



**SHARED ORGANISATIONAL AND
NATIONAL CULTURAL VALUES AS A
FACTOR IN JAPAN'S COMPETITIVE
ADVANTAGE**

Larissa Mezentseff and Dr Wendy Bell

*Working Paper 09/96
August 1996*

Abstract

Japan has been a successful global economy able to expand its domestic operations to most parts of the world. Although there is no shortage of literature on Japanese management, business practices and etiquette, little literature exists on the relationship between organisational cultural values and national cultural values. This paper reports on a research study designed to determine whether the espoused organisational values of three international Japanese companies were matched with Japanese national cultural values and if so, to propose that their alignment is a factor in Japan's competitive advantage. The espoused organisational values of the three companies were extracted during a formal content analysis and later compared with Japanese national values as defined by the European researcher in management culture, Geert Hofstede (1980-1994). The results of the study showed that the two sets of cultural values were matched, but also revealed an emphasis on values that are not usually thought of as traditionally Japanese. This paper suggests that this 'matching' may well be at least one of the factors which continues to enable Japan to create and maintain a global competitive advantage.

SHARED ORGANISATIONAL AND NATIONAL CULTURAL VALUES AS A FACTOR IN JAPAN'S COMPETITIVE ADVANTAGE

INTRODUCTION

Corporate success has been closely aligned with competitive advantage since the 1980s, when Porter popularised the concept of analysing an organisation's value chain and competitive forces in the domestic or international marketplace (Porter, 1985). According to Porter (1985), a corporation can create, improve or maintain a competitive advantage relative to other corporations by enhancing its corporate performance, or developing a sustainable strategic weapon to deter or outperform competitors. Few would dispute what has been dubbed the Japanese 'miracle' since the 1940s, as a stunning case study of successful competitive advantage. However, despite Western researchers' preoccupation with identifying the factors upon which it has been based, and their attempts to emulate it, Japan's success still largely remains a mystery (Monden, 1985, p.84). Answers have been sought in Japan's flexible approach to production techniques such as JIT, quality circles and continuous improvement (Schonberger, 1982; Monden et al, 1985; Oliver and Wilkinson, 1987; Cobb, 1991 and Zipkin, 1991); economic policies and management practices and techniques (Pascale and Athos, 1981; Suzuki, 1989; Kumazawa and Yamada, 1989; Storey, 1991) and even morning callisthenics (Henkoff, 1995). However, no one factor has been able to deliver a recipe for learning how to compete like the Japanese.

Despite some setbacks since 1991, with the bursting of Japan's economic bubble, many Americans have dismissed its earlier success as no more than 'price-rigging cartels and market-manipulating bureaucrats' (Henkoff, 1995, p.79). Yet they are recovering, while the West is witnessing the "progressive economic decline of Anglo/American businesses ... and the loss of market position to overseas rivals, notably the Japanese" (Williams et al, 1991, cited in Currie, 1995, p.25). Japanese corporations are now reinventing themselves, by jettisoning, simplifying and streamlining some of the management practices they themselves pioneered (Henkoff, 1995). Pascale and Athos (1981) concluded even a decade ago, that Japan's success could not be explained by 'tired cliches' such as 'consensus decision making', 'harmonious working relationships' and 'lifetime employment' and they are no longer seen as a panacea to managing in the 1990s; nor can the concept of 'Japan Inc', or *zaibatsu*, the patronage of the national government and banking institutions, explain Japan's success. Japanese international corporations once again continue to grow in strength and once again we are asking why?

This paper reports on exploratory research designed to investigate the extent to which espoused organisational and national cultural values were aligned (ie., match, fit) in three Japanese international trading organisations operating in Australia (Mezentseff, 1995) and to link this possible cultural alignment with Japanese international competitiveness. It seeks to show that, through the alignment and homogeneity of cultural values, these companies were able to meet the needs of customers, managers and staff. Pascale and Athos (1983, p.28) described Matsushita, the company responsible for the brand name, *National*, as a 'tightly knit subsociety' which manifested what they described as a 'comfortable fit' to its national culture. Deal and Kennedy proposed that a major contributor to Japan's success was its "continuing ability to maintain a very strong and cohesive culture throughout the entire country ... Japan Inc., [they wrote] is actually an expansion of the corporate culture on a national scale. The values are homogenous" (1982, p.385). Geert Hofstede, an extensive researcher of national cultural values, who found Japan 'the most different from any other country' in his study of national management cultures (Hofstede, 1983, p.70), believed a dominant national culture 'an asset rather than a liability for the functioning of an

organisation', and something to be 'fostered carefully' (Hofstede, 1983, p.393). Yet, little research has been conducted to measure the existence or extent of this 'comfortable fit' between national and organisational culture, nor to consider its implications for Australian and New Zealand managers.

METHODOLOGY

In order to establish the frequencies of 'espoused' organisational values, a formal content analysis was conducted to enable an unobtrusive yet systematic quantitative approach to dealing with the qualitative text data gathered from the organisations. Initially, the analysis was modelled on the work of Boris Kabanoff (1992 and 1995) who conducted a computerised cross-national comparison to determine the espoused values of Australian and American organisations. While a basic outline or dictionary of espoused organisational values was established to pick up synonymous terms following Kabanoff, a manual content analysis was ultimately conducted, mainly because of the lack of cultural psycho-social value listings relating to Japanese values. The documents analysed included five years of annual reports, three years of company newsletters, external textual writings about the companies and training manuals, produced by the three companies' Head Offices in Japan. As Waples and Berelson noted, analysing company reports compares favourably with 'manager's self reports' in determining 'espoused' organisational values (1941, p.195). From the content analysis just described, ninety-three values were derived. The data analysis was in two parts. In part one, using SPSS, frequencies of ninety-three espoused organisational values were extracted and two managers from each of the companies reviewed twenty of the most frequently occurring values and gave their view as to their relevance (See Appendix A). Part One below discusses the twenty most frequent espoused organisational cultural values, all of which had more than 100 occurrences.

In part two, all ninety-three espoused organisational values were transferred to the qualitative statistical package, NUD-IST, and matched with files containing listings of national cultural characteristics or values, following Geert Hofstede's research which produced five dimensions of national characteristics termed, Uncertainty Avoidance (UA), Power Distance (PD), Masculinity and Femininity (Masc and Fem), Individualism versus Collectivism (Ind and Coll) and Confucian Dynamism (CD). The results of the matching of espoused organisational values with the national cultural values of Japan using NUD-IST, were again assessed by company managers, and also described below. The detailed analysis can be obtained from the original research conducted by Mezentsseff, 1995.

PART ONE: DISCUSSION OF FORMAL CONTENT ANALYSIS OF COMPANY DOCUMENTATION

Table 1: Most frequently occurring espoused organisational values

Espoused Value	Frequency
Innovation	595
Continuity	514
Expansion	510
Development	456
Strength	423
Nationalism	316
Established	305
Affiliation	242
Co-operation	207
Change	138

This section discusses each of the twenty most frequently occurring espoused organisational cultural values listed in table 1. Ten of the values are listed above and the other ten values are incorporated into the following section.

The collective meaning of the four 'espoused' organisational values 'creativity', 'new', and 'opportunities' were clustered as **innovation**, the most frequent value. 'Innovation' reflects new methods of improving the operations of the companies and providing benefits for the customers. According to the company documentation, innovation was *"the key to survival with all companies constantly working together to create new opportunities."* Following World War II, W Edward Deming encouraged the notion of innovation in Japan's manufacturing and production. It was in fact introduced into Japan during the *Meiji* Restoration between 1868 and 1912 as Japan transformed from a feudal to a modern nation (Nivison & Wright, 1959, p.302).

The 'espoused' organisational values '**continuity**' and '**long-term**' have similar meanings in the text of the company documents and were the second most frequently cited in the company documents. Both of these values are orientated towards a future perspective. All three companies pursue business ventures and partnerships that will continue for the long-term. According to the company documentation, the companies *"aim to seek out long-term business opportunities and look forward to further progress and achieving longer term objectives."*

Collectively '**expansion**' and '**growth**' represented the companies' willingness or desire to 'develop' or 'expand' their business operations to ensure 'growth'. The documentation analysed revealed that the three companies "encouraged expansion in response to continuously increasing worldwide demand, expansion is the base for future growth."

'**Development**' specifically referred to the evolvement of the organisations. The companies expressed that "the development of the organisation was a primary focus" and could be achieved through the stability of developed 'business portfolios'.

'Strength', emphasised the relative importance of achieving power, security and strength. All three companies emphasised that building stronger companies provided more stamina or substance to the operations of the companies. For example the company documentation revealed that the companies aspired to *"building a strong foundation for future growth and implementing strategies towards strengthening business activities."* This value was introduced into Japan through the practice of Confucianism (Smith, 1959, p.160) which represented inner-personal strength, organisational or national strength as a virtue for Japanese people and organisations to aspire to.

The collective meaning of the 'espoused' organisational values 'local', 'national' and 'corporate citizen' represented the value **'nationalism'**. Nationalism is the extent to which the three companies are loyal to their national culture as 'good corporate citizens'. In the company documentation it was expressed that *"as a member of local communities, as a Japanese enterprise and as an overseas operator they have a responsibility to responding to the needs of society."* 'Nationalism' has been instilled into Japanese society both from Buddhism and the teachings of Confucianism (Smith, 1959, p.161).

The 'espoused' organisational value 'established' referred to the stability and solidarity of the companies' operations which is a different connotation from the creation of new ventures. This value emphasises stability and security within the organisations. According to company A, *"continued establishment of business ventures reflects its commitment to building its presence in the future."* Therefore, there is very little movement against the norms of the organisations or the industry. It is suggested that the stability of these organisations has influenced their extensive operating periods.

In the company documents the 'espoused' organisational values 'affiliation' and 'jointly' referred to the extent to which members of the three companies were affiliated with their organisations. In addition it also related to the extent each organisation sought alliances with its national culture and subsidiaries around the world. The companies reflected upon this value as *"an intention to strengthen business foundations with our affiliated business partners at home and abroad to provide secure working arrangements."* March provides another example of internal affiliation by commenting on the importance of *"each employee feeling himself or herself a member of the company family"* as the *"basic goal of many Japanese companies"* (1992, p.70).

All three organisations emphasised the importance of **'co-operation'**. According to the three companies, 'co-operation' amongst employees at all levels of the organisations, ensured internal consensus and harmony (Company B Annual Report, 1994, p.26). The company documents emphasised the importance of this value by *"the spirit of co-operation among the parties is the driving force behind our competitive advantage and our capacity for innovation."* Yet, co-operation could not directly be translated to mean 'consensus' or 'harmony', all values considered typical traditional Japanese guiding virtues of the Confucian belief (Smith, 1959, p.160). All companies aim to achieve harmony through the co-operative relationship between all members (Company B, workshop 2, 1992, p.1).

Some innovation is likely to encourage **'change'** within an organisation. However 'change' does not have the same connotation in a Japanese organisation as some western cultures may perceive. Changes made in these organisations remain consistent with the current operations of the three trading companies. Clark (1979, p.62) explained that *"usually their new activities are extensions of their old ones"* where the companies *"make necessary adjustments to respond to changes in the business environment, remaining consistent with current operations."* Eber (1986, p. xvii) has also provided support to this value through a Confucian perspective.

PART TWO: MATCHING ESPOUSED ORGANISATIONAL AND NATIONAL CULTURAL VALUES

The second part of this analysis involved matching all ninety-three espoused organisational values with the five national management cultural values of Japan as defined in the well known 'framework(s) for developing hypotheses in cross-cultural organisation studies' devised by Geert Hofstede (1983, pp.46-74) and Hofstede and Bond (1988). These cultural dimensions are summarised below:

Table 2: Definitions of the five dimensions of national culture

- **Power Distance (PD)** - the distance between individuals at different levels of a hierarchy. It is the inequality in power between a less powerful individual and a more powerful individual (Hofstede, 1980, p.98).
- **Uncertainty Avoidance (UA)** - is the tolerance for uncertainty (ambiguity) which can be found in individuals which leads some individuals in the same situation to perceive a greater need for action for overcoming the uncertainty than others (Hofstede, 1983, p.160).
- **Individualism versus Collectivism (Ind)** - the differences in society according to the relationship between the individual and the Collectivity (Hofstede, 1980, p.214).
- **Masculinity versus Femininity (Masc)** - the dominant sex role pattern in the vast majority of both traditional and modern societies (Hofstede, 1980, p.276).
- **Confucian Dynamism (CD)** - deals with the time perspective in a society for the gratification of people's needs and the search for truth (Hofstede and Bond, 1988, p.18).

Hofstede produced detailed lists explaining the cultural connotations of each of the above five dimensions of national culture, and ranked fifty countries according to whether they were high or low on each cultural characteristic (Hofstede, 1983, p.52). Later, Hofstede and Bond produced a similar but shorter list explaining Confucian values. This meant that, with only a few exceptions, the connotations used in the intersection were for high uncertainty avoidance (UA), medium to low power distance (PD), high masculinity (Masc), high collectivism (Col) and the presence of confucian dynamism (CD) (Mezentseff, 1995, p.58-75). In each case the extent of matching was expressed as a percentage as calculated by NUD-IST. However, the percentage match was an absolute measure. It required a comparison to be able to be interpreted. Therefore, a second intersection was conducted using national cultural connotations from a country at the opposite end of Hofstede's ranking to provide a relative measure. For example, as Japan was ranked 50 out of 50 as the most masculine culture, it was compared to the values of the most feminine culture, Sweden, ranked 1 out of 50. From this process, a series of percentages were calculated to determine the level of matching between the different sets of cultural values. While no real significance can be attached to the percentages calculated for the matches of alignment, when the organisation's espoused organisational values were matched against Hofstede's national management characteristics for countries at the opposite end of the ranked scale from Japan, the level of alignment was lower than the original matching process.

Uncertainty Avoidance

Japan was ranked 44 out of 50 by Hofstede, suggesting that the Japanese tolerate a high level of anxiety and uncertainty and demonstrate high levels of emotion. The result of the overlay process of 15.7% suggests that the espoused values of the three companies are aligned with the national culture of Japan as described by Hofstede's connotations. When the matching was performed against a low UA culture, that of Singapore, the percentage was 1.9%. This suggests that the espoused organisational values of the three trading companies are not aligned with the national values of a low UA culture like Singapore.

	Uncertainty Avoidance (high UA Japan)	Uncertainty Avoidance (low UA Singapore)
Company A	15.5 %	1.7 %
Company B	15.5 %	1.8 %
Company C	15.9 %	2.1 %
Average:	15.7 %	1.9 %

Power Distance

Japan was ranked 21 out of 50 for power distance by Hofstede, suggesting that the Japanese tolerate low to medium levels of inequality in relationships and decision making processes. This level of PD integrated connotations from the high and low continuums of this dimension. The original overlay process produced a level of alignment of 5.8%, the lowest of all five percentages and the most problematic. To offset this weaker result a comparative analysis incorporating values representing a low PD culture like Austria, ranked 1 out of 50, and also a culture representing a high PD culture like Malaysia, ranked 50 out of 50 were used. The results shown of 3.4% and 2.3% respectively are also higher than those for any other comparative analysis. While PD has proven to be the least strong alignment, it possibly reflects the complexity of measuring PD in Asian cultures.

	Power Distance (med PD Japan)	Power Distance (low PD Austria)	Power Distance (high PD Malaysia)
Company A	4.5 %	2.5 %	2.0 %
Company B	7.6 %	3.3 %	2.4 %
Company C	5.6 %	4.2 %	2.4 %
Average:	5.8 %	3.4 %	2.3 %

Masculinity versus Femininity

Japan was ranked 50 out of 50 by Hofstede, and therefore the most Masculine culture studied by Hofstede. The male population of this culture display high levels of assertiveness, whilst females tend to be nurturing (Hofstede, 1983, p.55). It indicates the relative importance members of this national culture place on job aspects such as recognition, earnings, job advancement and challenge

as well as desirable living standards and employment security. The original overlay process produced an alignment of 10.2%, the second highest after uncertainty avoidance. A comparative analysis incorporating the values of a low Masculine, or most feminine culture such as Sweden (ranked 1 out of 50) was used. The result showed a 1.2% alignment between the espoused organisational values of the three companies and the national values reflecting a more feminine culture.

	Masculinity (high Japan)	Masculinity (low Sweden)
Company A	8.0 %	1.7 %
Company B	13.1 %	1.7 %
Company C	10.0 %	0.5 %
Average:	10.2 %	1.2 %

Individualism versus Collectivism

Japan was ranked 27 out of 50 by Hofstede, who suggested that it was the most Individualistic of the usually Collectivist Asian cultures. Japanese companies are characterised by tight social networks with which members closely identify or affiliate themselves. The needs of the organisation heavily influence the individual's private life and choice of friends and membership serves as an ideal. The organisation and community to which the individual belongs determines his or her notions of social order (Hofstede, 1980). The original overlay process produced a level of alignment of 10.4%. The comparative analysis incorporating the values of a low Coll culture such as the United States, ranked 50 out of 50, resulted in a 2.6% alignment. There is some inconsistency with Hofstede's findings relative to this dimension. This research strongly suggests that the Japanese culture was highly Coll and the members of this culture and the three trading companies firmly upheld these tendencies.

	Individualism (low Japan)	Individualism (high United States)
Company A	10.2 %	3.8 %
Company B	12.5 %	3.5 %
Company C	9.2 %	1.2 %
Average:	10.4 %	2.6 %

Confucian Dynamism

Following criticisms of his past research, Hofstede worked with Bond from Hong Kong to construct the fifth dimension of national culture, Confucian Dynamism (Hofstede and Bond, 1988). This dimension incorporated the teachings of Confucius where practices and philosophies were designed to rationalise social order through ethical approaches based on personal cultivation (Yutang, 1943, p.3). Confucianism aimed to achieve some political order through producing a basis for moral order, and moral harmony in mankind was thought to be achieved through political harmony

(Yutang, 1943, p.3). To establish consistency with previous research on national culture, Hofstede and Bond (1988) measured the same population sample against this dimension and found that cultures showing high levels of Confucian Dynamism were usually of Asian origin while those displaying low levels of Confucian Dynamism were of Anglo-American descent. Japan ranked 3 out of the 22 countries involved in this part of Hofstede and Bond's research. While the Japanese practise thrift and perseverance and maintain a long-term perspective, a culture that appears at the opposite spectrum of this dimension would place little emphasis on such qualities and be more focused on the short-term. The overlay process demonstrated 9.1% alignment between the espoused organisational values and the national cultural values on this dimension. The culture most reflecting opposing values was Pakistan, ranked 22 out of 22, and it produced a 0.0% level of alignment between the espoused organisational values and Confucian Dynamism.

	Confucian Dynamism (High Japan)	Confucian Dynamism (low Pakistan)
Company A	10.0 %	0.0 %
Company B	10.4 %	0.0 %
Company C	7.6 %	0.0 %
Average:	9.1 %	0.0 %

The results indicate that a level of alignment exists between the espoused organisational values of the three Japanese trading companies studied, and the national cultural characteristics of Japan as defined by Hofstede and Hofstede Bond. This alignment was further validated by the analysis contrasting the espoused organisational values of the Japanese companies with the cultural connotations from countries ranked at the opposite end of the spectrum by Hofstede and Bond.

CONCLUSION

What this research has shown is that the most frequently occurring espoused organisational values of the three Japanese trading companies in this study, were matched with the national cultural values assigned to Japan by Hofstede and Hofstede and Bond. While many writers have implied that such a relationship existed, this study has demonstrated a definite relationship in the case of three Japanese trading companies. Further research is indicated to exclude any likely influence from industry 'trading' culture upon these results to confirm the research using other Japanese corporations in other countries, to increase the size or type of documents sampled, and to compare actual as opposed to espoused values in Japanese organisations both in Australia and other countries.

The top ten most frequently occurring values, six of which were common to all three corporations (See Appendix B), espoused a desire for development and expansion through innovation and exploitation of new market opportunities, continuity or the pursuit of long-term goals, strength, stability, and importantly, the notion of nationalism as exhibited in national corporate citizenship and co-operation. All of these, except co-operation, which was matched with Power Distance and Collectivism only, were matched with the Confucian Dynamism dimension. As Rosalie Tung suggested, Japanese cultural themes, of which Confucianism is one, has impacted upon Asian success and mystified Western researchers (Tung, 1994, pp.55-65). However, despite the strong

influence from Confucian principles, it is worth noting the relatively lower occurrence of traditional Japanese or Confucian virtues such as loyalty, harmony, diligence, prudence and trust.

One inference to be drawn is that Japan's competitive success has stemmed more from a deliberate strategy of development and expansion than what the West might consider traditional or popularised Japanese virtues. As it was expressed by Abegglen and Stalk - a fundamental bias towards growth; a preoccupation with the position of rivals; and the ruthless pursuit of competitive advantage through focused corporate financial and personnel policies (1985, p.5). In short, that the three Japanese traders studied, espoused organisational and national cultural values just as consistent with the literature on classic competitive advantage as on consensus, harmony and collectivism.

More importantly, it appears that it is the *matching* of national, or community values with corporate values which has been a significant factor in the Japanese 'miracle'. As the founder of the *National* said, "Profits should not be a reflection of corporate greed but a vote of confidence from society that what is offered by the firm is valued" (Pascale and Athos, 1983, p.49). This perception of corporations sees managers serving as "trainers and developers of character, not just as exploiters of human resources" (Pascale & Athos, 1983, p.50), rather than inculcating the corporate work ethic and controlling their employees. It contrasts with the Western view of labour which perceives workers as part of the production process, instead of seeing the production process as an integral part of the society in which it is embedded.

Maybe it is not what the Japanese *have done*, but what they *value*, and the meanings that they attach to their unique cultural values that has created the competitive advantage the West tried to emulate, and is enabling them to reinvent their corporations again in the 1990s. There are two possible ways of viewing this. The first is that Australasian firms seek to identify their own national values and attempt to shape them into matching positive espoused organisational values in a deliberate management strategy to increase both corporate and national productivity and competitiveness (Mezentseff, Coulthard and Bell, 1996). However, rather than seeing matching organisational and national culture reinvented as a competitive weapon for the marketplace, it may be more productive to identify what the West values, and to ask how we, in our own unique way, might be able to learn to turn our own unique cultural meanings into a sustainable competitive advantage.

APPENDIX A

Table 3: Overall frequencies of the ninety-two 'espoused' organisational values

Espoused values	Frequency level	Espoused values	Frequency level	Espoused values	Frequency level
Challenging	62	Sustain	53	Happy	9
Conventional	2	Diverse	83	Promotion	68
New	238	Needs	63	Affiliation	124
Balance	25	Co-ordinate	51	Ensuring	43
Partner	70	Sound	12	Collaborating	15
Strength	423	Effective	45	Further	55
Buoyant	14	Close	89	Friendships	34
Fostering	22	Performance	105	Supporting	60
Growth	159	Cohesion	10	Relationships	78
Stability	90	Consensus	9	Solidarity	27
Expansion	351	Enhance	47	Uniqueness	17
Personal	18	Continuity	327	Involvement	104
Prosperity	42	Local	160	Reliable	3
Change	138	Corporate Cit	15	Control	71
Maintaining	96	Optimum	13	Uniform	30
Security	73	Community	40	Comprehensive	7
Innovation	31	Nationalism	156	Protection	38
Create	196	Foundation	22	Mutual	20
Efficient	97	Mission	12	Procure	29
Development	456	Participation	145	Togetherness	47
Established	305	Spiritual	22	Sharing	19
Long-term	188	Devotion	22	Enable	14
Responsibility	79	Capabilities	125	Fairness	30
Socialisation	73	Constant	3	Consortium	5
Harmony	39	Alliances	34	Trust	24
Cooperation	156	Ties	37	Fairsightedness	16
Commitment	36	Remaining	79	Family	9
Improvement	69	Consolidate	37	Respect	41
Sturdy	69	Contribution	93	Diligence	4
Opportunity	130	Jointly	118	Loyalty	3
Ongoing	13	Future	65	Vision	9

APPENDIX B

Table 4: Common 'espoused' organisational values for the three trading companies

#	Company A	#	Company B	#	Company C
1	Develop (127)	1	Develop (135)	1	Strength (202)
2	Continue (96)	2	Strength (127)	2	Develop (193)
3	Strength (94)	3	Expand (79)	3	Establish (189)
4	Expand (86)	4	New (78)	4	Expand (186)
5	Establish (74)	5	Long-term (62)	5	Continue (181)
6	National (74)	6	Continue (50)	6	Create (121)
7	Opportunity (58)	7	Stability (46)	7	New (106)
8	New (54)	8	Locals (46)	8	Co-operate (97)
9	Control (50)	9	National (44)	9	Capabilities (87)
10	Contribute (46)	10	Establish (42)	10	Jointly (82)

REFERENCES

- Abegglen, J. C & Stalk, G., (1985), *Kaisha: the Japanese Corporation*, USA: Basic Books.
- Cobb, I., (1981), "Understanding and working with JIT", *Management Accounting*, Vol:69, Iss:2, pp.44-46.
- Currie, W., (1995), *Management Strategy for I.T.: an International Perspective*, London: Pitman Publishing.
- Deal, T. E & Kennedy A. A, (1982), *Corporate Cultures: The Rites and Rituals of Corporate Life*, Mass: Addison and Wesley.
- Eber, I., (1986), *Confucianism: The Dynamics of Tradition*, New York: Macmillan Publishing Company.
- Henkoff, Ronald, (1995), "New Management Secrets from Japan - Really", *Fortune*, November Issue, pp. 79 - 86.
- Hofstede, G., (1980), *Culture's Consequences*, California: Sage Publications.
- Hofstede, G., (1983), "National Cultures in Four Dimensions," *International Studies of Management and Organisations*, Vol:12, Iss:1&2, pp.46-74.
- Hofstede, G. H & Bond, M. H., (1988), "The Confucius Connection: From Cultural Roots to Economic Growth," *Organizational Dynamics*, Vol:16, Iss:4, pp.5-21.
- Kabanoff, B & Daly, J. P., (1995), "Values espoused by Australian and US organisations: A cross-national comparison using text analysis," *Working Paper 95-003*, Kensington: University of New South Wales.
- Kabanoff, B., (1992), "Identifying Organisation's Distributive Culture Using Content Analysis," *Working Paper 92-023*, Kensington: University of New South Wales.
- Kumazawa, M & Yamada, J., (1989), *Jobs and skills under the lifelong Nenko employment practice*, cited in Wood, S. (eds), *The transformation of work*, London: Unwin Hyman.
- March, R. M., (1992), *Working for a Japanese company: Managing relationships in a multicultural organization*, Otowa: Kodansha International, Ltd.
- Mezentseff, L., (1995), *Determining the Level of Alignment between 'Espoused' Organisational Values and Japanese National Values within three Japanese Trading Companies*, Honours Research Thesis, Department of Business Management, Faculty of Business & Economics, Monash University, Melbourne, Australia
- Mezentseff, L; Coulthard M; & Bell, W., (1996) *The Relationship between Japanese National Values and Organisational Values as a Paradigm for Business Success*, Paper submitted to Association of Japanese Business Studies Annual Meeting, Nagoya, Japan June 1996.
- Monden, Y; Shibakawa, R; Takayanagi, S & Nagao T., (1985), "Innovations in management: The Japanese corporation", Georgia: Industrial Engineering and Management Press.

- Nivison, D. S & Wright, A. F., (1959), *Confucianism in Action*, California: Stanford University Press.
- Oliver, N & Wilkinson, B., (1995), "Just-in-time, just-too-soon", *Industrial Society Magazine*, September.
- Pascale, R. T & Athos, A. G., (1983), *The Art of Japanese Management*, United Kingdom: Penguin Books.
- Porter, M. E., (1985), *Competitive Advantage: Creating and sustaining superior performance*, New York: Free Press.
- Robson, W., (1994), *Strategic Management and Information Systems: an Integrated Approach*, London: Pitman Publishing.
- Schonberger, R., (1982), *Japanese Management Techniques: Nine hidden lessons in simplicity*, New York: New York Free Press.
- Smith, W. W., (1959), *Confucianism in modern Japan*, Tokyo: The Hokuseido Press.
- Suzuki, N., (1989), "The attributes of Japanese CEO's: can they be trained?", *Journal of Management Development*, Vol:8, Iss:4, pp.5-11.
- Tung, R. L., (1994), "Strategic management thought in East Asia", *Organizational Dynamics*, Vol:22, Iss:4, pp.55-65.
- Waples, D & Berelson, B., (1941), *What the voters were told: An essay in content analysis*, Graduate Library School: University of Chicago.
- Yutang, L., (1943), *The wisdom of Confucius*, United States of America: A. S Barnes & Co, Inc.
- Zipkin, P. H., (1991), "Does manufacturing need a JIT revolution?", *Harvard Business Review*, January-February.