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Chandrakumara, Anil; Sparrow, Paul R.; and Perera, nelson: Impact of work values and ethics on citizenship and task performance in local and foreign invested firms: a test in a developing country context 2010.
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Keywords

era2015

Disciplines

Business

Publication Details

Chadrakumara, A., Sparrow, P. R. & Perera, N. (2010). Impact of work values and ethics on citizenship and task performance in local and foreign invested firms: a test in a developing country context. 11th International Human Resource Management Conference (pp. 1-25). Birmingham, UK: Aston Business School.

Impact of Work Values and Ethics on Citizenship and Task Performance in Local and Foreign Invested Firms: A Test in a Developing Country Context

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Abstract

This study examines the impact of work values and individual characteristics on organisational citizenship behaviour (OCB) and task performance (TP). A theoretical foundation was developed in order to use work values and ethics as antecedents of OCB. Using five work related values orientations and 416 responses from Sri Lankan manufacturing sector employees, it is found that gender, employment category, and level of education influence citizenship performance. Importantly, the impact of work values on OCB is found to be more significant than that of demographic factors, with three dimensions (work norms, work ethics, and intrinsic values) found to be significant in influencing OCB. Differences between foreign invested firms and local firms are also found with regard to the impact of demographic factors and work values on OCB. Overall, the study contributes to theories and application of work values and OCB.

INTRODUCTION

Globalisation and internationalisation of business has created increasingly diverse work force within countries. As such, there has been an enduring challenge for organisations to encourage behaviours that serve the organisation's goals. This is not easily monitored or explicitly rewarded (Korsgaard et al., 2010; Chiaburu and Byrne, 2009). Early interest in unrewarded organisational behaviours (Katz & Kahan, 1966) developed into a deeper understanding of what motivates such prosocial behaviour (Organ, 1988) and the definition of organisational citizenship behaviour (OCB). As such, organisations rely on their members to perform numerous behaviours that go beyond the formal employment contact and are not readily monitored or enforced (Korsgaard et al, 2010; Podsakoff et al, 2009).

However, such behaviour is clearly culturally embedded and as globalisation progresses, we need to better understand how it is in turn linked to work values. In assessing the impact of culture, Sparrow (2006) argued the need to incorporate the study of values into the analysis of OCBs to reflect psychological, emotional and attitudinal states and salient organisational behaviors. A stream of research has since linked cultural work values to an understanding and prediction of the behaviour and performance of individuals at work (e.g. Varma et al., 2009; Gahan and Abesekera, 2009; Gerhart, 2008; Kirkman et al., 2006; Sparrow and Wu, 1998). This work has shown that cultural values do indeed play a role in encouraging or dissuading OCBs. However, what has still not been studied as adequately is what motivates such behaviours in different contexts (Korsgaard et al., 2010; Chiaburu and Byrne, 2009). Little, however, is known

about the predictors and mechanism that sustain unmonitored and unrewarded prosocial behaviours or OCBs. In particular, the literature demonstrates a lack of theoretical and empirical understanding about the impact of work values on OCBs.

The original definition of organisational citizenship behaviour (OCB) posited by Organ (1988, p.4) was that ‘individual behaviour that is discretionary, not directly or explicitly recognised by the formal rewards system, and that in the aggregate promotes effective functioning of the organisation’. They reflect voluntary, proactive, and non-prescribed actions taken by employees in an effort to improve organisational performance (Hunt, 2002). Understanding what motivates OCBs is important for practicing managers as organisations expect their members to perform numerous behaviours that go beyond the formal employment contact (Korsgaard et al., 2010; Podsakoff et al., 2009). If such behaviours are embedded in cultural and work values, they can be considered as sources that create competitive advantage in the global market place (Organ and Yeon Lee, 2008; Tierney et al., 2002; Paine and Organ, 2000; Kidder, 2002) because: (a) cultural work values are enduring characteristics of individuals (Grant, 2008), (b) they might provoke unrewarded and unmonitored prosocial behaviours in organisations (Gagne and Deci, 2005; Smeesters et al., 2003), and (c) OCBs shape the organisational, social, and psychological context that serves as the critical catalyst for task activities and processes (Borman and Motowidlow, 1993).

However, the macro relationships between work values and performance may well work in different ways depending upon the organisational context, notably the country of ownership of the employing organisation. As Thomlinson (1999) notes, both nations and organisations are more culturally diffuse than much of the literature on MNC strategy would suggest, and diversity at work place level challenges the assumption of cultural homogeneity within nations. Differences between local and foreign-invested firms in the area of employees’ behaviours and attitudes and HRM practices have been argued on both theoretical and empirical grounds. Both Tayeb (1988) and Budhwar and Sparrow (2002), Tayeb, 1988) argued that ‘type of ownership’ has an impact not only on actual HRM practices but also on employee preferences for HRM practices, such as empowering and performance management practices. The expectations of host country governments and attitudes towards the existence of foreign-invested firms impacts employee attitudes and behaviours. In the context of Indian firms, Ratnam (1998) found that MNCs have highly competitive pay and better working conditions than those in indigenous firms. In addition, while recognising the impact of national level analysis on HRM related issues and behaviours, diversity within national settings and different groups has also been highlighted in recent research (e.g. Moore and Rees, 2007, Ferner et al., 2005). Although differences between local and foreign-invested firms have been reported in some areas of employees’

behaviours, attitudes, and HRM practices by previous researchers, comparable research evidence is not available with regard to the differences in the impact of work values on CTP of foreign-invested firms and local firm. Differences should be expected between domestic and foreign-owned firms with regard to the impact of work values and ethics on OCBs, after controlling for employment category/level.

Literature Review

Researchers have attempted to take transformations in important work-related behaviours into account by studying changes in the “meaning of work” (MOW, 1987; England and Harpaz, 1990; Ruiz-Quintanilla and England, 1996), “work related ethics and beliefs” (Buchhols, 1978, Dickson and Buchhols, 1977) and “work values” (Wollack et al., 1971, Sagie et al., 1996, Roe and Ester, 1999). In this study we examine a number of work values, ethics, beliefs, and norms that have been used by previous researchers and are considered to underpin OCB. Our selection is based both on previous empirical work and a review of the theoretical foundations through which work values are considered to result in OCB. We begin with a brief review of the literature on work values, and then explore the theoretical linkage between the two in order to identify appropriate variables for study.

The literature provides a number of definitions of values. Rokeach (1973,p.5) defines a value as “an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence”. Super (1980, p.130) defines a value as “an objective, either a psychological state, a relationship, or material condition that one seeks to attain”. Over the years a great deal of research has been devoted to the study of values in relation to work (Gahan and Abesekera, 2009; Roe and Ester, 1999; Sagie et al., 1996).

A work value, which is a specific context to which values can be applied, can be defined as the importance individuals give to a certain outcome obtained in a work context (Elizur, 1984). According to Ros, Schwartz, Surkiss (1999) work values are beliefs pertaining to desirable end-states (e.g. high pay) or behaviours (e.g. working with people). A widely used approach classifies work values as intrinsic and extrinsic (Herzberg, 1966; Wollack et al., 1971). Although researchers subsequently questioned the adequacy of this distinction. Elizur (1984), based on his extensive literature review, presented two basic facets of work values. The first concerns the modality of the work outcome, i.e. whether it is instrumental (obtained a desired end such as pay for performance). This modality may be cognitive (a belief system regarding appropriate behaviour such as achievement, meaningful work, contribution to society), or affective (values

that deal with feelings or emotions such as enjoyments, relationships. He also drew attention to the system performance contingency (system wide or common incentives such as benefits plan, services such as transportation). Despite a plethora of different labels, most researchers identify the same two or three types of work values: extrinsic values, intrinsic values, and social or relational values. Ros et al (1999) found that these three types of work value correspond with instrumental, cognitive and affective values respectively. They developed a generic model of general values and work values in which both general and work values influence work activities or occupational activities such as career choices, job application, task performance.

Important “societal and others’ oriented” work values include: Protestant work ethic (Preston, 1987; Brief and Aldag, 1994; Furnham,1996); the Confucian work ethic which has shaped Japanese work values such as hard work, respect for time, and drive to accumulate wealth (Coates, 1987); and Needs for achievement, benevolence and power (Elizer, 1984; Cassidy and Lynn, 1989; Hartman and Samra, 2008; Schwarts, 1992). Such values impact attitude, choice, judgement, and conduct (Feather, 1995).

A stream of research has also demonstrated that social value orientations influence cooperative behaviour (see Smeesters at al., 2003 for a review). Social value orientations are dispositional variables and have received substantial attention in studies on cooperative behaviour (Allison and Messick, 1990). Three kinds of social value orientations have been identified by Smeesters at al.,(2003), the first of which is pro-social (based on a desire to expend effort to benefit other people) and the last two of which are pro-self: a pro-social orientation (maximising joint outcomes and equality of outcomes); an individualistic orientation (maximising own outcomes with little or no consideration about others); and a competitive orientation (maximising own outcomes relative to other’s outcomes).

A number of work norms are important to pro-social behaviours. While work values refer to import work outcomes, work norms refers to what should be done, that is what others expect from us and what we expect from others (Sagie at al., 1996). Two generic work norms have been identified in the work value literature: entitlement and obligation (Harpaz, 1986; Sagie and Weisberg, 1996). Entitlements are benefits or rewards that individuals expect within the work framework. Obligations refers to the employees’ perception of what is required of them within the work framework (e.g. punctuality, cooperate with others).

Finally, Motowidlow and Van Scotter (1994) have reported a significant positive relationship between internal locus of control and citizenship performance. Locus of control is defined as a generalised belief and expectancy that rewards reinforcement and outcome in life are controlled either by oneself or factors outside oneself (Rotter, 1966). Work locus of control can be

considered either as a value or as a component of personality. When measured as a value, Spector (1982) noted that those with an internal locus exhibit greater personal career effectiveness, exert greater effort, perform better on the job and demonstrate greater job satisfaction than externals. It predicts some aspects of OCB such as altruism, courtesy, and sportsmanship (Podsakoff et al 2000; Konovsky and Organ, 1996). Cross-cultural researchers will note the conceptual similarities between measures of external locus of control and the nature-subjugation values of Kluckhohn and Strodtbeck (1961).

Based on this evidence, we consider that five work values and ethics (work orientations) represent important variables to explore in order to examine links with OCBs. They are: extrinsic values, intrinsic values, work ethics and beliefs, work norms, and work-locus of control. In order to represent these variables, some researchers have used the term 'work values' (e.g. Dose, 1997), while some others have used the term 'work ethics' (Heller, 1997). In this study, we use the term "Work Values" or 'Work Values and Ethics' alternatively to represent the five variables.

We now explore the theoretical and empirical links between work ethics and values and OCB by drawing upon four theories of 'social exchange', 'other orientation', 'self determination', and 'individual differences'. These theories provide the foundation for our argument that study of OCBs needs to draw upon examination of antecedent work values and ethics, and that these antecedents may differ across form of ownership in a developing economy.

The first and most common theoretical framework for understanding why employees engage in OCBs combines social exchange theory (Blau, 1964) with the norm of reciprocity (Gouldner, 1960). If an employee believes he or she is being treated fairly, the employee develops a positive commitment to the organisation (Organ, 1988) and increased trust with the supervisor, which in turn increases the likelihood of OCBs (Cardona et al., 2004). A social exchange relationship is a relationship that exists outside formal contracts and in which one's contributions and obligations are not explicitly stated (Blau, 1964). Unlike, economic exchange, social exchange relationships are based on unspecified obligations, in which there is no timetable for reciprocation. Though social exchange relationships tend to be targeted at a person or entity, an employees' general exchanges can be conceptualised using the construct of exchange ideology (Chiaburu and Bryne, 2009). Exchange ideology refers to an employees' beliefs about work and their organisation (Eisenberger et al., 2001). These beliefs may be weak or strong. A weak exchange ideology exists when employees have a predisposition to perform regardless of whether they get anything from their organisation in exchange - the positive work orientations are embedded in an employees' values and ethics (e.g. considering working as social responsibility and as a way of life). As such, suggest that within social exchange theory, beliefs about the role of OCB emerge

are individually held, and are known as work norms (Kamdar et al., 2006). In contrast, employees with strong exchange ideology believe they should only perform at level congruent with what they get from the organisation (Eisenberger et al., 2001), entailing judgements about the value of reciprocity in the relationship (Chiaburu and Bryne, 2009). Empirical evidence indicates that employees reciprocate with extra role behaviour after the organisation has provided valued outcomes such as organisational fairness (Masterson et al., 2000), trust (Aryee et al., 2002), and generalised social exchanges (Shore et al., 2006). In relation to our study, the social exchange perspective suggests that extrinsic and intrinsic rewards or work values are associated with a strong exchange ideology, while predispositional beliefs such as work norms and ethics are reflected in weak exchange ideologies.

The second theory is that of other orientation. This employs contextual and dispositional forms of other orientations to explain how choices and actions are shaped by both heuristic processes and social influence (Meglino and Korsgaard, 2004; Korsgaard et al., 2010). Individuals who are more other-oriented either dispositionally (individual differences) or as a result of contextual factors (such as group norms) are less likely to engage in rational and self interested assessment of the consequences of their actions. The theory provides unique insights into a contrasting mechanism that underlies various forms of citizenship behaviours. The theory derives from evolutionary perspectives on altruism (Brewer, 2004; Simon, 1990) that posit a biological advantage associated with less dependence on rational judgement and greater sensitivity to social influence. Korsgaard et al. (2010) identify two mechanisms based on the norm of reciprocity: the *obligation to reciprocate* the benefits already received from another ('paying you back') and the *expected reciprocity* that one's action will stimulate future benefits from another ('paying me forward'). An individual's willingness to accept and act on social cues (i.e. engage in heuristic processing) is motivated by the fundamental human drive toward other orientation (Brewer, 2004). There are both state and trait forms of other orientation. State forms result from contextual factors that lead individuals to focus on others, which include such factors as group identity (Brewer, 2004; Penner et al., 2005) and working on other-oriented tasks (Smeesters et al., 2009). For example, individuals who strongly identify with their group are more likely to adhere to group norms, regardless of their personal preferences (Terry, Hogg, and White, 1999). Trait forms of other orientation include predispositions such as empathy (Davis, 1980), prosocial values (Meglino and Korsgaard, 2004), and altruistic personality (Rushton, 1984). In relation to our study, we argue that work norms, positive work ethics (e.g. prosocial values), and personality traits such as work locus of control should be considered as potential variables influencing OCB.

The third theory is Self-determination theory (SDT). This is concerned with the motivation behind the choices that people make without any external influence and interference by focusing

on the degree to which an individual's behaviour is self-motivated and self-determined (Deci & Ryan, 1985). SDT is centred on the belief that human nature shows persistent positive features, with effort, agency and commitment seen as "inherent growth tendencies". People have innate psychological needs that are the basis for self-motivation and personality integration. It is used to explain theoretical links between employees' values, personality traits and citizenship performance. Employees can be motivated to perform in particular way for many reasons: through intrinsic motivators; extrinsic motivators; or through prosocial motivators (Boston, 1987). Prosocial motivation - the desire to expend effort to benefit other people - involves self-regulation interjected or identified with values and a focus on an outcome in the future (Grant, 2008) and a motivation to want to help or feeling that they have to help (Cunningham, Steinberg & Grey, 1980; Gagne, 2003). Intrinsic motivation refers is the desire to expend efforts based on interest in and enjoyment of work itself (Herzberg 1966; Mc Gregor 1960) represented by theories of self determination and intrinsic motivation (e.g. Deci, 1975; Deci and Ryan, 1985). Extrinsic motivation refers to the desire to expend effort to obtain outcomes external to the work itself, such as reward and recognition. Self determination theory suggests that pro-social behaviour: can be concerned with values of concerns for others (De Dreu, 2006; Meglino & Korsgaard, 2004; Schwartz, 1992); be supported by either values congruence (Gagne and Deci, 2005; Ryand and Connell, 1989) or a feeling of pressure and obligation (Gagne and Deci, 2005; Ryand and Connell, 1989); is a relatively enduring individual difference or value (Grant, 2008) that is reflected in the personality traits; and predicts performance and productivity (Grant, 2008). The theory suggests the relevancy of intrinsic and extrinsic values or motives, social values and obligations, and psychological motives or personality traits in determining citizenship behaviours and performance.

The fourth theoretical perspective is Individual differences theory. This argues that behaviours that reflect a value of positive contribution **also** promote the viability of social and organisational networks and an enhanced psychological climate (Motowidlo et al, 1997). Three personality variables affect citizenship performance – based on contextual habits, contextual skills, and contextual knowledge – as do three cognitive ability variables – based on task habits, task knowledge, and task skills. Of these, contextual habits and task habits are related to cultural and work values. Work habits are patterns of behaviours that people learn over time and that either facilitate or interfere with the performance of behaviours (Motowidlo et al, 1997). However, 'people might know what should be done in a particular situation, and they might have skills necessary to do it, but they might also have habitual responses to such situations that conflict with their tendencies to do what they know should be done' (Motowidlo et al, 1997, p 81). As

such, work habits or behavioural patterns that people learned over time might take the form of enduring characteristics of work values.

Returning to the issue of cultural embeddedness, developing countries are considered to represent useful locations to examine work behaviours (Aycan et al., 2007; Fariba, 2006; Chandrakumara and Sparrow, 2004; Budhwar and Debrah, 2001; Sparrow and Wu, 1998). We have selected a developing country in south Asia, namely, Sri Lanka, to examine the work value antecedents to OCBs under two forms of ownership: foreign-invested and domestic. Sri Lanka is considered to be South Asia's most open economy, known as 'the Gate Way to South Asia' by foreign investors (Chandrakumara and Budhwar, 2005). It therefore offers a mix of domestic and foreign-owned organisations operating side by side within the same industrial sector. This study affords a comparison of linkages of work values to OCBs under different country of origin but within a single (non Anglo Saxon) culture. The culture itself is an interesting one for exploring work related values. South Asia's population accounts for more than 32 percent of the World population and Sri Lanka's population represents over 20 million. Sri Lanka is one of the countries that has attracted a large number of foreign investors during last two decades and have been subjected to many changes as a result of colonisation, internationalisation, and globalisation. Sri Lankans exhibit many Asian traits in their family and other social interactions, but in business management they tend to mix Asian traits with Western management philosophies and practices (Chandrakumara and Sparrow, 2004). There is an increasingly diverse work force within the country as a result of internationalisation of business. Theoretical and empirical evidence indicates that work values seem to diffuse through such channels as management literature, consultancy, training, by way of international conventions and laws, and through multinational corporate management (Selmer and De Leon, 1996; Roe and Ester, 1999).

This study is designed to make two contributions to OCB and work value theories. It provides both empirical evidence and a theoretical explanation of those work values that can be considered as motivators or antecedent of OCBs. It also contributes to the growing body of knowledge and empirical findings relevant to work values and OCBs in the context of developing countries.

METHODOLOGY

Sample

The sample was drawn from employees in one sector – the manufacturing sector - in order to control for the effect of different organisational sectors on citizenship behaviour and performance. Individual data were obtained from employees in seven Sri Lankan domestic and foreign-invested manufacturing companies (three joint-venture firms, three local PLCs, and one MNC). These companies were engaging in manufacturing textiles and apparels products, ceramic products, tyre and rubber products, and wooden and coir products. This industrial sector represents about 7.4% of employed labour force in Sri Lanka.

A total of 416 out of 650 questionnaires distributed were returned in usable form, representing a response rate of 64 per cent. 201 employees worked in foreign-invested firms and 215 in domestic firms in the sector. The questionnaire was distributed to them through supervisors of different departments or divisions of each company with surveys returned by employees to the researchers directly to maintain anonymity. As work values and behavioural and performance outcomes may vary according to the category of employment (Shapira & Griffith, 1990), the sample included middle level executives, professionals, first line executives, skilled and technical employees, manual, and clerical employees. The disproportionate stratified random sampling method was used to select respondents in order to ensure different categories of employees were included in the sample (e.g. Sekaran, 2000). 54 percent of respondents were female, 76 percent were aged 35 years and below. Level of education was up to GC.E (O/L) for 48 per cent of the sample, with 36 percent having G.C.E (A/L) education. This is in line with national level data on the level of education in the Sri Lankan manufacturing sector. The operator and technical level employment category represented the largest group of respondents (40 percent). Managerial and professional levels represented 10.6 percent and 7.7 percent respectively. Table 1 presents demographic characteristics of the sample.

Table 1 around here

The performance of the 416 employees was then independently rated by their supervisors. Such independent measurement overcomes the problem of single method bias that often besets survey studies. However, it raises another set of issues. The employee number given by the company was indicated on the top of the evaluation sheet so that immediate supervisor could recognise the relevant employee when rating performance. Special arrangements were made to distribute questionnaires in order to achieve two objectives. (1) To ensure anonymity and confidentiality of responses. (2) To identify corresponding questionnaires to be used with supervisor rating of performance. In order to achieve these objectives the following procedure was adopted. All questionnaires were pre-coded by

the researcher and employee number (Employee Provident Fund number) was written on the envelope, which included the questionnaire for the purpose of distribution by the head of each division. This number was used only for distribution purposes. The guaranteed anonymity of responses was ensured by the fact that this employee number was not indicated on the questionnaire or on the stamped-addressed envelope, which was used to return the questionnaire to the researcher. The same code number and the employee number both were indicated in the single performance evaluation sheet given separately after two weeks to the head of the division or immediate supervisors of respondents to obtain a supervisor rating of performance.

Dependent Variable Measures and Statistical Optimisation

The demographic measures of gender, age, education, tenure and job category are used as independent variables, as are a range of work values scales. The independent variables are the measures of contextual and task performance.

A work values scale was developed by the researchers to represent five categories of work values and ethics dependent variables (work norms, work ethics and beliefs, intrinsic values, extrinsic values, and work locus of control). These were based on a number of previous measurement scales. Items from a range of measures were selected to: avoid overlapping of constructs; have clarity of meaning; on the value of their factor loading (if available); and contextual relevancy for use in Sri Lanka. The questionnaire consisted of 45 items. All items had a seven point (0-6) subjective self-report format and were translated into local language and back translated to further validate the instrument. It was pilot tested through personal interviews with 12 employees, including five executives selected from the sampling context, to enable a final check on the clarity and appropriateness of language. A range of statistical tests were then performed to optimise items.

The first set of items, refined into sub-scales through subsequent principal component analysis, were derived from core measures in the following areas:

Work norms, work ethics and work beliefs: Items relevant to work norms, work ethics and beliefs were selected to represent six constructs mainly from the MOW (MOW, 1987; England & Harpaz, 1990; Ruiz-Quntanilla & England, 1996) and Buchholz's scales (1977, 1978). Items were selected from the MOW (1987) scale of Societal Norms about Working (SNW) to tap normative beliefs and expectations concerning specified rights and duties attached to working represented by entitlements (rights) and work obligations (duties). We also used work-related beliefs that deal directly with the underlying concepts or beliefs people hold about the term 'work' (Buchholz, 1978). Items were drawn from Buchholz's (1977; 1978) five systems of:

work ethic (WET), leisure ethic (LEE), humanistic belief (HBS), organisational beliefs (OBS), and Marxist-related beliefs (MRB).

Intrinsic and Extrinsic Work Values: The scales used for extrinsic and intrinsic values were derived principally from Wollack et al.'s (1975) scale that assesses five values. Items were selected to represent the two Extrinsic Values of Attitudes Towards Earnings (AEEV) and Social Status (SSIV), and the three Intrinsic Values of Upwards Striving (UPST), Achievement and Growth Orientations (AMGO), and Security Orientation (SEOR). These value categories represent both the content and the context of work. Those who value the content of their work are intrinsically motivated, achievement oriented, and hardworking, are always striving to move upwards and they seek challenges and work to do. The values that are associated with the context of work include, high salary, job security, pleasant working environment and good fringe benefits (Furnham, 1997). The inclusion of these work content and work context values can also be justified in the context of a developing country because Furnham (1997) notes that it is quite possible that fairly large proportion of workers in developing countries are context oriented, as they strive to better the livelihood of themselves and their families.

Work Locus of Control (WLC): Items were selected from Spector's (1982) scale.

The work values scale was subjected to principle component analysis using Varimax rotation. The decision criteria adopted for factor loading was 0.40 to minimise cross loading and facilitate Rotated Component Matrix. Table 2 presents the component items (using the abbreviations above) and the results of factor loadings. Given the relatively broad construct of work values and small number of items (most scales have less than 10 items), a coefficient of alpha in 0.60s can be regarded as sufficiently reliable (Taris and Feij, 2001; Briggs and Cheek, 1986) and is considered reasonable for scales measuring broad constructs such as values (Singelis et al., 1995). A five factor solution was accepted as having reasonably reliable structure. The Cronbach's Alpha coefficient for the five work values dimensions are: Work Norms = 0.62, Work Ethics and beliefs = 0.62, Extrinsic values = 0.66, Growth values = 0.61, Work locus of control= 0.61. The reliability indices are consistent with many other similar sub scale studies (e.g. Furnham, 1996; Wollack et al., 1971; Taris and Feij, 2001). For example, Farnham's (1996) study reports an alpha coefficient of 0.65 and 0.66 respectively for work ethics and organisational beliefs system sub scales. With regard to extrinsic and intrinsic values based on Wollack et al., (1971), Pelled and Hill (1997) reported alpha coefficient of 0.50s.

Table 2 around here

Independent Variable Measures and Statistical Optimisation

The independent (performance) variables were rated by supervisors.

Organisation citizenship behaviour: This was measured using Smith et al.'s (1983) citizenship performance scale. Coleman and Borman (2000) note that these citizenship performance indicators are compatible with the recent categorisation of citizenship/contextual performance dimensions as interpersonal (CPI), organisational (CPO), and job/task activities (CPJ). Item selection was kept consistent with the contextual performance taxonomy proposed by Borman and Motowidlo (1997) i.e. volunteering, persisting, helping, following rules and procedures, and endorsing organisational objectives.

Task performance (TPE): A ten-item scale developed by Goodman and Suyantek (1999) was used. This scale was selected because it could be used for all categories of employees in the sample and also because its' items are comparable with other scales used to measure task performance (e.g., Wayne et al., 1997; Bishop et al., 2000).

The OCB and task performance (TPE) scales were then subjected to principal component analysis separately using a similar approach explained above under the work values scale. The Table 3 presents the results of the PCA and the factor loadings. The OCB items fall into three clear factors, labelled Citizenship performance towards interpersonal relationship (CPTIR), Citizenship performance towards the task (CPTT), and Citizenship performance towards the organisation (CPTO). The Cronbach's Alpha coefficients of the three OCB and one TP dimensions are: Citizenship performance towards interpersonal relationship (CPTIR) = 0.84, Citizenship performance towards task (CPTT) = 0.78, Citizenship performance towards organisation (CPTO) = 0.42, and task performance = 0.89. Given the low reliability of items on the third factor of Citizenship performance towards the organisation this scale was dropped from further analysis.

Table 3 around here

RESULTS

The main focus of this study was to examine the impact of work values and ethics on OCBs in both a foreign invested and domestic employer setting. The independent variables consist of the demographic measures and the five work values. These are regressed onto the three remaining performance outcomes of: Citizenship performance towards interpersonal relationship; Citizenship performance towards task; and Task Performance. Regressions are run for the overall sample, and for each of the foreign invested and the domestically owned samples.

Correlation between Work Values OCB

Before embarking on the regression analysis, we examine the level of correlation. Discriminant validity could be observed across the variables, notably by the negative correlation between external work locus of control and intrinsic values and also by the positive correlation between internal locus of control and external work locus of control (see Table 4).

Table 4 around here

Table 4 shows that employees have relatively high orientation towards work norms (Mean 5.43; SD= 0.53), work ethics (Mean 4.99; SD= 0.58), and intrinsic values (Mean 4.20; SD= 0.77). Moderate and relatively low orientations are indicated for extrinsic values (Mean 3.63; SD= 1.24) and work locus of control (Mean 2.93; SD= 1.53) respectively. It is important to note here that we tested for the presence of significant differences between the local and the foreign-invested firms with regards to the level of orientation of work values and the level of OCB. There were no significant differences in the level of work values and citizenship performance between local and foreign invested firms. It remains possible however that the two sets of variables may still be influenced by type of ownership, and any possible differences in the impact of work values on OCB between local and foreign-invested firms are investigated in the regression analysis. Table 4 also shows a number of significant relationships between work values and OCB dimensions. There are positive relationships between OCB and relatively higher scores of work norms, work ethics, and intrinsic values, while negative relationships are shown between internal work locus of control and OCB. A significant positive relationship between OCB and TP is also shown in Table 4.

Regression Analysis

Hierarchical regression analysis is performed in order to examine the impact of work values on OCB by controlling for the effect of demographic factors on OCB in the second step of the hierarchical regression analysis. Table-5 displays the result of regression analysis using the whole sample, and also for the two samples of foreign-invested firms and domestic firms.

-Table 5 around here-

Table 5 shows that demographic factors account for 9 percent variation in citizenship performance towards interpersonal relationships (CPTIR) in foreign-invested firms ($\beta = .09$; $P > .05$) and 11 percent variation in citizenship performance towards tasks (CPTT) in domestic

companies ($\beta = .11$; $P > .05$). This is mainly reflected by male employees' involvement in CPTIR in foreign-invested firms and their involvement in CPTT in domestic firms. Higher education seems to have more of an impact on task performance than on OCB. Managerial ($\beta = .18$; $P > .05$) and professional ($\beta = .27$; $P > .05$) employees' involvement in CPTT in foreign-invested firms is found to be statistically significant. In addition, the clerical level employees' involvement in CPTIR in both foreign-invested firms ($\beta = .24$; $P > .05$) and local companies ($\beta = .16$; $P > .05$) is also significant.

With regard to the impact of work values on OCB, the impact of the dimension of work norms is equally important for OCB in both foreign-invested firms and domestic companies. However, the findings indicate that the impact of work ethics on OCB is more important in local companies ($\beta = .21$; $P > .01$) than in foreign-invested firms ($\beta = .08$; $P > .16$). While an extrinsic work value is not related to any indicators of OCB and TP in both local and foreign-invested firms, intrinsic values is correlated with CPTIR in foreign-invested firms.

As predicted, the relationship between external work locus of control and OCB is negative for all performance criteria, but the impact is statistically significant only in the case of TP in local companies ($\beta = -.20$; $P > .05$). Overall, while the impact of work norm on OCB is significant for both local companies and FIF, the impact of work ethics on OCB is more significant for local companies. However, the impact of intrinsic values on OCB is significant in foreign invested firms. These differences are very important finding, and the implication of these finding and the overall analysis is now discussed.

DISCUSSION

A number of researchers have highlighted the need to examine the impact of individual characteristics and work values on OCBs (e.g. Moon et al., 2008; Furnham et al, 2005; Feather and Rauter, 2004; Podsakoff et al., 2000). This study has examined the impact of work value orientations and demographic factors on OCB and task performance (TP) in both domestic and foreign invested firms within a developing country context. The evidence shows that both demographic factors and work value dimensions are related to OCBs in both local and foreign invested firms. However, the relative impact of work values on OCB is more significant than that of demographic factors.

In relation to demographics factors, then gender, education and employment category were found to be significant. It was found that male employees' involvement in OCB is more significant than that of female employees. The impact of higher level of education on Task Performance, but not on OCB, is also evident in this study. The findings also indicated that

managerial and professional employees' involvement in citizenship performance towards task is statistically significant only in foreign-invested firms. For clerical level employees' involvement in citizenship performance towards interpersonal relationships is significant in both foreign-invested firms and local firms. The study then evidences the impact of gender, employment category, and level of education on OCB and TP, but also shows that there are significant variations between these effects across domestic and foreign invested firms.

Researchers have also stressed the need to identify determinants of individual differences in OCB in relation to work values and ethics (e.g. Moon et al., 2008; Furnham et al, 2005; Borman et al., 2001; Podsakoff et al., 2000). However, most studies have looked at rather narrowly defined work values models, or at two or three-dimensional models (e.g. extrinsic values and intrinsic values; individualism and collectivism). In this study we have measured five broad categories of work values. The findings revealed that work norms (humanistic beliefs or individual growth oriented work norms), work ethics (organisations and positions oriented work ethics and beliefs), intrinsic values (status and security oriented upwards striving), and external work locus of control (negatively related) were all seen to be important in determining OCBs.

We argued that researchers need to trace differences in performance outcomes such as OCB and Task Performance to important antecedents. In relation to the field of IHRM, some of these antecedents may simply reflect the demographic mix of workforces (which may vary across country or across labour markets). Other antecedents, such as work values, may be more culturally-embedded. To some extent, although the culturally-embedded nature of OCB is often under-stated, our findings should be expected. We would note that there are comparable findings relating to the relationship between individual growth oriented work norms, work ethics and beliefs, and status and security oriented upwards striving and OCB. These can be found in studies by Sparrow and Wu (1998); Nyambegera et al., (2000); Merrens and Garrett (1975); Hackman and Walton (1986); Claes and Ruiz-Quintanilla, (1995); MOW, (1987); and England, (1995).

For example, Sparrow & Wu (1998) found that organisational commitment and job satisfaction were associated with 'activity doing' and 'individualistic' values, which are comparable to the work ethics and beliefs and work norms dimensions used in this study. In addition, Merrens and Garrett (1975) found that high Protestant ethic subjects spent more time working and producing more output than those subjects with a low Protestant ethic. Theoretical evidence also suggests that employees with a high level of growth and achievement values (Intrinsic values) tend to be more actively involved in contextual performance activities and thereby increased task performance than those who have lower level achievement and growth values. For example, Hackman and Walton (1986) note that individuals with a strong need for growth should respond

eagerly and positively to the opportunities provided by enriched work. Individuals with a low need for growth, on the other hand, may not recognise the existence of such opportunities, or may not value them, or may even find them threatening. As such, the finding of this study that work values, work ethics, and intrinsic values influence OCBs can be supported by some similar findings in the literature.

The finding that the impact of the external work locus of control is negatively associated with both OCB (overall) and TP (in local firms) is also supported by previous studies (e.g., Reitz and Jewell, 1979; Motowidlo and Van Scotter (1994). For example, Motowidlo and Van Scotter (1994) reported a significant correlation ($r = .26$) between internal locus of control and OCB. Theoretical evidence also indicates that internals exhibit greater personal career effectiveness, exert greater effort, perform better on the job and demonstrate greater job satisfaction than externals (Spector, 1982). Further, in line with theoretical and empirical evidence on the positive relationship between citizenship and task performance (e.g. MacKenzie et al., 1991; Werner, 1994), the empirical results of this study also provide strong evidence on the positive relationship between OCB and TP.

Of particular interest, however, is the observation that although differences between local and foreign-invested firms have been reported in some areas of employees' behaviours, attitudes, and HRM practices by previous researchers, comparable research evidence is not available with regard to the differences in the impact of work values on OCB of foreign-invested firms. This study provides evidence to show that OCB is significantly and more positively related to managerial and professional categories of employees of foreign-invested firms than other categories of employees. Similarly, while the impact of intrinsic values is related to citizenship performance towards interpersonal relationships (CPTIR) in foreign-invested firms, work ethics is positively related to both CPTT and CPTIR in local firms.

This raises the question as to why, and how, type of ownership might create such different effects. Answering this question is beyond the scope of this study, but the 'type of ownership' has an impact on the actual and preferred HRM practices adopted, such as empowering and performance management practices. The expectation of host country government and employees' attitudes towards the desirability of foreign-invested firms may also have an impact on employees' behaviours and performance. Linking differences in HR practice between foreign-invested and domestic firms to the behavioural and performance outcomes within them would appear now to be an important research task.

To guide this research, we think that the findings of this study provide useful theoretical and empirical evidence to understand how strongly individual attributes and work values and ethics

affect OCB and thereby contribute to work values and individual attributes theories of OCB and TP. Another important contribution of this study is the development of theoretical foundation on which work values and ethics could be related to OCB.

There are a number of practical implications of these findings. Firstly, HR managers can consider employees work and value orientations when they select people for positions that require more OCB activities. The findings of this study revealed that managerial level employees' propensity to involve in contextual performance is relatively higher than that of clerical, manual, and operator level employees. Secondly, HR managers may also design training and development programmes in order to internalise positive work values so that a higher level of OCB is achieved. The evidence of this study indicates that individual growth oriented work norms, organisations and positions oriented work ethics and beliefs, and status and security oriented upwards striving all are important work values in determining citizenship and task performance.

CONCLUSION

The major objective of this study was to examine the impact of work values and individual characteristics on OCB in local and foreign invested firms. The findings revealed that both demographic factors and work values influence OCB and task performance. Among the demographic factors, gender, employment category, and the level of education had significant impact on OCB. The work values dimensions of norms, ethics, intrinsic values, and external locus of control were also found significant in influencing OCB in both local and foreign invested firms. However, differences between foreign-invested firms and local firms also found with regard to the impact of gender and employment category on CPTT. Clerical employees' involvement in citizenship performance towards interpersonal relationships (CPTIR) was found to be significant both in foreign-invested firms and local firms. In addition, while the impact of work norms on OCB was found to be significant in both local and foreign invested firms, the impact of work ethics on OCB was found to be significant in local companies.

This study also provides some evidence to support Organ and Lee's (2008) and Paine and Organ's (2000) assertion that the unique human resource values and capabilities that are reflected in work and value orientations could be considered as sources that create competitive advantages. This is an increasingly critical attribute in these days of heightened competition in the global market place (Tierney et al., 2002; Kidder, 2002). Finally, in the theoretical analysis of this study, we explored and argued that work values and ethics have strong motivational, psychological, and enduring characteristics, and thereby we could develop a theoretical

foundation on which work values could be linked to OCB, which will be useful for future researchers as well. Theoretically, previous researchers have stressed the need to identify determinants of individual differences in OCB in relation to individual characteristics and work values (Moon et al., 2008; Furnham et al., 2005; Borman et al., 2001; Podsakoff et al., 2000) and in relation to developing countries (Chandrakumara and Sparrow, 2004; Budhwar and Debrah, 2001). By providing some important empirical evidence towards these ends, the study as a whole provides a significant contribution to the theories and application of work values and OCB.

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Table 1: Characteristics of Respondents

Characteristics/Profile	Number/Frequency	%
Gender		
Male	191	49.9
Female	225	54.1
Total	416	100
AGE		
Up to 25 Years	164	39.4
26-35 Years	154	37.0
36 and above	98	23.6
Total	416	100
QUALIFICATIONS		
Up to GCE O/L	201	48.3
GCE A/L	148	35.6
Graduate/Prof./PostG	67	16.1
Total	416	100
TENURE		
Up to 1 Year	70	16.8
2-5 Years	180	43.3
6-10 Years	94	22.6
Over 10 Years	72	17.3
Total	416	100

JOB CATEGORY		
Managerial(Middle & Above)	44	10.6
Professionals	32	7.7
Supervisory Level	61	14.7
Operator/Technical	167	40.1
Clerical	79	19.9
Manual	33	7.9
Total	416	100
Company Category		
Foreign Invested Firms	201	48.8
Domestic Firms	215	51.2
	416	

Table 2 Rotated Component Matrix- Work Values Items

Scale Items	Components and Factor Loading				
SNW3-Every person in our society should be entitled to interesting and meaningful work	.661				
HBS5- Work should enables one to learn new things.	.603				
HBS2- One's job should give him a chance to try out new ideas.	.575				
HBS4- The work place can be humanised	.475				
SNW4- A worker should be expected to think up better ways to do his or her job	.473				
HBS6- Work can be organised to allow for human fulfilment	.431				
WET5- By working hard a person can overcome every obstacle that life presents	.602				
MRB4- The working class should have more say in running the society.	.581				
MRB3- Factories would be better run if workers have more of a say in management	.461				
WET6- One must avoid dependence on other persons whenever possible	.453				
WET3- A man can learn better on the job by striking out boldly on his own than he can by following.	.441				
OBS1- One's contribution to the group is the most important thing about his work	.409				
LEE2- Increased leisure time is bad for society		.404			
AAEV5-A good job is a well paying job.		.689			
AAEV4-A person should choose one job over another mostly because of the higher salaries.		.670			
AAEV2-A person should choose the job that pays the most.		.653			
AAEV3-A person should take the job which offers the most overtime if the regular pay on the job is ..		.632			
UPST1- In choosing a job I do consider chances for advancement		.673			
SSIV3 - A man should like to do a job in which s/he is his/her own boss		.518			
AGO4- I always work hard in order to be among the best in my own line/rank.			.475		
AAEV1- One should choose a job which has job security and pension.			.472		
SSIV1- One of the reasons that I work is to make my family and friends respect me.			.456		
SSIV4- My friends would not think much of me if I do not have a good job.			.448		
SEOR1- There is one best way to solve most problems			.409		
UPST3- Even if a person has a good job, he/she should always be looking for a better job			.403		
WLC5- Promotions are usually a matter of good fortune				.830	
WLC1--It takes a lot of luck to be an outstanding employee in most jobs.				.799	
Percentage of variance			15.08	11.66	9.62
				7.56	5.23

Mean		5.43	4.99	3.63	4.20	2.93
Communality estimates-Cronbach Alpha	0.62	0.62	0.66	0.61	0.62	

Note: Only coefficients > .340 are shown. The rating scale 1-6

Table 3**Contextual Task Performance Items and Factor Loading**

Items	Factor Loading			
	1	2	3	TP1
CPI2- Help others when their workload increases	.778			
CPI1- Help others with their work when they have been absent	.743			
CPI3 Take initiatives to orient new employees to the division even though it is not...	.688			
CPJ1 Volunteers to do things not formally required by the job	.623			
CPJ3- Make innovative suggestions to improve the unit....		.709		
CPJ2- Offer suggestions to improve operations/activities		.691		
CPJ4- Willingly attend functions not required by the company		.530		
CPO3- Express resentment with changes introduced by the company			.634	
CPO4- Exhibit attendance at work beyond the norm			.607	
CPO1- Exhibit punctuality in arriving at work			.605	
TPE2- Meet criteria for performance				.853
TPE6- Handle tasks with proficiency and be competent in doing the job				.829
TPE3- Demonstrate expertise in all job related tasks				.812
TPE1- Achieve the objectives of the job				.803
TPE8- Perform well in the overall job by carrying out tasks as expected.				.802
TPE5- Could manage more responsibility than typically assigned				.735

TPE7- Feel suitable for a higher level role

.674

Cumulative Variance explained	40.93	12.80	8.23	50.01
Mean	4.26	3.41	3.89	4.29
Standard deviation	0.84	1.06	0.96	0.69
Alpha (supervisor -rating)	0.83	0.78	0.42	0.89

Note: Only coefficients > .50 are shown, some items' wordings have been shorten, The rating scale 0-6

Table 4**Mean, Standard Deviation, Alpha Coefficients, and Correlations Between Work Values and CTP measures**

	Mean	SD	Alpha	1	2	3	4	5	6	7	8
1. Work Norms	5.43	0.53	.62	1							
2. Work Ethics & Beliefs	4.99	0.58	.62	.12	1						
3. Extrinsic Values	3.63	1.24	.66	-.01	.13	1					
4. Intrinsic Values	4.20	0.77	.61	.13	.17	.12	1				
5. Work Locus of Control	2.93	1.55	.62	-.01	.06	.14*	-.25*	1			
6. CPTIR	4.26	0.84	.83	.27**	.19*	.04	.14	-.06	1		
7. CPTT	3.41	1.06	.78	.16**	.04	-.01	.08	-.07	.24**	1	
8. Task Performance	4.29	0.69	.89	.29	.24**	.01	.11*	-.10	.42**	.42**	1

** Correlation is significant at the 0.001 level

* Correlation is significant at the 0.01 level

Table 5 Impact of Work Values and Demographic Factors on CTP in Local and Foreign-Invested Firms

Variable	CPTIR			CPTT			TP		
	Overall B	Local Firms β	Foreign invested firms β	Overall β	Local Firms β	Foreign- invested firms β	Overall β	Local Firms B	Foreign- invested firms β
Demographic factor ΔR^2	.04	.03	.09*	.09**	.11*	.07	.01	.06	.01
Gender	.09	-.03	.19*	.17*	.16*	.10	.04	.09	.02
Age	.10	-.01	.14	.06	.05	.00	-.01	-.02	.01
Experience	-.07	.02	.01	.00	.00	.07	-.02	-.01	-.02
Education- -A/L	-.07	-.16*	.01	.01	.05	-.05	.07	.14	.01
-Higher	-.07	-.06	-.06	.01	.13	-.10	.15*	.27*	.06
Job Category - Managerial	.09	.18	.03	.16*	.13	.18*	-.03	-.13	.06
- Professional	.12*	.10	.12	.12*	.08	.23*	-.01	-.02	.04
- Supervisory	.05	.09	.01	.03	.00	.06	-.01	-.10	.04
- Clerical	.18**	.16*	.24*	.00	-.08	.09	.01	-.05	.06
- Manual	.05	.04	.09	-.01	-.09	.07	-.01	-.06	.05
Work Values ΔR^2	10**	14**	11**	04**	08*	03	12**	15**	11**
Norms	.21**	.20**	.27**	.13*	.14*	.15	.22**	.18*	.26**
Ethics	.11*	.21**	.01	.04	.17*	.08	.18**	.22*	.11

Extri. Values	.02	.08	-.03	.05	.06	.01	.04	.12	-.04
Intrinsicvalue	.10*	.07	.16*	.09	.08	.10	.03	.05	.01
Work LOC	-.10*	-.11	-.10	-.07	-.04	-.10	-.12	-.20*	-.04

Significant Beta is shown as P<. 05*, P<. 01**, P<. 001***

Education & Occupation categories were dummy coded.