of work in the light of CSR measures. We assume that the personal meaningfulness of one's work environment partly explains excessive immersion in work and a compulsive drive to work while neglecting other important spheres of life. Consequently, we hypothesize that meaningfulness partially mediates the relationship between CSR and employee work addiction. Thus, our next hypotheses are as follows:

Hypothesis 3a: Corporate social responsibility is positively related to work meaningfulness.

Hypothesis 3b: Work meaningfulness is positively related to work addiction.

Hypothesis 3c: Work meaningfulness positively mediates the negative relationship between corporate social responsibility and employee work addiction.

The Moderating Role of Public Value Awareness

Public value awareness is based on Meynhardt's public value theory, which seeks to operationalize contributions to the common good through a psychology-based lens (Meynhardt, 2009, 2015; Meynhardt & Gomez, 2016). Public value awareness seeks to identify which publics, or higher social units, individuals relate to, and to what extent individuals consider the welfare of these publics in their own intentions and behaviors (Meynhardt & Fröhlich, 2019). Thus, public value awareness refers to the extent to which an individual considers specific social units and their basic needs as relevant in evaluations. As such, it also relates to an individual's emotional-motivational forces concerning the common good and plays an integral part in an individual's evaluative, sense-making, and identity-shaping mechanisms. Individuals with higher levels of public value awareness for a particular higher social unit (such as their local community, nation, or world) are likely to care for the welfare of these units and derive a sense of meaning and identity from them.

We argue that public value awareness plays an essential moderating role in the positive relationships between CSR and both mediators organizational identification and work meaningfulness. We assume that the extent to which an employee shows awareness of a public's welfare affects the influence of CSR on the employee's level of organizational identification and work meaningfulness. If an organization adopts CSR policies, thereby caring for the environment and social well-being, it demonstrates care for the wider public—whether local community, a nation or the world as a whole. Accordingly, if employees have a high awareness of the welfare of the public and thus show a high pro-social orientation, a strong organization-person fit exists. This should result in positive outcomes concerning organizational identification and work meaningfulness (Meynhardt et al., 2018). Thus, we assume:

Hypothesis 4a: The positive relationship between corporate social responsibility and organizational identification is positively moderated by public value awareness.

Hypothesis 4b: The positive relationship between corporate social responsibility and work meaningfulness is positively moderated by public value awareness.

Moreover, it can be expected that higher levels of public value awareness will also impact the mediators' indirect effects on employee work addiction, as also suggested by evidence on effects of similar forms of congruence on the relationship between organizational values and employee commitment (Boxx, Odom, & Dunn, 1991). As a result, employees with increased public value awareness should report higher levels of work addiction when they perceive to work for a socially responsible firm. From this follows:

Hypothesis 5a: The positive indirect effect of corporate social responsibility on work addiction via organizational identification is stronger if the level of public value awareness is higher.

Hypothesis 5b: The positive indirect effect of corporate social responsibility on work addiction via work meaningfulness is stronger if the level of public value awareness is higher.

Method

Sample

Data of the 2017 Swiss Public Value Atlas were used in this study. The Public Value Atlas seeks to provide transparency for the contributions of private and public organizations, nongovernmental organizations, and public administrations to the common good (CLVS, 2017; Meynhardt et al., 2018). Data were collected from a representative panel of Swiss citizens (age, gender, education, and geographic region) from the beginning of May 2017 until the end of June 2017 by intervista, a Swiss market research institute. Intervista provided information concerning 565 employees from the German-speaking part of Switzerland. The questionnaire was tested in a qualitative ($N = 5$) and quantitative pretest ($N = 6$) to check the adequacy of the study as well as the comprehensibility of the questions. Of the 565 employees aged between 19 and 75 years ($M = 42.82$ years, $SD = 12.49$), 46% were female and 54% male, nearly 40% had tertiary education, and 68% worked full-time.

Measures

Work addiction. Work addiction was assessed by five items of the Bergen Work Addiction Scale (Andreassen et al., 2012). The items were: "How often during the last year have you become stressed if you were not allowed to work?," "…have you deprioritized hobbies, leisure activities or exercise because of your work?," "…have you spent much more time working than initially intended?," "…have you been told by others to cut down on work and not listened to them?," and "…have you thought of how you could free up more time to work?" The items were rated on a five-point Likert scale (never, rarely, sometimes, often, and always). The Cronbach's alpha was 0.77.

Perceived corporate social responsibility. The independent variable was measured by Glavas and Kelley's (2014) Perceived Corporate Social Responsibility scale. The scale consists of two four-item batteries covering social and environmental responsibilities of the organization. Examples of items are "Contributing to the well-being of employees is a high priority at my organization," "Contributing to the well-being of the community is a high priority at my organization," or "My organization takes great care that our work does not hurt the environment." Answers were given on a seven-point scale (1 = strongly disagree to 7 = completely agree). The Cronbach's alpha for this scale was 0.91.

Organizational identification. Organizational identification reflects a cognitive relationship between employees with their organization and was measured to assess employee-company identification (Kim et al., 2010). The scale comprises three items: “I feel strong ties with my company,” “I experience a strong sense of belongingness to my company,” and “I am part of my company.” Answers were given on a seven-point scale (1 = strongly disagree to 7 = completely agree). The Cronbach’s alpha for this scale was 0.94.

Work meaningfulness. We applied Spreitzer's (1995) three-item meaning scale to assess work meaningfulness. The scale is a subscale of the psychological empowerment construct comprising the dimensions meaning, competence, self-determination, and impact. One item was adapted from the meaningfulness scale of Hackman and Oldham (1980). The purpose of the scale is to assess the employee's individual experience of the work environment. The items were: “The job I do is very important to me,” “My job activities are personally meaningful to me,” and “The work I do is meaningful to me.” Answers were given on a seven-point scale (1 = strongly disagree to 7 = completely agree). The Cronbach’s alpha for this scale was 0.92.

Public value awareness. Since individuals can relate to different levels of inclusion (e.g., work unit, local community, nation, or world), we used three subscales based on Meynhardt and Fröhlich (2019) that refer to a particular higher social unit (or public): local community, nation, and world. Each subscale consists of four items that are similar for each social unit. The items were: “I wonder if my behavior is decent for the [social unit: (a) world population, (b) people in Switzerland, (c) people in my community (e.g., town, municipality)],” “…is useful for the [respective social unit],” “…increases the quality of life of the [respective social unit],” and “…strengthens the cohesion of the [respective social unit].” Answers were given on a six-point scale (1 = never to 6 = always) and the average score of the four items of each subscale was used. We labeled the three subscales “world value awareness,” “nation value awareness,” and “community value awareness.” The Cronbach’s alpha values were 0.93 for all three public value awareness scales.

Control variables. We controlled for several respondent characteristics: respondent age (as a continuous variable), gender (male = 0, female = 1), education (nine groups, ranging from no school-leaving certificate to high tertiary education), income (six groups, ranging from a gross monthly income of less than CHF 3,000 to more than CHF 12,000), household size (number of members), full-time job (part-time job = 0, full-time job = 1), marital status (not in a relationship = 0, in a relationship = 1) and supervisor status, that is whether the respondent is a supervisor in the organization (no = 0, yes = 1).

Results

Two sets of analyses were conducted on the data. In the first step, we checked the potential for common method bias since all our measures come from one single source. We employed Harman's one-factor test using principal component analysis of all the items. The unrotated solution showed no evidence of one dominant common factor. Six factors had eigenvalues greater than 1, with the first factor explaining only 28% of the total variance. In addition, we employed rotated factor loadings using promax rotation. The results show that the constructs load on different factors, thus confirming validity. Thus, common method bias does not present a significant threat to the study. Reliability was tested using estimates of Cronbach's alpha coefficients. All Cronbach's alpha coefficients (ranging from 0.77 to 0.94) were higher than the recommended value of 0.70, thus showing high internal consistency and reliability (Nunnally, 1978). In the second step, the main hypotheses were tested. Table 4.1 presents the descriptive statistics and correlation of the variables used in this study. The results show that Swiss employees show moderate levels of work addiction ($M = 2.49$, $SD = 0.75$) and tend to evaluate the CSR performance of their employing firms as relatively high ($M = 4.65$, $SD = 1.15$). Furthermore, above-average means were found for the mediators organizational identification ($M = 5.10$, $SD = 1.55$) and work meaningfulness ($M = 5.58$, $SD = 1.27$), and the moderator variables world value awareness ($M = 3.22$, *SD* = 1.26), nation value awareness (*M* = 3.55, *SD* = 1.20), and community value awareness (*M* = 3.58, *SD* = 1.21).

The results of the correlation matrix show that there are significant and positive bivariate relationships between work addiction and work meaningfulness (r = 0.11), supervisor (r = 0.18), full-time job (r = 0.11), and the three types of public value awareness: world (r = 0.17), nation (r = 0.18), and community value awareness (r = 0.16). Nonsignificant bivariate relationships were found between work addiction with CSR and organizational identification. Furthermore, CSR shows positive associations with the mediators organizational identification (r = 0.57) and work meaningfulness (r = 0.44), public value awareness (r = 0.15 for nation value awareness, and r = 0.14 for community value awareness), and supervisor (r = 0.12). The mediators are strongly correlated with each other (r = 0.72), and both are significantly and positively related to community value awareness, income, marital status, and supervisor.

Table 4.2 presents the results of the mediated regression analysis. We first ran a base model to test the effect of CSR on work addiction. The results of Model 1 indicate a negative association between CSR and work addiction (b = -0.050; $p < 0.1$), thus supporting Hypothesis 1.

Table 4.1

Correlation matrix

Variables	*M*	*SD*	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Work addiction	2.49	0.75	1													
2. CSR	4.65	1.15	-0.02	1												
3. Organizational identification	5.10	1.55	0.07	**0.57**	1											
4. Work meaningfulness	5.58	1.27	**0.11**	**0.44**	**0.72**	1										
5. World value awareness	3.22	1.26	**0.17**	0.04	0.00	-0.03	1									
6. Nation value awareness	3.55	1.20	**0.18**	**0.15**	**0.12**	0.06	**0.69**	1								
7. Community value awareness	3.58	1.21	**0.16**	**0.14**	**0.13**	**0.09**	**0.59**	**0.70**	1							
8. Age	42.8	12.5	0.01	**0.09**	**0.15**	**0.23**	0.03	**0.09**	0.08	1						
9. Gender (Female)	1.46	0.50	0.01	-0.02	-0.07	-0.04	0.06	-0.07	0.00	**-0.18**	1					
10. Education	7.28	1.69	-0.04	-0.06	0.00	0.03	**0.09**	0.02	0.08	-0.04	-0.02	1				
11. Income	4.23	1.34	-0.06	0.03	**0.16**	**0.18**	**-0.10**	-0.07	0.02	**0.12**	**-0.12**	**0.31**	1			
12. Household size	2.39	1.16	0.01	0.05	0.03	0.08	-0.05	-0.01	0.02	-0.01	**-0.11**	0.06	**0.32**	1		
13. Marital status	0.55	0.50	-0.03	0.05	**0.15**	**0.13**	-0.04	-0.02	0.01	**0.32**	**-0.11**	0.06	**0.41**	**0.42**	1	
13. Supervisor	0.41	0.49	**0.18**	**0.12**	**0.19**	**0.16**	-0.04	0.04	0.07	**0.24**	-0.08	0.07	**0.18**	0.03	**0.11**	1
14. Full-time job	0.68	0.47	**0.11**	0.05	0.05	0.01	-0.06	-0.06	-0.03	**-0.13**	**-0.32**	0.04	**0.19**	-0.04	-0.02	**0.14**

Notes: Correlations $p < 0.05$ appear in bold type. $N = 565$.

Table 4.2

Results for mediation effects

Dependent variable:	Work addiction [1]	Org. identification [2a]	Work addiction [2b]	Work meaningfulness [3a]	Work addiction [3b]
Independent variable:					
CSR	-0.050*	0.731***	-0.091***	0.460***	-0.092***
Mediators:					
Organizational identification			0.056**		
Work meaningfulness					0.092***
Moderators:					
World value awareness	-0.050*	0.731***	-0.091***	-0.076	0.051
Nation value awareness	0.044	-0.086	0.048	0.002	0.067
Community value awareness	0.067	0.050	0.064	0.059	0.027
Controls:					
Age	-0.000	0.004	-0.000	0.018***	-0.002
Gender (Female)	0.099	-0.096	0.104	0.056	0.094
Education	-0.021	0.003	-0.021	0.021	-0.023
Income	-0.055**	0.120**	-0.061**	0.115***	-0.065**
Household size	0.039	-0.100*	0.045	0.018	0.037
Marital status	-0.019	0.253*	-0.033	-0.028	-0.016
Supervisor	0.298***	0.241**	0.285***	0.114	0.288***
Full-time job	0.224***	-0.035	0.226***	-0.021	0.226***
Constant	1.883***	0.997*	1.827***	1.950***	1.703***
R^2	0.102	0.367	0.110	0.259	0.119
F value	5.197***	26.70***	5.236***	16.05***	5.748***
Sobel test (z)			2.229***		3.202***
Indirect effect			0.041**		0.042***

Notes: Significant levels: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$. $N = 565$.

Hypothesis 2a was supported as the results of Model 2a show a positive association of CSR and organizational identification (b = 0.731; p < 0.01). Model 2b provides evidence for a positive relationship between organizational identification and work addiction (b = 0.056; p < 0.05), indicating that employees who identify more closely with their employing organization tend to be work addicted. Thus, Hypothesis 2b was supported. We conducted a Sobel test to investigate the formal significance of a possible mediation effect. The result of the

Sobel test reveals that organizational identification is a mediator of the effect of perceived CSR on work addiction ($z = 2.229$; $p < 0.01$). Thus, Hypothesis 2c was supported.

Moreover, Model 3a provides support for Hypothesis 3a. Employees who perceive their employing firm to be socially responsible show higher levels of work meaningfulness ($b = 0.460$; $p < 0.01$). Also, a significant positive relationship between work meaningfulness and work addiction was found ($b = 0.092$; $p < 0.01$), thus providing support for Hypothesis 3b. Finally, support for Hypothesis 3b was found, as the result of the Sobel test confirms a mediating role of work meaningfulness in the relationship between CSR and work addiction ($z = 3.202$; $p < 0.01$).

The results indicate that both mediators act as suppressor variables, buffering the negative effect of CSR on employee work addiction. While the direct effect of CSR on work addiction is negative ($b = -0.091$; $p < 0.01$ for the organizational identification model, and $b = -0.091$; $p < 0.01$), the indirect effects of CSR on work addiction via organizational identification ($b = 0.041$; $p < 0.05$) and work engagement ($b = 0.042$; $p < 0.01$) are positive, providing evidence for a so-called inconsistent mediation. Consistent with partial mediation and an overall suppression effect, we observe that the direct effect of CSR is enhanced when we control for organizational identification and work meaningfulness, respectively. The direct effect is even larger than the total effect since the direct and indirect effects cancel each other out. In other words, increases in organizational identification and work meaningfulness suppress the negative effect of CSR on work addiction. Since employees who identify with their employing organization and perceive their work to be meaningful show higher levels of work addiction, the total negative effect of CSR on work addiction is also relatively small.

Tables 4.3 and 4.4 present the results of the moderation analysis and the moderated mediation analysis. We first tested whether the interaction of CSR and public value awareness is significant in predicting organizational identification and work meaningfulness. The results in Table 4.3 reveal that both world and nation value awareness amplify the positive effect of CSR on organizational identification ($b = 0.076$; $p < 0.05$ for world value awareness, and $b = 0.075$; $p < 0.05$ for nation value awareness), and work meaningfulness ($b = 0.100$; $p < 0.01$ for world value awareness, and $b = 0.092$; $p < 0.01$ for nation value awareness), respectively. However, the interaction terms for CSR with community value awareness were nonsignificant in predicting organizational identification and work engagement. Therefore, Hypothesis 4a and 4b were only partially supported.

Finally, we tested the moderated mediation Hypotheses 5a and 5b. We found that the indirect effect of CSR on work addiction via each mediator differs for employees across low and high levels of public value awareness. The results of Table 4.4 indicate that for organizational identification and work meaningfulness, the conditional indirect effect is positive and different from zero for all levels of public value awareness, but that the effect is stronger at higher levels of world, nation, and community value awareness. This indicates that the negative effect of CSR on work addiction is more strongly buffered if the employee has a strong awareness for the local community, nation, and world, thus having a strong fit with the socially responsible employing organization. A strong public value awareness amplifies the positive impact of CSR on each mediator, by which work addiction levels begin to rise even more. To gain a better understanding of the nature of these significant interactions, the corresponding graphs are plotted in Figure 4.2. Thus, Hypotheses 5a and 5b were supported.

Table 4.3

Results for moderation effects

Dependent variable:	Organizational identification			Work meaningfulness		
	[4a]	[4b]	[4c]	[5a]	[5b]	[5c]
Independent variable:						
CSR	0.482***	0.464***	0.509***	0.133	0.132	0.286**
Moderators:						
World value awareness	-0.446**	-0.087	-0.090	-0.548***	-0.077	-0.079
Nation value awareness	0.051	-0.303	0.044	0.003	-0.430***	-0.002
Community value awareness	0.073	0.073	-0.204	0.051	0.052	-0.161
Interactions:						
CSR						
× World value awareness	0.076**			0.100***		
× Nation value awareness		0.075**			0.092***	
× Community value awareness			0.061			0.047
Controls:						
Age	0.004	0.004	0.004	0.017***	0.017***	0.017***
Gender (Female)	-0.086	-0.097	-0.092	0.070	0.055	0.059
Education	0.001	0.004	0.004	0.018	0.021	0.021
Income	0.125***	0.124***	0.120**	0.122***	0.120***	0.115***
Household size	-0.101*	-0.103*	-0.096*	0.016	0.015	0.021
Marital status	0.245*	0.247*	0.245*	-0.039	-0.036	-0.034
Supervisor	0.247**	0.239**	0.240**	0.121	0.111	0.112
Full-time job	-0.060	-0.059	-0.056	-0.054	-0.051	-0.038
Constant	2.236***	2.336***	2.086**	3.575***	3.591***	2.801***
R^2	0.373	0.372	0.370	0.272	0.270	0.261
F value	25.17***	25.13***	24.92***	15.86***	15.66***	15.00***

Notes: Significant levels: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$. $N = 565$.

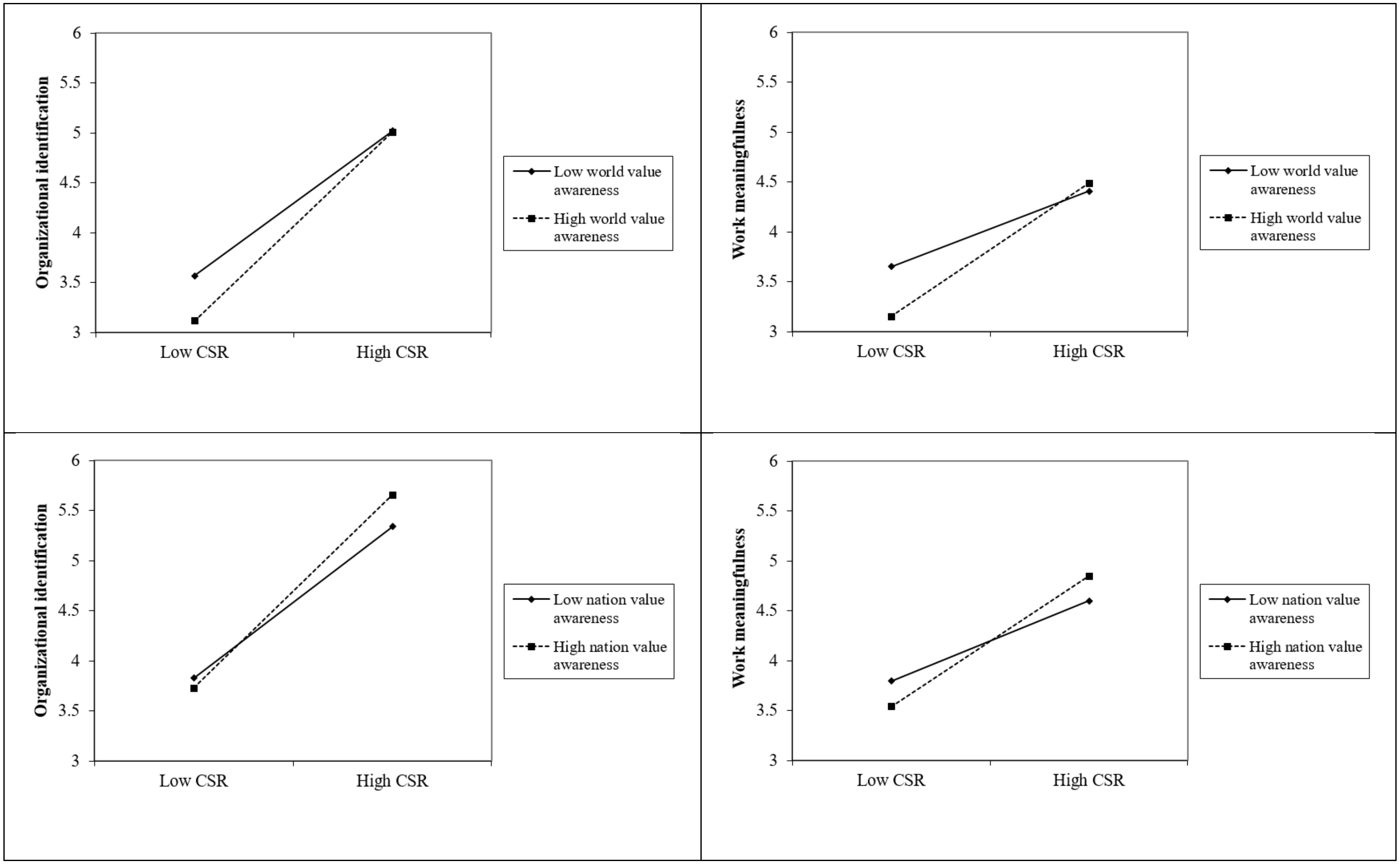

Figure 4.2 Moderating effects on the CSR-organizational identification and CSR-work meaningfulness relationships

Table 4.4

Results for conditional indirect effects

			Dependent Variable: Work Addiction					
Mediator	Moderator	Level	Indirect effect	SE	z	P > |z|	LL 95% CI	UL 95% CI
Organizational identification	World value awareness	Low (- 1 *SD*)	0.033	0.016	2.11	0.035	0.002	0.064
		Middle (*M*)	0.038	0.018	2.14	0.033	0.003	0.073
		High (+ 1 *SD*)	0.043	0.020	2.13	0.033	0.003	0.083
Organizational identification	Nation value awareness	Low (- 1 *SD*)	0.036	0.016	2.25	0.024	0.005	0.067
		Middle (*M*)	0.041	0.018	2.29	0.022	0.006	0.076
		High (+ 1 *SD*)	0.046	0.020	2.28	0.023	0.006	0.086
Organizational identification	Community value awareness	Low (- 1 *SD*)	0.037	0.016	2.25	0.025	0.005	0.069
		Middle (*M*)	0.041	0.018	2.28	0.022	0.006	0.076
		High (+ 1 *SD*)	0.045	0.020	2.27	0.023	0.006	0.084
			Dependent Variable: Work Addiction					
Mediator	Moderator	Level	Indirect effect	SE	z	P > |z|	LL 95% CI	UL 95% CI
Work meaningfulness	World value awareness	Low (- 1 *SD*)	0.029	0.010	2.77	0.006	0.008	0.049
		Middle (*M*)	0.039	0.013	3.05	0.002	0.014	0.065
		High (+ 1 *SD*)	0.050	0.017	3.03	0.002	0.018	0.083
Work meaningfulness	Nation value awareness	Low (- 1 *SD*)	0.032	0.011	2.97	0.003	0.011	0.054
		Middle (*M*)	0.043	0.013	3.25	0.001	0.017	0.068
		High (+ 1 *SD*)	0.053	0.016	3.23	0.001	0.021	0.085
Work meaningfulness	Community value awareness	Low (- 1 *SD*)	0.037	0.012	3.02	0.003	0.013	0.061
		Middle (*M*)	0.042	0.013	3.24	0.001	0.017	0.068
		High (+ 1 *SD*)	0.047	0.015	3.18	0.001	0.018	0.077

Notes: LL = lower limit of confidence interval (CI); UL = upper limit of CI. *N* = 565.

Discussion and Conclusion

Discussion of the Findings

The business ethics literature has predominantly focused on the positive outcomes of CSR for stakeholders, in the past mainly in respect to external stakeholders, more recently also increasingly in respect to internal stakeholders (Glavas & Kelley, 2014; Meynhardt et al., 2018). Recent research investigating the influence of CSR on employee attitudes, intentions, and behaviors highlights the positive effects of CSR on employee job and life satisfaction, organizational identification, work engagement, or proactive work behavior (Glavas & Kelley, 2014; Glavas & Piederit, 2009; Meynhardt et al., 2018). However, the current debate fails to recognize the dark side of CSR.

With this study, we argue that CSR activities should not only be seen as a positive force but also as a potential threat to employees and their social system. Our model allows for a more balanced perspective and hints to downsides and risks of CSR. Our hypotheses reflect the dichotomous effects that can be evoked by organizational practices aiming to protect the environment and social well-being. In a first step, we hypothesized that CSR could be classified as a job resource that helps employees to achieve their work goals, reduce job demands, and stimulate their personal growth and development (Schaufeli & Taris, 2014). We argue that organizations that promote social responsibility also support internal policies and mechanisms to prevent work overload and counter work cultures that value work addiction. We build on the general notion of CSR and corporate descriptions of their internal CSR-related activities. Indeed, the significant negative direct effect of perceived CSR on employee work addiction supports our view. It indicates that employees who experience a CSR culture in their organization also tend to have a healthier and more balanced attitude toward work and are more likely to deprioritize other spheres of life.

In a second step, we discuss why the negative effect of CSR on employee work addiction is buffered when employees identify with their employing organization and perceive their work to be meaningful. Drawing on social identity theory, we suggest that employees tend to show stronger organizational identification and perceive their work as meaningful, worthwhile, and relevant when their employing organizations are willing to contribute to the common good. In turn, if employees create strong relationships with both their organization and work, it may be more likely that they will work harder and think continually about their work and their organization than they would without a strong emotional linkage. Thus, we expect organizational identification and work meaningfulness to have mediating roles. The study's results support the proposed mediating roles of organizational identification and work meaningfulness. We find that perceived CSR positively affects organizational identification and work meaningfulness and both mediators in turn positively affect employee work addiction. Since the direct effect of CSR on work addiction is negative, while the indirect effect of CSR on work addiction via each mediator is positive, both effects tend to cancel each other out. In other words, organizational identification and work meaningfulness buffer the negative impact of CSR on employee work addiction. Organizations adopting CSR strategies can thus unintentionally stimulate and cause employee work addiction and thus harm the well-being not only of employees but also of their family members and friends, which might counteract the positive intentions that socially responsible organization have.

Finally, in a third step, this study hypothesizes a positive moderating effect of an employee's public value awareness on the relationship between perceived CSR and each mediator. We present empirical evidence that an employee's relatedness to and concern for the welfare of higher social units amplifies the positive influence organizational CSR engagement has on the employee's identification with the employing organization and their perception of having meaningful work. This organization-person fit—when both employing organization and employee care for the common good—has then, in turn, also consequences for the extent to which employees are willing to work excessively and neglect other spheres of life. As the study's results reveal, the indirect effect of organizational CSR engagement on work addiction via organizational identification and work meaningfulness is stronger at higher levels of employee public value awareness, implying that the negative effect of organizational CSR engagement on work addiction will be significantly absorbed if both the employee and the employing firm give priority to social well-being and environmental protection.

Overall, the results show that CSR engagement can also be a danger to employees. Today, individuals and organizations are expected to behave in a socially responsible manner. Caring for the greater good is fashionable for many valid reasons. People recognize that social and environmental problems—whether inequality, poverty, lack of educational opportunities or ecological destruction—have to be addressed. However, an intense focus on other people's welfare can, as our results show, lead to a situation where employees neglect their own life and those of their families and friends. Accordingly, an organization's engagement with society and the environment can have a dark side as it negatively affects societal well-being. Undoubtedly, CSR can serve as a resource for the employee, providing meaning and strengthening identification with the employing organization. But employees who derive more meaningfulness from their work and identify more strongly with their employing organization tend not to benefit from this resource as result of higher levels of work addiction, especially when they also care for the environment and social well-being. A recent study points in the same direction. Halbesleben, Neveu, Paustian-Underdahl, & Westman (2014) highlight that work resources can have negative consequences precisely because of an interaction effect as identified in our study. This supports a gradual or value-based understanding of resources (Schaufeli & Taris, 2014). Positive or negative valuation is then subjected to a more complex analysis of different factors and their interplay. As mentioned earlier, organizations are embedded in cultural and technological settings that can serve to support intense work engagement. CSR activities alone might not be enough to prevent unhealthy work patterns.

Moreover, CSR activities in particular can damage employee well-being if a culture is built on the idea that the concern for others outweighs everything else, including the needs of employees. Social identity theory suggests that identification is conditional upon the internalization of group membership, and members who identify with a group tend to behave in accordance with the group's norms and values (Ashforth & Mael, 1989; Tajfel & Turner, 1986). In the process of internalization, individuals take on and self-regulate group values and behavioral norms. They identify with a group, and the group becomes a significant part of their self-concept (Deci & Ryan, 2000). As a result, if concern for others is the norm, employees may not even realize that they are working excessively and neglecting other spheres in life, including their family, since other employees do the same without complaint. So, there is a fine line between the will and the compulsion to do good. Our results suggest that the stronger the internalization of the organization's values into one's own self-concept the more willing one is to act in accordance with the demands of an organization while devaluing other spheres of life. Some scholars call this identity tension a "we versus me" phenomenon in which there is a major shift in identity toward a social group (e.g., Kreiner, Hollensbe, & Sheep, 2006). A study by Bunderson and Thompson (2009, p. 32) endorses this perspective in which zookeepers "with a sense of calling" identified strongly with their work and "were more likely to see their work as a moral duty, to sacrifice pay, personal time, and comfort for their work, and to hold their zoo to a higher standard."

Managerial Implications

The results of this study offer important implications for management practice. First of all, the findings should not be interpreted as evidence that CSR activities harm employees and that organizations should invest less in or even stop their CSR engagement. Not only does CSR have a positive impact on society and the environment, but, as this and previous research shows, CSR is associated with multiple positive employee outcomes such as job and life satisfaction, commitment, work engagement, and performance (Aguinis & Glavas, 2017; Brammer et al., 2015; Meynhardt et al., 2018; Newman et al., 2015). Given all these positive effects, it seems wise for organizations to continue to provide employees with a sense of contributing to some greater purpose as a source of meaning and identity. Also, organizational contributions to a more sustainable development are not only needed but necessary in the face of today's worldwide environmental and social problems.

However, our research also shows that there is a critical risk associated with organizational CSR engagement. Since perceived CSR engagement positively influences an employee's identification with the employing organization and the perception of doing meaningful work, employees tend to work harder and longer, and are unwilling to disengage from work activities. Work addiction and its potential negative consequences are a common and severe problem in organizations, and much effort is made to address these problems (Burke, 2009). Organizations should therefore be aware of and actively manage the risk of work addiction associated with CSR. By acknowledging that work meaningfulness and organizational identification is derived from organizational CSR engagement and are potential roots of work addiction, organizations might be able to develop more effective mitigation strategies.

One strategy might be to help employees find and prioritize their individual and private needs, such as staying healthy and maintaining functioning relationships. If employees realize that the fulfillment of these needs is an additional source of meaning and identity or at least a precondition for fulfilled work, they might be less likely to become addicted to work. Organizations could achieve this through targeted training programs and coaching together with systemic measures such as flexible work hours. Moreover, they could also ensure that leaders role-model the desired behavior and actively support their employees. Previous research findings indicate that greater organizational support for work-life balance reduces workaholic job behaviors (Burke, 2001a).

In addition, leaders could try to align their organization's CSR activities increasingly with their core business instead of overly engaging in CSR activities that are merely additional or compensatory. Focusing on and creating awareness for the societal contribution an organization makes through its core activities might help leaders and employees achieve a similar alignment on the individual level, so that an individual can be sure that diligently completing their own day-to-day tasks—while staying healthy and productive—is a sufficient contribution to the common good.

Additional implications result from the fact that the effects of CSR on work meaningfulness and organizational identification seem to be stronger for employees with higher public value awareness. Those employees that show high consideration for the impact of their actions on their communities, their nation, and the world as a whole seem to be more likely to derive a sense of meaning and identity from their organization's perceived CSR activities and, as a result, are more likely to become addicted to work. This means that, on the one hand, organizations can invest in increasing their employees' public value awareness to increase the impact of their CSR practices on meaningfulness and organizational identification. On the other hand, organizations should be aware that those employees with high degrees of public value awareness may be in special need of the mitigation approaches described above. In any case, approaches and tools for understanding and influencing public value awareness as well as meaningfulness and organizational identification of individuals should be developed and deployed to mitigate the risk of work addiction effectively.

Contributions, Limitations, and Future Research

Our study offers two main contributions. First, our research significantly adds to the CSR literature by answering calls to focus on the individual level of analysis, that is how the employee perceives organizational CSR endeavors and how this impacts individual-level outcomes (e.g., Aguinis & Glavas, 2017; Glavas & Kelley, 2014). By exploring potential moderators and mediators of the CSR-outcome relationship, our study extends and refines recent studies analyzing the impact of CSR. We provide a more contextualized understanding of the conditions by which CSR shapes employee attitudes, intentions, and behaviors, and we also point to the different effects of organizational CSR activities. Thus, an important implication of our study is the need to view CSR through dual lenses of value creation and occupation. While we focused on the risk of work addiction (and consequent self-exploitation), future research should embrace all potential downsides and risks of CSR, including those suggested previously—stagnation and self-righteousness.

Second, we contribute to the broader management literature by examining how employee perceptions of CSR are related to employee work addiction and their underlying mechanisms. Evidence for the role of moderator and mediator variables in the relationship between an organization's CSR engagement and employee work addiction remains inconclusive. By broadening the theoretical framework, we empirically substantiate that employee work addiction is not the product of a single source, but rather a result of a complex interplay of different variables and constructs that remain underexplored. Our results may stimulate other researchers aiming to understand the interplay between organizational actions directed toward society and individual-level outcomes. Moreover, our research results indicate that the respective variables should not be studied in isolation.

However, our findings should be considered in light of several limitations that may constrain the generalizability of the results. A first limitation is the cross-sectional design of our study, which does not allow causal relationships among the variables to be determined and, as a result, may potentially limit the validity of our findings. In order to account for the dynamic nature of certain variables, such as work addiction or perceived corporate social responsibility, a longitudinal instead of a cross-sectional design would be favorable.

A second limitation is one that is prevalent in behavioral sciences (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003), the potential of systematic error variance in the form of common method bias. We took steps that partially mitigate this limitation. First, to reduce the risk of socially desirable responses, respondent anonymity was assured, and they were not asked to state their organization's name. Moreover, as recommended by Podsakoff et al. (2003), we varied the response formats for predictor and criterion measures and also added some reverse-coded items as well as open questions in the survey. To reduce complexity, only a limited number of items were displayed on the screen at a time. Additionally, prior to data collection, we pretested item comprehensibility and study length by collecting qualitative and quantitative feedback. Furthermore, we added a number of control variables in order to detect shared aspects in cognition and thus differences in response bias across groups (Meynhardt et al., 2018). The fact that our survey items were part of a large-scale questionnaire decreases the risk of respondents being able to guess the study objectives, thereby fostering response consistency (Mohr & Spekman, 1994). In addition, our results did not reveal any response patterns. Consequently, we believe that common method bias does not significantly influence the results of our study.

Finally, the scope of this study was limited to Switzerland. According to the OECD Better Life Index (2017), people in Switzerland are generally more satisfied with their lives and their jobs compared to the OECD average. Further studies in other countries need to be carried out in order to validate these results.

Despite these limitations, we believe our conclusions are reasonable and consistent with prior research. We are confident that other researchers can take advantage of our empirical results to understand how organizational CSR activities changes employee work attitudes and performance.

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