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# ANALYSIS OF VALUES OF EMPLOYEES IN LOCAL SELF GOVERMENTS IN SOUTH EAST EUROPE

*Abstract*

*In the presented analysis on a sample of 437 respondents drawn from a population of five European countries, ie. six regions, employees from local administrative units by region were analyzed. Each subsample is divided into 6 subsamples by region. In accordance with previously established objectives, methodological approach and set statistical hypotheses, the differences between respondents from local administrative units in relation to the respondents' answers on Hofstede's value dimension (HVD), individual and cultural values according to Schwartz, were analyzed. Presented studies and analysis undoubtedly accepted the first statistical hypothesis which states: "There is a significant difference between local administrative in relation to the responses on*

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*HVD, individual and cultural values", as well as the second statistical hypothesis which states: "There is a significant difference between local administrative units in relation to the particular features (power distance index (PDI), uncertainty avoidance index (UAI), masculinity (MAS), individualism (IDV), long-term orientation (LTO), conformity, tradition, benevolence, universalism, self-direction, stimulation, hedonism, achievement, power, security, incorporation, hierarchy, superiority, affective autonomy, intellectual autonomy, egalitarianism and harmony) " and in the end the main research hypothesis, whichs states: "There are valuable profiles of employees in local administrative units from different countries/regions that could be used to determine status of human resources at the regional level and have a potential impact on flows of investment".*
*Key words: sociological analysis, employees, values, local administrative units.*

## 1. INTRODUCTION

The research questions which are asked in this study are: What individua and social, group, human values can affect the quality of workforce in local administrative units? In what relation are value dimension of employees and how are they grouped? Is there a specific way of grouping valuable dimension of employees in local administrative units by the state in which they live and what kind of relationship is between them? How could values of employees in local administrative units affect the investments in regions where employees work?

## 2. VALUE DIMENSIONS OF EMPLOYEES

After several stages of research, Hofstede has reduced the differences between cultures in the four basic dimensions. All other differences, he argued, can be found in one or more of these dimensions. Dimensions that Hofstede identified are: Power Distance Index (PDI), Individualism versus Collectivism (IDV), Masculinity versus Femininity (MAS) and Uncertainty Avoidance Index (UAI). After some additional research, he added one more dimension: Long Term Orientation versus Short Term Normative Orientation (LTO) (Hofstede, 2005).

Power Distance Index (PDI) or concentration of power, shows the extent to which a society accepts the fact that the power in institutions and organizations is unevenly distributed among individuals. PDI is about hierarchy, ie. what is considered as a normal work process or decision-making process in organization, does everyone should have an equal right to participate in decision-making process or the chairman of the committee is considered to be able to make decisions on his own when it is necessary. In some countries it is common to follow the person in charge, while in other countries it is common that people in leadership positions and employees relate to each other on the basis of equality. So in societies and organizations with high power distance, centralization is popular and cultural differences are expected and preferred (Cantrell, Benton, Laudal, Thomas, 2006).

Uncertainty Avoidance Index (UAI) shows the degree to which a society/organization feels threatened by uncertainty and in which situations tries to avoid them by providing rules or other means to ensure safety. UAI relates to the extent to which people are willing to take the risk. It is the extent to which people want their behavior (and behavior of others) to follow certain predictable patterns or the extent to which people feel threatened by uncertain or unfamiliar situations. For example, how much detail during the preparation and planning of training, members of the team would like to discuss. This dimension is about how much space is there for a coincidence, improvisation, or letting things go their own way (even wrong way). Differences in the group can lead to the fact that some people can work only with clearly defined instructions, while others can handle open instructions or questions (Struch, Schwartz, Van der Kloot, 2002).

Individualism versus Collectivism (IDV) indicates the extent to which social frameworks exist and to which extent is the individual expected to care only about himself and his immediate family. In mainly individualistic cultures there are strong social frameworks and clear distinction between own and other's social groups, followed by expectation that your group will take care of you. In collectivistic cultures, people are strongly connected and feel responsible for their families, but it is preferable to think of themselves as members of different groups. For people from countries with a collective culture it can be difficult to look for the possibility of individual action, and for those people from more individualistic cultures it may be unsatisfactory to participate in group activities. According to Hofstede, high individualism implies weaker connections between individuals and taking care of yourself, your family and close friends. Identity is based on the individuality, with emphasized individualistic orientation, or orientation toward him/her; therefore, the "I" is emphasized. In terms of working values, the emphasis is on individual and personal characteristics, individual initiative and achievement, the ideal of leadership and management and; an individual is emotionally independent of organizations or institutions. Work tasks are above connections and kinship and decisions on employment depend on the knowledge, skills and rules. Harmony in organization is not that important as the possibility that everyone says what she/he thinks while violation of rules will produce sense of guilt. Management in individualistic cultures is management of individuals. Decision-making process is individual; one believes in individual decision-making process and private solutions. The system of compensation in the organization applies to an individual who has earned it. The value standards do not differ between the groups, they apply to all. Freedom, independence and equality are promoted, which can then turn into the value of universalism (McEwan, 2001).

Masculinity versus Femininity (MAS) indicates the extent to which gender determines the roles that men and women have in society. If the role of gender in some country is clear, in that country will significantly dominate men. Masculine organizational culture is characterized by competitiveness, awards and values of recognition, promotions, initiatives, achievements and challenges. Society is feminine when the sex roles overlap, so both men and women are considered modest and gentle, focused on the quality of existence. At the meetings these differences can, for example, lead to a situation with a more or less care for each other, or to situation with more or less dominant personal profiling. Feminine organizational culture is more inclined to

compromises, negotiations and intuition than masculine organizational culture (Feather, 2004).

Long Term Orientation versus Short Term Normative Orientation (LTO) shows the extent to which a society bases its decisions on the tradition and events from the past or how much they are based on short-term, current income, in contrast to what is desired in the future. In a country that is directed more towards long life values that are associated with long-term commitment and respect for tradition are applied. In these societies it is considered that the hard work pay off in the long term because business can develop more and more. For short-term orientation it is typical that values are more directed towards the future, such as permanence, status, modesty and a sense of shame, regardless of the tradition. In this case, changes may occur faster than in the long term organization and liabilities and tradition are not here to slow down the process. This dimension shows how important is history of a particular area for present and for the future, and when and to what extent people tend to be proud of their origin (Spangler, 1992).

Each level of individual value types (Table 1.) represent values regarding the character of a person or personality traits. The values which are within the value of "power" usually indicate person who appreciate social status and prestige or control and dominance over people and resources. High scores on a scale of values like "achievement" indicate high priorities given to a personal success and admiration. "Hedonism" is a value type where exists a preference for pleasure and self-rewarding. "Stimulation" is group of values that reflect the preference for exciting life, while "self-direction" is a special group of values which includes appreciation of independence, creativity and freedom. "Universalism" on the other hand is value type that gives priority to social justice and tolerance, while "benevolence" means promoting welfare of other people. "Conformity" contains values which represent obedience, and "tradition" is formed from values which represent respect for traditions and customs. Finally, "security" is value type that makes orientation of values that relate to security, harmony and well-being of society and yourself sebe (Struch, Schwartz, Van der Kloot, 2002).

*Table 1. Motivational types of individual values: their goals and particular values which make them*

| Power | Motivational goal of power value is to achieve social status and prestige, as well as control or dominance over people and resources (Schwartz, Sagie, 2000). |
|---|---|
| Achievement | The main goal of this type is personal success, achieving results through demonstration of competencies. Competence is defined as something that is valuable in the system or organization in which individual lives and works. The bigger the challenge, the greater the sense of achievement. When others achieve the same thing, status is reduced and individual seeks for bigger challenges and goals (Schwartz, Sagie, 2000). |
| Hedonism | Motivational goals of this type are satisfaction and sense of personal satisfaction. This type of value arises from the physical needs and pleasures that are related to their satisfaction. This value can lead to debauchery (Schwartz, 2002). |
| Stimulation | Motivational goals of this value are: excitement, novelty, strangeness and challenges in life. This type arises from need for diversity and stimulus in order to maintain optimal mobility. Search for excitement may be the result of strong need for stimulation. The need for stimulation is close to hedonism, although the goal is somewhat different. Pleasure here comes more specific than excitement and enthusiasm. A person with this driving force is prone to e.g. extreme sports and probably not to a monotonous job (Cantrell, Benton, Laudal, Thomas, 2006). |
| Self-direction | Motivational goals of this type are independent thought and action (eg. choice, creation and research). Self-direction comes from the need for control and dominance together with |

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|---|---|
| | need for autonomy and independence. Those who seek self-direction enjoy independence, beyond the control of others. They prefer freedom and they can have a particularly creative and artistic abilities and interests that they seek to satisfy whenever possible (Barro, 2002). |
| **Universalism** | Motivational goals of universalism are proper understanding, appreciation, tolerance and protection of welfare and progress of all people and nature. Universalists seek social justice and tolerance for all. They promote peace and equality (Schwartz, 2002). |
| **Benevolence** | Motivational goal of benevolence is to preserve and promote well-being of people with whom the person is in frequent personal contact in their environment. Priority is care for others and their well-being, which is defined narrower than universalism. People are very generous, helping others, contributing to the general welfare, and they have the ability to take care of everyone (Dipietro, Anoruo, 2006). |
| **Tradition** | Motivational goals of tradition and values that arise from it are: respect, commitment, acceptance of the customs and ideas that one culture or religion imposes to individual. The traditional model of behaviour becomes a symbol of group solidarity and an expression of their unique values and survival. Traditionalists respect things that have passed and do things simply because they are in accordance with the customs. They are basically conservatives and looking for ways to preserve the world order as it is. Any changes inconvenience them (Hofstede, 2001). |
| **Conformity** | Motivational goal of this type is abstaining from action, affection and impulses that could disturb or harm others and jeopardize social expectations or norms. Here stands the requirement that individuals inhibit affections that could be socially undesirable or disturbing to personal interaction and smooth group functioning. The person that appreciate conformity seeks clear rules and structures and gets a sense of control through jobs which were said that should be done (said by ''superiors''). People are subordinated to all the laws and statutes (Schwartz, 2002). |
| **Security** | Motivational goals of this type are: personal and social security, stability and harmony of relationships and connections. People, who seek security, seek health and safety to a greater extent than other people. The cause may be different. Although there are those who are e.g. concerned about potential military activities, but at the same time they appreciate comfort that military presence brings with it (Spangler, 1992). |

Schwartz derived seven separate value types from analyzing values at the cultural level. Seven types of values can be summarized in three value dimension: incorporation vs autonomy, hierarchy vs egalitarianism and superiority vs harmony. These three dimensions are really subjects that every society is facing with. Each of these dimensions corresponds to cultural values. Some values are relevant to every society, some are known only for certain societies to some extent and they are less important. Members of society in intercultural and multicultural interactions recognize and feel the need to respond to the problems that threaten these values and with planning prevention activities and motivation resolve problematic situations. Schwartz has identified seven cultural values that form dynamic integrated system: incorporation, intellectual autonomy, affective autonomy, superiority, harmony, hierarchy and egalitarianism (Schwartz, Sagie, 2000). Incorporation vs autonomy is based on conservatism (later called incorporation) and it is a value type that emphasizes maintenance of traditional values or traditional order. This type of value is in contrast to two different value types, which are related to the autonomy and which are located on the opposite side of "value circle" that is performed by Schwartz. Both types of autonomy promote individual benefit rather than benefit of the group. Intellectual autonomy as value type emphasizes viewing and analyzing intellectual ideas and directions, while affective autonomy emphasizes experience of pleasure. Exactly this dimension of incorporation vs autonomy reflects

relationship between individual and group, ie. degree to which people can be seen as autonomous entities as opposed to entities incorporated as part of the group. Culture in this dimension is of great importance as it relates to the organization of business relations and system of incentive work. Incorporation values are social work, respect for tradition, family safety and self-discipline. These values, ie. types of value emphasize maintenance of status quo, suitability and refrain from actions and affections that might upset solidarity of groups or traditional order. In these cultures, people are looking for meaning of life, largely through social relationships, identifying with the group they belong and participate in its life (Schwartz, 2007).

In cultures with high autonomy, person is seen as an autonomous individual who finds meaning in his/her unity and seeking to express his/her internal attributes (characteristics, preferences, traits, feelings, motives) and he/she is encouraged. Intellectual and affective autonomy as two types of autonomy mean in the first case, independent ideas and right of individuals to pursue their intellectual directorate, which strongly influences motivation. Affective autonomy on the other hand emphasizes individual's independent striving for positive affective experiences (satisfaction, exciting and varied life) (Schwartz, Bardi, 2001).

Hierarchy value type highlights unequal distribution of power, while egalitarianism as value type emphasizes equality and promotion of welfare of others. Hierarchy vs egalitarianism is value dimension, which refers to satisfaction of responsible social behavior, motivating people to consider well-being of others as important and to coordinate people to maintain their interdependence. Hierarchy emphasizes justification of unequal distribution of power, roles and resources (through social power, authority, submission and wealth), people are socialized and sanctioned in order to subdue duties and rules that are associated with their roles. Cultures that promote egalitarianism perceive individual as morally equal with others, ie. an individual who shares their basic interests with other individuals. This value encourages socialization so that individuals internalize commitment to willful cooperation with others and to feel responsible for everyone's well-being. Egalitarianism emphasizes overcoming self-interest and importance of equality, social justice, freedom, responsibility and honesty. Egalitarian values are heart of socialization in cultures in which individual is seen as autonomous, rather than interdependent, because autonomous persons doesn't have natural commitment for others (Schwartz, 1996). Schwartz's hierarchy value type emphasizes harmonious relations with environment. This value type is contrary to superiority that emphasizes active superiority over social environment (Schwartz, 2004).

Superiority vs harmony is value dimension that relates to human place in natural and social world. This dimension in its basics, asks question: is human role prior to conform, to fit in or to exploit? In cultures with high superiority, people actively seek to dominate and change natural and social world, to impose control, to impose it on others, to limit people's will and exploit it in order to increase mutual interests. Superiority values emphasize progress through self-asertive activities (ambition, success, courage, competence). Cultures with high harmony accept the world as it is, trying to preserve it rather than to modify or exploit it. Harmony values emphasize incorporation in environment (unity with nature, environment protection, natural beauty preservation) (Schwartz, 1994).

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As additional dimension, Schwartz mentioned fatalism which is like a way of life of these extreme cultural orientation. Locating culture along this dimension is particularly important for evaluation and acceptance of activistic, exploitative and competitive, in contrast to harmonious, socially responsible and cooperative model of organization of productive activities (Munene, Schwartz, Smith, 1998).

## 3. THE COLLECTED DATA ANS RESEARCH METHODOLOGY

Research was conducted on a sample of 437 employees in local administrative units from five European countries: Croatia, Hungary, Romania, Slovenia and Serbia in 2012.. As part of survey research, along with the socio-demographic questionnaire, custom instrument "Values Survey Module 1994 (VSM) International Questionnaire (Geert Hofsteede)" to test five value dimension of organizational culture and "Portrait Values Questionnaire 2001 (PVQ) (Shalom Schwartz)" to test individual and cultural values were used. Collected data were analyzed with mathematical and statistical procedures. The resulting values are profiles of employees in several European countries which have been compared after mathematical and statistical processing.

### 3.1. Scope and purpose of research

Subject of this study is examining value dimensions as indicators of organizational culture od employees from local administrative units on their territories, that can be used for determining condition of human resources at the regional level and have a potential impact on investment flows. Also, through examining values in organizations, we want to examine to what extent universal human values can be used as indicators of the socio-economic development at the regional level with the aim of successful human resource management and highlight the importance of universal human values in the overall human resources management to achieve more successful management of system. A special focus of this study is put on emphasizing the importance of human resource management, taking into account valuable capital that each organization has, as well as showing and comparing resulting value profiles of employees in five European countries/regions.

Aim of this study is to test potential of employees from local administrative units, investigate possible impact of universal human values on investment flows and to identify ways in which one can get a picture of human resources through regional value profiles of employees, that can be further used to recognize human resource potentials of a given region.

### 3.2. Research hypothesis

Major research hypothesis states: "There are valuable profiles of employees in local administrative units from different countries/regions that could be used to determine status of human resources at the regional level and have a potential impact on flows of investment" (H). The first statistical hypothesis states: "There is a significant difference between local administrative in relation to the responses on HVD, individual and cultural values" (H1). The second statistical hypothesis states: "There is a significant difference

between local administrative units in relation to the particular features (power distance index (PDI), uncertainty avoidance index (UAI), masculinity (MAS), individualism (IDV), long-term orientation (LTO), conformity, tradition, benevolence, universalism, self-direction, stimulation, hedonism, achievement, power, security, incorporation, hierarchy, superiority, affective autonomy, intellectual autonomy, egalitarianism and harmony)" (H2).

### 3.3. Research process and sampling

Sample of this research is made by employees from five European countries. These employees are from local administrative units, from the same city/region in each country (employed in local administrative units in the same service industry on their territory). Sampling was done strictly according to the Hofstede research requirements: subsample must be made with no less than 20 subjects, must be from the same region, ie. working environment and with approximately similar levels of training/qualifications.

Research was conducted with support of presidents of administrative units. Distribution was made in local administrative units that had accepted participation in this research. During the distribution of questionnaires, employees were informed orally and also in writing. Filling in the questionnaires by employees from local administrative units and enterprises, was not obligatory. The questionnaires were translated into Hungarian, Slovenian, Croatian, Italian and Romanian.

The study involved following number of respondents: Region 1 - Croatia (81), Region 2 - Hungary (41), Region 3 - (64), Region 4 - Slovenia (42), Region 5 - South Serbia (72) and region 6 - Serbia north (137).

*Table 2. Share of respondents by region/country by gender (n; %)*

| country/region/gender | | gender (n; %) | | total |
|---|---|---|---|---|
| | | **male** | **female** | |
| country /region | Croatia | 29; 36.8 | 52; 63.2 | 81; 18.6 |
| | Hungary | 8; 19.5 | 33; 80.5 | 41; 9.4 |
| | Romania | 33; 51.6 | 31; 48.4 | 64; 14.6 |
| | Slovenia | 11; 26.2 | 31; 73.8 | 42; 9.6 |
| | southern Serbia | 30; 41.7 | 42; 58.3 | 72; 16.5 |
| | northern Serbia | 43; 31.4 | 94; 68.6 | 137; 31.3 |
| total | | 154; 35.2 | 283; 64.8 | 437; 100 |

*Table 3. Share of respondents by region/country by education level (n)*

| country/region/education level | | education level | | total |
|---|---|---|---|---|
| | | **FE, HSE** | **HQ, Q, SQ** | |
| country /region | Croatia | 49 | 32 | 81 |
| | Hungary | 23 | 18 | 41 |
| | Romania | 43 | 21 | 64 |
| | Slovenia | 23 | 19 | 42 |
| | southern Serbia | 42 | 30 | 72 |
| | northern Serbia | 34 | 103 | 137 |
| total | | | 223 | 437 |

The research included 154 men and 283 women, aged 19-72. By the position in management of local administrative unit, participants were from top management (30), middle management (132) and lower management (275). Respondents were one of the following levels of education: college/faculty education (FE) and high school education (HSE) (214) and lower levels of education (qualified workers (Q), semi-qualified workers (SQ) and highly qualified workers (HQ)) (223). From a total of 437 respondents, 49 were field and 388 were office workers.

*Table 4. Share of respondents by country by type of job (n)*

| country/region/type of job | | type of job | | total |
|---|---|---|---|---|
| | | field work | office work | |
| country /region | Croatia | 9 | 72 | 81 |
| | Hungary | 1 | 40 | 41 |
| | Romania | 13 | 51 | 64 |
| | Slovenia | 3 | 39 | 42 |
| | southern Serbia | 8 | 64 | 72 |
| | northern Serbia | 15 | 122 | 137 |
| total | | | 388 | 437 |

*Table 5. Share of respondents by country by a position in management of local administrative units (n)*

| country/region/ position in management | | position in management | | | total |
|---|---|---|---|---|---|
| | | top management | middle management | lower management | |
| country /region | Croatia | 5 | 22 | 54 | 81 |
| | Hungary | 2 | 12 | 27 | 41 |
| | Romania | 5 | 13 | 46 | 64 |
| | Slovenia | 2 | 11 | 29 | 42 |
| | southern Serbia | 4 | 16 | 52 | 72 |
| | northern Serbia | 12 | 58 | 67 | 137 |
| Total | | | 132 | 275 | 437 |

HVD of employees have five characteristics: PDI, UAI, MAS, IDV and LTO. Individual values of employees are consisted of ten characteristics: conformity, tradition, benevolence, universalism, self-direction, stimulation, hedonism, achievement, power and security. Each feature has six modes („very much like me“, „like me“, „sometimes like me“, „somewhat like me“, „not much like me“, „not at all like me“). Cultural values of employees contain 7 features: incorporation (as a) importance of social peace and country, and b) importance of their behavior), hierarchy, superiority, affective autonomy, intellectual autonomy, egalitarianism and harmony. Each of seven feature has six modes („very much like me“, „like me“, „sometimes like me“, „somewhat like me“, „not much like me“, „not at all like me“). The questionnaire on socio-demographic data contains questions: gender, level of education, position in management and job type: gender - two modalities (male and female), level of education – two modalities (FE/higher education and HSE/high school education and highly qualified (HQ)/qualified (Q)/semi-qualified

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(SQ)), positions in management - three modalities (top management, middle management and lower management) and type of job - two modalities (field work and office work).

### 3.4. The sample of variables (questionnaire) and instruments

During formation of the sample, due to developed structure of employees and organizational divisions in local administrative units, besides data on basic socio-demographic characteristics such as gender structure, qualification and age structure of employees, emphasis is given to the position in management in local administrative units and to the type of job. Except office type of work that prevails, employees from local administrative units often do field operations, in a variety of services and inspections. The independent variables are categorical variables: region/state of residence - Croatia (eastern, Vukovar - Sirmium and Osijek - Baranja county), Hungary (north-east and south, Baranya and Hajdú - Bihar), Romania (western, Judeţul Timiş and Judeţul Caraş - Severin), Slovenia (western, Goriška region), southern Serbia region (Jablanica and Pčinja district) and northern Serbia region (South Bačka and North Bačka districts) from local administrative units in these countries. Dependent variables in this research are HVD, individual and cultural values of employees.

Instrument "VSM 94 - Values Survey Module 1994 - International Questionnaire" is a questionnaire containing questions related to testing of five value of organizational dimension, according to Hofstede's model. Questionnaire was standardized to the world population and in last, slightly more than twenty years, has experienced great success and popularity. It currently represents the most widely used questionnaire to determine and compare employees in different regions and countries in the world. More than 80 states have value profiles of employees and that number is steadily increasing. Index values which can be obtained on this profile are often used in determining and comparing value dimension of employees in informing investors in particular country or allocating of employees for the purpose of start-up businesses in particular region or country and learn about the local organizational culture.

Hofstede's questionnaire allows calculation of, usually, two-digit (rarely three-digit) number which presents expression of one of Hofstede's dimensions. Number can also be single digits or below zero. Questionnaire is reliable enough that with subsequent ranking it can also determine where certain groups of employees from one country/region stands, compared to another group of employees from another country. All five indexes usually have a value between 0 (for example: low LTO) and 100 (high LTO), but also the values below 0 and above 100 are technically possible.

The second used instrument this research is "The Portrait Values Questionnaire (PVQ)" as 40 item questionnaire containing questions related to testing of individual and cultural value dimensions of employees. At the individual level, there are ten dimensions of value that can be measured by responses to the questions relating to each of them.

Schwartz's questionnaire PVQ 40 was standardised on the world population and has been translated from English for the purpose of this paper. Its' usage has been allowed by professor Markku Verkasalo from the University of Helsinki, professor Shalom Schwartz's long-time associate. To the question "How similar are you to this person?", respondents were able for each item to choose one answer on the Likert scale: „very much like me", „like me", „sometimes like me", „somewhat like me", „not much like me", „not at all like me". During further data processing, a similarity of response

categories 'sometimes like me' and 'somewhat like me' was noticed, so these categories have been merged, and statistically treated as one category. Also, respondents were given the following instructions: "Be honest. You may read statements that describe situations that you didn't experience. In this case, ask yourself: " How would I answer/feel/behave if I were in such situation? These are short personal descriptions of people. Read each description and think about how similar you are to that person. Mark with X answer that shows how similar are you to that person."

Power is measured by scale of three items containing following indicators: It is important to him/her to be rich. He/she wants to have a lot of money and expensive things and it is important to him/her to manage and to tell others what to do. He/she wants that people do what he/she says. He/she always wants to be the one who makes decisions. He/she likes to be the leader.

Achievement is measured by scale of four items containing following indicators: It is very important to him/her to show his/her skills. He/she wants people to admire what he/she does. It's important to him/her to be very successful. He/she likes to impress other people. He/she believes that it is important to be ambitious. He/she wants to show what he/she is capable of. The progress is very important in life to him/her. He/she does all in order to be better than others.

Hedonism is measured by scale of three items containing following indicators: He/she looks for every opportunity to have fun. It is important to him/her to do things that give him/her pleasure. Pleasures of life are important to him/her. He/she likes to be "spoiled". He/she wants to enjoy the life. Good fun is very important.

Stimulation is measured by scale of 3 items containing following indicators: He/she thinks it is important to do a lot of different things in life. He/she always seeks to try new things. He/she likes to take risks. Always look for adventure. He/she likes surprises. It is important to him/her to have an exciting life.

Self-direction is measured by scale of four items containing following indicators: It is important to him/her to come up with new ideas and to be creative. He/she likes to do things in his/her own original way. Making decisions in relation to his/her job is important to him/her. He/she wants to be free, to make plans and choose activities for him/her. He/she believes that it is important to be interested in things. He/she likes to be curious and tries to understand different things. It is important to him/her to be independent. He/she likes to rely on himself/herself.

Universalism (in relation to men and nature) is measured by a scale of six items containing following indicators: He/she thinks it's important that every person in the world is treated equally. He/she believes that everyone should have equal opportunities in life. It is important to him/her to listen to people who are different from him/her. Even when he/she disagrees with others, he/she still wants to understand them. He/she strongly believes that people should care for nature. Concern for nature is very important to him/her. He/she believes that all people in the world should live in harmony. It is very important to him/her to promote peace among all people. He/she wants everyone to be treated fairly, even people he/she doesn't know. It is important to him/her that society protects those who are weak. He/she finds important to adapt to nature and fit into it. He/she believes that people should not change the nature.

The benevolence is measured by scale of four items containing following indicators: It is very important to him/her to help people around him/her. He/she wants to

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care for his/her welfare. It is important to him/her to be loyal to his/her friends. He/she wants to pay attention to people around him/her. He/she finds important to respond to other people's needs. He/she seeks to support those who he/she is familiar with. He/she thinks it is important to forgive people who hurt you, try to see what is good in those people and don't retain hatred.

Tradition is measured by scale of four items containing following indicators: He/she believes that it is important not to seek more than he/she has. He/she believes that people should be satisfied with what they have. He/she finds religiosity important and strongly tries to follow his/her religious beliefs. He/she thinks it's important to do things traditional way. It is important to him/her to maintain customs he/she learned. It is important to him/her to be humble and modest. He/she tries not to call attention to himself/herself.

Conformity is measured by scale of four items containing following indicators: He/she believes that people should do what they are told to do. He/she thinks people should always follow the rules, even when no one is looking. He/she finds important to always behave properly. He/she wants to avoid doing anything that other people said is bad. He/she believes that you should always show respect to your parents and older people. It is important to him/her to be obedient and kind to others. He/she seeks never to disturb or irritate others.

Security is measured by scale of five items comprising following indicators: It is important for him/her to live in a safe environment. He/she avoids all that may endanger his/her safety. It is very important to him/her that his/her country is safe. He/she believes that the government must be careful about threats inside and outside the county. It is important to him/her that things are organised and clean. He/she really doesn't like to have his/her things in a mess. He/she does all not to get sick. Maintaining his/her health is very important to him/her. It is important to him/her to have a stable government. He/she cares for preserving social peace.

Incorporation (of own behavior and importance of social peace and country) is measured by scale of thirteen items containing following indicators: for him/her it is important to live in a safe environment. He/she avoids all that may endanger his safety. He/she believes that people should do what they are told. He/she thinks people should always follow rules, even when no one is looking. He/she believes that it is important not to seek more than he/she has. He/she believes that people should be satisfied with what they have. It is very important to him/her that his/her country is safe. He/she believes that government must be vigilant about threats inside and outide. It is important to him/her always to behave properly. He/she wants to avoid doing anything that other people have said it is bad. Religiosityis very important to him/her. He/she is strongly trying to follow his/her religious beliefs. It is important to him/her that things are organized and clean. He/she really doesn't like to have his/her things in a mess. He/she thinks it's important to do things traditional way. It is important to him/her to maintain traditions that he/she learned. He/she believes that you should always show respect to your parents and older people. It is important to him/her to be obedient. He/she does everything not to get sick. Maintaining health is very important to him/her. It is important to him/her to forgive people who have hurt him. He/she is trying to see what is good in people and trying not to retain hatred. It is important to him/her to have stable government. He/she cares about

preserving social peace. It is important to him/her always to be kind to others. He/she tries never to disturb or irritate others.

Affective autonomy is measured by scale of six items which contains following indicators: He/she thinks it is important to do a lot of different things in life. He/she always seeks to try new things. He/she looks for every opportunity to have fun. It is important to him/her to do things that give him/her pleasure. Pleasures of life are important to him/her. He/she likes to be "spoiled". He/she likes surprises. It is important to him/her to have an exciting life. He/she wants to enjoy the life. Good fun is very important.

Intellectual autonomy is measured by scale of three items which contains following indicators: It is important to him/her to come up with new ideas and to be creative. He/she likes to do things in his/her own original way. He/she believes that it is important to be interested in things. He/she likes to be curious and tries to understand different things. It is important to him/her to be independent. He/she likes to rely on himself/herself.

Hierarchy is measured by scale of four items which contains following indicators: It is important to him/her to be rich. He/she wants to have a lot of money and expensive things and it is important to him/her to manage and to tell others what to do. He/she wants that people do what he/she says. It is important to him/her to be humble and modest. He/she tries not to call attention to himself/herself. He/she always wants to be the one who makes decisions. He/she likes to be the leader.

Egalitarianism is measured by scale of six items which contains following indicators: He/she thinks it's important that every person in the world is treated equally. He/she believes that everyone should have equal opportunities in life. It is important to him/her to listen to people who are different from him/her. Even when he/she disagrees with others, he/she still wants to understand them. It is very important to him/her to help people around him/her. He/she wants to care for others welfare. It is important to him/her to be loyal to his/her friends. He/she wants to pay attention to people around him/her. He/she finds important to respond to other people's needs. He/she seeks to support those who he/she is familiar with. He/she wants everyone to be treated fairly, even people he/she doesn't know. It is important to him/her that society protects those who are weak.

Superiority is measured by scale of seven items which contain following indicators: It is very important to him/her to show his/her skills. He/she wants people to admire what he/she does. Making decisions in relation to his/her job is important to him/her. He/she wants to be free, to make plans and choose activities for him/her. It's important to him/her to be very successful. He/she likes to impress other people. He/she likes to take risks. He/she always looks for adventure. He/she believes that it is important to be ambitious. He/she wants to show what he/she is capable of. The progress is very important in life to him/her. He/she does all in order to be better than others. It is important to him/her to be independent. He/she likes to rely on himself/herself.

Harmony is measured by scale of three items which contains following indicators He/she strongly believes that people should care for nature. Concern for nature is very important to him/her. He/she believes that all people in the world should live in harmony. It is very important to him/her to promote peace among all people. He/she finds important to adapt to nature and fit into it. He/she believes that people should not change the nature.

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This test and other tests that use categorical data, or Likert scale, can be processed with various non-parametric statistical procedures, which were also done in this paper. Both of these instruments have been translated into Serbian (distributed in Latin and Cyrillic), as well as into Hungarian, Croatian, Romanian and Slovenian.

### 3.5. Mathematical - statistical data processing and applied procedures

The data collected in this study were processed by corresponding mathematical and statistical procedures. Characteristics of respondents' answers on HVD, individual and cultural values in relation to local administrative units from certain country/region have nonparametric properties and they have been analyzed with nonparametric procedures by modalities frequency. Multivariate methods of MANOVA and discriminative analysis were used. The following univariate methods were used: Roy's test, Pearson's contingency coefficient, multiple correlation coefficient (R), the coefficient of discrimination, Student's t-test for proportions, Mahalanobis distance and cluster analysis.

Methods of proving existence of similarities or differences between subsamples confirm the hypothesis of similarity or reject it (confirm alternative hypothesis), or show the existence of differences. In testing of the hypothesis critical p-value, which represents the risk of inference, was used. If $p > 0.100$, there is no reason not to accept the initial hypothesis. To discard the initial hypotheses, two thresholds of significance were used. In case when $0.10 > P > 0.05$, alternative hypothesis was accepted with an increased risk of reasoning, and when $p < 0.05$ alternative hypothesis was accepted and it was said that there are significant differences

## 4. ANALYSIS OF VALUES OF EMOLOYEES IN LOCAL ADMINISTRATIVE UNITS

Analysis is conducted on respondents' answers on HVD, individual and cultural values on a sample of 437 respondent, ie. six subsample: Croatia, Hungary, Romania, southern Serbia and northern Serbia. Each answer has six modes („very much like me", „like me", „sometimes like me", „somewhat like me", „not much like me", „not at all like me").

First, a numerical and percental representation of value dimensions were established. Based on these data, we started to analyze MANOVA and discriminative analysis which showed existence of significant differences between countries/regions of respondents.

### 4.1. The difference between respondents in relation to Hofstede's value dimension of employees

*Table 6. The significance of differences between respondents in relation to the answers on HVD*

| analysis | n | F | p |
|---|---|---|---|
| MANOVA | 5 | 5.277 | .000 |
| discriminative | 5 | 5.266 | .000 |

Based on the value of p = .000 (MANOVA analysis) and p = .000 (discriminative analysis), hypothesis H1 is accepted, which means that there is a difference and a clearly defined border between respondents from local administrative units.

*Table 7. The significance of differences between subsamples of respondents in relation to the answers on HVD.*

|  | χ | R | F | p | k.dsk |
|---|---|---|---|---|---|
| PDI | .345 | .265 | 6.501 | .000 | .082 |
| UAI | .195 | .137 | 1.645 | .146 | .018 |
| MAS | .348 | .282 | 7.458 | .000 | .068 |
| IDV | .344 | .296 | 8.320 | .000 | .084 |
| LTO | .283 | .229 | 4.796 | .000 | .088 |

k.dsk - discrimination coefficient

As p < .1, hypothesis H2 is accepted, which means that there is a significant difference between some respondents from local administrative units at values: PDI (.000), MAS (.000), IDV (.000) and LTO (.000). Latent feature is a feature in which there is no difference between respondents from local administrative units, and discriminative analysis was included it in the structure on which there is a significant difference between respondents from local administrative units. Latent feature is: UAI (.146). discrimination coefficient Discrimination coefficient refers to the fact that the biggest difference between respondents from local administrative units in relation to the answers on HVD is at: LTO (.088), IDV (.084) and PDI (.082).

*Table 8. Mahalanobis distance between subsamples of respondents in relation to the answers on HVD*

|  | Croatia | Hungary | Romania | Slovenia | Southern Serbia | Northern Serbia |
|---|---|---|---|---|---|---|
| Croatia | .00 | .94 | .91 | 1.28 | .92 | .55 |
| Hungary | .94 | .00 | 1.17 | 1.36 | 1.09 | .77 |
| Romania | .91 | 1.17 | .00 | 1.31 | .90 | .67 |
| Slovenia | 1.28 | 1.36 | 1.31 | .00 | .74 | 1.05 |
| Southern Serbia | .92 | 1.09 | .90 | .74 | .00 | .59 |
| Northern Serbia | .55 | .77 | .67 | 1.05 | .59 | .00 |

Mahalanobis distances between subsamples of respondents from local administrative units indicate that the minimum distance is between subsamples: northern Serbia and Croatia (.55) (moderate) and the farthest are respondents from subsamples: Slovenia and Hungary (1.36) (higher).

Derived value profiles of respondents from local administrative units in relation to the answers on HVD, are possible to be displayed graphically with diagram.

*Graph 1. Characterictis of subsamples from countries/regions in relation to the answers of respondents on HVD*
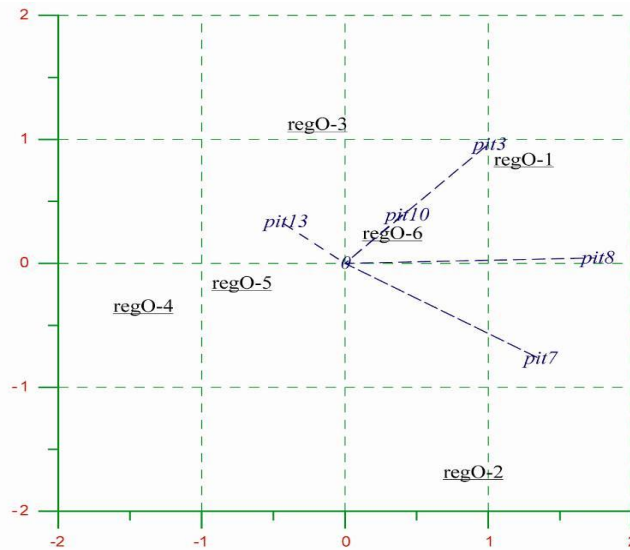


Legend: reg = region; pit = question.

Most balanced modalities frequency of all subsamples compared to other subsamples is subsample northern Serbia (Rego-6) with distance of .39 (low). A significant deviation between modalities frequency is subsample Hungary (Rego-2) with distance of 1.90 (higher), followed by Croatia (Rego-1) with distance of 1.48 (higher), Slovenia (Rego-4) with distance of 1.47 (higher), Romania (Rego-3) with distance of 14.1 (higher) and southern Serbia (Rego-5) with distance of .76 (moderate).

Significant deviation of modalities frequency of subsamples is individualism with distance of 1.75 (higher), followed by masculinity (pit-7) with distance of 1.56 (higher), PDI (pit-3) with distance of 1.38 (higher), UAI (pit-13) with distance of .56 (moderate), LTO (pit-10) with distance of .56 (moderate).

Subsample of Croatia is defined by PDI (1.38) and LTO (.56), subsample southern Serbia is defined by individualism (1.75), northern Serbia is defined by PDI (1.38) and LTO (.56). The differences in the characteristics of subsamples by respondents' answers on HVD are as follows: at the Hungarian subsample LTO (.49 min.), MAS (.11 min.) and UAI (.07 min.) are allocated. Romanian subsample stands out by individualism (.00 min.). Slovenian subsample stands out by PDI (.17 min.). Southern Serbian subsample stands out by LTO (1.54 max.), Individualism (1.38 max.), PDI (1.40 max.), MAS (1.39 max.) and UAI (1.38 max.).

## 4.2. The difference between respondents in relation to individual values of employees

*Table 9. Significance of differences between respondents in relation to the answers on individual values*

| analysis | n | F | p |
|---|---|---|---|
| MANOVA | 11 | 5.831 | .000 |
| discriminative | 11 | 92125.160 | .000 |

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Based on the value of p = .000 (MANOVA analysis) and p = .000 (discriminative analysis), hypothesis H1 is accepted, which means that there is a difference and a clearly defined border between respondents from local administrative units.

*Table 10. Significance of differences between subsamples of respondents in relation to the answers on individual values.*

|  | χ | R | F | p | k.dsk |
|---|---|---|---|---|---|
| conformity | .252 | .181 | 2.915 | .013 | .027 |
| benevolence | .268 | .195 | 3.417 | .005 | .020 |
| universalism in relation to people | .314 | .237 | 5.116 | .000 | .032 |
| universalism in relation to nature | .312 | .234 | 5.014 | .000 | .047 |
| self-direction | .298 | .232 | 4.895 | .000 | .071 |
| stimulation | .363 | .323 | 10.075 | .000 | .092 |
| hedonism | .373 | .291 | 7.970 | .000 | .038 |
| achievement | .360 | .289 | 7.858 | .000 | .032 |
| power | .379 | .325 | 10.185 | .000 | .073 |
| security | .403 | .377 | 14.258 | .000 | .154 |

k.dsk - discrimination coefficient

As p <.1, hypothesis H2 is accepted, which means that there is a significant difference between some of the respondents from local administrative units in: conformism (.013), tradition (.000), benevolence (.005), universalism in relation to people (.000), universalism in relation to nature (.000), self-direction (.000), stimulation (.000), hedonism (.000), achievement (.000), power (.000) and security (000).

By calculating the coefficient of discrimination it was found that the biggest difference between respondents from local administrative units, in relation to their answers on individual values, is at: security (.154), tradition (.127) and stimulation (.092).

*Table 11. Mahalanobis distance between subsamples of respondents in relation to the answers on individual values*

|  | **Croatia** | **Hungary** | **Romania** | **Slovenia** | **southern Serbia** | **northern Serbia** |
|---|---|---|---|---|---|---|
| Croatia | .00 | 1.94 | 1.72 | 1.42 | 1.35 | .94 |
| Hungary | 1.94 | .00 | 1.66 | 1.41 | 1.14 | 1.57 |
| Romania | 1.72 | 1.66 | .00 | 1.97 | 1.37 | 1.70 |
| Slovenia | 1.42 | 1.41 | 1.97 | .00 | 1.25 | 1.35 |
| southern Serbia | 1.35 | 1.14 | 1.37 | 1.25 | .00 | .74 |
| northern Serbia | .94 | 1.57 | 1.70 | 1.35 | .74 | .00 |

Mahalanobis distance between subsamples of respondents from local administrative units indicate that the smallest distance is between subsamples: northern Serbia and southern Serbia (.74) (moderate) and the farthest are respondents from subsamples: Slovenia and Romania (1.97) (high).

Derived characteristics of respondents from local administrative units in relation to the answers of respondents on individual values can be graphically displayed diagram.

*Graph 2. Characteristics of subsamples of countries/regions in relation to the answers on individual values*
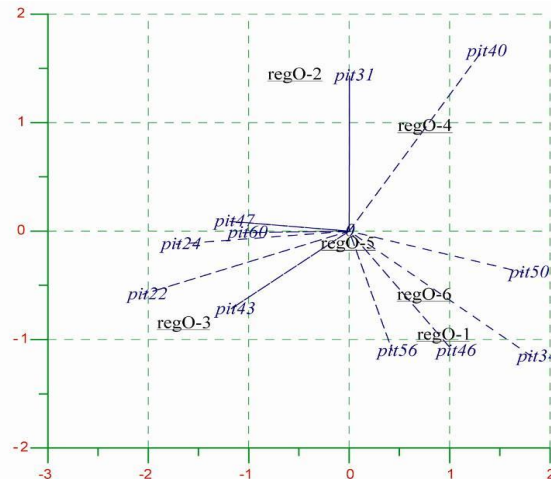
Legend: reg = region; pit = question

Most balanced frequency of modalities in relation to other subsamples can be seen in southern Serbia (regO-5) with a distance of .05 (lower). Significant deviation of modalities' frequency is at Romanian subsample (regO-3) with distance of 1.89, followed by Hungary (regO-2) with distance of 1.55 (higher), Croatia (regO-1) with distance of 1.32 (higher), Slovenia (reg O-4) with distance of 1.20 (moderate) and northern Serbia (regO-6) with distance of .92 (moderate).

Significant differences between modalities frequency of subsamples is at values: security (pit-34) with distance of 2.16 (higher), followed by power (pit-22) with distance of 2.14 (higher), tradition (pit-40) with distance of 2.12 (higher), stimulation (pit-50) with distance of 1.78 (higher), achievement (pit-24) with distance of 1.73 (higher), hedonism (pit-46) with distance of 1.49 (higher), self.direction (pit-50) with distance of 1.43 (higher), universalism in relation to the people (pit-43) with distance of 1.38 (higher), benevolence (pit-47) with distance of 1.19 (higher), conformity (pit-56) with distance of 1.19 (higher) and universalism in relation to the nature (pit-60) with distance of 1.06 (higher).

Croatian subsample is defined by hedonism (1.49), subsample Hungary is defined by conformity (1.19), subsample Romania is defined by universalism in relation to the people (1.38) and power (2.14), subsample Slovenia is defined by tradition (2.12), subsample southern Serbia is defined by achievement (1.73), power (2.14) and universalism in relation to the nature (1.06), subsample northern Serbia is defined by hedonism (1.49) and security (2.16). The differences in characteristics of subsamples by respondents' answers on individual values can be seen at: Croatian subsample for value of security (.93 max.) and hedonism (.42 max.) and conformity (.41 max.), Hungarian subsample for stimulation (.36 max.), power (.38 max.), self-direction (.51 max.), universalism in relation to the nature (.36 max.), achievement (.36 max.), universalism in relation to the people (.37 max.) and benevolence (.36 max.). At subsample Romania tradition (.14 min.) and stimulation (.03 min.) are allocated. At subsample of Slovenia are set aside: tradition (.62 max.), power (.06 min.), hedonism (.10 min.), achievement (.02 min.), universalism in relation to the people (.10 min.), conformism (.17 min.) and benevolence (.01 min.). At subsample southern Serbia safety (.38 min.) stands out. At

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subsample northern Serbia: self-direction (.20 min.), universalism in relation to the nature (.00 min.) and achievement (.02 min.) stand out.

## 4.3. The difference between respondents in relation to cultural values of employees

*Table 12. The significance of differences between respondents in relation to the answers on cultural values*

| analysis | n | F | p |
|---|---|---|---|
| MANOVA | 8 | 5.907 | .000 |
| discriminative | 8 | 6.073 | .000 |

Based on value of p = .000 (MANOVA analysis) and p = .000 (discriminative analysis), hypothesis H1 is accepted, which means that there is a difference and clearly defined border between respondents from local administrative units.

*Table 13. The significance of differences between respondents in relation to the answers on cultural values*

| | $\chi$ | R | F | p | k.dsk |
|---|---|---|---|---|---|
| incorporation of their behavior | .328 | .259 | 6.210 | .000 | .055 |
| incorporation - importance of social peace and country | .337 | .301 | 8.593 | .000 | .068 |
| hierarchy | .407 | .377 | 14.310 | .000 | .147 |
| superiority | .360 | .289 | 7.858 | .000 | .049 |
| affective autonomy | .363 | .323 | 10.075 | .000 | .070 |
| intellectual autonomy | .259 | .202 | 3.657 | .003 | .026 |
| egalitarianism | .282 | .197 | 3.467 | .005 | .041 |
| harmony | .314 | .237 | 5.116 | .000 | .031 |

k.dsk - discrimination coefficient

As p <.1, hypothesis H2 is accepted, which means that there is a significant difference between subsamples of respondents from local administrative units at: incorporation of their behavior (.000), incorporation - importance of social peace and country (.000), hierarchy (.000), superiority (.000), affective autonomy (.000), intellectual autonomy (.003), egalitarianism (.005) and harmony (.000). Discrimination coefficient refers to the fact that the biggest difference is between respondents from local administrative units in relation to answers on cultural values at: hierarchy (.147), affective autonomy (.070) and incorporation - importance of social peace and country (.068).

## 5. SYNTHESIS OF RESEARCH FINDINGS

In the presented analysis on a sample of 437 respondents drawn from a population of five European countries, ie. six regions, employees from local administrative units by region were analyzed. Each subsample is divided into 6 subsamples by region. In accordance with previously established objectives, methodological approach and set statistical hypotheses, the differences between respondents from local administrative units in relation to the respondents' answers on Hofstede's value dimension (HVD), individual and cultural values were analyzed.            .

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With presented studies and analysis undoubtedly were accepted statistical hypothesis and in the end the main research hypothesis, whichs states: "There are valuable profiles of employees in local administrative units from different countries/regions that could be used to determine status of human resources at the regional level and have a potential impact on flows of investment".

Research conducted in this paper, therefore, showed that each region has its specificity and its unique value profiles of employees. This paper forms the concept of value dimensions of employees in service of human resource development. When taking into account the topicality of regional development, value dimension get a new meaning related to the clear objectives of human resource development at the local level. The resulting regional value profiles of employees, based on representative sample of public employees, as it is said, can still be used in diagnosis of condition and potential of human resources of a given region or municipality, indicate the possible directions of development of the region and, to that end, the potential that local environment can offer if one wants to invest in it.

Any reorganization of local administrative units should involve adequate knowledge of human resources and their values for better management, professionalization of work and creating new competencies of employees. Practical proposal involves the formation of such approach in local administrative units to implement plans for development of human resources, which are based on knowledge of value profiles of employees.

Human resource management, whether it is about companies or the state organs, requires a specific sensibility for planning and development. Together with other elements of management it plays a specific role and represents an integral part of the system organization, affects all aspects within the organization scheme and therefore it is a key element for success of the organization, a clear orientation towards the order and its efficiency and effectiveness. Varying the legacy of human resources management in European countries and each of them carries its own specifics. So, some societies carry post-capitalist features, some have developed social capitalism, some societies are post-communistic or societies in transition, and so on. But there are elements that are common to all countries and refer to the man as an individual, his personality and his response to the work a system in which it is located. This particularly includes the impact of sociological and psychological elements, taking account of the intrinsic and extrinsic part of people's motivation for work that shapes organizational culture and working environment in which one works.

As one of the main constituent elements of organizational culture are organizational values. Basically, organizational values are individual and cultural values of individuals at the workplace. Employees, actually, can more or less manifest their values, thus forming a specific atmosphere to which attention should be paid in adequate selection, maintenance and development of human resources in organization. In this way, the psychological and control aspect meet, making the necessity of joint action to achieve the best effects of work.

Although very complex topics, values have to be studied with particular care. Focusing on employees from local administrative units, this research was aimed to highlight the constitutive elements of system values in the workplace and what is understood when refering to values.

With this research it was intended particularly to show how subtle can be a difference in terms of values, between organizations, in this regard, local administrative units, taking into account not only the organizational values, but also of individual and cultural values of the people who work in them.

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