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Organizational Culture, Job Satisfaction and Turnover Intentions: The Mediating Role of Perceived Organizational Support

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Organizational Culture, Job Satisfaction and Turnover Intentions:  
The Mediating Role of Perceived Organizational Support

A dissertation submitted in partial fulfillment of the requirements for the degree of 
Doctor of Philosophy in Business at Virginia Commonwealth University.

by

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DEDICATION AND ACKNOWLEDGEMENTS

When I first submitted my application for entry into the doctoral program at Virginia Commonwealth University, I noted that I had a “transcendent support system.” No truer words have ever been written. Had it not been for the constant encouragement and support of my wife my chosen path would have been far more difficult, if not impossible, to traverse. She has served as my perpetual advocate and promoter, my mate and best friend. Through separation and hardship she remained stalwart, encouraging, and supportive of my dream. I believe there are few women who could endure being displaced from a comfortable and secure life, being wrenched away from family and friends, seeing her household income decimated, being obliged to change jobs three times, and submitted to a vagabond (and cramped) existence in a thirty-four foot motor home with the aplomb, grace and good cheer as she. She has never faltered in pursuit of our goals. For these reasons, and many more, I dedicate this dissertation to my wife, Catherine Emerson.

I would also like to acknowledge the debt I owe to my committee. Dr. Norman is an inspiration and a trusted mentor. I only hope that all of my future Department Chairs will share even a portion of her astute and insightful leadership. Dr. Kepes provided extensive guidance and support in refining my methodology, and Dr. Brink offered many valuable insights. In addition, Dr. Giaedi was invaluable in helping me to navigate the treacherous bureaucracy that is the VHA. Lastly, my chair, Dr. Benson Wier has been a source of wisdom and support. He has helped me grow as a teacher, scholar, and individual. I am fortunate to have been the beneficiary of his guidance. I would like to offer my sincere thanks to each of these individuals and to acknowledge their contribution. I could not have done it without any of you.
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LIST OF ABBREVIATIONS

AES – All Employee Survey
ACCT – Governmental Accountants
AVE – Average Variance Extracted
CFI – Comparative Fit Index
GFI – Goodness of Fit Index
HUM – Humanistic Culture
JSAT – Job Satisfaction
NCA – National Cemetery Administration
NCOD – National Center for Organizational Development
NFI – Normed Fit Index
OC – Organizational Culture
POS – Perceived Organizational Support
PRE – Prescriptive Culture
PSS – Perceived Supervisor Support
RMSEA – Root Mean Square Estimate of the Approximation
SEM – Structural Equation Modeling
SRMR – Standardized Root Mean Square of the Residual
SUPV – Supervisors
TOI – Turnover Intentions
VA – Department of Veterans Affairs
VBA – Veterans Benefit Administration
VHA – Veterans Health Administration
VISN – Veterans Integrated Service Network
WOC – Works Without Compensation Contract
ABSTRACT

ORGANIZATIONAL CULTURE, JOB SATISFACTION AND TURNOVER INTENTIONS: THE MEDIATING ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT

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A dissertation submitted in partial fulfillment of the requirements for the degree of Doctoral of Philosophy in Business at Virginia Commonwealth University

Virginia Commonwealth University, 2013

Major Director: Benson Wier, Ph.D.
Professor of Accounting
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This study investigates how the culture of an organization is related to the job satisfaction and turnover intentions of government accountants. I show that perceived organizational support serves as a mediator between organizational culture and both turnover intentions and job satisfaction. I evaluate how cultural effects have changed over time, and assess how the relations between the hypothesized associations differ between supervisory and staff accountants. I also look for differences in how accountants and primary care nurses may perceive organizational culture. I develop the constructs of interest, describe the proposed relationships, develop hypotheses, describe the sample frame, provide a detailed review of the methodology and describe the results. I conclude with a discussion of implications and limitations.

Keywords: Organizational Culture, Perceived Organizational Support, Job Satisfaction, Turnover, Accounting,
CHAPTER I

INTRODUCTION

Organizational culture has been extensively studied by scholars with over 4,600 articles published on the topic since 1980, and much of this research has focused on the purported link between organizational culture and organizational outcomes (Hartnell, Ou, and Kinicki 2011). Organizational outcomes can be broadly categorized as employee attitudes, operational effectiveness or financial effectiveness (Hartnell et al. 2011). Previous research has shown substantive relationships between different cultural archetypes and a wide variety of specific organizational outcomes including team effectiveness, organizational safety climate, employee job satisfaction, product quality, employee involvement, turnover intentions, customer service, physician satisfaction, patient satisfaction, organizational profit, market performance and organizational commitment (e.g., Cameron and Freeman 1991; Denison and Mishra 1995; Detert, Schroeder, and Mauriel 2000; Goodman, Zammuto, and Gifford 2001; Gregory, Harris, Armenakis, and Shook 2009; Hartmann, Meterko, Rosen, Zhao, Shokeen, Singer, and Gaba 2009; Hartnell et al. 2011; Lukas, Mohr, and Meterko 2009; Meterko, Mohr and Young 2004; Quinn and Spreitzer 1991; Strasser, Smits, Falconer, Herrin, and Bowen 2002).

While the extant research provides convincing evidence of the influence of organizational culture on organizational outcomes, some scholars have called for additional empirical research into the mechanisms through which organizational culture affects those outcomes (Gregory et al. 2009). One potentiality is that organizational culture influences the attitudes of employees,
which in turn induces or contributes to such organizational outcomes as the support employees believe is provided by the employer, the satisfaction that the employee feels toward their job and any intentions the employee may have to leave the organization (Gregory et al. 2009; Mauseth 2008; Siehl and Martin 1990). This paper investigates the role that perceived organizational support (POS) plays in mediating the relations between organizational culture and the organizational outcomes of job satisfaction and turnover intentions. I also evaluate how these associations differ across the organizational hierarchy, between work groups, and across time.

Perceived organizational support represents the extent to which employees believe that their employer values their contribution to the organization and cares about their well-being (Eisenberger, Huntington, Hutchison, and Sowa 1986). Perceived organizational support has been extensively studied since the construct was developed in 1986 with more than 350 scientific studies, over 600,000 references on the internet, a dedicated website (http://www.psychology.uh.edu/pos), and at least one book directed toward understanding the topic (Eisenberger and Stinglhamber 2011). Results from this body of research indicate significant relations between POS and a number of organizational outcomes including job involvement, organizational commitment, job performance, organizational citizenship behaviors, innovation, job engagement, quality of customer service, positive mood, job stress, trust, safety related behavior, identification with the organization, workplace deviance, withdrawal behaviors, turnover intentions, and job satisfaction (e.g., Chen, Aryee, and Lee 2005; Coyle-Shapiro and Conway 2005; Eisenberger, Fasolo, and Davis-LaMastro1990; Eisenberger and Stinglhamber
In addition, POS has been shown to exert significant influence on workplace outcomes in many different types of organizations including hospitals, manufacturing, technology, secondary schools, colleges, airlines, retailers, and the military (Aselage and Eisenberger 2003; Eisenberger and Stinglhamber 2011; Mauseth 2008; Rhoades and Eisenberger 2002; Settoon, Bennett, and Linden 1996). However, in spite of extensive research on POS and its relation with organizational outcomes, little attention has been paid to the influence that organizational culture may exert on employee perceptions of employer support. I am aware of no published examination of such a linkage, although Mauseth (2008) evaluated how the cultures of religious and secular private schools influenced organizational commitment and citizenship behaviors in an unpublished doctoral dissertation. However, in Mauseth’s (2008) work, she conceptualizes organizational culture as a moderating influence on the relation between POS and organizational outcomes whereas I contend that a mediated relationship is more descriptive. Dr. Robert Eisenberger, perhaps the preeminent researcher on the topic, concurred with this contention in private correspondence with the author (D. Emerson, personal communication, December 4, 2011).

Mediating variables have been described as constructs that “establish ‘how’ or ‘why’ one variable predicts or causes an outcome variable” (Frazier, Tix, and Barron 2004, p. 116). Mediators attempt to explain relationships between predictor and outcome variables, and serve as
the mechanisms through which predictor variables influence outcomes (Baron and Kenny 1986; Frazier et al. 2006). In contrast, moderators address the questions of ‘when’ and ‘for whom’ a variable causes or predicts an outcome. A moderating relationship is an interaction between two variables where the effect of one variable is dependent on the level of another. Specifically, moderators are variables that alter the direction or strength of the relation between predictors and outcomes (Frazier et al. 2006). Whether organizational culture influences organizational outcomes via a mediated path through POS is an empirical question that will be addressed in this study.

Job satisfaction may be defined as the “pleasurable or positive emotional state resulting from the appraisal of one’s job or job experiences” (Locke 1976, 1304). Job satisfaction may be the most widely studied construct in the field of industrial/organizational psychology (Judge, Parker, Colbert, Heller, and Ilies 2001). Previous research has shown that job satisfaction is positively correlated with POS and negatively associated with turnover intentions (e.g., Eisenberger and Stinglhamber 2011; Judge et al. 2001). Moreover, job satisfaction can be linked to organizational culture because employees whose individual values are closely matched to those of the organization (as exemplified by the organization’s culture) have been shown to exhibit greater satisfaction from their jobs (Jenkins, Deis, Bedard, and Curtis 2008; Locke 1976; Lovelace and Rosen 1996; Wallach 1983). Indeed, numerous studies have shown that employee job satisfaction is differentially affected by the various cultural archetypes described below (e.g., Bellou 2010; Wallach 1983; Ying and Ahmad 2009).
Turnover intentions are defined as a conscious and deliberate willingness to leave an organization (Tett and Meyer 1993). Turnover is an issue of concern for organizations of all sizes, types, and structures due to the extensive direct costs associated with selecting, recruiting, and training of the replacement, as well as the significant indirect costs such as reduced morale, increased pressure on remaining personnel and the loss of social capital and institutional memory that accompany the departure of valued personnel (Dess and Shaw 2001).

Extant research indicates that turnover (and/or turnover intentions1) is related to both job satisfaction and organizational culture, and that “attitudes toward both the job and the organization are uniquely relevant in predicting cognitive precursors of turnover,” and ultimately of predicting turnover itself (Tett and Meyer 1993, 284). Ponemon and Gabhart (1993) noted that employees who fit well with an organization’s culture were more likely to remain with that organization, whereas those incompatible with a given culture were more likely to leave it voluntarily (Benke and Rhode 1984; Jenkins et al. 2008).

The current study is intended to provide insights as to ‘how’ and ‘why’ organizational culture exerts influence on employee job satisfaction and the turnover intentions of those employees. Specifically, this paper evaluates how organizational culture at the Department of Veterans Affairs (VA) relates to the job satisfaction and turnover intentions of government employees.

---

1 Turnover intention is the most powerful predictor of actual turnover. Turnover intention is defined as the “conscious and deliberate willingness to leave the organization,” while turnover is the actual cessation of an individual’s employment at an organization (Tett and Meyer 1993, 262). Turnover and turnover intentions are used interchangeably in this manuscript and are reflective of actual turnover as well as intentions to do so.
accountants. Accountants are members of work groups\(^2\) within the Fiscal Service at the VA. The Fiscal Service is responsible for any given facilities’ “financial activities including development of departmental budgets, maintenance of cost control systems, preparation of statistical reports, and managing disbursements and receipts” (VA 2008, 2). I also evaluate how accountants differ from Registered Nurses tasked with direct patient care, and compare how supervisory personnel\(^3\) may view the proposed relations differently than subordinates. Lastly, I search for and find changes in organizational culture over time.

The remainder of the paper is presented in several sections. The first section reviews the literature, explores the constructs of interest and develops hypotheses. This is followed by a description of the organization, an examination of the sample population and methodology. I then turn to my results and discussion. I conclude by considering implications and limitations.

\(^2\) Work groups are unique for each reporting facility, and may change with each survey administration. A total of 19,920 work groups were found over the six survey administrations. Of these, 438 were deemed to be “accounting” work groups. However, all members of these work groups were not accountants. Each member of the identified work groups were also subjected to further filtering based on occupation codes. Occupation codes are broad categorizations consistent across the entire organization. Of the 181 occupation codes, 52 were deemed to be consistent with an accounting function. I expressly eliminate those respondents that serve as entry or coding clerks because these positions do not meet the criteria to be considered ‘professionals’ at the level required to be an accountant in the accepted sense of the term.

\(^3\) Supervisory personnel include only those who formally rate subordinate’s performance.
CHAPTER II

LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES

There has been considerable research regarding employee turnover, organizational culture, and job satisfaction in the realm of public accounting (i.e., Big Four), but there has been little discussion of their interrelation, or how they relate to governmental employees (e.g., Brierley 1999; Holmes and Marsden 1996; Hood and Koberg 1991; Jenkins et al. 2008; O’Reilly, Chatman, and Caldwell 1991; Pratt and Beaulieu 1992). Furthermore, there are no published studies of which I am aware that investigate the role of culture on POS, job satisfaction, and turnover intentions. This section contains an in-depth review of the constructs of interest, develops a model of the proposed associations that link them, and advances several hypotheses regarding those linkages.

JOB SATISFACTION

Job satisfaction has been regarded as an accountant’s most important job-related attitude. This may be a function of the direct ties that job satisfaction shares with the economic prosperity of the organization and the individual (Brierley, 1999; Dillard and Ferris, 1989). This linkage between economic outcomes and job satisfaction may be related to the association between job satisfaction and employee turnover. Indeed, one of the reasons that job satisfaction is the most intensively studied constructs in academic literature may be due in part to its relation with turnover (Blau 1999; Tett and Meyer 1993).
Job satisfaction can be defined as the “pleasurable or positive emotional state resulting from the appraisal of one’s job or job experiences” (Locke 1976, 1304). It is worth noting that this construction of job satisfaction includes both cognition (appraisal) and affect (emotional state) because the two are inextricably related within the job satisfaction construct (Judge et al. 2001). Both affect and cognition are involved when we evaluate our jobs. Indeed, Judge et al. (2001, 26) noted that “[w]hen we think about our jobs, we have feelings about what we think. When we have feelings while at work, we think about those feelings.” It is generally recognized that job satisfaction is a global concept that is comprised of a number of individual facets. Smith, Kendall, and Hulin (1969) provided the most typical categorization of these facets, i.e. satisfaction with pay, promotions, coworkers, supervision and the work itself. These facets also comprise the elements of the most popular instruments that measure job satisfaction (e.g., Smith et al. 1969; Judge, Bono, and Locke 2000; Nagy 2002).

Previous research has shown that the antecedents of job satisfaction map onto the facets used to measure it. Specifically, one’s overall satisfaction with their job is a function of their perception of the job’s characteristics, the consideration of their supervisors, satisfaction with their pay, and potential for promotions (Williams and Hazer 1986). Research on accountants has identified the additional factors of the degree of professionalization present in the work environment and the realization of professional expectations (Brierley 1999). Professionalization refers to the extent to which a job is recognized as a profession relative to other occupations (Vollmer and Mills 1996). For accountants in the private sector, the realization of professional expectations is partially a function of their tenure. For entry level accountants, the primary professional expectation is the attainment of CPA status, while for more
tenured employees, expectations are related to their career path, such as promotion to audit senior or partner (Pratt and Beaulieu 1992).

Job satisfaction has been identified as a critical factor affecting the staff turnover rates in CPA firms, and satisfaction has consistently been shown to be negatively correlated with turnover (e.g., Allen, Shore, and Griffeth 2003; Brierley 1999; O’Reilly et al. 1991; Tett and Meyer 1993). Indeed, at the most basic level, people want to be happy. While they may endure a situation that is not conducive to their overall satisfaction in pursuit of a higher goal, they will also likely abandon such a situation if a viable alternative that offers greater satisfaction is available. There is a significant body of research that supports a negative relation between job satisfaction and turnover intentions, but research into the causal mechanisms that drive this relation has emerged only recently (Maertz, Griffeth, Campbell, and Allen 2007). Thus, while I expect a negative association between job satisfaction and turnover intent, I do not specifically hypothesize a relation given the firmly established nature of the linkage between the constructs (Horn, Caranikas-Walker, Prussia, and Griffeth 1992).

**PERCEIVED ORGANIZATIONAL SUPPORT AND PERCEIVED SUPERVISOR SUPPORT**

Perceived organizational support is “the extent to which employees perceive that their contributions are valued by the organization and that the firm cares about their well-being” (Eisenberger et al. 1986, 501). POS has its foundation in organizational support theory and relies on the tendency of people to personify the organization for which they work and to repay favorable treatment received from that organization (Eisenberger et al. 1986; Rhoades and
Eisenberger 2002). Perceived organizational support provides researchers with a powerful tool to understand “employees’ psychological well-being, positive orientation toward the organization and behavioral outcomes helpful to the organization” (Eisenberger and Stinglhamber 2011, 4).

Just as POS captures the extent to which employees feel valued by the organization, perceived supervisor support (PSS) captures employees’ perceptions that their supervisor values their contributions and cares about the employee’s well-being (Shanock and Eisenberger 2006). Employees are able to differentiate between support received from the organization from that received from their immediate supervisors, and employees tend to value feedback more from when received from those closest to them (Kottke and Sharafinski 1988). Because an individual’s supervisor serves as an agent for the firm, employees view their supervisors’ orientation toward them as indicative of support from the organization as a whole. Thus, PSS serves as a powerful antecedent of POS (Eisenberger, Stinglhamber, Vandenberghe, Sucharski, and Rhodes 2002).

Organizational Support Theory

Organizational support theory provides a means to explain and predict the causes of POS (Eisenberger and Stinglhamber 2011). Organizational support theory is a variant of social exchange theory and relies on two central tenets: the norm of reciprocity and the personification of the organization. Social exchange theory views the employment contract as the exchange of loyalty and effort on the part of the employee in return for socioemotional and material rewards provided by the organization (Levinson 1965). Social exchange theory involves informal and
unspecified obligations which help “explain the initiation, strengthening, and continued maintenance of interpersonal relationships” (Eisenberger, Cummings, Armeli, and Lynch 1997, 812). This theory emphasizes the benefits accrued by the organization generated by favorable treatment of employees, and helps to explicate why employees may be motivated to help the organization reach its goals (Eisenberger and Stinglhamber 2011).

Furthermore, under leader-member exchange theory, managers identify certain individuals worthy of mentoring and treat them favorably. The mentored employees reciprocate by working harder, leading to quality relationships between the manager and the subordinates, thereby generating PSS and POS (Eisenberger and Stinglhamber 2011; Graen and Scandura 1987; Liden, Sparrowe, and Wayne 1997). Although leader-member exchange and POS are both representative of social exchange, they each have distinct antecedents and outcomes and serve as independent constructs (Wayne, Shore, Bommer, and Tetricker 2002). Indeed, research has shown that POS is empirically distinct from a number of similar constructs including effort-reward expectancies, continuance commitment, leader-member exchange, PSS, and affective organizational commitment (e.g. Eisenberger et al. 1990; Settoon et al. 1990; Shore and Tetricker 1991; Wayne, Shore, and Linden 1997). Organizational support theory attributes employee motivation in terms of mutual obligations between employees and the organization (Aselage and Eisenberger 2003). It is this sense of shared obligation that informs the norm of reciprocity (Gouldner 1960).

The reciprocity norm is widely accepted, and has been found to be influential in every culture in which it has been studied (Eisenberger and Stinglhamber 2011). The norm of
reciprocity obligates people to counter positively in response to favorable treatment (Blau 1964; Eisenberger et al. 1997; Gouldner 1960). The benefits received may be tangible resources such as money or services, or socioemotional resources such as approval and respect (Blau 1964; Eisenberger et al. 2001). While not all people repay favorable treatment, research has shown that most do, either because they view reciprocity as a moral virtue, or because they fear negative reputational effects and/or retribution for violating the norm (Eisenberger and Stinglhamber 2011). Reciprocating favorable treatment allows the repaying individual to maintain their self-image, avoid dishonor and to encourage future beneficial treatment, all of which motivate employees to respond to favorable treatment in ways advantageous to the organization (Eisenberger, Armeli, Rexwinkel, Lynch, and Rhoades 2001). Note, however, that employees will not feel obligated to repay favorable treatment that was not provided voluntarily. If favorable treatment is deemed to be discretionary, it is more likely to be perceived as an indication that the organization genuinely values and respects the recipient (Eisenberger et al. 1997). For example, a pay raise received as part of a bitter union dispute would be unlikely to induce a feeling of obligation to repay the organization (and, by extension will not influence POS) because the employer will not be deemed to have provided the increase in compensation voluntarily, but that same raise in pay would be expected to increase job satisfaction because extrinsic rewards have increased. Conversely, the failure to provide an expected raise would not be deleterious to POS if such failure could be attributed to the organization’s financial difficulties, and therefore would not be perceived as a reflection of the organization’s poor opinion toward the employee (although such a failure would likely decrease job satisfaction) (Eisenberger et al. 1997).
Consistent with the norm of reciprocity, Rousseau (1989) found that employees believed that there exists a psychological contract between the individual and the organization that consists of reciprocal obligations that exceed the formal obligations and responsibilities of both parties. Failure of the organization to abide by the terms of this contract reduces the employees’ inclination to exert themselves beyond their explicit job responsibilities (Eisenberger et al. 1997; Robinson and Morrison 1995). Fulfillment of the psychological contract between the supervisor and the employee increases PSS, which in turn enhances POS (Eisenberger and Stinglhamber 2011; Eisenberger et al. 2002). A high level of POS then, generates feelings of obligation such that employees not only feel that they should be committed to the organization, but also feel an obligation to reciprocate by engaging in behaviors that advance organizational goals (Wayne et al. 1997). The resultant commitment to the organization includes a commitment to remain with the organization, thereby decreasing turnover intentions (Eisenberger and Stinglhamber 2011).

As originally conceptualized, the norm of reciprocity was based on the assumptions that people should assist those that have helped them, and people should not hurt those that have assisted them (Gouldner 1960). These assumptions are necessarily different when contemplating a social exchange between an individual and an organization. Because the organization is comprised of many people, the employee does not have a relationship with a single person in the organization that is comparable to the leader of that organization (Wayne et al. 1997). Instead, employees tend to ascribe humanlike characteristics to the organization and attribute this lifelike entity with benevolent or malevolent intentions towards them (Eisenberger and Stinglhamber 2011). Levinson (1965) noted that the actions taken by organizational agents are viewed as indications of the organizations’ intent rather than to those of the agent. It is on the basis of the
organization’s personification that leads employees to view their favorable or unfavorable treatment by the organization as indications that the organization values them (Rhoades and Eisenberger 2002). Because managers serve as organizational agents, favorable treatment by supervisors generates PSS and contributes to POS as a consequence (Rhoades and Eisenberger 2002).

**Antecedents to Perceived Organizational Support**

Perceived organizational support is typically measured using the validated scale developed by Eisenberger et al. (1986). This scale was not incorporated in the survey instrument, and therefore, POS will instead be captured by measuring the strength of its antecedents.

Previous research has related POS to specific antecedents such as pre-employment experiences, fairness of treatment, organizational politics, rewards, job conditions, supervisor support, value congruence, organizational hierarchies, and employee characteristics. This research was consolidated by Rhoades and Eisenberger (2002) who conducted a meta-analysis on the antecedents of POS and found that there were three general forms of favorable treatment received from the organization that contributed to and were predictive of POS. These include fairness, supervisor support and rewards.

The first influential antecedent is fairness, which often refers to the degree of procedural justice present in an organization. Procedural justice is associated with the relative fairness of the manner by which resources are distributed in the organization (Greenberg 1990). Procedural
fairness is also significantly related to POS. Employees are “highly averse to being treated in a manner they do not deserve, especially slights to their personal worth” (Eisenberger and Stinglhamber 2011, 76). Organizational politics are also related to perceptions of fairness and POS. If organizational politics become an endemic component of organizational culture, especially if it comes at the expense of organizational goals or fair treatment of employees, POS suffers (Eisenberger and Stinglhamber 2011). Indeed, Rhoades and Eisenberger (2002) found that organizational politics demonstrated the strongest relation (negative) of any antecedent to POS. Fairness is represented in the survey instrument by such items as ‘disputes are resolved fairly in my work group,’ and ‘my supervisor is fair in recognizing individual accomplishments.’

The second primary antecedent to POS is supervisor support which refers to the degree to which individuals feel that their supervisors value their contribution and care for their welfare. Because of the role that supervisors play in their role as organizational agent in directing and evaluating an employee’s performance, employees consider their supervisor’s favorable or unfavorable evaluation of them to be indicative of the organization’s support (Eisenberger et al. 1986; Rhoades and Eisenberger 2002). A significant body of research has shown that PSS is positively related to POS (e.g., Kottke and Sharafinski 1988; Malatesta 1995; Rhoades, Eisenberger, and Armeli 2001, Yoon and Thye 2000), and Eisenberger et al. (2002) demonstrated the temporal dependence of POS on PSS. Malatesta (1995) found that PSS increased POS, which led to behaviors beneficial to the organization. Moreover, Eisenberger et al. (2002) showed that the effects of PSS on turnover intentions were fully mediated through POS. Questions used to measure PSS in this study include such items as ‘supervisors/team leaders understand and support family/personal life responsibilities in my work group,’ and
‘compared to what you think is should be, how satisfied are you with the quality of direct supervision you receive.’

The final category of antecedents to POS concerns the rewards and job conditions present at the organization. These include such elements as job autonomy, recognition, pay, promotions, job security, role stressors, and training (e.g., Allen et al. 2003; Dekker and Barling 1995; Eisenberger, Rhoades, and Cameron 1999; Rhoades and Eisenberger 2002; Wayne et al. 1997). The degree to which the organization bestows rewards on an employee is indicative of the support that is provided, and thus significantly contributes to the POS of the individual being rewarded. Items included in the rewards and job conditions facet include ‘employees in my work group have the appropriate supplies, material, and equipment to perform their jobs well,’ and ‘I have a lot to say about what happens on my job.’ All of the items contained in the instrument provide a five point Likert scale for responses anchored by ‘Not At All Satisfied’ and ‘Very Satisfied’ or ‘Strongly Disagree’ And ‘Strongly Agree.‘

**Perceived Organizational Support and Organizational Outcomes**

**Job Satisfaction.**

Perceived organizational support has been found to be positively associated with such organizational outcomes as job satisfaction, employee mood, employee commitment, effort-reward expectancies, help provided to co-workers, job involvement, safety related behaviors, and so on.

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4 Organizational Assessment items include an additional response option of ‘Don’t Know.’ None of the participants utilized this option for any question.
creativity, innovation, customer service and job performance, and negatively related to job strains and withdrawal behaviors such as turnover intentions and turnover (Eisenberger et al. 1997; Eisenberger and Stinglhamber 2011; Rhoades and Eisenberger 2002). Specifically, POS has consistently been shown to be positively associated with job satisfaction, with numerous studies documenting such a relationship (e.g., Allen et al. 2003; Cropanzano, Howes, Grandy, and Toth 1997; Eisenberger and Stinglhamber 2011; Eisenberger et al. 1997; Rhoades and Eisenberger 2002). Although POS and job satisfaction are similar, they have been shown to be distinct constructs (Shore and Tetrick 1991). Job satisfaction is conceived of as an affect laden attitude, whereas POS is a descriptive belief about the organization (Shore and Tetrick 1991). Perceived organizational support is also presumed to be relatively temporally stable and dependent on accumulated experience, as opposed to job satisfaction which is considered to be more transient, and subject to recent changes in job conditions (Shore and Tetrick 1991).

Previous research suggests at least three possible explanations for a positive relationship between job satisfaction and POS (Eisenberger and Stinglhamber 2011). First, high levels of POS indicate that resources and assistance will be available when needed to aid the employee. This allows the employee to carry out their duties more effectively. Second, POS increases expectations that continued effort on the part of the employee will be followed by greater material rewards. Lastly, POS should “contribute to job satisfaction by fulfilling employees’ socioemotional needs” (Eisenberger and Stinglhamber 2011, 145). According to social exchange theory, workers exchange their effort and dedication in support of the organization in return for tangible rewards such as pay and fringe benefits, as well as socioemotional rewards such as self-esteem, approval and job satisfaction.
Employees that feel supported and valued are more likely to enjoy their job and feel satisfied with it. This leads to my first hypothesis:

**H1:** There is a positive relationship between perceived organizational support and job satisfaction.

**Turnover Intentions.**

The norm of reciprocity presumes that individuals feel obligated to help those who have helped them (Gouldner 1960). Within organizations, perceptions of support should encourage the employee to repay the organization through continued organizational membership (Allen et al. 2003). Individuals that are emotionally attached to their organization have been found to accomplish more, have fewer absences, and are less likely to leave the organization and Eisenberger et al. (1990) opined that those with significant levels of POS would be less likely to actively seek employment elsewhere (Meyer and Allen 1997). Indeed, research has shown that employees with high levels of POS also exhibit a desire to remain with the organization (Rhoades and Eisenberger 2002). Similarly, POS has been shown to be negatively associated with absenteeism and turnover intentions (Allen et al. 2003; Cropanzano et al. 1997; Eisenberger et al. 1990, 1986; Guzzo, Noonan, and Elron 1994; Wayne et al. 1997). When an individual feels that their organization supports and cares about them, they feel an obligation to support the organization and its objectives. One of the most salient ways the employee can demonstrate this support is to remain actively engaged with the organization, and refrain from activities that would culminate with the individual’s departure from that organization.
Employees who feel supported and valued by an organization develop an attachment toward that organization which leads to the employee’s desire to facilitate the organization’s success. This attachment results in a commitment to remain a productive member of that organization, which in turn leads to a concurrent decline in any inclination to voluntarily leave. Thus, I hypothesize the following:

**H2:** There is a negative association between POS and turnover intentions.

**ORGANIZATIONAL CULTURE**

*Overview*

The term organizational culture (OC) first appeared in the academic literature in 1979 in an article by Pettigrew in *Administrative Science Quarterly* and has been studied extensively in subsequent years. Organizational culture theory arises from a blend of social psychology, organizational psychology, and social anthropology and contends that organizational culture is defined in terms of its values, which are manifested in the operational practices of the unit (Pratt and Beaulieu 1992; Scott, Mannion, Davies, and Marshall 2003). Organizational culture is recognized as a singularly powerful organizational tool and can be a key factor related to performance and adaptability. Organizational culture can be used as a lever to enhance organizational performance by shaping employee behavior, instilling loyalty, and establishing parameters for acceptable behavior (Hood and Koberg 1991; Jenkins et al. 2008; Meterko et al. 2004). Organizational culture helps to influence employee behavior by providing members with a sense of identity, fostering loyalty, establishing a recognized and accepted basis for decision
making, and defining parameters for acceptable and unacceptable behavior (Attwood 1990; Jenkins et al. 2008).

Perhaps the best definition or explanation of OC was provided by Schein (1984, 3). Shein noted that:

Organizational culture is the pattern of shared basic assumptions – invented, discovered or developed by a given group as it learns to cope with its problems of external adaptation and internal integration – that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think and feel in relation to those problems.

This definition captures the difficulty that organizations face in reconciling the divergent goals and actions of its members while simultaneously recognizing the difficulty of that challenge (Scott et al. 2003). Organizational culture emerges from social interaction and is defined in terms of its values and beliefs, which are manifested in the practices of the organization (Meek 1998; Pratt and Beaulieu 1992). Shared values and beliefs quantify what is important and what works in the organizational setting; this value and belief system then interacts with employees, organizational structures, and systems to generate behavioral norms (Bellou 2007; Deshpande and Webster 1989). Indeed, shared values represent the core of OC and are the unobservable and internalized normative beliefs that guide the behavior of members and which are observable in the practices of the organization (O’Reilly et al. 1991; Pratt and Beaulieu 1992). The beliefs, norms, and philosophies of the organization determine how things get done and establish standards of behavior, speech, and dress (Wallach 1983).

Changing conditions, environments, or goals can incentivize organizational leadership to stimulate changes in OC. Organizational culture is fundamental to organizational identity and
can serve as an active force that influences the environment (Bellou 2007; Pratt and Beaulieu 1992). Organizational leadership can inculcate values by rewarding desired behavior and/or punishing undesirable behavior until the desired behavior becomes the new norm for the organization. In this way the organization and its members gradually adapt to changing conditions until a new culture emerges that is better suited to the new environment and goal structure.

A strong OC makes an organization efficient by ensuring that members are aware of what is important, what needs to be done, and how the required tasks should be accomplished. There is no definitive good or bad culture. If a culture supports the mission of the organization it is adequate, but if an organization’s culture is to be truly effective it must not only be efficient it must also be appropriate to the needs of the organization (Wallach 1983).

Culture is integral to the identity of an organization and reflects the fundamental values important to that organization (Bellou 2007). Indeed, OC is defined in terms of its values which are then evinced in the operational practices of the organization (Pratt and Beaulieu 1992). An organization’s culture may make that organization a more or less attractive employment prospect to different individuals based on each person’s value structure, and research has shown that people tend to seek out and self-select organizations that epitomize their personal values and morals (O’Reilly et al. 1991; Pratt and Beaulieu 1992). Thus, OC has important implications for the retention of employees because it may be the most important factor in determining how well an individual fits with an organization (O’Reilly et al. 1991; Shadur, Kienzle, and Rodwel 1999). Indeed, research show that employees who fit well with their organization’s culture are less
likely to leave and are generally more satisfied with the conditions of their employment, while those that are a poor fit are more likely to leave voluntarily and less likely to be promoted (Jenkins et al. 2008; Ponemon and Gabhart 1993; Benke and Rhode 1984).

Individuals are unique and different cultural attributes are deemed desirable by different people. Each person has a unique perspective which is a function of their individual personality and preferences (Bellou 2009; Johnson and Johnson 2002; Palthe and Kossek 2003). Thus, the perceptions of organizational culture will not be uniform among employees. Some cultures will be desirable and value congruent with some individuals, while the same culture may have the opposite effect on others. However, research shows that that some cultural attributes appeal to most employees, while others appear to have an opposite effect. It is therefore likely that organizational culture is associated with both job satisfaction and turnover intentions in predictable ways.

Employees tend to view the organization as possessing a personality, and attempt to interpret the actions of the organization (and its agents) by ascribing traits, motives, and values to it. If the organization’s values and objectives are compatible with those of the employee, the employee’s self-identity will be affirmed. This alignment of values should contribute to the POS of the individual (Eisenberger and Stinglhamber 2011). Thus, an individual’s POS should be related to the culture (as reflected in its value structure) of the organization. A culture that is supportive should be particularly effective in enhancing POS through continued reinforcement of the positive valuation of employees (Eisenberger and Stinglhamber 2011). There is little evidence in the extant literature to confirm such a relation, although one researcher identified a
positive association between one particular cultural archetype and POS (Mauseth 2008). Consequently, one of the primary motivations of this study is to investigate the effects of organizational culture and POS on organizational outcomes.

**Measurement of Organizational Culture**

Organizational culture is pervasive and ubiquitous, but is difficult to quantify. It permeates all aspects of organizational identity and provides the organization with a distinctive character, but measuring it is difficult due to its elusive nature (Duncan 1989; Goodman et al. 2001; Schein 1984). Much early work on OC was qualitative in nature and performed in the anthropological and sociological traditions by examining a single organization in depth. While this research is important for understanding what OC is, a methodology that allows quantitative analysis which can explicate influential variables and the mechanisms by which OC shapes organizational outcomes is required (Hartnell et al. 2011).

Organizational culture can be measured in different ways and cultural assessment is generally performed using either a typological approach where the organization is categorized of a particular type, or through the use of the dimensional approach that captures OC as a function of the organization’s position across a number of continuous variables (Fletcher and Jones 1992). The instrument employed in this analysis uses the former methodology by adopting a variant of the Competing Values Framework (CVF) originally developed by Quinn and Rohrbaugh (1981) in an effort to explicate organizational effectiveness into a coherent theoretical framework. The CVF allows OC to be measured as a perceptual and predictive variable that allows scholars to
compare cultures across organizations (Conway, Ryder, Tweed, and Sokol 2001; Siehl and Martin 1988).

The CVF may be the most popular methodology used in measuring organizational culture (Gregory et al. 2009). Cameron et al. (2006) indicated that the CVF had been used to directly or indirectly assess the OC of over 10,000 organizations worldwide, and has been employed in a wide variety of academic disciplines including health care, accounting, management, marketing, and social services.

Quinn and Rohrbaugh (1981) developed the CVF through a comprehensive examination of a set of organizational effectiveness criteria delineated by Campbell (1977). They identified a two dimensional\(^5\) orthogonal structure as providing the best representation of organizational effectiveness. They proposed that organizational effectiveness could be conceptualized as having two primary dimensions: structure and orientation. Each of these dimensions is purported to represent values central to an organization’s identity.

The first dimension of the CVF, structure, measures the extent to which the organization emphasizes control, centralization and stability over flexibility, decentralization and autonomy. This dimension contrasts an interest in order and control against a desire for innovation and change (Quinn and Rohrbaugh 1981). This dichotomy of centralization versus decentralization

\(^5\) A third dimension, conceptualized as a depth or distality, was also included in the original model. This dimension was intended to represent a contrast between a concern for organizational outcomes (ends) with a concern for the manner by which those ends are achieved (means). Quinn (1988) showed that the dimensions of structure and focus alone were adequate to efficiently describe the construct.
is fundamental to organizational effectiveness. Organizations must balance managerial autonomy and responsibility with the need to maintain central control over activities deemed essential to the mission of the organization. The inherent contradiction between providing employees the freedom necessary to inculcate innovation and growth versus exerting autocratic executive authority to maintain control is inherent to organizational effectiveness (Aram 1976).

The second set of opposing values, *orientation*, captures the degree to which the organization possesses an orientation toward internal processes versus the external environment and the organization’s relations with outside entities (Helfrich, Li, Mohr, Meterko, and Sales 2007). The externally oriented focus emphasizes the well-being and development of the individuals in the organization while the internal or organizational focus places its emphasis on the well-being and development of the organization itself (Quinn and Rohrbaugh 1981). The focus dimension also differentiates between elements that emphasize integration, unity of processes, and internal capabilities with those that center on differentiation and external control (Hartnell et al. 2011). Cross-classifying these dimensions generates four cultural archetypes (i.e. bureaucratic, group, entrepreneurial, and rational) each with a unique combination of structure and focus. See Figure 1 for a graphical representation of cultural dimensions described by the CVF.

However, some researchers have elected to adopt a more parsimonious classification scheme by dichotomizing OC along the structure dimension (flexibility/control) identified in Quinn and Rohrbaugh’s (1991) taxonomy. This entails comparing entrepreneurial and group
cultures with rational and bureaucratic cultures (e.g., Helfrich et al. 2007; Lund 2003; Strasser et al. 2002). Group and entrepreneurial cultures are characterized by organic or humanistic processes and place value on flexibility, spontaneity, and the individual. These cultures have been shown to engender significantly greater job satisfaction for their employees than bureaucratic and rational cultures, which are characterized by such mechanistic processes as control, stability, and order (Lund 2003). For example, Lund (2003) posited that organizational cultures that are control-oriented (rational and bureaucratic) and which emphasize aggressiveness, order, and individual achievement may create a work environment that is incompatible with long-term job satisfaction, employee loyalty and job security. Lund (2003) found a significant negative association between control-oriented OCs and job satisfaction. Helfrich et al. (2007) categorized these subcultures as ‘prescriptive’ and ‘humanistic.’

Helfrich et al. (2007) found empirical support for a dichotomous structure in a subset of the cultural data employed in the present analysis. A factor analysis of the cultural scores provided by non-supervisory personnel at the VHA revealed that a two factor solution provided the best characterization of the data. The researchers found that two predominant subcultures derived from the survey instrument fit the data more parsimoniously and with better psychometric characteristics than the traditional CVF.

The first subculture, prescriptive or mechanistic, captures much from the rational and bureaucratic cultural archetypes, where managers serve as the enforcers of rules with a focus on tasks and goal accomplishment. The second, humanistic or organic, appears to reflect much of group and entrepreneurial cultures, where there is a caring atmosphere, a commitment to
innovation, and an emphasis on loyalty (Helfrich et al. 2007). Each of these subcultures appear to correlate well with established management theories such as McGregor’s (1960) “Theory X and Theory Y,” Herzberg’s (1959) description of motivation and hygiene factors, and Burns and Stalker’s categorization of organizations as either mechanistic or organic (Helfrich 2007).

Further, the dichotomy between humanistic and prescriptive cultural values is consistent with the notions of such organizational theorists as Likert (1961) and Argyris (1962), who portrayed a fundamental “conflict between the personality of the individual and the goals of the organization” (Finman 1973, 95).

A significant amount of research has been conducted using the CVF, and the results largely parallel those that would be achieved using a dichotomous structure along the flexibility/control dimension. That is, group and entrepreneurial cultures are generally associated with positive outcomes while bureaucratic and rational cultures are usually associated with negative outcomes, although much of the research associated with rational culture yielded insignificant results. Helfrich et al. (2007) described these cultural archetypes as either prescriptive or humanistic. This characterization contrasts the humanization of institutions with the inherent logic of bureaucracy, and represents the tension between organizational efficiency and individualism and dignity (Aram 1976; Quinn and Rohrbaugh 1981).
Organizational Culture and Organizational Outcomes

**Humanistic Culture.**

Humanistic cultures include the entrepreneurial and group cultural archetypes as described by the CVF. Humanistic culture captures the rationale espoused by influential scholars throughout the history of organizational behavior who emphasized the value of the individual. For example, Mary Parker Follett (1924) advocated integrating employees in all aspects of the business enterprise and promoting unity among employees and management. She saw a need to “develop ‘power-with’ instead of ‘power-over’ and ‘co-action’ to replace consent and coercion” (Wren 1994, 260). Maslow’s (1943) hierarchy of needs also plays into the humanistic cultural archetype, where an employee’s “satisfaction of ego and self-actualization needs can be direct products of effort directed toward organizational objectives” (McGregor 1960, 48). Also related to humanistic characteristics are Herzberg’s (1959) motivating factors. Herzberg found that when responsibility, advancement, a sense of achievement, and the potential for personal growth were present in a job, the employees were more satisfied and more productive (Carson 2005). Furthermore, humanistic cultures capture the best of McGregor’s Theory Y, by recommending that “rather than commanding and controlling subordinates, managers should assist them in reaching their full potential” (Kopelman, Pottas, and Davis 2008, 255). Theory Y holds that employees who share the organization’s goals will actively seek responsibilities and will be intrinsically motivated to do their best (Helfrich et al. 2007).
Humanistic cultures are also deemed to be flexible and appropriate for changing conditions, and thus are similar to the organic organizations described by Burns and Stalker (1961, 47) who described organic organizations as having a “contributive nature and experience to the common task of the concern...[a] continual re-definition of individual tasks through interaction with others...[a] spread of commitment to the concern...a network structure of control, authority and communication[and a ] lateral rather than vertical direction of communication through the organization, communication between people of different rank, resembling consultation rather than command.”

Organic and humanistic cultures “diffuse responsibility and decision making such that each employee is expected to do whatever is necessary to get the job done at the time; they rely on shared values and goals to govern behavior rather than specific and extensive rules and instructions” (Helfrich et al. 2007, 12). Much of the quantifiable research on humanistic cultures has come through evaluation of the entrepreneurial and group cultural archetypes defined by the CVF. This research is reviewed in the next two sections.

**Entrepreneurial Culture.** Entrepreneurial cultures are humanistic cultures which have an external focus with an emphasis on flexibility. Organizations with this cultural archetype exhibit creativity and innovation; there is an emphasis on calculated risk taking and growth (Helfrich et al. 2007; Meterko et al. 2004). Entrepreneurial cultures are also referred to as open system models, meritocratic, developmental, adhocracies, or dynamic (e.g., Cameron, Quinn, DeGraff, and Thakor 2006; Goodman et al. 2001; Gregory et al. 2009; Hartnell et al. 2011; Quinn and Rohrbaugh 1981; Singer, Falwell, Gaba, Meterko, Rosen, Hartmann, and Baker 2009).
Entrepreneurial cultures value autonomy, initiative, adaptability, resilience, growth, attention to detail, and variety in the hope that creativity and risk taking will foster the creation of new resources for the organization (Hartnell et al. 2011; Quinn and Kimberly 1984; Singer et al. 2009). An entrepreneurial culture is one of adaptation and change (Gregory et al. 2009). These cultures emphasize informal task coordination, flexible control systems and horizontal communications (Goodman et al. 2001; Quinn, Hildebrandt, Rogers, and Thompson 1991; Zammuto and Krakower 1991). Entrepreneurial cultures value risk taking, and individual initiative is rewarded (Singer et al. 2009).

Entrepreneurial cultures have been found to be associated with a number of organizational outcomes. For example, job satisfaction, organizational commitment, product quality, innovation, quality improvement implementation, hospital safety climate, and physician satisfaction have all been found to be positively related to entrepreneurial culture (Cameron and Quinn 1999; Gregory et al. 2009; Hartnell et al. 2011; Shortell, O’Brien, Carman, Foster, Hughes, Boerstler, and O’Connor 1995; Shortell, Jones, Rademaker, Gillies, Danrove, Hughes, Budetti, Reynolds, and Huang 2000; Singer et al. 2009; Zazzali et al. 2000). On the other hand, several researchers have sought to identify a relation between entrepreneurial culture and organizational outcomes but fail to identify one (e.g., Carman, Shortell, Foster, Hughes, Boerstler, O’Brien, and O’Connor 1996; Meterko et al. 2004; Zazzali et al. 2007). Further, previous research on OC at the VHA has shown that the entrepreneurial cultural archetype is the least representative of the organization (Meterko et al. 2004).
Entrepreneurial cultures value autonomy which is an important element of employee job satisfaction (Hackman and Lawler 1971). Job autonomy has also been shown to have a positive relation with POS (Eisenberger et al. 1999). Further, the organic processes epitomized by entrepreneurial cultures have been shown to be positively associated with job satisfaction and negatively related to turnover intentions (Lund 2003).

**Group culture.** Group cultures are humanistic cultures which have an internal focus and place a priority on flexibility. Organizations with group culture tend to be collaborative and cohesive; they emphasize employee empowerment and recognize the importance of human resource development (Goodman et al. 2001; Hartnell et al. 2011). Group cultures are also referred to in the literature as teamwork, personal, collegial, clan, or human relations model cultures (e.g., Cameron et al. 2006; Goodman et al. 2001; Gregory et al. 2009; Hartnell et al. 2011; Quinn and Rohrbaugh 1981; Singer et al. 2009). Assumptions that underlie group cultures include the belief that human affiliation generates superior organizational outcomes such as positive affective attitudes directed toward the organization, and that displaying trust and commitment toward employees produces open communications and greater employee involvement (Hartnell et al. 2011). Group cultures are believed to be successful because of the care with which they select, develop, and retain their human resources (Cameron et al. 2006). Teamwork and collaboration are driven by organizational values of employee support, trust, and affiliation, and managers leverage these values by mentoring, empowering, and supporting teamwork (Cameron et al. 1996; Gregory et al. 2009; Hartnell et al. 2011). Participative decision making and open communications prevalent in group cultures are believed to be beneficial to organizational outcomes because they create a sense of ownership and responsibility for
organizational employees (Denison and Mishra 1995; Hartnell et al. 2011). Group cultures place little value on formal coordination and control systems, but instead emphasize employee morale, decentralized decision making, group dynamics, cohesiveness, horizontal communications and teamwork (Goodman et al. 2001).

Group cultures have been consistently found to be associated with outcomes that are beneficial to the organization. Indeed, Gregory et al. (2009, 674) noted that “the group domain appears to be a more consistent predictor of effectiveness than the other three domains,” (i.e., entrepreneurial, rational and bureaucratic). For example, group cultures have been shown to be positively associated with product quality, promotions, service quality, organizational commitment, job involvement, safety climate, physician satisfaction, employee empowerment, and job satisfaction (e.g., Goodman et al. 2001; Hartmann et al. 2009; Hartnell et al. 2011; Quinn and Spreitzer 1991; Singer et al. 2009; Zammuto and Krakower 1991; Zazzeli et al. 2007). In the corporate realm, group culture was found to be associated with both current and future profitability (Denison 1990). In addition, Cameron and Freeman (1991) found that group culture in academia was the most effective in generating satisfaction among students, administrators, and educators. Not surprisingly, group cultures have also been demonstrated to have a negative relation with turnover intentions (Goodman et al. 1991).

Humanistic cultures value the individual and eschew bureaucracy for bureaucracy’s sake. Work-groups or organizations with a humanistic culture recognize the inherent value of the person, and inculcate an atmosphere of loyalty and tradition while maintaining a commitment to innovation. These cultures recognize and reward the intrinsic motivation of the individual and
foster an environment where employees feel satisfied with themselves and their job, and feel
supported by and committed to the organization. Flexibility is key with humanistic
organizations. Members are encouraged to try new approaches, and to be innovative. The lack
of formality in the workplace creates an environment where new ideas are welcomed and
teamwork is standard practice. Indeed, Burns and Stalker (1961, 50) note that a distinctive
feature of organic (humanistic) cultures is general inclination of organizational members to
“combine with others in serving the general aims of the concern.” This leads to the following
hypotheses:

**H3**: There is a positive association between humanistic culture and perceived
organizational support.

**H4**: There is a positive association between humanistic culture and job satisfaction.

**H5**: There is a negative association between humanistic culture and turnover intentions.

**Prescriptive Culture.**

Prescriptive cultures include the bureaucratic and rational cultural archetypes
described by the CVF and reflect an emphasis on authority and control. Similar to
humanistic cultures, prescriptive culture also has deep roots in organizational theory.
Max Weber (1947) described the ideal organization as one that is bureaucratic and which
stresses the merits of authority relationships (Carson 2005). McGregor’s (1960) Theory
X which assumes the need for the actions of employees to be closely monitored and
scrutinized is closely related to Weber’s notion of the bureaucratic organization. “Theory
X holds that employees primarily desire stability and security, and require supervision to be productive” (Helfrich et al. 2007, 12).

Prescriptive cultures are rigid, structured and suited for stable or static environments, and may be compared to Burns and Stalker’s (1961) concept of mechanistic organizations. According to this typology, mechanistic organizations can be characterized by “specialized differentiation of functional tasks… [a] precise definition of rights and obligations…[and a] hierarchic structure of control, authority and communication (Burns and Stalker 1961, 46). Moreover, interaction within the organization is typically vertical between subordinate and supervisor. Operations and behaviors are governed strictly by managerial instructions and decisions. Prescriptive and mechanistic organizations insist on “loyalty to the concern and obedience to superiors as a condition of membership” (Burns and Stalker 1961, 46). Similar to humanistic culture, much of the quantifiable research on prescriptive cultures is derived through evaluation of the cultural archetypes defined by the CVF.

Rational culture. The rational cultures are prescriptive and have an external focus with an emphasis on control. These cultures are concerned with task completion, efficiency, and measurable outcomes. Rational cultures are also referred to in the literature as market, production, elite, or rational goal models (e.g., Cameron et al. 2006; Goodman et al. 2001; Gregory et al. 2009; Hartnell et al. 2011; Quinn and Rohrbaugh 1981; Singer et al. 2009). Rational cultures are production oriented and stress clarity of goals and tasks, communication, and achievement (Hartnell et al. 2011; Singer et al. 2009). Rational cultures focus on achievement while maintaining centralized decision making with formal lines of coordination
and control (Goodman et al. 2001). The focus on achievement in rational cultures means an emphasis on goal attainment, where goals serve as a way of controlling employee actions and directing behavior by basing organizational rewards on goal accomplishment (Gregory et al. 2009; Singer et al. 2009).

The assumption underlying rational cultures is that clearly defined goals, and the benefits received for achieving those goals, will lead to greater productivity as employees strive to meet organizational expectations (Cameron et al., 2006; Cameron and Quinn 1999; Hartnell et al. 2011). However, the directed focus on goal accomplishment prevalent in rational cultures can lead to competitive and aggressive behaviors which arise from the contingent rewards used by management as motivational tools. The competition and aggressiveness that are engendered by rational cultures may increase productivity and efficiency in the short run, but can have deleterious long term effects on employee attitudes by fostering an environment of distrust toward the organization and its agents. Employees may sacrifice collaboration in the pursuit of self-interest, which also serves to negatively affect employees’ collective attitudes toward the organization (Hartnell et al. 2011; Kirkman and Shapiro 2001). Lund (2003) identified a negative correlation between rational cultures and job satisfaction, while Zammuto and Krakower (1991) found that rational cultures were negatively associated with organizational commitment, job satisfaction, employee morale and trust while being positively related to conflict and turnover intentions. However, a large number of studies have been unable to identify substantive relationships between rational cultures and many organizational outcomes (e.g., Cameron and Freeman 1991; Gregory et al. 2009; Hartmann et al. 2009; Hood and Koberg 1991; Meterko et al. 2004; Strasser et al. 2002).
**Bureaucratic culture.** Bureaucratic culture is the quintessential prescriptive culture. These cultures have an internal focus and an emphasis on control. These cultures are also referred to in the literature as internal process, hierarchical, leadership, or formal cultures, (e.g., Cameron et al. 2006; Goodman et al. 2001; Gregory et al. 2009; Hartnell et al. 2011; Quinn and Rohrbaugh 1981; Singer et al. 2009). Organizations with bureaucratic cultures emphasize strict policies and formal chains of command; these organizations value consistency and predictability. Organizations with bureaucratic cultures tend to be compartmentalized with clear lines of authority and responsibility (Wallach 1983). Bureaucratic cultures are oriented internally and possess a structure that is driven by formal control mechanisms (Hartnell et al. 2011). These cultures value consistency, formalization, routinization, and precise communication (Quinn and Kimberly 1984). Bureaucratic cultures emphasize the role of communication and information management as means and control and stability as ends (Quinn and Rohrbaugh 1981). A fundamental assumption of bureaucratic cultures is that conformity, predictability, stability, and control foster organizational efficiency and that employees are better able to meet expectations when their roles are clearly defined (Goodman et al. 2001; Hartnell et al. 2011). Accordingly, bureaucratic cultures emphasize formal coordination, vertical communication, and centralized decision making; employees’ roles are rigidly defined and conformance to formal rules and regulations is strictly enforced (Goodman et al. 2001). Bureaucratic cultures value predictable outcomes, which are accomplished through a process of structure, policies and rules; rewards are most often distributed according to rank rather than merit (Singer et al. 2009). Bureaucratic culture is particularly important in the present analysis as this cultural archetype has been shown to predominate at the VHA (Meterko et al. 2004).
While the standardization that is indicative of a strong bureaucracy can be beneficial to an organization, such a culture can impede information flow, stifle the incorporation of frontline expertise, and obstruct organizational learning (Adler, Goldoftas, and Levine 1999; Carroll, Rudolph, and Hatakenaka 2002; Singer et al. 2009). Bureaucratic cultures have been found to be specifically related to several organizational outcomes. For example, Goodman et al. (2001) found bureaucratic cultures to be negatively associated with job involvement, job satisfaction and organizational commitment as well as positively related to turnover. Singer et al. (2009) found bureaucratic cultures to be positively associated with a lower level of hospital safety. Other researchers have found bureaucratic cultures to be negatively associated with job satisfaction, commitment, employee empowerment, trust, and morale, leader credibility, equity of rewards, and patient satisfaction (e.g., Goodman et al. 2001; Lund 2003; Meterko et al. 2004; Zammuto and Krakower 1991). Bureaucratic cultures have also been found to be positively related to scapegoating, resistance to change, turnover intentions and conflict (Goodman et al. 2001; Lund 2003; Meterko et al. 2004; Zammuto and Krakower 1991). Quinn and Spreitzer (1991, 138) found that employees working for organizations exemplifying bureaucratic cultural values had significantly lower levels of satisfaction with work and promotions than those working for institutions with different cultural attributes noting that “organizations with a hierarchical profile appear to be a rather unpleasant and unsatisfying environment in which to work.” Further, Carman et al. (1996) found bureaucratic cultures to be negatively associated with the implementation of total quality management programs, patient satisfaction, and customer satisfaction.
While it is true that a certain degree of formal organization is necessary to achieve organizational goals, excessive reliance on bureaucracy and control is counterproductive. Organizations with prescriptive cultures tend to view their human capital as resources necessary to fulfill a task, “but men and women do not ordinarily yield themselves wholly to use as resources by others, indeed to do so infringes the human purpose of controlling the situation confronting the individual” (Burns and Stalker 1961, 25). Sleznick (1948, 250) noted that formal (i.e., prescriptive) organizations attempt to treat employees as “means for the achievements of its ends. However, the individuals within the system tend to resist being treated as means. They interact as wholes, bringing to bear their own special problems and purposes.” Control is the defining element of prescriptive organizations. Individual actions are mandated, monitored, and measured. New approaches are viewed with suspicion, and seen as threats against the status quo. Moreover, individual initiative to act beyond proscribed roles may be viewed as vaguely subversive and a challenge to authority. These factors combine to create an environment hostile to individuality and innovation. Prescriptive cultures cultivate a climate of control that stifles personal and organizational growth, and which is ultimately detrimental to both the employee and the organization.

Thus, prescriptive cultures do not appear to value or support their employees, and that feeling is reciprocated. These cultures do not engender job satisfaction, and should result in an enhanced desire for employees to leave the organization. Given the foregoing, I hypothesize the following:
H6: There is a negative association between prescriptive culture and perceived organizational support.

H7: There is a negative association between prescriptive culture and job satisfaction.

H8: There is a positive association between prescriptive culture and turnover intentions.

*Culture Intercorrelation*

Organizational cultures are rarely monolithic. Nearly all organizations exhibit a culture that is an amalgamation of two or more cultural archetypes. Indeed, a 2011 meta-analysis by Hartnell and colleagues found that organizational cultures show a high degree of intercorrelation ranging from 0.42 to 0.64. Hartnell et al. (2011) noted that the presence of one type of culture does not negate the presence of another, and that it may be more accurate to consider the dimensions of the CVF as more complementary than contradictory. Thus, it is appropriate to allow the cultural archetypes in the model to be correlated.

Collectively, the associations I have hypothesized are displayed in the theoretical model provided in Figure 2.

Insert Figure 2 here.

*Time Effects*

Organizational culture has been a topic of academic research for over three decades (Pettigrew 1979). During that time, there has been considerable interest in the topic, much of it aimed at utilizing and manipulating culture as a means to enhance organizational performance (Scott et al. 2003). Some researchers believe that such efforts are futile, however. For example,
Meek (1988, p. 453) observed that “[t]he problem with some studies of organizational culture is that they appear to presume that there exists…a collective organizational culture that can be created, measured and manipulated in order to enhance organizational effectiveness.” In contrast, many organizational scholars believe that culture is mutable and susceptible to managerial control and alteration. This school of thought recognizes that while organizational culture is resistant to change, it is also measurable, malleable and manageable (Scott et al. 2003). Leaders who recognize that certain cultural attributes lead to favorable organizational outcomes are motivated to emphasize those attributes.

In the late 1990s, the VHA began an initiative to undergo a radical change to replace an old, monolithic, military-type, top-down bureaucracy with a new culture that emphasizes individual accountability, efficiency, collaboration, and cooperation through a process of streamlining communications and eliminating layers of bureaucracy (Kizer 1995). This is no small task. Indeed, when promoting this initiative, Undersecretary of Health Kenneth Kizer, noted that “the organizational culture changes that are envisioned will … represent one of the most profound transformations of any organization — public or private — in American history” (Kizer 1996, 8).

By undertaking this initiative, it is clear that the VHA believes that culture can influence organizational results and that is it necessary to change the organization’s culture in order to improve those results. Indeed, part of the motivation behind the development of the instrument used in the present study was to obtain employee perceptions of organizational culture in order to improve both the workplace environment as well as organizational outcomes (VHA 2010). To
that end, the survey has been used to assess the relation between OC and patient safety culture, and between OC and patient satisfaction (Hartmann et al. 2009; Meterko et al. 2004). These studies found significant positive impacts of the humanistic characteristics typical of entrepreneurial and group cultures on organizational outcomes and evidence of negative effects attributable to bureaucratic culture. Because of these identified linkages, the VHA has made a concerted effort over the last several years to move away from a prescriptive, structured, bureaucratic and hierarchical culture toward a humanistic and group culture (Kizer 1995). Thus, based on the preceding:

**H9**: The extent to which the organizational culture of the VA reflects humanistic cultural tendencies has increased over time.

**H10**: The extent to which the organizational culture of the VA reflects prescriptive cultural tendencies has decreased over time.

*Intra-organizational Cultural Differences*

A general consensus exists that large organizations do not consist of a single, monolithic culture (Bellou 2009). One organization may be comprised of several culturally different departments, which may, in turn, consist of culturally different workgroups (Pratt and Beaulieu 1992). These cultural differences may arise from differences in the size of workgroup, the type of work performed (e.g., nursing vs. accounting), occupational affiliations (e.g., RN vs. CPA), external partners (e.g., patients vs. GAO) or relative location in the bureaucratic hierarchy (e.g., Financial Systems Administrator vs. Accounting Technician) (Hood and Koberg 1991; Jenkins et al. 2008). Differences in the cultural attributes of different workgroups or ranks arise from the divergent selection and socialization processes employed by these diverse groups (Pratt and
Beaulieu 1992). The cultural differences across groups are manifested in the alternative value structures between those groups. Unique workgroups may exhibit their own set of values, and if the culture of the organization as a whole is weak, the values of individual subcultures may predominate (Lok and Crawford 1999). Large organizations are heterogeneous by definition, and differences in intra-organizational culture may give rise to conflict (Gregory 1983). The potential for cultural conflict to exist, and for subcultures to predominate is higher in situations where professional structures are strong, such as in large teaching hospitals (Meek 1988).

Moreover, Schein (1994) identified three unique sub-cultures operating within each organization’s unique cultural structure which arise as a function of position or occupation. He refers to these groups as operators, engineers and executives. The first of these he defines as “operators.” These individuals are the front-line workers “who make and deliver the products and services that fulfill the organization’s basic mission…It is the operator group that typically becomes the target of change programs” within the organization (Schein 1996, 236). Within the VHA, the primary care nursing staff would most certainly qualify as “operators,” as these individuals are the ‘face’ of the organization. It is this group that has sustained personal contact with veterans receiving care at any given facility. The second group defined by Schein (1996) are the “engineers.” He notes that each organization possesses a core of technology that underlies what the organization does and that this technology is designed, monitored and maintained by a community of “engineers” that share a common organizational culture. According to Schein, engineers prefer machines and routines over people and “tend to view the need for complex human teams, the need to build relationships and trust, and the need to elicit the commitment of employees as unfortunate and undesirable derivatives of human nature to be
circumvented” (Schein 1996, 237). Accountants and other fiscal personnel fall firmly into the “engineer” camp and differentiate themselves with distinctive linguistic repertoires and codes of intra-group communication (Johnson, Koh, and Killough 2009). Lastly, Schein (1996) asserts the existence of an “executive” culture, and includes those at the highest level of an organization. “Executives” share a common set of assumptions based on their role and status within the firm. Thus, executives are likely to view OC differently than either engineers or operators.

Differences in cultural perceptions have been identified between different organizational groups at the VHA. Strasser et al. (2002, 119) found that individuals lower in the organizational hierarchy viewed their organizational culture as “significantly less personal, less dynamic and more formal than hospital administrators.” Further, Pratt and Beaulieu (1992) found that individuals at different levels in the organizational hierarchy at public accounting firms had different cognitions of the OC present in their firms.

Research has consistently found that supervisors hold different views on a variety of topics than their subordinates. For example, Jabes and Zussman (1988) found that managers viewed organizational practices and climate significantly more favorably than those lower in the organizational hierarchy. Miles (1964) demonstrated that managers believe that intellect, judgment and ability are distributed in accordance with the organizational hierarchy, such that supervisors believe they are inherently better qualified and more capable than staff personnel. Asquith (1998) showed that supervisors were more strongly committed to the organization’s objectives. Furthermore, Johnson, (2000) found that supervisors believe that the organization is closer to fulfilling its objectives than non-supervisors. Johnson further found that supervisors’
perceptions of the organizations’ culture were significantly more favorable than subordinates and
that supervisors were significantly more satisfied with their jobs, perceived greater opportunities
for innovation, a better physical environment, and more favorable labor/management relations.

Moreover, because the cultural change initiative at the VA was initiated at the highest
levels of the organization, and because the leadership at each facility was tasked to implement
this initiative attribution theory contends that these individuals will embrace this initiative and
believe in its efficacy to a greater degree than those that are expected to engage in the behaviors
and “meaning-making” that will actually result in a shift in cultural identity (Staw 1980).

I therefore expect that supervisory personnel will judge the organizational culture to be
significantly more humanistic than line-level employees. Formally,

**H11**: Accountants of supervisory status will perceive the culture as more humanistic than
those of lower organizational status/rank.

I also expect to find differences in how accounting personnel comprehend organizational
culture when compared to those directly charged with patient care. The VHA’s primary mission
is to “honor America’s Veterans by providing exceptional health care that improves their health
and well-being” (VHA 2011). This focus and the objective to transform the VHA into “a more
efficient and patient-centered health care system” was the driving force behind implementing the
initiative to implement cultural change (Kizer 1995, 1). This leads to the hypothesis that those
who are directly tasked with patient care will be influenced by the change initiative to a greater
degree than those that are further removed from the fundamental mission of the VHA. Under
Schein’s (1996) typology, primary care nurses are “operators,” they have been the focused target
of the organizational change and learning initiative to shift OC, thus rendering this group especially susceptible to such efforts. In contrast, accountants and other Fiscal Service personnel are significantly removed from patient contact. These individuals are “engineers,” working behind the scenes rationally calculating and evaluating impersonal data. According to Schein (1996), “engineers” eschew the humanistic in favor of technology and automation. Consequently, I expect that members of Primary Care Nurses to exhibit greater perceptions of humanistic culture than accountants.

This leads to the following hypotheses:

**H12:** Primary Care Nurses will perceive the culture as higher in humanistic cultural values than accountants.

I now turn to a discussion of the sample, measures and research methodology.
CHAPTER III

SAMPLE

The sample was drawn from employees of the Department of Veterans Affairs (VA). Behind only the Department of Defense, the VA is the second largest element of the federal bureaucracy, and is comprised of three distinct units. The first of these is the Veterans Health Administration (VHA). The VHA implements the medical assistance policies of the VA through the administration and operation of numerous clinics, hospitals, medical centers, and long-term care facilities. Second, the Veterans Benefit Administration (VBA) is responsible for the administration of the VA’s programs that provide financial and other forms of assistance to veterans, their dependents, and survivors. Lastly, the National Cemetery Administration (NCA) is charged with maintaining 130 of the 140 national cemeteries.

In an effort to maintain and improve the quality of outcomes, the VA assesses employee perceptions with a standardized survey on an annual basis. This instrument is formally referred to as the All Employee Survey (AES), and this study evaluates responses to this survey. The entire data set contains responses from employees from each of the above agencies (i.e. VHA, VBA, and NCA) for each of the years between 2006 and 2011. Because I am primarily interested in how organizational culture is influential within the governmental accounting community, I isolate a subsample of accountants from the 2011 sample administration to evaluate hypotheses 1 through 8, as well as hypothesis 11. To test for time effects (hypotheses 9 and 10), I use a sample of accountants from each of years contained in the data set. Lastly, to
evaluate hypothesis 12, I use the previously identified accountants from the 2011 sample, and compare those accountants to a group of registered nurses engaged in primary patient care.

Because the VHA represents the vast majority (88.9%) of VA employees and over 94% of the sample, the discussion will focus on VHA employees. The VHA is the nation’s largest integrated health care system and is a significant and essential element of the health care structure in the United States. The VHA provides critical, rehabilitative, preventative, specialized, acute, long-term, and geriatric care for service veterans. The VHA serves over 8 million veterans annually through a network of 152 hospitals and nearly 1,400 outpatient clinics separated geographically across 21 integrated service networks (VHA 2011).

To identify the government accountants that will comprise the primary sample population, I first identified individual work groups that were likely to contain accounting personnel. Work group codes within the organization are ad hoc, and may or may not be unique for each facility and/or year of administration. A total of 19,920 unique work groups were found over the six survey administrations between 2006 and 2011. Of these, 436 were deemed to be “accounting” work groups, and 201 were applicable for the 2011 survey administration. However, all members of these work groups were not accountants. Each member of the identified work groups were also subjected to further filtering based on the occupation codes identified to be consistent with the accounting function. Within the organization, occupational codes are standardized across the sample frame with a total of 181 unique occupation codes, of which 52 are consistent with an accounting function.
Similarly, to evaluate hypothesis 12, it was necessary to identify members of the primary care nursing staff. To do this, 636 total work group codes were found to be applicable to primary care nursing staff across all administrations of the instrument, with 280 of these operational in 2011. Further, of the 181 unique occupation codes within the organization, only six apply to registered nurses working in a primary care capacity. See Appendix III for a complete list of applicable accounting and primary care work group and occupational codes.

Using the above criteria, a total of 3,706 accountants were identified for response year 2011, and 20,584 across the sample frame. The same process identified 13,661 primary care nurses across the period and 2,635 in 2011. The data were also screened for missing data and lack of variance for essential responses. To accomplish this, I dropped all records without complete responses for all indicators included in the model, and further eliminated any participant that provided the same response to all questions associated with the model (e.g., answered ‘2’ in response to every query). This cleaning process provided a final sample for analysis of 2,567 (1,802) accountants (nurses) for 2011 and 18,472 (12,282) across the sample frame. The complete data set has a sample size of 1,058,337 total respondents and 198,851 during 2011. See Table 1 for sample size by year.

Accountants in the 2011 sample were predominantly female (64.7%) and white (65.8%) with approximately 12 years of experience. Most were employed by the VHA (94.2%) vs. the VBA (5.8%) and none of the identified participants were employed by the NCA. The average age was between 47 and 48 years and approximately 17.7% were employed in positions of
supervisory authority. These demographics are similar to that seen across the entire sample, although nurses had a disproportional percentage of female employees. Table 2 provides comprehensive demographic data for accountants, primary care nurses, and the entire sample for the 2011 survey administration.

Insert Table 2 here.

**MEASURES**

**Instrument**

The All Employee Survey (AES) is voluntary and completely anonymous. Respondents may elect to complete the survey in paper, voice, or electronic formats, with the vast majority of respondents preferring electronic submissions\(^6\) (Helfrich et al. 2007). The overall response rate for this instrument typically exceeds 70 percent (Das, Chen, Warren, and Hodgson 2011).

The AES is comprised of several parts. The respondent begins by providing work group and occupational code information. This is followed by 13 questions intended to capture employee job satisfaction, including satisfaction with supervisors, co-workers, work conditions, pay, senior management, and promotions. The next section is entitled “Organizational Assessment Inventory” which asks employees about their experiences over the last six months. This section contains 31 *ad hoc* questions related to the organizational environment which are designed to capture such items as fairness, safety climate, work/life balance, autonomy, autonomy,

\(^6\) Das et al. (2011) reported that more than 92% of participants elected to complete the survey on the web in 2008.
employee retention, support from supervisors, diversity, conflict resolution, engagement, cooperation, support, innovation, empowerment, and workplace civility. This section is adapted from the Office of Personnel Management’s employee survey which was derived from the work of Hurrell and McLaney (1988). The next section contains 18 items derived from the CVF designed to measure organizational culture. The instrument concludes with nine items which gather demographic information regarding gender, race, organizational tenure, and supervisory status. With the exception of four additional items related to organizational culture, the instrument is unchanged across the sample frame. A copy of the 2004 instrument is provided in Appendix 1.

Because the survey instrument used in this analysis did not use validated scales for the constructs identified in the model, operationalization of these constructs was a multi-step process. First, using prior research and previously validated scales as a model, an *a priori* expectation of items contained in the survey instrument related to the constructs of interest (e.g., job satisfaction, perceived organizational support, humanistic, and prescriptive culture) was developed. These items were then subjected to an exploratory factor analysis to determine if the data supported the proposed categorizations. The entire sample from the 2010 administration of

7 Research using this instrument has heretofore been limited to specialty medical journals, due mainly to the restricted nature of the data set. Access to the data was an exceptionally involved process involving the submission and approval of two IRB research applications, navigating an obstructive bureaucracy, obtaining status as an unpaid federal employee, dealing with petty functionaries, and ultimately invoking Congressional intervention. A timeline and documentation supporting this process may be found in Appendix II.

8 Turnover intentions are captured with a single item.
the survey was subjected to principle axis factoring\(^9\) with Varimax (oblique) rotation using SPSS software (Version 16.0). Principle axis factor analysis is preferred for assessing the underlying structure of data while oblique rotation was used because theory anticipates that the various factors will be correlated (Conway and Huffcutt 2003). Initial extraction identified five unique factors with eigenvalues over 1.0. However, examination of the scree plot revealed that a four factor solution would be more appropriate (Pedhazur and Schmelkin 1991). Forcing the solution into four factors, the result mapped onto the \emph{a priori} expectations nearly without exception\(^10\). The scree plot is provided in Figure 3.

Insert Figure 3 here.

The theoretical model shown in Figure 2 includes two exogenous variables which capture perceptions of humanistic and prescriptive culture. Perceived organizational support and job satisfaction are endogenous mediator variables, and turnover intentions serve as the dependent variable. I now turn to discussion of these predictor and outcome variables.

\(^9\) Analysis was also performed using Principle Component Analysis with virtually identical results.

\(^{10}\) Some items did not load as anticipated. For example, I expected the item “Compared to what you think it should be, how satisfied are you with the relationships you have with your co-workers?” to load heavily onto job satisfaction, because satisfaction with co-workers is thought to be a component of overall job satisfaction. In fact, this item was heavily cross-loaded with POS, and was dropped.
Predictor Variables

Humanistic Culture

Humanistic culture was measured using ten\textsuperscript{11} items from the AES, and is intended to capture cultural indicia of organic, team-oriented, and innovative organizations. Respondents were asked to indicate the degree to which they agreed or disagreed with a series of questions on a five point Likert scale anchored by ‘strongly disagree’ and ‘strongly agree.’ The selected items were summed to generate the humanistic culture variable used in the analysis. The average factor loading\textsuperscript{12} for these items is 0.715, (ranging from 0.63 to 0.79), and the composite reliability and Cronbach’s alpha for the scale is 0.944. Representative items from this scale include: “My facility emphasizes human resources. High cohesion and morale in the organization are important,” and “Managers in my facility are warm and caring. They seek to develop employees’ full potential and act as their mentors or guides.”

Prescriptive Culture

Perceptions of prescriptive culture were measured using three items from the survey instrument, and which also used a five point Likert scale anchored by ‘strongly disagree’ and ‘strongly agree.’ The average factor loading for these items was 0.787, (ranging from 0.76 to 0.81), with a composite reliability of 0.786 and a Cronbach’s alpha of 0.781. Prescriptive

\textsuperscript{11} Four questions reflecting humanistic culture were added to the instrument in 2009. Thus, earlier administrations of the survey use only six questions to capture humanistic culture.

\textsuperscript{12} A factor loading is the standardized regression coefficient between an indicator and its associated latent variable.
cultures are presumed to be very formalized, rule-oriented, and bureaucratic. Examples from this scale include: “My facility is a very formalized and structured place. Bureaucratic procedures generally govern what people do” and “The glue that holds my facility together is formal rules and policies. People feel that following the rules is important.”

Outcome Variables

**Perceived Organizational Support (POS)**

Typically POS is measured using a nine point scale derived from research conducted by Eisenberger and colleagues (e.g., Eisenberger et al. 1986). Items from this scale are not present in the survey instrument. Therefore, perceived organizational support is measured by measuring responses to items representative of its antecedents. Specifically, prior research has identified several factors that are strongly related to POS. These include such items as fairness of treatment, supervisor support, and organizational rewards and job conditions (Rhoades and Eisenberger 2002). Seventeen items from the AES were identified as contributing to the generation of POS including “My supervisor is fair in recognizing team accomplishments,” “It is safe to take a risk in this work group,” “Disputes or conflicts are resolved fairly in my work group” and “Compared to what you think it should be, how satisfied are you with the amount of praise that you receive?” Respondents were requested to indicate their relative satisfaction or agreement with these questions based on a five point Likert scale anchored by ‘Not At All Satisfied’ and ‘Very Satisfied,’ or ‘Strongly Disagree’ and ‘Strongly Agree.’ The average factor loading for these items is 0.727 (ranging from 0.65 to 0.81). In a private conversation with the author, Dr. Eisenberger who, while conceding that this measurement strategy was not ideal,
found the above approach acceptable, noting that “one must work with what one has” (D. Emerson, private conversation, March 9, 2011).

To enhance parsimony, increase reliability, and to provide better psychometric properties for the analysis, I parceled the identified items into three composite variables. Parcelling entails the aggregation of two or more indicators into a composite indicator variable. This technique minimizes many of the problems typically attendant with the use of many indicator variables such as dual factor loadings, correlated residuals, and other sources of measurement error – all of which can contribute to diminished model fit (Rogers and Schmitt 2004). Using the radial parceling technique advocated by Rogers and Schmitt (2004), I generated three composite variables POS-1, POS-2, and POS-3, with Cronbach alphas of 0.924, 0.923, and 0.917 respectively. The composite reliability of the three-factor scale is 0.975 and Cronbach’s alpha of 0.972. If the seventeen items comprising POS had been combined into a single scale, the Cronbach’s alpha would be 0.973.

In an effort to provide additional information regarding construct validity in general, and convergent validity specifically, I also calculate average variance extracted (AVE) for each of the composite variables. Average variance extracted is a summary measure of convergence among a set of items representing a construct, and represents the average percent of variation explained among the items. The AVE statistic is calculated by computing the mean of the square of the factor loadings for each item used to measure a given construct. For example, the factor loadings for the three composite indicators used to measure POS are 0.966, 0.967, and 0.956. Squaring these loadings (0.933, 0.935, and 0.914 respectively) provides an estimate of the
variance extracted by each indicator. The average of these squared factor loadings is the AVE. In the case of POS, the AVE is 0.927.

**Job Satisfaction**

Consistent with other validated scales (e.g., Schriesheim and Tsui 1980; Spector 1985), job satisfaction is measured with six items contained in the AES capturing overall satisfaction with one’s job, pay, type of work, quantity of work, and potential for promotion. Representative items include “Compared to what you think it should be, how satisfied are you with the amount of pay that you receive”, Compared to what you think it should be, what is your current overall level of satisfaction with your job?, and “Compared to what you think it should be, how satisfied are you with the type of work that you currently do?” Replies to these questions were provided using a five point Likert scale anchored by “Not At All Satisfied” and “Very Satisfied.” The average factor loading for these items is 0.675 (ranging from 0.59 to 0.73). Following the reasoning outlined above, the six items were parceled into two indicators\textsuperscript{13}, JSAT-1 and JSAT-2, which had composite reliabilities of 0.772 and 0.822 respectively (Williams and O’Boyle 2008). The composite reliability of the two-factor scale is 0.860 and Cronbach’s alpha is 0.859, and the AVE is 0.754.

\textsuperscript{13} Dr. Larry Williams noted that “in general two indicators are not as preferred as three or four, but if you do not have any estimation or convergence problems, the results are acceptable” (D. Emerson, Personal communication, February 7, 2013).
Turnover Intentions

Turnover intentions in this study are captured with a single item in the survey instrument. Specifically, employees provide responses to the following item: “If I were able, I would leave my current job because I am dissatisfied.” As with previous items contained in the survey instrument, respondents used a five point Likert scale anchored by “Strongly Disagree” and “Strongly Agree.” When performing the confirmatory factor analysis, this item loaded with the job satisfaction items, with a factor loading of -0.60.

Details on item composition, reliabilities, and average variance extracted for all variables are provided in Table 3.

Insert Table 3 here.

ANALYSIS APPROACH

Structural Equation Modeling

To evaluate hypotheses one through eight, I analyzed data from the 2011 AES using structural equation modeling (SEM). SEM is an extension of the general linear model, which forms the foundation for most quantitative analysis used in the various fields of business studies. SEM subsumes a number of analytical techniques including multiple regression, path analysis, ANOVA and factor analysis, each of which can be considered to be special cases of SEM (Burnette and Williams 2005; Kline 2005). SEM simultaneously conducts path analyses between constructs of interest and factor analyses of the indicators that reflect those constructs.
Path analysis presents a hypothesized set of causal relationships between measured variables linear equations through path diagrams which graphically depict the relationship between variables (Kline 2005; Millsap 2002). Factor analysis is used to identify underlying patterns in a set of data in order to reduce a large number of interrelated variables into a smaller number of factors that are more easily analyzed (Burnette and Williams 2005).

The power of SEM lies in its ability to combine path analysis and factor analysis into a comprehensive statistical methodology. SEM provides the researcher with a summary evaluation of the proposed associations between latent variables by providing individual estimates of the relationships between unobservable constructs and their manifest indicators (the measurement model), as well as those between the constructs themselves (the structural model). SEM is a broad-based data-analytic framework embodied with unique capabilities that allow the direct testing of the model of interest without the limitations associated with other techniques (Tomarken and Waller 2005).

I now turn to discussion of the results.
CHAPTER IV

RESULTS

Model Identification

To evaluate my proposed relations, I first calculated correlations and covariances between the constructs. All of the latent variables are significantly correlated at $p \leq 0.001$, and generally in the expected direction. However, contrary to expectations, turnover intentions were found to be negatively associated with perceptions of a prescriptive culture. Panel A of Table 4 presents the correlation matrix for all elements contained in the model, and Panel B provides correlations between the major constructs. I then used AMOS 16 analytical structural equation modeling software to fit the data\textsuperscript{14} to the theoretical model shown in Figure 2.

Insert Table 4 here.

Model Evaluation

SEM models are evaluated using three general criteria (Kline 2005). One must evaluate the fit of the model itself, the validity and reliability of the measurement model, and the meaning and significance of the structural relationships. Below, I discuss model evaluation and construct validity. Appraisal of the meaning and significance of the structural model is reserved for the discussion.

\textsuperscript{14} Unless otherwise specified, the data under analysis are the responses from governmental accountants in 2011.
Model Fit

Evaluating overall model fit entails comparing the estimated covariance matrix with that which is observed. Many different indices are available to evaluate model fit, but they generally fall into one of three categories – absolute fit indices, incremental fit indices, and parsimony adjusted fit indices (Hooper, Coughlan, and Mullen 2008). Absolute fit indices determine how well the sample data fit the a priori model (McDonald and Ho 2002). These indices provide the best indication of how well the theory fits the data, and include chi-squared ratio, Root Mean Square Estimate of the Approximation (RMSEA), Goodness of Fit (GFI), and the Standardized Root Mean Square of the Residual (SRMR). Incremental fit indices refrain from using the chi-squared statistic in isolation, but rather compare the chi-squared statistic to a baseline model. Incremental indices include the Normed-Fit Index (NFI) and the Comparative Fit Index (CFI). Lastly, parsimony fit indices are appropriate for use in complex, nearly saturated models to compensate for (and penalize) the complexity of the model. No consensus currently exists regarding recommended threshold limits for these metrics, and they are not included in this analysis. A discussion of the indices I use in evaluating the various models contained herein follows.

The chi-square statistic measures the relative difference between the sample and fitted covariances matrices. To minimize the effects of sample size, the statistic is typically divided by the degrees of freedom. Although there is a lack of consensus, values less than 5.0 would typically indicate good model fit (Wheaton, Muthen, Alwin, and Summers 1977).
The RMSEA tells us how well a model with optimally chosen parameter estimates would fit the covariance matrix. This metric is sensitive to the number of estimated parameters in the model, and favors parsimony. RMSEA can range between 0.0 and 1.0, with 0.0 indicating perfect model fit. RMSEA cut-off points less than 0.06 or a stringent upper limit of 0.07 seems to be the general consensus amongst authorities in this area. The RMSEA is unique among fit indices due to the ability to calculate a confidence interval around its value (Hu and Bentler 1999).

The GFI statistic calculates the proportion of variance accounted for the estimated population covariance, and can range between 0.0 and 1.0 with higher values indicating better fit. A typical cut-off value of 0.95 or more is symbolic of good model fit (Kline 2005).

The SRMR is the square root of the standardized differences between the residuals of the sample covariance matrix and that associated with the hypothesized model. Values for the SRMR can range between 0.0 and 1.0, with 0.0 indicating perfect model fit. SRMRs less than 0.08 are associated with good model fit (Hu and Bentler 1999).

The NFI compares the hypothesized model with the independence model, and returns values between 0 and 1. Hu and Bentler (1999) recommend a cut-off value for the NFI statistic of 0.95.

15 SEM analysis entails the creation of three unique models: The default model is the user-defined hypothesized model; the independence model hypothesizes that nothing is related to anything else, and the saturated model, which assumes that everything is related to everything else.
I also include values for the CFI statistic for model evaluation. CFI is a revised form of the NFI which takes into account the effects of sample size. CFI can range between 0.0 and 1.0 with higher values indicating better fit. A typical cut-off value of 0.95 or more is symbolic of good model fit (Hu and Bentler 1999).

Lastly, Hu and Bentler (1999) suggest that at least two different indices be presented to minimize the potential for acceptance of misspecified models. Thus, I evaluate each model presented by including values for each of the indices discussed above.

**Determination of the Validity and Reliability of the Measurement Model**

When evaluating models using SEM, it is important to ensure that the model accurately and validly portrays the constructs it contains. Construct validity is comprised of four components: face validity, convergent validity, discriminant validity, and nomological validity (Pedhazur and Schmelkin 1991). Face validity is the extent to which the items are consistent with the definition of the construct, and is based on the researcher’s judgment. Convergent validity assesses the extent to which the indicators of a given construct share variance. Factor loadings (≥ 0.50), composite reliability (≥ 0.70), and average variance extracted (≥ 0.50) are the metrics used to gauge construct validity. Discriminant validity evaluates whether a given construct is truly distinct from the others. Constructs with high inter-item correlations raise concerns regarding discriminant validity. To ascertain discriminant validity, the AVE for each of any pair of related constructs should be larger than the square of the correlation between them. If they are, then the measured variables are more highly related to the construct they are associated with than they are with the other related construct. Lastly, nomological validity is
assessed by examining whether the correlations between the constructs in the measurement model makes theoretical sense.

Except as noted below, no issues with construct validity were noted in any of the tested models

*Assessment of Discriminant Validity*

One item of concern identified during construct validation was the relatively high correlation between job satisfaction and POS ($r = 0.821$; See Table 4, Panel B). This raises questions regarding their discriminant validity. To address this, I first calculated variance extracted and average variance extracted from the constructs. Fornell and Larcker (1981) note that for any two constructs, (e.g., job satisfaction and POS), the average variance (AVE) extracted from each should be higher than the shared variance (i.e. the square of the correlation between the two). In the theoretical model, the AVE for POS was 0.926 (Table 3) and the AVE for job satisfaction was 0.754 (Table 3), and the AVE for the two constructs combined is 0.840 (i.e. $(0.926 + 0.754)/2$). These values are compared to the square of the correlation between the two, i.e. $0.821^2$ (Table 4), which equals 0.674. Since each of the individual AVEs exceed the variance between the constructs, discriminant validity can be presumed (Fornell and Larcker 1981).
Theoretical Model

I next fit the data to the theoretical model shown in Figure 2. The results are shown in Figure 4. The data fit the model relatively well as evidenced by the fit\textsuperscript{16} statistics.

Fit statistics for the theoretical model are as follows: (1) the $\chi^2$ difference ratio ($\chi^2 = 6.282$), (2) the Root Mean Square Error of Approximation (RMSEA = 0.045), (3) the Goodness of Fit Index (GFI = 0.992), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0066), (5) the Normed Fit Index (NFI = 0.996), and (6) the Comparative Fit Index (CFI = 0.996). To evaluate fit, these values are compared to the cut-off values described above, i.e. $\chi^2$ difference ratio < 5.0; RMSEA < 0.06; GFI $\geq$ 0.095; SRMR < 0.08; NFI $\geq$ 0.095; CFI $\geq$ 0.095 (Hu and Bentler 1999; Kline 2005).

However, the paths between prescriptive culture and turnover intentions and between prescriptive culture and job satisfaction are insignificant ($p = 0.394$ and $p = 0.114$, respectively). Following the technique recommended by Anderson and Gerbing (1988), the best fitting model was identified by dropping all paths that degraded, were insignificant, or did not contribute to overall model fit. This process resulted in one path being dropped from the theoretical model\textsuperscript{17}.

The dropped path between prescriptive culture and turnover intentions was unexpectedly

\textsuperscript{16} Bollen (1989) notes that measures designed to evaluate SEM fit are subjective and recommend that models should be compared to previous research using the same constructs. Results from this study compare favorably with comparable analyses.

\textsuperscript{17} Anderson and Gerbing (1988) caution that paths should not be dropped solely to increase model fit. They advocate retaining marginally significant paths which have a strong theoretical foundation.
positive, of a very small magnitude, and insignificant ($\beta = 0.007; p = 0.394$). The path between prescriptive culture and job satisfaction was marginally significant ($p = 0.073$), and dropping the path only slightly improved model fit\(^{18}\), so the path was retained due to the substantial theoretical justification that supports its inclusion. The structural model is depicted in Figure 5.

Insert Figures 4 and 5 here.

Structural Model

The model used to test hypotheses 1 through 8 is depicted in Figure 5. This model excludes the path between prescriptive culture and turnover intentions\(^{19}\), provides the most parsimonious solution, has the strongest theoretical foundation and represents the data equal to or better than any equivalent model tested.

I use several criteria to assess SEM fit including: (1) the $\chi^2$ difference ratio ($\chi^2 = 5.86$), (2) the Root Mean Square Error of Approximation (RMSEA = 0.044), (3) the Goodness of Fit Index (GFI = 0.992), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0068), (5) the Normed Fit Index (NFI = 0.996), and (6) the Comparative Fit Index (CFI = 0.996). To

\(^{18}\)When evaluating whether dropping a single path improves model fit, the chi-squared difference statistic is evaluated against the null hypothesis that the coefficient on the dropped path equals zero. If the path between prescriptive culture and job satisfaction were dropped (i.e. constrained to equal zero), the chi-squared statistic increases from 82.40 to 85.61, an increase of 3.21. Thus, we reject the null hypothesis at $p = 0.073$, and conclude the path should be retained. Alternatively, consider the effect of dropping the path between perceived organizational support and job satisfaction. In this case the chi-squared statistic would increase from 85.61 to 1,011.10, an increase of 925.50, and we would reject the null hypothesis at $p \leq 0.001$.

\(^{19}\)Comparing the theoretical ($\chi^2 = 81.67$) and structural model ($\chi^2 = 82.40$) identifies a difference in the chi-squared statistic of 0.725 with one degree of freedom. Thus, we fail to reject the null hypothesis that the coefficient on the dropped path between prescriptive culture and turnover intentions equals zero at $p = 0.395$. 

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evaluate fit, these values are compared to recommended cut-off values, i.e. $\chi^2$ difference ratio < 5.0; RMSEA < 0.06; GFI ≥ 0.095; SRMR < 0.08; NFI ≥ 0.095; CFI ≥ 0.095 (Hu and Bentler 1999; Kline 2005).

A comprehensive list of fit indices is provided in Table 5.

Insert Table 5 here.

To further evaluate model fit, the standardized residual covariance matrix should also be examined. The standardized residual covariance between two variables is determined by dividing their covariance by an estimate of its standard error (Jöreskog and Sörbom 1984). The residual covariance matrix displays the difference between the calculated sample covariances and those implied by the model. With a correct model, most standardized residuals should be less than 1.96 in absolute value, indicating that the residual is insignificant at $p = 0.05$.

Moreover, particular attention is paid to the residual covariances between the indicators of the same latent constructs. If the model fits well, one would expect these residuals should be particularly small in magnitude.

Analysis of the standardized residual covariance matrix for the structural model identified no issues of concern. None of the residuals even approached the level of significance, and none of the residual covariances between indicators of same construct exceeded 0.05, each of which indicate good model fit (Jöreskog and Sörbom 1984). The standardized residual covariance matrix is provided in Table 6.
Additional Analyses

Alternative Fit Measure

The expanding use of structural equation modeling in scholarly research has led to concerns regarding the use of global fit indices when evaluating the adequacy of composite models. The difficulty lies in determining whether the traditional indices provide a satisfactory basis for assessing the most important relations underlying the model, i.e. the structural paths between latent variables. Conventional fit statistics capture the adequacy of the entire model, which includes all of the paths from the individual indicators to their respective latent variables as well as the paths between latent variables. However, if the measurement model does a very good job of estimating the relationships between unobservable constructs and their manifest indicators, but poor relations between the constructs, the resultant excellent model fit can compensate for and mask the relatively poor fit between the constructs of interest (Williams and O’Boyle 2011). To address this problem, McDonald and Ho (2002) developed an alternative version of the Root Mean Square of the Approximation (RMSEA) statistic with one that focuses on the relations proposed in the path model. Williams and O’Boyle (2011, 362) refer to this metric as RMSEA-P, which can be defined as “the degree of error of approximation for latent variable relations per degree of freedom.”

According to Chen, Curran, Bollen, Kirby, and Preston (2008), a path model should be rejected if the lower boundary of the 95% confidence interval of the RMSEA-P exceeds 0.05 or
if the upper bound were greater than 0.10. Analysis performed on the path model shown in Figure 6 revealed an RMSEA-P of 0.00 with a 90% lower bound of 0.00 and upper bound of 0.046. All paths are significant at $p \leq 0.01$ with the exception of the path between prescriptive culture and job satisfaction ($p = 0.336$). These results support the efficacy of the structural model (Williams and O’Boyle 2011).

Insert Figure 6 here.

**Mediation testing**

One of the motivations for this study was to examine the possible role of POS in mediating the effects of organizational culture on both job satisfaction and turnover intentions. The path model developed in the previous step is useful for these purposes. Perusal of the theoretical model provided in Figure 2 provides five possible mediation scenarios: (1) POS as potential mediator between prescriptive culture and turnover intentions; (2) POS as a potential mediator between humanistic culture and turnover intentions; (3) job satisfaction as a potential mediator between prescriptive culture and turnover intentions; (4) job satisfaction as a potential mediator between humanistic culture and turnover intentions; and (5) job satisfaction as a potential mediator between POS and turnover intentions.

Mediation effects can be tested through an evaluation of changes in the chi-squared statistic across a series of nested models. Dropping the direct path between the predictor and outcome variables while retaining the mediated paths provide the opportunity to test whether that path should be retained, and by extension, whether full or partial mediation is present. Dropping
a path will necessarily increase the chi-squared statistic, and the change in the statistic is
evaluated against the null hypothesis that the dropped path is indeed equal to zero. A change in
chi-squared that is greater than the critical value of 3.84 for 1 degree of freedom results in a
rejection of the null hypothesis leading to the conclusion that the dropped path is not equal to
zero, and should be retained. Thus, partial mediation is indicated. Conversely, if the change in
chi-squared is less than 3.84, then we fail to reject the null and conclude that the path should be
dropped, thereby establishing a full mediation scenario (Kline 2005).

Using the path diagram depicted in Figure 6, I evaluated the above listed mediation
scenarios. I first examined each of the individual paths in isolation for sign, strength, and
significance. All associations were significant at $p \leq 0.01$. I next evaluated full and partial
mediation for each of the scenarios and found the following: (1) POS fully mediates the relation
between prescriptive culture and turnover intentions ($\Delta \chi^2 = 0.80; \ p = 0.371$); (2) POS partially
mediates the relation between humanistic culture and turnover intentions ($\Delta \chi^2 = 9.742; \ p = 0.002$);
(3) job satisfaction fully mediates the relation between prescriptive culture and turnover
intentions ($\Delta \chi^2 = 0.371; \ p = 0.542$); (4) job satisfaction fully mediates the relation between
humanistic culture and turnover intentions ($\Delta \chi^2 = 0.493; \ p = 0.483$); and (5) job satisfaction
partially mediates the relation between POS and turnover intentions ($\Delta \chi^2 = 22.570; \ p \leq 0.001$).
More details on this test are provided in Table 7.

Insert Table 7 here.
**Hypothesis Testing**

With the best fitting model (Structural model, Figure 5) identified, it is now possible to evaluate the hypotheses and predictions.

Although I did not specifically hypothesize an association between job satisfaction and turnover intentions, I did anticipate that this relation would be negative due to a preponderance of supporting evidence (e.g., Allen et al. 2003; Brierley 1999; O’Reilly et al. 1991; Tett and Meyer 1993). As expected, a strong and significant negative relation between job satisfaction and turnover intentions was identified ($\beta = -0.667, p \leq 0.001$; See Figure 5), thereby supporting the contention that satisfied employees have less desire to voluntarily depart the organization.

**Hypothesis 1**

The first hypothesis presumes that there is a positive association between POS and job satisfaction. As expected, the data supported prior research by revealing a positive relation between POS and job satisfaction ($\beta = 0.688, p \leq 0.001$; See Figure 5). Thus, as individuals feel supported by the organization, they experience an increase in job satisfaction.

**Hypothesis 2**

The second prediction concerns the relation between POS and turnover intentions. I hypothesized that as perceptions of organizational support increased, the likelihood that an employee would express a desire to leave their current job would decrease. This prediction was upheld, supporting hypothesis 2 ($\beta = -0.137, p \leq 0.001$; See Figure 5), and a standardized total
effect\textsuperscript{20} of POS on turnover intentions of -0.596 ($p \leq 0.001$; See Figure 5). That is, due to both direct (unmediated) and indirect (mediated through job satisfaction) effects of POS on turnover intentions, when POS increases by 1 standard deviation, turnover intentions decreases by 0.594 standard deviations.

**Hypothesis 3**

Hypothesis 3 deals with a proposed positive association between humanistic culture and POS. As expected, an organizational culture that places more value on the individual than on bureaucracy engenders a climate that inculcates positive employee attitudes such as POS. Humanistic culture has a direct and positive association with POS ($\beta = 0.708$, $p \leq 0.001$; See Figure 5). Thus, hypothesis 3 is affirmed.

**Hypothesis 4**

Hypothesis 4 predicts a positive association between humanistic culture and job satisfaction. As expected, humanistic culture is supportive of an atmosphere that fosters job satisfaction. Humanistic culture has a direct and positive association with job satisfaction, ($\beta = 0.194$, $p \leq 0.001$; See Figure 5), and has a standardized total effect\textsuperscript{21} of 0.682 ($p \leq 0.001$).

\textsuperscript{20} Total effects are, by definition, a function of direct effects and indirect effects. In this case, POS has a direct effect on turnover intentions of $\beta = -0.14$. POS also exerts an indirect effect through job satisfaction. To calculate an indirect effect, the two (or more) path coefficients are multiplied together. The direct effect of POS on job satisfaction is $\beta = 0.68$, and the direct effect of job satisfaction on turnover intentions is $\beta = -0.67$. Thus, the indirect effect of POS on turnover intentions is $0.68 \times -0.67 = -0.456$. The direct and indirect effects are summed to generate the total effect of -0.596 (i.e., $-0.14 + -0.456$).

\textsuperscript{21} See footnote 20 for information regarding calculation of total effects.
This total effect includes the effect of the direct path from humanistic culture to job satisfaction and the mediated, indirect effect through POS. The standardized total effect indicates that an increase of one standard deviation in perceptions of humanistic culture results in a corresponding increase in job satisfaction of 0.982 standard deviations. Thus, hypothesis 4 is supported.

Hypothesis 5

Hypothesis 5 presumes a negative association between humanistic culture and turnover intentions. That is, a culture that emphasizes the value of the individual should create an atmosphere where the employee may feel less inclined to leave the organization. Although the direct effect of humanistic culture on turnover intentions is positive ($\beta = 0.055, \ p = 0.012$; See Figure 5), the total, net effect of the association is negative, due to the influence exerted via the indirect, mediated paths through job satisfaction and POS. The standardized total effect22 of humanistic culture on turnover intentions is -0.496 ($p \leq 0.05$). This indicates that due to the direct (unmediated) and indirect (mediated) effects of humanistic culture on turnover intentions, when humanistic culture increases by one standard deviation, turnover intentions declines by 0.496 standard deviations (Kline 2005). These findings support hypothesis 5.

Hypothesis 6

Hypothesis 6 predicts a negative association between prescriptive culture and POS. This hypothesis is rejected, as the standardized path coefficient between prescriptive culture and POS

22 See footnote 20 for information regarding calculation of total effects.
is positive ($\beta = 0.056, p \leq 0.001$; See Figure 5). This indicates that as perceptions of a prescriptive culture increase, so do perceptions of organizational support. Although the magnitude of this association is relatively small, this result is contrary to expectations and will be evaluated in the discussion.

**Hypothesis 7**

Hypothesis 7 predicts that perceptions of a prescriptive culture will result in a decline in employees’ job satisfaction. This hypothesis is also rejected. As expected, there was a direct negative effect of prescriptive culture on job satisfaction ($\beta = -0.026, p = .073$; See Figure 5). However, the total mediated effect of prescriptive culture on job satisfaction is positive (total standardized effect = 0.013, $p \leq 0.05$), meaning that if prescriptive culture were to increase by 1 standard deviation, job satisfaction would increase by 0.013 standard deviations. Thus, hypothesis 7 is not supported.

**Hypothesis 8**

Similarly, hypothesis 8 predicted that as tendencies toward prescriptive culture increased, so would predilections to leave the organization. Contrary to expectations, no direct association between prescriptive culture and turnover intentions was identified. Moreover, the standardized total effect for this relation via mediated paths through POS and job satisfaction is -0.016 ($p \leq \text{__________________________}$)

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23 See footnote 20 for information regarding calculation of total effects.

24 See footnote 20 for information regarding calculation of total effects.
This indicates that a one standard deviation increase in perceptions of prescriptive culture results in a 0.016 standard deviation decrease in the desire to leave the organization. Thus, hypothesis 8 is also rejected.

Although the magnitude of the associations associated with prescriptive culture are relatively small, the results associated with hypotheses six through eight are contrary to expectations and will be evaluated in the discussion.

Hypothesis 9

The next two hypotheses deal with the presumption that the effort to change the organization’s culture has been successful. Specifically, hypothesis 9 predicts that the extent to which employees perceive a humanistic culture has increased over the sample frame, while hypothesis 10 expects that the extent to which they perceive a prescriptive culture has decreased during the same period.

Hypothesis 9 is supported. Responses to humanistic culture questions increased steadily from 2006 to 2009 then declined slightly for the final three years of the sample frame. Specifically, the average response to humanistic culture questions rose from 2.88 to 3.08 (based on a five-point Likert scale) between 2006 and 2011. A t-test determined that the

25 Complete AMOS ® SEM output is provided in Appendix IV.

26 It is interesting to note that the pattern exhibited for humanistic culture is virtually mirrored by that of job satisfaction and POS. While there is no way to infer causality, the pattern replication provides additional evidence toward the previously identified relations between humanistic culture and both job satisfaction and POS.
difference was significant at $p \leq 0.001$. The average response to items related to humanistic culture peaked in 2009 with an average humanistic response of 3.13. A graphic representation of these data is provided in Figure 7.

Insert Figure 7 here.

**Hypothesis 10**

Hypothesis 10 is rejected. Not only did perceptions of a prescriptive culture fail to decline, these perceptions actually increased over the sample frame. Average responses to questions related to prescriptive culture increased from 3.50 to 3.55. A $t$-test reveals that the difference is significant at $p = 0.022$). A graphic representation of these data is shown in Figure 8. In addition, Figure 9 is provided to show an overall trend line for both cultural archetypes.

Insert Figures 8 and 9 here.

**Hypothesis 11**

Hypothesis 11 proposed differences in how supervisory personnel may evaluate organizational culture compared to staff accountants. To test this hypothesis, I first evaluated whether the different groups fit the model in different ways. This involved creating nested models and constraining some or all of the parameters in the model to be the same for both groups\(^{27}\). When a parameter is constrained, the chi-squared statistic will necessarily increase, \(\chi^2\)

\(^{27}\) Supervisors were defined as those possessing formal performance evaluation duties for subordinates. There were 454 supervisors and 2,113 staff accountants in the 2011 sample.
indicating model that fits the data worse than if the parameter were free to be estimated. The change in the chi-squared statistic is evaluated relative to the null hypothesis that the parameters are the same for both groups. If the chi-squared statistic exceeds the critical value for the number of degrees of freedom associated with the test, the null hypothesis would be rejected (i.e. \( p > 0.05 \)) and the models would be deemed to be significantly different (Kline 2005). I evaluated the chi-squared difference statistic between nested models for supervisors and staff accountants, and no significant differences in model fit between supervisory and staff accountants were found. Indeed, the alternative hypothesis for differences in measurement weights across the two models was rejected at \( p \leq 0.001 \). Panel A of Table 8 provides details of the result of nested model testing.

Insert Table 8 here

Model fit statistics for supervisory personnel (\( N = 454 \)) were as follows: (1) the \( \chi^2 \) difference ratio (\( \chi^2 = 4.958 \)), (2) the Root Mean Square Error of Approximation (RMSEA = 0.043), (3) the Goodness of Fit Index (GFI = 0.976), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0162), (5) the Normed Fit Index (NFI = 0.996), and (6) the Comparative Fit Index (CFI = 0.997).

Model fit statistics for staff personnel (\( n = 2,113 \)) were as follows: (1) the \( \chi^2 \) difference ratio (\( \chi^2 = 3.463 \)), (2) the Root Mean Square Error of Approximation (RMSEA = 0.074), (3) the Goodness of Fit Index (GFI = 0.992), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0081), (5) the Normed Fit Index (NFI = 0.984), and (6) the Comparative Fit Index
(CFI = 0.988). To evaluate fit, these values are compared to recommended cut-off values, i.e. $\chi^2$ difference ratio < 5.0; RMSEA < 0.06; GFI ≥ 0.095; SRMR < 0.08; NFI ≥ 0.095; CFI ≥ 0.095 (Hu and Bentler 1999; Kline 2005).

Although there are no significant differences in how the data for supervisors vs. staff personnel fit the model, it is still possible to evaluate differences in perceptions of culture. Hypothesis 11 specifically predicts that supervisory personnel will judge the organizational culture as more humanistic than without managerial responsibilities. This hypothesis is supported by evaluating the mean scores provided for items capturing humanistic culture for the two groups. As expected, supervisors judged the organizational culture to be significantly more humanistic than did those they manage. Specifically, supervisors had a mean response to humanistic questions of 3.37 (s.e. = 0.036) compared to staff who provided an average response of 3.01 (s.e. = 0.018). A t-test revealed that this difference is significant at $p \leq 0.001$. A graphic representation of the results is provided in Figure 10. Other differences between supervisors and staff included that supervisors were more satisfied, had higher POS, and lower TOI. Interestingly, supervisors not only perceived the culture to be more humanistic as hypothesized, but also perceived the culture to be more prescriptive than staff. Staff employees provided an average response of 3.52 (s.e. = 0.03) to questions related to prescriptive culture compared to

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28 I also investigated possible differences based on other demographics. For example, no differences based on gender were identified for accountants (although male nurses had lower job satisfaction, POS, and humanistic culture and higher turnover intentions ($p \leq 0.05$)). Tenure also proved to be a significant predictor. When comparing groups with 2 years or more job experience with new hires, the new hires had higher job satisfaction, POS and humanistic culture with lower turnover intentions ($p \leq 0.05$) but when comparing groups with more or less than 20 years tenure, that pattern is reversed with long-time employees enjoying higher job satisfaction, POS and humanistic culture combined with lower turnover intentions than those with less than 20 years with the organization ($p \leq 0.10$).
supervisors who provided a mean response of 3.61 (s.e. = 0.03). A t-test revealed that this difference was significant at $p = 0.025$. This is a curious result that will benefit from future research.

Insert Figure 10 here.

**Hypothesis 12**

Hypothesis 12 predicted that nurses closest to patient care would be the most influenced by organizational efforts to make the culture more humanistic when compared to the relatively isolated accounting personnel. As with the previous hypothesis, I first estimated whether the model is significantly different across the two groups. Similar to supervisory and staff personnel, no differences were identified in the way the data fit the structural model for accountants versus nurses. The difference in the chi-squared statistic was 18.42, for five degrees of freedom, supporting the null hypothesis of no differences between the groups. Panel B of Table 8 provides details of this test.

I formally evaluated the hypothesis by examining the mean value of the humanistic culture metric. This hypothesis is not supported, finding instead that accountants perceive humanistic organizational culture nearly identically to that of primary care nurses (each group had mean individual responses to humanistic questions of 3.07 (s.e. = 0.02)). Hypothesis 12 is rejected at $p = 0.919$. Moreover, to provide further evidence against the hypothesis, additional analysis revealed that accountants had *higher* mean humanistic culture scores than nurses for
sample years 2009 and 2010, while each of the remaining years showed no significant differences between the two groups.

Model fit statistics for nurses (N = 1,802) were as follows: (1) the $\chi^2$ difference ratio ($\chi^2 = 6.171$), (2) the Root Mean Square Error of Approximation (RMSEA = 0.054), (3) the Goodness of Fit Index (GFI = 0.988), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0130), (5) the Normed Fit Index (NFI = 0.993), and (6) the Comparative Fit Index (CFI = 0.994).

As previously noted, model fit statistics for accountants (N = 2,567) were as follows: (1) the $\chi^2$ difference ratio ($\chi^2 = 5.86$), (2) the Root Mean Square Error of Approximation (RMSEA = 0.044), (3) the Goodness of Fit Index (GFI = 0.992), (4) Standardized Root Mean Square of the Residual (SRMR = 0.0068), (5) the Normed Fit Index (NFI = 0.996), and (6) the Comparative Fit Index (CFI = 0.996). To evaluate fit, these values are compared to recommended cut-off values, i.e. $\chi^2$ difference ratio < 5.0; RMSEA < 0.06; GFI ≥ 0.095; SRMR < 0.08; NFI ≥ 0.095; CFI ≥ 0.095 (Hu and Bentler 1999; Kline 2005). For comparison purposes, I also provide list of fit indices for the different groups is provided in Table 9.

Insert Table 9 here.

I also looked for other differences between accountants and nurses and found that, as a group, accountants were more likely to voluntarily leave the organization if they were able than were their primary care counterparts. Specifically, accountants had a mean response to the question regarding turnover intentions of 2.70 (s.e. = 0.027), whereas nurses had an average
response to “would voluntarily leave the organization if they could” of 2.47 (s.e. = 0.030) on a five-point Likert scale anchored by “Strongly Disagree” and “Strongly Agree.” Using a t-test, this difference is significant at $p \leq 0.001$. No other differences were identified.

I now turn to a discussion of the results.
CHAPTER V

DISCUSSION, LIMITATIONS AND CONCLUSIONS

Discussion

Culture permeates organizations and work groups. It can influence efficiency and the happiness of employees. It can also affect the perceptions employees may hold regarding the support that may or may not be forthcoming from the organization, and can ultimately affect the desire to leave the organization. This study extends current research by examining culture and culture change as perceived by accountants and nurses at the Veterans Health Administration. I investigate how perceived organizational support (POS) is related to culture and how it can influence the role of culture in the organization. I believe that this is the first research to investigate how POS can mediate the effects of organizational culture on job satisfaction and turnover intentions.

My first two hypotheses dealt with the relation between POS, job satisfaction, and turnover intentions. As expected, POS was positively related to job satisfaction and negatively associated with turnover intentions. Similarly, job satisfaction was found to have a strong negative association with turnover intentions. These results are well supported by prior literature, and confirm widely held beliefs that employees who feel supported are more satisfied with their jobs. Thus, I contend that if employees feel supported and satisfied, they will be less inclined to voluntarily leave the organization. Supported employees feel they have the resources they need to succeed, the endorsement of their supervisors, and are empowered by the belief that
they will be compensated for their efforts. Supported and satisfied employees feel secure in their position and have little desire to seek employment elsewhere.

Results associated with humanistic culture were generally as expected. Humanistic cultures place value on providing the individual with the flexibility to respond to change, rather than demanding rigid adherence to bureaucratic niceties. By definition, humanistic cultures inculcate organizational support and job satisfaction, and the results of this study support these assertions. Nor is it surprising that humanistic culture is negatively related to turnover intentions. Employees that feel valued as individuals, supported as employees, and are satisfied with their jobs have little reason to terminate their employment.

The data revealed a direct association between prescriptive culture and job satisfaction, although the path was negative in sign, it was small in magnitude ($\beta = -0.026, p = 0.073$; See Figure 5). Moreover, the data failed to support a direct association between prescriptive culture and turnover intentions ($\beta = 0.01, p = 0.394$; See Figure 4), and this path was dropped from the theoretical model when evaluating hypotheses. The overall relation between perceptions of prescriptive culture and turnover intentions is unexpectedly negative, although of a small magnitude ($\beta = -0.016, p \leq 0.05$). This indicates that an increase of one standard deviation in prescriptive culture results in an increase of 0.016 standard deviations in POS. This may not rise to the level of practical significance, and is over thirty times smaller than the effect between humanistic culture and POS. The net effect of prescriptive culture on job related attitudes is
relatively small, and the lack of significant results in the predicted direction for governmental accountants may be a function of sample size⁹.

I next examined trends over time. The VHA does seem to have succeeded in its effort to transition to a more humanistic organization. This is likely to benefit the organization in a number of ways including enhanced job satisfaction, improved retention of valued employees, and better care for veterans. Moreover, while the tendencies toward humanistic culture have increased over the sample frame, these scores peaked in 2009, and have declined in subsequent years. One respondent offered the explanation of “survey fatigue” for these results. This individual reasoned that because employees have been subjected to repeated applications of the survey and subjected to organizational pressure to increase their humanistic tendencies without witnessing any real change, there is a resultant desire to just “tell them what they want to hear” (Personal communication with D. Emerson).

However, the overall increase in humanistic scores did not come with a corresponding decline in prescriptive scores. Indeed, perceptions of prescriptive culture remained relatively constant across the sample frame, and there are indications that such scores may have even increased slightly for certain organizational groups. It may be that the nature of the organization requires a certain degree of bureaucracy to ensure the safety of patients. This constant level of bureaucracy may be beyond the control of the organization to change due to the influence of

---

⁹ When the entire 2011 sample is fit to the theoretical model (N = 179,464), all paths are significant, the path between PRE and JSAT is negative, the path between PRE and POS is positive, and the total standardized effect of PRE on TOI is positive as originally hypothesized (total standardized effect = 0.03, $p \leq 0.001$).
external regulatory agencies, thereby leading to the consistent level of prescriptive cultural scores.

I also evaluated differences between supervisory and staff personnel with regard to humanistic culture scores. As expected, employees with supervisory responsibilities were more responsive to organizational initiative to embrace humanistic culture than those without such responsibilities. There are a number of reasons this may be so. For example, because supervisors are responsible for implementing the cultural change initiative, they will be more likely to consider the initiative a success and respond accordingly to items related to the favored culture (Staw 1980). Further, distortion of the cultural change dialogue across organizational levels may also play a role in the divergent opinions between supervisors and staff. That is, lower-level staff may not even be aware that changes are being encouraged. Because upper-level supervisors may isolate themselves from lower-level staff, thus impeding communications. Asquith (1998) noted that communication accuracy declines with one’s position in the organizational hierarchy. Moreover, supervisors may be overly optimistic because they are psychologically committed to the initiative and ultimately responsible for its success. Simultaneously, staff personnel may have a correspondingly pessimistic predilection due to organizational cynicism, which has been found to be more prevalent at lower organizational levels (Wanous, Reichers, and Austin 2000). Hence, supervisors’ overall perceptions of the

30 I also searched for other differences between supervisors and staff. In addition to higher humanistic culture scores, supervisors also had significantly higher job satisfaction, POS, and prescriptive culture scores. Interestingly, when supervisors were decomposed into line and senior supervisors, the senior-supervisors were more satisfied and perceived a less prescriptive culture. Indeed, there were no differences in perceptions of prescriptive culture between senior supervisors and staff personnel.
workplace and their satisfaction may influence their perceptions of culture relative to those of their subordinates. Johnson (2000) found that supervisors were more satisfied than staff personnel, and had higher perceptions of organizational culture. Supervisors in the present study also showed significantly ($p \leq 0.001$) higher levels of job satisfaction and POS than lower-level personnel (results not tabulated). Although there is no claim of causal directionality, these results provide an avenue for future research to explicate the underlying origin of the discrepancies between supervisor and staff responses.

Next, I evaluated how nurses perceived culture relative to accountants and, contrary to expectations, found no significant differences in perceptions of humanistic culture. On further investigation, I also found that nurses perceived the culture to be significantly more prescriptive than their accountant counterparts, and that the differences between supervisors and staff found in accountants also held for nurses. The humanistic culture scores for both accountants and nurses increased significantly ($p \leq 0.001$) over the sample frame by approximately the same magnitude. In only one year (2009) were the scores significantly different when accountants had a higher average response to humanistic culture questions, whereas nurses provided statistically significantly ($p \leq .001$) higher responses to prescriptive culture questions during each of the sample years.

One would expect that given the close proximity of the nurses to the end user, and thus the focus of the cultural change initiative, there would be a differential response compared to the relatively isolated accountants. It may be that because the nature of the service provided (i.e. health care) has potentially life-threatening costs for improper action, the culture has a necessary
and significant prescriptive component designed to ameliorate potential adverse consequences, and this prescriptive element overshadows the humanistic qualities of the workplace. Moreover, because such consequences are absent in an accounting environment, the prescriptive element is correspondingly lower. Further, this overshadowing effect may be masking potential differences between the groups.

Perhaps the most surprising result of the study is the net negative effect of prescriptive culture on turnover intentions, and its net positive effect on POS and job satisfaction. If responses to prescriptive culture questions increase by one standard deviation, the intent to turnover declines by 0.016 standard deviations. This effect is very small compared to humanistic culture (-0.496 standard deviations), perceived organizational support (-0.596 standard deviations), and job satisfaction (-0.667 standard deviations), but the overall effect still suggests that the presence of an ostensibly hostile work environment actually decreases the likelihood that the employee will voluntarily leave the organization (albeit to a very small extent). Similarly, prescriptive culture was found to have a positive influence on both POS and job satisfaction. Each of these effects may be a function of the sample population.

The VHA is the second largest agency within the federal government. Government employees have consistently been found to be better compensated and exhibit lower turnover than private sector employees performing similar functions (e.g., Lee 2004; Ippolito 1987). Lee (2004) noted that federal employees receive between 10 and 20 percent greater compensation than their counterparts not in public service performing comparable job functions. Pay discrepancies alone are insufficient to explain low turnover rates, however. Ippolito (1987)
provided evidence that the reason for low turnover rates had less to do with current compensation, and more to do with the capital losses incurred by federal workers who fail to remain in their position until retirement. Indeed, “depending on age and service, the cost of leaving the federal government is three to four times the pension penalty found in the typical private-sector pension firm” (Ippolito 1987, 296). Thus, employees may elect to tolerate and accept a degree of cultural dysfunction without penalty to job satisfaction, POS or turnover intentions in order to retain the tangible and intangible benefits associated with federal employment.

I will now address limitations to this research.

**Limitations**

All studies are subject to limitations, and this one is no exception. The biggest hurdle faced by this analysis is that of construct validity. The constructs used in this analysis were not measured using traditional validated measures, although the VHA has expended significant resources in developing and administering the instrument. The instrument is derived from many different sources for *ad hoc* purposes unique to the organization. This offers challenges to the researcher attempting to tease out relations beyond the scope of that originally intended. Specifically, I have operationalized perceived organizational support from its antecedents rather than from the specific scale dedicated to this purpose. The measure I have used appears to adequately capture the construct of interest, have a significant degree of face validity, and possess other favorable psychometric properties. Moreover, inter-item correlations demonstrate no problems with discriminant validity. Future research would benefit by generating
correlational data between the POS measure used and the previously validated scale developed by Eisenberger et al. (1986). Moreover, given the unique nature of the organization under analysis, the results may not be generalizable to other populations.

I have also expanded on the work of Helfrich et al (2007) regarding humanistic and prescriptive culture. Helfrich and his colleagues were the first to document that the instrument used by the VHA to ostensibly measure the four unique cultural archetypes defined by the CVF, was, in fact, capturing a more parsimonious two factor solution. The cultural models of ‘humanistic’ and ‘prescriptive’ provided by Helfrich et al. (2007) are an amalgamation of decades of organizational behavior theory. These cultural archetypes are intended to capture the inherent dichotomy present in all organizations to one degree or another which captures the tension between individual and organization, structure and control, and innovation and stability. Humanistic culture is a measure of Theory Y, organic processes, and innovation. Conversely, prescriptive culture is reflective of Theory X, mechanistic processes, and control. The Cronbach alpha of 0.944 for humanistic and 0.781 for prescriptive culture indicate adequate internal reliabilities. Further, an examination of the items provides evidence of the face validity for these constructs. Thus, although the construct definitions and operationalizations in this study are somewhat unorthodox, I believe that the insights provided by the extent and breadth of responses offered by the data set justify this approach.

31 The culture operationalization used in this study is similar to that identified by Helfrich et al. (2007), but results are substantively unchanged if the indicators used by Helfrich et al. are substituted. Four items from the original humanistic measure were dropped, and four were added. The additional items were not present in the instrument when the Helfrich et al. analysis was performed, but were added in 2009. Items capturing prescriptive culture are identical to that documented by Helfrich et al. (2007).
Conclusion

This study helps to extend the body of research by investigating the role that organizational culture can play in determining the satisfaction of government accountants, the support they identify from the organization, and the intent to maintain organizational membership.

I provide additional evidence that the instrument used by the VA in determining organizational culture more accurately and parsimoniously reveals a dichotomous solution, rather than the expected four factor structure predicted by the competing values framework, on which the instrument is based. These results may help organizational leadership in crafting future initiatives related to organizational culture. I show that organizational culture at the VHA is mutable and susceptible to change, but the degree and type of change may be limited due to the nature of the services provided.

Lastly, I provide convincing evidence of the role of POS in mediating the effects of organizational culture on job satisfaction and turnover intentions – a role that heretofore has been assumed, but not demonstrated. POS has been demonstrated to be a significant factor in how the effects of organizational culture are exerted on important outcomes for governmental accountants. While these effects may not be completely generalizable to accountants in the private sector, (due to the unique organizational structure at the VHA), the insights learned from this study should apply to organizations of all types. Specifically, nurturing a culture that values and rewards respect for the individual, horizontal communication, and innovation can generate feelings of satisfaction and support while enhancing the probability of employee retention.
Lastly, this research reveals several avenues for future research. For example, analysis revealed significant differences between individuals based on their relative position in the organizational hierarchy. Whether these differences exist in private industry could provide additional insights into how OC can be related to organizational outcomes.
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TABLES AND FIGURES

Flexibility

HUMANISTIC PROCESSES

GROUP
- Teamwork
- Warm and caring
- Mentoring
- Participation
- Empowerment
- Loyalty
- Traditions
- Cohesion
- Human Resources
- Concern for morale
- Concern for ideas

ENTREPRENEURIAL
- Flexibility
- Risk taking
- Development
- Growth
- Innovation
- Adaptability
- Developmental
- Agility
- Dynamic
- Resource acquisition
- Creativity

Internal

BUREAUCRATIC
- Centralization
- Control
- Routinization
- Formalization
- Stability
- Predictable outcomes
- Continuity
- Structured
- Rule enforcement
- Permanence
- Communication

RATIONAL
- Task focus
- Coordination
- Goal clarity
- Goal accomplishment
- Efficiency
- Performance
- Competition
- Achievement
- Productivity
- Planning
- Maximization of output

External

PRESCRIPTIVE PROCESSES

Control

* Adapted from Quinn (1988)

Figure 1 Competing Values Framework
Figure 2 Theoretical Model

HUM – Humanistic Culture
JSAT – Job Satisfaction
POS – Perceived Organizational Support
PRE – Prescriptive Culture
TOI – Turnover Intentions
Figure 3 Scree Plot 2010 AES
Figure 4 Fitted Theoretical Model

Theoretical Model
Chi square = 81.670 (df 13)
p = .000
Parameters in bold are significant at p < 0.001
Parameters in bold italics are significant at p < 0.05
Figure 5 Structural Model

Structural Model
Chi square = 82.395 (df 14)
p = .000
Parameters in bold are significant at p < 0.001
Parameters in bold italics are significant at p < 0.05
Parameters in italics are significant at p < 0.10
Figure 6 Path Model

Path Model
Chi square = .512 (df 1)
p = .474
RMSEA = .000

Parameters in bold are significant at p < 0.001
Parameters in bold italics are significant at p < 0.01
Parameters in italics are not significant

Figure 6 Path Model

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Figure 7 Humanistic Culture Change
Figure 8 Prescriptive Culture Change
Figure 9 Cultural Trend Lines
Figure 10 Culture Differences between SUPV and STAFF
Table 1 Sample Size

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Respondents</th>
<th>Accountants (Nurses) - Raw</th>
<th>Accountants (Nurses) - Clean</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>149,627</td>
<td>2,779</td>
<td>2,638</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1,823)</td>
<td>(1,743)</td>
</tr>
<tr>
<td>2007</td>
<td>165,500</td>
<td>3,239</td>
<td>3,057</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2,362)</td>
<td>(2,250)</td>
</tr>
<tr>
<td>2008</td>
<td>166,476</td>
<td>3,417</td>
<td>3,251</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2,193)</td>
<td>(2,113)</td>
</tr>
<tr>
<td>2009</td>
<td>169,241</td>
<td>3,526</td>
<td>3,305</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2,073)</td>
<td>(1,953)</td>
</tr>
<tr>
<td>2010</td>
<td>208,642</td>
<td>3,917</td>
<td>3,654</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2,575)</td>
<td>(2,421)</td>
</tr>
<tr>
<td>2011</td>
<td>198,851</td>
<td>3,706</td>
<td>2,567</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2,635)</td>
<td>(1,802)</td>
</tr>
</tbody>
</table>
Table 2 Demographics

<table>
<thead>
<tr>
<th>2011 SURVEY</th>
<th>ACCOUNTANTS</th>
<th>NURSES</th>
<th>FULL SAMPLE</th>
</tr>
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<tbody>
<tr>
<td>SAMPLE SIZE</td>
<td>2,568</td>
<td>1,802</td>
<td>198,851</td>
</tr>
<tr>
<td>AGE</td>
<td>47.3</td>
<td>50.2</td>
<td>47.0</td>
</tr>
<tr>
<td>FEMALE</td>
<td>64.7%</td>
<td>85.0%</td>
<td>58.6%</td>
</tr>
<tr>
<td>SUPERVISORS</td>
<td>17.7%</td>
<td>9.99%</td>
<td>11.99%</td>
</tr>
<tr>
<td>TENURE</td>
<td>12.0 Years</td>
<td>11.0 Years</td>
<td>9.9 Years</td>
</tr>
<tr>
<td>SIZE OF WORK GROUP</td>
<td>26.0</td>
<td>38.6</td>
<td>38.4</td>
</tr>
<tr>
<td>RACE*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>White</td>
<td>70.2%</td>
<td>77.9%</td>
<td>65.8%</td>
</tr>
<tr>
<td>Black</td>
<td>18.9%</td>
<td>10.9%</td>
<td>20.3%</td>
</tr>
<tr>
<td>Hispanic</td>
<td>8.4%</td>
<td>7.0%</td>
<td>7.7%</td>
</tr>
<tr>
<td>Asian</td>
<td>5.6%</td>
<td>4.9%</td>
<td>6.3%</td>
</tr>
<tr>
<td>American Indian</td>
<td>3.2%</td>
<td>2.8%</td>
<td>3.4%</td>
</tr>
<tr>
<td>Pacific Islander</td>
<td>1.9%</td>
<td>1.4%</td>
<td>1.7%</td>
</tr>
<tr>
<td>ADMINISTRATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VHA</td>
<td>94.2%</td>
<td>100%</td>
<td>90.9%</td>
</tr>
<tr>
<td>VBA</td>
<td>5.8%</td>
<td>0.0%</td>
<td>6.2%</td>
</tr>
<tr>
<td>NCA</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.6%</td>
</tr>
</tbody>
</table>

* Responses exceed 100% due to multiple responses
<table>
<thead>
<tr>
<th>POS 1</th>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>o02</td>
<td>POS 1</td>
<td>My supervisor is fair in recognizing team accomplishments.</td>
<td>0.81</td>
<td></td>
</tr>
<tr>
<td>o17</td>
<td>POS 1</td>
<td>My workgroup manager reviews and evaluates the progress toward meeting goals and objectives of the organization.</td>
<td>0.77</td>
<td></td>
</tr>
<tr>
<td>o11</td>
<td>POS 1</td>
<td>Employees in my work group are involved in improving the quality of products, services, and work processes.</td>
<td>0.74</td>
<td>0.924</td>
</tr>
<tr>
<td>o04</td>
<td>POS 1</td>
<td>I am given a real opportunity to develop my skills in my work group.</td>
<td>0.70</td>
<td></td>
</tr>
<tr>
<td>j05</td>
<td>POS 1</td>
<td>Compared to what you think it should be, how satisfied are you with the quality of direct supervision you receive?</td>
<td>0.70</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>POS 2</th>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>o01</td>
<td>POS 2</td>
<td>My supervisor is fair in recognizing individual accomplishments.</td>
<td>0.81</td>
<td></td>
</tr>
<tr>
<td>o10</td>
<td>POS 2</td>
<td>Disputes or conflicts are resolved fairly in my work group.</td>
<td>0.78</td>
<td></td>
</tr>
<tr>
<td>o16</td>
<td>POS 2</td>
<td>A spirit of cooperation and teamwork exists in my work group.</td>
<td>0.73</td>
<td>0.923</td>
</tr>
<tr>
<td>o08</td>
<td>POS 2</td>
<td>Managers set challenging and yet attainable performance goals for my work group.</td>
<td>0.71</td>
<td></td>
</tr>
<tr>
<td>o30</td>
<td>POS 2</td>
<td>Members in my work group are able to bring up problems and tough issues.</td>
<td>0.69</td>
<td></td>
</tr>
<tr>
<td>j10</td>
<td>POS 2</td>
<td>Compared to what you think it should be, how satisfied are you with the amount of praise that you receive?</td>
<td>0.60</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
<td>Factor Loading</td>
<td>Reliability</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>o21</td>
<td>My supervisor provides fair and accurate ratings of employee performance.</td>
<td>0.78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o20</td>
<td>Managers/supervisors/team leaders work well with employees of different backgrounds in my work group.</td>
<td>0.78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o05</td>
<td>New practices and ways of doing business are encouraged in my work group.</td>
<td>0.73</td>
<td>0.917</td>
<td></td>
</tr>
<tr>
<td>o15</td>
<td>Supervisors/team leaders understand and support employee family/personal life responsibilities in my work group.</td>
<td>0.72</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o31</td>
<td>It is safe to take a risk in this work group.</td>
<td>0.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o07</td>
<td>Customers of my work group are informed about the process for seeking assistance, commenting, and/or complaining about products and services.</td>
<td>0.65</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**POS**

Average Variance Extracted = 0.927  
Composite Reliability = 0.975  
α = 0.972

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>j01</td>
<td>Compared to what you think it should be, how satisfied are you with the type of work that you currently do?</td>
<td>0.73</td>
<td></td>
</tr>
<tr>
<td>j03</td>
<td>Compared to what you think it should be, how satisfied are you with the amount of pay that you receive?</td>
<td>0.69</td>
<td>0.772</td>
</tr>
<tr>
<td>j07</td>
<td>Compared to what you think it should be, how satisfied are you with the number of opportunities for promotion?</td>
<td>0.60</td>
<td></td>
</tr>
</tbody>
</table>

**JSAT 1**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>j02</td>
<td>Compared to what you think it should be, how satisfied are you with the amount of work that you currently do?</td>
<td>0.73</td>
<td></td>
</tr>
<tr>
<td>j12</td>
<td>Compared to what you think it should be, what is your current overall level of satisfaction with your job?</td>
<td>0.71</td>
<td>0.822</td>
</tr>
<tr>
<td>j13</td>
<td>Compared to what it was two years ago, how is your overall level of satisfaction with your job?</td>
<td>0.59</td>
<td></td>
</tr>
</tbody>
</table>

**JSAT 2**

Average Variance Extracted = 0.754  
Composite Reliability = 0.860  
α = 0.859
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>c17</td>
<td>Policies and procedures in my facility represent the best way of doing things.</td>
<td>0.79</td>
<td></td>
</tr>
<tr>
<td>c16</td>
<td>Policies and procedures in my facility help staff save time and effort.</td>
<td>0.78</td>
<td></td>
</tr>
<tr>
<td>c18</td>
<td>Rules, policies and procedures in my facility are revised when they no longer work effectively.</td>
<td>0.75</td>
<td></td>
</tr>
<tr>
<td>c12</td>
<td>My facility emphasizes growth and acquiring new resources. Readiness to meet new challenges is important.</td>
<td>0.74</td>
<td></td>
</tr>
<tr>
<td>c11</td>
<td>My facility emphasizes human resources. High cohesion and morale in the organization are important.</td>
<td>0.74</td>
<td></td>
</tr>
<tr>
<td>c01</td>
<td>My facility is a very dynamic and entrepreneurial place. People are willing to stick their necks out and take risks.</td>
<td>0.72</td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>Managers in my facility are risk-takers. They encourage employees to take risks and be innovative.</td>
<td>0.70</td>
<td></td>
</tr>
<tr>
<td>c15</td>
<td>Policies and procedures in my facility are helpful because they clarify roles and responsibilities.</td>
<td>0.67</td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td>Managers in my facility are warm and caring. They seek to develop employees’ full potential and act as their mentors or guides.</td>
<td>0.63</td>
<td></td>
</tr>
<tr>
<td>c14</td>
<td>My facility emphasizes competitive actions and achievement. Measurable goals are important.</td>
<td>0.63</td>
<td></td>
</tr>
</tbody>
</table>

**HUM**

Average Variance Extracted = 0.627  
Composite Reliability = 0.944  
\[ \alpha = 0.944 \]
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Factor Loading</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>c05</td>
<td>Managers in my facility are rule-enforcers. They expect employees to follow established rules, policies, and procedures.</td>
<td>0.81</td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td>My facility is a very formalized and structured place. Bureaucratic procedures generally govern what people do.</td>
<td>0.79</td>
<td>0.786</td>
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<td>c09</td>
<td>The glue that holds my facility together is formal rules and policies. People feel that following the rules is important.</td>
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</table>
| PRE  | Average Variance Extracted = 0.553  
Composite Reliability = 0.786 | 0.781 | |
| o22  | If I were able, I would leave my current job because I am dissatisfied. (Loading on JSAT) | -0.60 | |
### Table 4 Correlations

#### PANEL A

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>S.D.</th>
<th>PRE</th>
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<th>POS_2</th>
<th>POS_3</th>
<th>JSAT_1</th>
<th>JSAT_2</th>
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Pearson Correlations are below the diagonal

Spearman Correlations are above the diagonal

#### PANEL B

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All correlations are significant at \( p \leq .001 \)

N=2,567
### Table 5 Fit Indices

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Table 6 Residual Covariance Matrix

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<th>POS_2</th>
<th>POS_3</th>
<th>JSAT_1</th>
<th>JSAT_2</th>
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Table 7 Mediation Analysis

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<th>(\chi^2) (df)</th>
<th>Change in (\chi^2)</th>
<th>Total Effect</th>
<th>Conclusion</th>
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<tr>
<td>POS mediates the relation between prescriptive culture and turnover intentions</td>
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<tr>
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<td>0.00 (0)</td>
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<td>9.742 (1)</td>
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<td>0.371(1)</td>
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*** = \(p \leq 0.001\)
Table 8 Nested Models

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Table 9 Comparative Model Fit

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<th>CFI</th>
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<td>0.054</td>
<td>0.988</td>
<td>0.0130</td>
</tr>
<tr>
<td>SUPV</td>
<td>454</td>
<td>4.96</td>
<td>0.996</td>
<td>0.997</td>
<td>0.043</td>
<td>0.973</td>
<td>0.0162</td>
</tr>
<tr>
<td>STAFF</td>
<td>2,113</td>
<td>3.46</td>
<td>0.984</td>
<td>0.988</td>
<td>0.074</td>
<td>0.992</td>
<td>0.0081</td>
</tr>
<tr>
<td>FULL</td>
<td>179,464</td>
<td>417.68</td>
<td>0.994</td>
<td>0.995</td>
<td>0.048</td>
<td>*</td>
<td>*</td>
</tr>
</tbody>
</table>

* Could not calculate due to missing data
APPENDICES

APPENDIX I 2004 VHA ALL EMPLOYEE SURVEY

DEPARTMENT OF VETERANS AFFAIRS
VHA ALL EMPLOYEE SURVEY

Privacy Act Statement:
In accordance with Public Law 93-579 (Privacy Act of 1974), providing the personal information asked in this survey is completely voluntary. Collection of this information is requested to allow the Department of Veterans Affairs, and its subdivisions, to assess employees' perceptions and level of satisfaction with their work environment. Sections 1302, 3301, and 3304 of Title 5, US Code authorize collection of this information. Completed surveys will be returned directly to Sirotz Consulting Corporation for tabulation. All information you provide about your job and about yourself will be treated confidentially. The information you provide will be compiled, analyzed, and reported for the whole population and certain subgroups. Future disclosures may involve releases of statistical data and other non-identifying data for the improvement of employee work environments and associated administrative purposes. No identifiable, individual responses will be reported or revealed.
OVERVIEW:
The purpose of this survey is to collect information on your perceptions of the work place and your satisfaction with the Department of Veterans Affairs. Please answer all of the following questions thinking about your experiences over the past six months.

DEFINITIONS:
Several questions refer to facilities, managers, supervisors or customers. Use the following definitions when answering questions referring to these terms.

Facility: the physical location where you work.
  • For most, your facility is a VA Medical Center. If you work at a medical center with multiple divisions, your facility is the particular campus where you work.
  • If you work at a CBHC, your facility is the parent VA Medical Center.
  • If you work in a VISN office, your facility is the VISN office.
  • If you work in Central Office, your facility is Central Office.
  • If you work in a virtual department, your facility is the department that you report to.

Managers: those in management or executive positions who supervise first-line supervisors and team leaders.

Supervisors: first-line supervisors; typically those who are responsible for employees' performance appraisals and approval of their leave.

Customers: anyone outside your organization who uses or receives the products or services that your unit provides.

Instructions for Completion

Work Group and Occupation Codes: Please do not begin this questionnaire until you have filled in your Work Group and Occupation Codes from the accompanying code sheets that were provided to you. These codes enable us to divide the survey results by major organization and occupation groups (e.g., divisions, departments, management, etc.) To protect your anonymity, the data will never be reported for an occupation, work unit, or other grouping when the number of employees who responded to the survey from within that grouping is less than 10.

1. Work Group Codes:
Enter the 7-digit Work Group Code that corresponds to the group in which you work. Please print your code in the boxes, and fill in the corresponding ovals.

2. Occupation Codes:
Now, enter the 2-digit Occupation Code that best describes your job. Please print your code in the boxes, and fill in the corresponding ovals.

Directions
Please mark your answers directly on the scannable survey booklet.
• Please use soft black lead pencil only, do not use ink or ballpoint pens.
• Please read each question carefully and answer as honestly as possible.
• Make heavy black marks that fill the oval completely.
• Erase cleanly any answer you wish to change.
• Please make no stray marks on the survey booklet.
• Choose only one answer for each question - the one that best fits your opinion.
### Job Satisfaction Index (JSI)

Using the scale below as a guide, please fill in the appropriate oval which corresponds to the number from 1 to 5 that indicates your current level of satisfaction.

<table>
<thead>
<tr>
<th>Very Satisfied (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Somewhat Satisfied (4)</td>
</tr>
<tr>
<td>Neither Satisfied Nor Dissatisfied (3)</td>
</tr>
<tr>
<td>Not Very Satisfied (2)</td>
</tr>
<tr>
<td>Not At All Satisfied (1)</td>
</tr>
</tbody>
</table>

### Type of Work
1. Compared to what you think it should be, how satisfied are you with the type of work that you currently do? ....

### Amount of Work
2. Compared to what you think it should be, how satisfied are you with the amount of work that you currently do? ....

### Pay
3. Compared to what you think it should be, how satisfied are you with the amount of pay that you receive? ....

### Co-workers
4. Compared to what you think it should be, how satisfied are you with the relationships you have with your coworkers? ....

### Direct Supervision
5. Compared to what you think it should be, how satisfied are you with the quality or direct supervision you receive? ....

### Senior Management
6. Compared to what you think it should be, how satisfied are you with the quality of senior managers at your facility? ....

### Opportunities for Promotion
7. Compared to what you think it should be, how satisfied are you with the number of opportunities for promotion? ....

### Working Conditions
8. Compared to what you think it should be, how satisfied are you with the working conditions in your job? ....
<table>
<thead>
<tr>
<th>Organizational Assessment Inventory (OAI)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please answer all of the following questions thinking about your experiences over the past six months.</td>
</tr>
<tr>
<td>Your work group consists of the individuals who report to your supervisor. Indicate the extent to which you agree or disagree with each of the following statements by filling in the oval which corresponds with the appropriate response. Please use the “do not know” answer only if you feel you do not have enough information to answer the question accurately.</td>
</tr>
<tr>
<td>1. My supervisor is fair in recognizing individual accomplishments.</td>
</tr>
<tr>
<td>2. My supervisor is fair in recognizing team accomplishments.</td>
</tr>
<tr>
<td>3. In my work group employees are rewarded for providing high quality products and services to customers.</td>
</tr>
<tr>
<td>4. I am given a real opportunity to develop my skills in my work group.</td>
</tr>
<tr>
<td>5. New practices and ways of doing business are encouraged in my work group.</td>
</tr>
<tr>
<td>6. Products, services and work processes are designed to meet customer needs and expectations.</td>
</tr>
<tr>
<td>7. Customers of my work group are informed about the process for seeking assistance, commenting, and/or complaining about products and services.</td>
</tr>
<tr>
<td>8. Managers set challenging and yet attainable performance goals for my work group.</td>
</tr>
<tr>
<td>9. People treat each other with respect in my work group.</td>
</tr>
<tr>
<td>10. Disputes or conflicts are resolved fairly in my work group.</td>
</tr>
<tr>
<td>11. Employees in my work group are involved in improving the quality of products, services, and work processes.</td>
</tr>
</tbody>
</table>

### Don't Know (6)

- [ ] Strongly Agree (5)
- [ ] Agree (4)
- [x] Neither Agree Nor Disagree (3)
- [ ] Disagree (2)
- [ ] Strongly Disagree (1)

12. Employees in my work group have the job-relevant knowledge and skills necessary to accomplish organizational goals.

13. Employees in my work group have the appropriate supplies, materials, and equipment to perform their jobs well.

14. Employees in my work group are protected from health and safety hazards on the job.

15. Supervisors/team leaders understand and support employee family/personal life responsibilities in my work group.

16. A spirit of cooperation and teamwork exists in my work group.

17. My work group manager reviews and evaluates the progress toward meeting the goals and objectives of the organization.

18. This organization does not tolerate discrimination.

19. Differences among individuals are respected and valued in my work group.

20. Managers/supervisors/team leaders work well with employees of different backgrounds in my work group.


22. If I were able, I would leave my current job because I am dissatisfied.

23. The safety of workers is a big priority with management where I work.

24. My job requires that I work very fast.

25. I have a lot of say about what happens on my job.
26. The people I work with take a personal interest in me.  

27. The people I work with can be relied on when I need help.

**Culture**

This set of questions relates to your facility’s culture. Please read each statement. Indicate the extent to which you agree or disagree by filling in the oval that corresponds with the appropriate response.

- Strongly Agree (5)
- Agree (4)
- Neither Agree Nor Disagree (3)
- Disagree (2)
- Strongly Disagree (1)

**Facility Character**

1. My facility is a very dynamic and entrepreneurial place. People are willing to stick their necks out and take risks.

2. My facility is a very formalized and structured place. Bureaucratic procedures generally govern what people do.

**Facility Managers**

3. Managers in my facility are warm and caring. They seek to develop employees’ full potential and act as their mentors or guides.

4. Managers in my facility are risk-takers. They encourage employees to take risks and be innovative.

5. Managers in my facility are rule-enforcers. They expect employees to follow established rules, policies, and procedures.

6. Managers in my facility are coordinators and coaches. They help employees meet the facility’s goals and objectives.

7. The glue that holds my facility together is loyalty and tradition. Commitment to this facility runs high.

8. The glue that holds my facility together is commitment to innovation and development. There is an emphasis on being first.

9. The glue that holds my facility together is formal rules and policies. People feel that following the rules is important.

10. The glue that holds my facility together is the emphasis on tasks and goal accomplishment. A production orientation is commonly shared.

**Facility Emphases**

11. My facility emphasizes human resources. High cohesion and morale in the organization are important.

12. My facility emphasizes growth and acquiring new resources. Readiness to meet new challenges is important.

13. My facility emphasizes permanence and stability. Keeping things the same is important.

14. My facility emphasizes competitive actions and achievement. Measurable goals are important.
### Demographics

1. What is your gender?
   - Male
   - Female

2. What is your age?
   - Less than 20 years
   - 20-29
   - 30-39
   - 40-49
   - 50-59
   - 60 years or older

3. Are you Spanish, Hispanic, or Latino?
   - Yes
   - No

4. What is your race? (mark one or more)
   - White
   - Black or African American
   - American Indian or Alaskan Native
   - Asian
   - Native Hawaiian or other Pacific Islander

5. How long have you been with VA?
   - Less than six months
   - Six months to one year
   - One to three years
   - Four to five years
   - Six to ten years
   - 11 to 20 years
   - More than 20 years

6. What is your level of supervisory responsibility?
   - None
   - Team Leader
   - First Line Supervisor
   - Manager
   - Executive

---

Thank you for participating in the VHA All Employee Survey. Your input is very important to us. Please return your answer booklet to:

Sirota Consulting Corporation
The Centre at Purchase, 1 Manhattanville Road, Purchase NY, 10577-2123 USA
APPENDIX II – DATA ACQUISITION

Timeline

- 8/7/11 VHA Changes Data Access Requirements
  - Reject DUA #1
- 4/25/11 Data Security Issue Arises
- 3/22/11 First Contact with NCOD
- 10/3/11 Become VHA Employee
- 1/24/12 Submit DUA #2
- 5/11/12 Submit DUA #4
- 8/28/2012 Receive Complete AES Data
- 9/2/12 - 1/30/13 Data Analysis
- 3/14/2013 Final Dissertation Defense

- 2/1/2011
- 7/11/11 Submit DUA #1
- 5/11/12 VCU IRB Approved
- 11/11/11 VHA IRB #1 Approved
- 3/14/2012 Reject DUA #2
- 5/29/12 Reject DUA #4
- 4/30/12 Reject DUA #3

AES Data Acquisition Process

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Communication between D. Emerson and NCOD

David Emerson <emersondj2@vcu.edu> 3/22/11
to Katerine.Osatu.

Dr. Osatuke,

Good morning. My name is David Emerson; I am a PhD student in the Accounting department at Virginia Commonwealth University. I am investigating the possibility of using the data contained in the all employee survey completed by VA employees for my dissertation. I was referred to you by Dr. Meterko. I am primarily interested in the behavioral aspect of accounting, such as how the influence of perceived organizational support may impact organizational outcomes such as job performance.

I was wondering if you could provide guidance with regard to data availability and whatever scales may be incorporated within the instrument? I would only be interested in a subset of the respondents, i.e. those specifically involved with the accounting function at the organization. It would also be helpful if those respondents could be stratified by position, supervisory status, work group, VISN, etc.

I myself am a disabled veteran, and have already opened a dialogue with the local facility (Hunter-McGuire VAMC) which has an ongoing research partnership with VCU.

I would deeply appreciate whatever information you may be able to offer. Thank you, and I eagerly await your reply.

--
Regards,

David J. Emerson, M.B.A.
Doctoral Student
Virginia Commonwealth University
School of Business
Department of Accounting
Greetings,

Please see if the AES instrument and the attached DUA form help in answering some of your questions. I’ll be glad to answer to more questions that you may have, once you have a chance to examine these documents. Respondents can be identified by location, supervisory level, and occupation, but one can specifically point to accountants in VBA only—not in VHA. In VHA, one can differentiate between administrative and non-administrative employees but there is no specific occupation code for Accountants.

Hope that helps, best regards,

Katerine

Katerine Osatuke, PhD
Supervisory Health Scientist / Research Director
VHA National Center for Organization Development
11500 Ste 230 Northlake Drive Cincinnati OH 45249
Phone: (513) 247-2255

From: emersondj2@mymail.vcu.edu [mailto:emersondj2@mymail.vcu.edu] On Behalf Of David Emerson
Sent: Tuesday, March 22, 2011 11:30 AM
To: Osatuke, Katerine, VHACIN
Subject: VA Employee Survey Data

Dr. Osatuke,
Thank you for your prompt reply. I believe that the survey instrument you provided will serve my purposes quite well. I don't see any significant difficulties in meeting the requirements for the DUA. I had a number of questions:
Might you have a rough estimate of the number of accountants that work at VBA? I am curious about the work group code in the survey - I understand that much of the accounting in the VHA is centralized in a number of different locations, i.e. the accounting for the
Richmond VAMC is performed in Roanoke. Would these work groups correspond to groups of accountants?
Regarding the actual formulation of the survey itself - are the individual items part of previously validated scales?
Assuming I meet the criteria provided in the DUA, do you foresee any difficulties in my accessing the data?
Thank you so much, and have a great day. I look forward to hearing from you.

On Tue, Mar 22, 2011 at 4:20 PM, Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> wrote:

Please feel free to give me a call now, I could answer some of these questions right away. Phone: (513) 247-2255

Thanks,

Katerine

David Emerson <emersondj2@vcu.edu> 3/23/11
to Katerine,

Dr. Osatuke,  
Thank you so much for taking time to speak with me yesterday, it was very helpful. After speaking with my advisor, I wanted to ask a couple of additional questions before I begin work on the DUA and the security issues:
Is there any way to tie respondents to their compensation, i.e. pay grade and step level? 
What about performance bonuses? 
Performance evaluations? 
If you could also forward whatever information you have on the scales embedded within the instrument, it would be most helpful. 
Whatever information you may have will help me to formulate my hypotheses in the most cogent manner possible. 
Thanks again for all your help.
Hi David,

The pay grade and step cannot be tied to responses, beyond knowing, from the occupation categories endorsed by respondents, that this respondent is, for example, Administrative Staff in grade level 9 to 11, or 13-14, etc. No ties to perf eval or perf bonuses are available either.

Nagy, 2002 (Using a single-item approach to measure facet job satisfaction. *Journal of Occupational & Organizational Psychology, 75*(1), 77-86) is a reference source for the Job Satisfaction Index (JSI)—the first part of the AES.

The Organizational Assessment Inventory (OAI)—the 2nd part of the AES that focuses on specific workgroup characteristics—was adapted from the US Office of Personnel Management (OPM) employee survey (Hurrell, J. J., & McLaney, M. A. (1988). Exposure to job stress—a new psychometric instrument. *Scandinavian Journal of Work, Environment & Health, 14*, 27-28) and from the National Institute of Occupational Safety and Health (NIOSH) Generic Stress instrument (Hurrell & McLaney, 1988). As adapted for the AES, most of these items from the OPM and NIOSH sources were phrased to explicitly focus on immediate workgroup conditions.

The 3rd part (facility culture) is loosely based on the model by Zammuto and Krakower; their organizational culture assessment instrument uses the same constructs but a different strategy where 100 points have to be distributed across 4 dimensions of culture, whereas the AES scale uses 1 to 5 ratings to rate each of these 4 dimensions of org culture.

Hope that helps,

Katerine
Dr. Osatuke,

I am currently working on my PhD in accounting at Virginia Commonwealth, and am would like to use the VA all employee survey results for my dissertation. To that end, I am going through the proper channels to obtain the data.

My IRB has asked me if the VA instituted its own IRB before the survey is / was implemented and if specific consent is obtained by respondents.

Also, it would be most helpful to me at this stage if I could get a rough idea of the sample size that I may be able to utilize. I am primarily interested in the effects of organizational culture on accountants, so I would be limited in the number of responses I could use. Do you have any idea of the approximate number of individuals within the following job categories in the VA, VBA and/or National Cemetery?

0510 – Accountant
0525 - Accounting Clerk / Technician
0501 - Financial Administrator
0505 - Financial Program Specialist

Thank you for your help. If you don't know, would you please forward this to the appropriate contact? I would sincerely appreciate any assistance you could offer.

--

Regards,

David J. Emerson, M.B.A.
Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov>  
to David  

David,  

The first question that would be to your benefit to look into is your plan for accessing and storing the data—that is, do you plan to use VA equipment (which makes things considerably easier) or non-VA equipment (in which case it needs to be evaluated for data security provisions by VA IT personnel).  

Regarding the IRB, the usual practice is that the data requestor addresses this need, through the IRB at their institution (e.g. if you have a VA affiliation, then you need to use the IRB from your VA).  

Your question regarding the sample available can be answered in the context of which survey years you have in mind (e.g. one year or several years). I would suggest that addressing the first two questions (equipment security, and IRB) may be the first logical step.  

Hope this is helpful; best wishes on your dissertation plans.  

Katerine  

Dr. Osatuke, 

Regarding data security. Given that the "All Employee Survey" contains no individually identifiable data, are you certain that the VA must certify my equipment? The IRB required for my educational institution contains information on data security.  

David,  

In my understanding, any VA data should reside on either VA-certified equipment or equipment certified to be at the same level of security. The VA IT personnel (specifically, data security personnel such as Information Security Officer) would be in a position to determine the appropriate level of equipment security. If the data never reside on non-VA equipment, then no such determination needs to take place.  

Katerine
David Emerson <emersondj2@vcu.edu> 6/10/11
to OQPDUAResult, Taher

Greetings,
I am a doctoral student at Virginia Commonwealth University, and am interested in utilizing the VA's All Employee Survey in my dissertation. The gentleman assisting me at the local VA hospital provided me with the attached data request form. I have also included the approval from my university's IRB and the research protocol. I look forward to hearing from you.

--
Regards,

David J. Emerson, M.B.A.

Cody, David, The all employee survey is managed by the National Center for Organizational Development. I don’t know their DUA process or exactly who you should talk to. I would start first with Teresa Whisman at Teresa.Whisman@va.gov.

Marisue Cody, Ph.D.
Performance Measurement
Department of Veterans Affairs
Whisman, Teresa, VHACIN <Teresa.Whisman@va.gov> 6/10/11

to Christopher,, Katerine,, Taher, Marisue, David

Sorry … not intending to pass you on to yet another source, but I need to do just that.

Yes, we have a DUA process for AES data … our AES guru is Chris Orszak and our lead researcher is Katerine Osatuke, and Katerine takes the lead on our DUA processes.

I leave you in good hands! (Please note that we are currently knee deep in the 2011 AES results production phase, so it might be a day or two before one of them get back with you. We have very tight deadlines for our VA and VHA national presentations that we are trying to meet.)

Thanks!

Teresa

From: Davis, Charlene (RIC ISO)
Sent: Monday, May 16, 2011 3:21 PM
To: Osatuke, Katerine, VHACIN
Cc: VHARICISO; Blackwell, Steven M. (Network 6 ISO)
Subject: FW: Data Security

Ms. Osatuke,

Mr. Emerson stated that he was directed to me by Veterans Health Administration Organizational Assessment Sub-Committee to verify the security of his laptop. He provided your name as a point of contact. After consulting with peers and supervisory staff, it will not be feasible for involvement or approval regarding this study since it is not affiliated with the Richmond VAMC or local IRB. Facility ISOs don’t have the necessary software to delineate the vulnerabilities or security settings of this device, nor could ISOs take responsibility regarding this request which has not been officially approved by the IRB and does not involve a contractor or affiliated individual accountable for VA requirements.

Charlene S. Davis, BS, CISSP

Information Security Officer
Richmond VA Medical Center
Ms. Davis,

It was a pleasure speaking with you regarding access to the data from the employee survey. Attached is the data use agreement for this data set. From reading this DUA, it does not appear that they intend to restrict data access, as long as the research meets the criteria they specify. I have also attached the approved IRB forms from VCU. Thanks for your help, and I look forward to working with you.

--

Regards,

David J. Emerson, M.B.A.
Doctoral Student

6/10/11

Taher

Taher,
This correspondence outlines my problem.

6/13/11

David,

Nice speaking with you, when I get the DUA you are referring to I’ll review it and get back to you. Regards,

Bob
David Emerson <emersondj2@vcu.edu> 6/13/11

to Robert

Mr. Dresch,
It was a pleasure speaking with you. Attached is the DUA I referred to. I hope that we will be able to find some way to access this data, as I believe that the results of my proposed research will be of interest to the organization as well as to academics. The controlling organizations are the VHA’s Organizational Assessment Sub-Committee and the VHA National Center for Organizational Development. The identified contact is Dr. Katerine Osatuke, (513) 247-2255; Katerine.Osatuke@va.gov. Thank you so much, and I look forward to hearing from you.

Dresch, Robert C. RICVAMC <Robert.Dresch@va.gov> 6/14/11

to David

David,

Thanks……are you hoping to study all VA employee survey data nationally or just the Richmond VAMC data?

Bob

David Emerson <emersondj2@vcu.edu> 6/14/11

to Robert

Bob,
I am primarily interested in all VHA Fiscal employees, but also desire other occupational groups with which to compare. I would also like data from multiple years. Thanks again for your help.

to David
David,

I looked into your inquiry and spoke with Richmond’s Information Security Officer, Charlene Davis. She advised me that Katerine Osatuke (see below) will be contacting you to further discuss your request to access national employee survey data for your doctoral thesis. Regards,

Bob

David Emerson <emersondj2@vcu.edu> 6/16/11

to Robert

Bob,

I have been in contact with Dr. Osatuke many times over the last few months. She is the individual in charge of releasing the data, and the one who is concerned about the data security for the data (unidentified). For example, the following is from an email from her dated April 25:

David, The first question that would be to your benefit to look into is your plan for accessing and storing the data—that is, do you plan to use VA equipment (which makes things considerably easier) or non-VA equipment (in which case it needs to be evaluated for data security provisions by VA IT personnel). Regarding the IRB, the usual practice is that the data requestor addresses this need, through the IRB at their institution (e.g. if you have a VA affiliation, then you need to use the IRB from your VA). Your question regarding the sample available can be answered in the context of which survey years you have in mind (e.g. one year or several years). I would suggest that addressing the first two questions (equipment security, and IRB) may be the first logical step. Hope this is helpful; best wishes on your dissertation plans.

I spoke with Charlene this morning, and she noted that she has not been in recent contact with Dr. Osatuke, and that she has no idea what Dr. Osatuke means by evaluating the equipment. The following is a text from Charlene to Dr. Osatuke dated May 16:

Mr. Emerson stated that he was directed to me by Veterans Health Administration Organizational Assessment Sub-Committee to verify the security of his laptop. He provided your name as a point of contact. After consulting with peers and supervisory staff, it will not be feasible for involvement or approval regarding this study since it is not affiliated with the Richmond VAMC or local IRB. Facility ISOs don’t have the necessary software to delineate the vulnerabilities or security settings of this device, nor could ISOs take responsibility regarding this request which has not been officially approved by the IRB and does not involve a contractor or affiliated individual accountable for VA requirements.

Charlene further noted that Dr. Osatuke could provide no guidance on what was expected. As I noted to you in our phone conversation, I already have an approved IRB from VCU.
I would appreciate any help you may be able to render.

Dresch, Robert C. RICVAMC  6/16/11
<Robert.Dresch@va.gov>
to Charlene, Katerine, David

David,

Here is my assessment:

1. Richmond VAMC is not a party to the VHA Employee Survey Committee Data Release And Use Request DUA that you provided, has no access to national employee survey data, has no educational affiliation with the Dept of Accounting at VCU, and would not be engaged in the research that you propose. The VCU IRB Approval therefore is appropriate to use in your request to the VHA controlling organizations. The controlling organizations are the VHA's Organizational Assessment Sub-Committee and the VHA National Center for Organizational Development and the contact is Dr. Katerine Osatuke.

2. Dr. Osatuke advised you to request VA IT personnel to evaluate your non-VA computer for data security provisions by VA IT personnel. You contacted Richmond VAMC Information Security, and Charlene Davis (ISO) responded to your request stating that Richmond VAMC IT does not have the necessary software to delineate the vulnerabilities or security settings of your computer.

Action Required:

I believe the next step for you would be to contact Dr. Osatuke and inquire if she could direct you to a VA IT group that has the software to delineate the vulnerabilities or security settings of your non-VA computer to meet VHA's Organizational Assessment Sub-Committee and the VHA National Center for Organizational Development requirements.

I hope that you are able to work through a solution with the national controlling groups and that you have great success with your doctoral research. Regards,

Bob
Greetings,

David, consistently with our previous conversations over the phone and email, while we (OASC DUA Committee) need and expect VA data users to ensure VA data security before we can release VA data to them, we do not have the capacity to conduct this evaluation for them and we therefore need IT/ISO guidance in this matter. David, I have contacted the ISO of VISN 10 to obtain a consultation regarding the methods, processes and responsible parties for evaluating security of non-VA equipment for the purposes of storing and using deidentified VA data. I have explained your situation and our dilemma, and I have been promised that the requested information (i.e. guidance for you as to who should be able to assist with evaluating your equipment for data security) would be forthcoming next week. I will share this information with you as soon as I have it.

Regards,

Katerine

Katerine Osatuke, PhD
Supervisory Health Scientist / Research Director
VHA National Center for Organization Development
11500 Ste 230 Northlake Drive Cincinnati OH 45249
Phone: (513) 247-2255

Thank you all for your assistance. I hope that some positive resolution of this matter can be found.
David Emerson <emersondj2@vcu.edu> 6/29/11

to Katerine,

Dr. Osatuke,
Have you received any guidance from the VISN regarding data access / data security for the All Employee Survey?
FYI, my contacts at the local facility indicated that if such a request were received internally, equipment certification would not be an issue because the data are unidentified and free of all patient information. Thank you for your continued assistance. I appreciate your help.

--

Regards,

David J. Emerson, M.B.A.
Doctoral Student

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 6/29/11

to David

Hi David,

The answer to my inquiry on your behalf is being worked on. Under your email below, I pasted the latest exchange of communications on the topic, which makes me hope I should hear a definite answer by the end of this week. Do not worry, your question has not been forgotten and I will let you know as soon as I have any news to communicate. It is great that your local facility will not have any data security issues with your research plans. I think you will want to make sure to save the local facility communications on that topic, for your own records.

Best regards,

Katerine
Hi Kristin,

Just wanted to touch base and see if you had a chance to get a clarification for me, on the recommended IT processes and responsible parties for evaluating non-VA computers for data security. This is to enable me to share this information with non-VA researchers who go through the DUA process with respect to the VA All Employee Survey datasets and request our (DUA committee’s) permission to store and use de-identified AES data sets on their non-VA equipment.

Thank you,

Katerine
Katerine Osatuke, PhD

From: Steel, Kristin, (Network 10 ISO)
Sent: Friday, June 24, 2011 8:50 AM
To: Osatuke, Katerine, VHACIN
Subject: RE: follow-up

Hi Katerine,

I don’t have an answer for you yet. I have worked on gathering the recommended security controls for equipment and data sharing and plan to complete that research today. The next step is to make sure the Policy office concurs with those recommendations. If I’m not too far off the mark, we should have an answer from Policy by the end of next week.

Kristin

From: Osatuke, Katerine, VHACIN
Sent: Friday, June 24, 2011 8:51 AM
To: Steel, Kristin, (Network 10 ISO)

Kristin,

Great—thanks so much for your assistance. I just wanted to know the status, to communicate it to the researcher who asks me this question.

Thanks!

Katerine
David Emerson <emersondj2@vcu.edu> 7/15/11

to Katerine,

Dr. Osatuke,
Good Afternoon. Have you received any feedback regarding security requirements yet? I also wanted to let you know that I have mailed copies of the DUA, IRB, research protocol and other supplementary information required for release of data from the All Employee Survey for review by you and the committee. The IRB includes information on data security procedures that may prove to be adequate. I believe that the documentation included meets the criteria for theoretical and methodological rigor, confidentiality and organizational usefulness delineated within the DUA. Thank you for your help, and I look forward to hearing from you.

David J. Emerson, M.B.A.

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 7/18/11

to David

David,

I have asked the data security person whose IT advice I am obtaining, about the status of this request, and got an automated out-of-office till July 25th reply from her email. I will let you know as soon as I get any news. I am out of office myself for the rest of the week, but with periodic access to email.

Thanks,

Katerine

Dr. Osatuke,
Has there been any movement on the data access/security issue? I appreciate your ongoing assistance. Thank you.

Regards,

David J. Emerson, M.B.A.
Greetings, David,

As a follow-up to my inquiry concerning your AES data request, I received a list of concerns from IT that should be resolved in order to be able to give access to VA data (such as All Employee Survey) to a non-VA entity (such as a researcher who does not have a VA employment or WOC status with a VA). Last week, I went to a meeting of the Veterans Health Administration (VHA) Organizational Assessment Subcommittee (OASC), which is the group that makes decisions regarding sharing organizational data within VHA. I shared with this group the information provided by IT as well as the description of your situation and your data request. The VHA OASC group discussed possible ways to resolve the dilemma of how to keep the VA data secure on non-VA equipment. Unfortunately, the group found no working way to address the following issues (1,2,3) raised by IT:

(1) Under what authority can VA information be disclosed to an outside (non-VA) entity? The question is particularly important if the VA information is considered sensitive. The decision as to what is sensitive is made by VA leadership and the top VA leadership considers the AES data to be sensitive information. Disclosing sensitive information outside of the agency takes the level of authority that is above what any specific program office has; clearance would need to be obtained from the top leadership of the VA.

(2) By definition, sensitive information is the information which, if disclosed to non-VA parties, can cause harm or inadvertently affect the ability of the agency to accomplish its mission. Therefore, VA does not want to disclose it without the binding protections offered by a contract. Most DUAs are not legally binding (that is, they cannot be legally enforced).

(3) VHA (the Privacy and Assurance unit) may not have a working way to ensure compliance by non-VA entities handling VA information, that is, no legal authority to go out to non-VA entities and to assess compliance. Even if they do assess compliance, what can be done if the entity is non-compliant may be very limited.

Since VHA OASC did not find a working way to resolve these concerns with respect to a non-VA entity accessing and using VA data, the decision was made at the VHA OASC meeting to amend the current wording of the AES Data Use Agreement form, in order to be clear from the
start that non-VA researchers CANNOT be issued access to VA data. Non-VA researchers are defined as researchers who have no VA affiliation through either a WOC or employment.

I am sorry to be the bearer of the bad news, especially after all of the hard work that you put in your proposal and the great service that you did for your country as a disabled Veteran. We would like to support you in your educational purposes, and multiple people have invested their best efforts in looking for a working way to address your data request within the existing VA regulations. Nevertheless, unfortunately, there is nothing we could come up with at this time that would make it possible to resolve the data security concerns involved in giving VA data to a non-VA entity. Therefore I regret to inform you that in the absence of a VA affiliation, your data request cannot be granted.

Sincerely,

Katerine

Katerine Osatuke, PhD,

David Emerson <emersondj2@vcu.edu> 8/10/11

to Benson, Taher

Good Morning,
As you can see from the forwarded message, the news is not good and it appears that the VA will not provide the data directly to me. However, it also appears that the door is not completely shut, because the data would be available if I were able to attain WOC status (work without compensation). Dr. Giaedi, could you please determine what steps I need to take in order to be classified WOC? I would truly appreciate whatever you can do in this regard. Thanks.
Giaedi, Taher M RICVAMC <Taher.Giaedi@va.gov>
to David

Here is what we need to do. I have spoken with HR. I have never done this appointment before. But, I can have you do this with my department.

From: Kilpatrick, Annie B. RICVAMC
Sent: Wednesday, August 10, 2011 3:01 PM
To: Giaedi, Taher M RICVAMC
Cc: Davis, Patty A RICVAMC

Subject: RE: All employee survey access

PER OUR CONVERSATION. PLEASE HAVE APPLICANT PROVIDE A RESUME AND COMPLETE THE ATTACHED OF-306.

IF I CAN BE OF FURTHER ASSISTANT, PLEASE CALL 675-5095.

David Emerson <emersondj2@vcu.edu>

to Katerine,

Dr. Osatuke,
Good morning. Given the research proposal that I submitted, would you foresee any problems with the project provided I am able to attain WOC status? I would appreciate any insight you may have to offer. Thank you.
Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 8/15/11
to David

David,

If you will become affiliated with a VA (WOC is a way to become affiliated) and you will arrange for the requested data to be stored at a VA computer behind the firewall, at all times, then this should address the data security questions. The scientific soundness of the project is a separate matter that is evaluated by a small committee of which I am a part. This evaluation does not take long and it can happen once we know that data security will not be a concern. Once the recommendation is made by the DUA committee, the researcher can get access to data (data are transferred within the VA firewall).

Thanks,

Katerine

Dr. Osatuke,
Is permission from your group required anytime the AES is used? I ask because I now have WOC status, and the local facility has the data on their servers. If I am able to secure access to the data locally, is your approval also necessary? Thank you.

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 10/3/11
to David

David,

Permission from OASC via DUA is required if you are requesting to use the AES individual level file. No permission from OASC via DUA is required if you want to pull your own data through Proclarity.

Thanks,

Katerine
David Emerson <emersondj2@vcu.edu> 10/3/11

to Katerine,

Dr. Osatuke,
Thank you. Have you revised the DUA yet? It is also my understanding that an IRB review would not be required, because the data already exist. If that is the case, can I use the application I already submitted?

On Mon, Oct 3, 2011 at 8:59 AM, Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> wrote:

David,

Permission from OASC via DUA is required if you are requesting to use the AES individual level file. No permission from OASC via DUA is required if you want to pull your own data through Proclarity.

Thanks,

Katerine

David Emerson <emersondj2@vcu.edu> 10/3/11

to Katerine,

Dr. Osatuke,
I believe that I will require individual level data, so could you please forward the most recent version of the DUA? I also appreciate the clarification on the IRB. Do you anticipate any difficulties provided I am able to provide a valid IRB and DUA? I am reluctant to formally propose my dissertation before the data are in hand, but my advisor is recommending that I act quickly. Thank you.
On Mon, Oct 3, 2011 at 9:19 AM, Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> wrote:

David,

Just to clarify, are you saying that you would be requesting the individual level AES data, or would you be pulling your own non-individual AES data set from Proclarity? If it’s the first option and not the 2nd (i.e. you are requesting the ind level), then I’ll send you the most recent version of the DUA. If it’s Proclarity only, then no DUA is needed.

Re: IRB: The IRB review is most definitely required when using any VA data for research purposes, however the IRB is not something that the OASC committee is monitoring (we only monitor the DUAs). If you use the ind level AES data for research, we’ll need to see the IRB approval before releasing the data to you through a DUA.

Thanks,

Katerine

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 10/3/11

to David

David,

I will send you the DUA form today or tomorrow.

I cannot make any promises on behalf of the DUA committee, but I do not anticipate any serious concerns with your proposed project.

Thanks,

Katerine
Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov>  10/4/11

to David

David, here is the DUA form.

Thanks,

Katerine

From: emersondj2@mymail.vcu.edu [mailto:emersondj2@mymail.vcu.edu] On Behalf Of
David Emerson
Sent: Monday, October 24, 2011 12:33 PM

Dr. Osatuke,
I have been confirmed as a WOC employee at the Richmond VAMC and am in the process of obtaining IRB approval for my research project. In order to complete it, the local authorities are asking for information I do not have access to, and was wondering if you may be able to assist?
1. They wish to know how many survey records I will be accessing. Ideally, I would like to obtain estimates of the relation between constructs over time and between occupational groups. This would necessitate access to records from all employees for each of the years where the questions did not change. Could you provide an estimate of how many records this would entail?
2. The IRB committee wishes to know how I will obtain access to these records. Will they be provided on disc, via email, or through some other means? What format will the data be in, SPSS, Excel??
Thank you. I really appreciate any help you may be able to offer

David,

1. Please remind me which specific groups you want to use, and in which years. Then I will be able to tell you how many of those are in the dataset, for these years.

2. Provided that once all the approvals for data sharing are in, the files would be transferred to a VA server at the facility where you are the WOC. You would need to get an IT support person create a secure folder for you and give me temporary access so I can put the datafile there. The
format of the file is a question I would put back to you, it depends on the data analytic software that you plan to use for doing your stats. We can export the file in spss, excel, or sas.

Thanks,

Katerine

Katerine,

My primary analysis concerns fiscal employees, but I want to compare against another group, such as RNs. But I also need the entire set to obtain a baseline. Further, I believe that VBA provides data for specific groups within fiscal, such as staff accountants. I would like to be able to segregate those as well.

David,

So what are your specific groups within which specific years? The kind of answer I’m looking for is, for example: (1) all respondents from VBA, plus RNs only from VHA, both in years 2009 and 2011. I need that specific answer to give you an estimate for the specific number of records.

Thanks,

Katerine

Would it be possible to get all groups for all years?

David,

All years include 2004, and 2006 through 2011. Will you have a justification based on the hypotheses and planned analyses, for why you need all the data from all the employees for all these years?

Katerine

Yes. I want to examine how culture has changed over time and how that has influenced employee job satisfaction. I also need to compare fiscal employees to the organization at large - as well as against another professional group (e.g. RNs). The assumption is that fiscal employees will be less susceptible to initiatives to change culture that have the primary aim of improving patient care.
David, below is the number of records in the AES, per years of data, hope this answers your question.

2004: 110,490 responses/212,877 potential respondents (51.9%)
2006: 149,628 responses/213,280 potential respondents (70.2%)
2007: 164,905 responses/216,283 potential respondents (76.2%)
2008: 164,502 responses/226,022 potential respondents (72.8%)
2009: 169,242 responses/253,108 potential respondents (66.9%)
2010: 208,642 responses/286,492 potential respondents (72.8%)
2011: 198,851 responses/298,818 potential respondents (66.5%)

Thanks,

Katerine

Katerine,
Do you have an estimate on the number of fiscal employees?

David,

Not before I run the files. For your IRB purposes, you may want to just give them the totals below and this may be sufficient to answer the question of how many records you request to access. If you need the specific N of fiscal, I have to get back to you when I have time to run this, this would not be today.

Thanks,

Katerine

Katerine,
That should not be an issue. I'm sure what you have given me already should be sufficient. Thank you very much.
Dr. Osatuke,

I trust that the Committee has received my request to access data from the VHA All Employee Survey. I have been in consultations with some statistical experts, and based on their advise was wondering if I could modify my request slightly by requesting that the data also be made available as a "tab delimited file"?

Also, do you have an estimate on when the Committee will act on my request? Thank you so much, and have a great day.

David,

Your request in currently under review. 2 of the 5 committee members had a chance to review it already, 3 more to go. I will send you the compiled feedback and recommendation (grant/not grant data use) as soon as I have everyone’s feedback.

Thanks,

Katerine—on behalf of the OASC DUA Committee

David Emerson <emersondj2@vcu.edu> 3/12/12

to Katerine, bcc: Benson

Dr. Osatuke,
Would you be so kind as to provide an update on my data request?
I know that you are unable to make any assurances on behalf of the committee, but I recall that you had told me that once all of the concerns raised in the original rejection were addressed, NCOD evaluation "does not take long" and that you did not anticipate any further problems with my proposal. Any information you may be able to provide about the status of my project would be helpful.
The reason I am concerned is the following. In order to maintain my timeline, I am required to defend my dissertation proposal no later than the last day of March. To that end, my formal
proposal defense is scheduled on March 30. If I have not secured data access by that date, such a defense will be very problematic.

Please bear in mind that this project is not just a personal concern - it has gained considerable interest within the VHA community as well. The local Medical Center Director has said that he is very interested to review my results, as has another Director from a different VISN. I have also been told that my project has gotten the interest of the Director of the local VISN. I truly think that my research will provide valuable insights to the VA regarding its cultural change initiative. I would appreciate any information you may be able to provide. I look forward to your reply.

Thank you.

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 3/12/12

to David

David, I am compiling the feedback from the committee.

Thanks,

Katerine

Greetings, David,

The OASC DUA committee has now processed your request and I am sorry to tell you that the recommendation is negative: AES data use is not granted based on the submitted proposal.

Below is the specific feedback from the OASC DUA committee regarding your proposal. Should you decide to revise and resubmit, please make sure that all these feedback points are addressed in your revised proposal. A resubmitted DUA request also needs to include a cover letter that explains to the committee how you addressed each of feedback points below, one by one.

I am sorry to be the bearer of disappointing news. If you decide to revise and resubmit, I do sincerely hope that you are able to make these revisions and have a more successful review next time.

Respectfully,

Katerine Osatuke - on behalf of the OASC DUA Committee
1. Below are the specific feedback points from the OASC DUA Committee that were the basis for the rejection decision on the submitted proposal.

TO David Emerson

RE: DUA Request

FROM: OASC DUA Committee

☐ (a) The abstract does not capture the full range of analyses proposed. Intra-organizational (especially the focus on fiscal employees) and regional differences in associations are proposed in the text but come as a surprise.

☐ (b) None of the stated hypotheses predict a mediating relationship, yet the title of the study is “The Mediating Influence of Perceived Organizational Support Between Culture, Job Satisfaction, and Turnover Intentions”. Even if this mediating relationship is to be identified via SEM, the hypotheses should reflect the title of the manuscript!

☐ (c) In Figure 2, POS is NOT portrayed as a mediating influence between job satisfaction, culture, and turnover intentions. At best, the depicted figure illustrates a moderating relationship.

☐ (d) Page 23 text states that the SEM relationships are captured in the ‘theoretical model’. But the theoretical model presented in Figure 2 is, at best, a very crude conceptual model. If this represents the authors’ understanding of SEM, this project cannot be successful. If the DUA is resubmitted, this diagram should represent the constructs, paths, error terms, etc. that are crucial to an SEM investigation of these data. The model should at least make an attempt to identify the exogenous items that represent the proposed latent variables.

☐ (e) The reference list does not include any basic books on measurement or SEM, although several chapters are included from non-statistical literature, that may have provided an overview of what SEM generally is and what it generally does. However, this literature likely did not offer enough guidance on how to specifically devise and apply an SEM model.

☐ (f) Many of the hypotheses are simply “old news”. The relationships between job satisfaction and turnover intentions, POS and job satisfaction, and POS and turnover intentions have been well-established in the literature and really add nothing to the literature. If these hypotheses pertain explicitly to accountants, then the hypotheses should state this fact. Even then, the incremental knowledge of proposing these hypotheses is unclear and should be better explained.
(g) On page 21 of the submitted manuscript, the authors seem to suggest that because organizational rewards, job conditions, fairness, and supervisory support have significant relationships with POS that they can be combined to represent POS. This is clearly NOT the same as measuring a construct. Further, the authors do not indicate which AES items would represent these four constructs (would job demands be a surrogate for job conditions?) Because several of these constructs themselves were not developed to explicitly measure the four constructs positively associated with POS, they should not be combined to represent POS.

(h) The listing of every possible association in the hypotheses is redundant. Boil down to the few basic hypotheses.

(i) In the manuscript, there is simply no basis for predicting positive and negative relationships with the various culture measures. The authors essentially note that different cultures will likely appeal to different people, but that some may appeal to many. Then, the hypotheses are stated without any justification for the positive and negative predictions. This is a very serious limitation that needs to be addressed.

(j) Further, the authors note that balanced cultures may be more advantageous than other (unbalanced?) cultures, but do not state how they will operationalize a ‘balanced’ culture in the Methods section. The authors also fail to state how they will measure “cultural differences” in Hypotheses 11, 12 and 13. This is another serious flaw of this study.

(k) The blanket statement about not ruling out other hypotheses, analyses, and methods is a throw-away and does not generate confidence in the DUA committee about the uses of the data. Make all hypotheses and methodology clear, so the committee can follow the logic of the investigation. This is not a fishing expedition.

(l) Why are the time series investigations suddenly addressed with regressions as opposed to incorporating time effects into the proposed SEM models? And why is the goal here to evaluate how organizational culture has changed? This is not a primary hypothesis, but effects on the other constructs would be a more understandable focus of time series analyses.

(m) The rationale for individual-level data across years indicates that the requestor does not have sufficient knowledge of the dataset to use it effectively. For example, as the rationale for individual-level data suggests, the requestor does not know that it is impossible to link respondents across years. The end of the proposal does state that the time series analyses will be clustered at the facility level, which further makes the rationale for using individual-level data across years unclear.
Because the data are not personally identified, no individual analyses can be conducted to test Hypothesis 10.

Hypothesis 12 will utilize VBA data, proposed as having more granular job classifications. How will the authors be able to link these data to the de-identified AES? This is not explained and most likely is not possible.

The authors are not well versed on the existing AES measures. For example, the authors state that the AES measures job satisfaction using five single item questions when in fact it utilizes 12 (and 13 if one wants to count satisfaction vs. two years ago).

Although the Dissertation Chair is listed on the DUA Data Release and Use Request, the Chair is NOT listed as a Principal Investigator. Instead, a Member of the Dissertation Committee is listed as a PI. Moreover, the Member (and not the Chair) is listed on the IRB documents. This is unclear and makes the committee question the actual involvement of the Dissertation Chair in this study.

The Committee members were puzzled by one of the references in the reference section, on p.31 of the Proposal:

“Someone, and Important 2011. Personal communication with author. Someday soon, 2011.” If the requestor wanted to check whether somebody on this committee will actually read his proposal, the conclusion is “yes we did”, but this kind of humor left the Committee questioning the seriousness of research plans outlined in this proposal. This kind of reference is not only unacceptable in a professional research proposal, it is also disrespectful of the time of the professional committee members who provide DUA reviews for OASC.

Moreover, the above citation follows a critical claim that the VHA is engaged in an effort to reduce a bureaucratic culture. Without a clearly reputable citation, Hypothesis 10 should be eliminated.

In summary, given the concerns above, the submitted data request in its present shape does not meet the OASC DUA Committee’s standards for providing the AES data. The Committee is not authorized to release the data under these conditions.

2. In the light of several previously processed DUA proposals including the current one, the OASC decided to include an extra step in the DUA requirements for students who seek to obtain AES data for their dissertation research. The point of the added step is to ensure that the Dissertation Chair provides the student with the appropriate level of support for
the research proposal. Please see the one-page attachment for the specific information that OASC now requires from Dissertation Chairs, on all DUA requests for dissertation data.

3. Should you decide to resubmit this proposal, please send the following information for the OASC DUA Committee’s second review:

a) your proposal revised to address all of the Committee feedback points listed in (1) above

b) a cover letter explaining specifically how you addressed each feedback point in your revised proposal

c) the attached single-page document that has been filled out and signed by your Dissertation Chair.

Dr. Osatuke,
How should I present my responses, and my request for a second review? Is email acceptable, or do you require a hard copy? (I would obviously provide a signed hard copy of my dissertation advisor's statement of shared responsibility). Thank you.

David,

Email is perfectly acceptable. The important part is for you to address each specific point of concern raised in the committee’s feedback. The email address of your dissertation adviser is needed as well, so that the committee can copy your advisor on all the future feedback communications about this DUA request.

Thanks,

Katerine

Dr. Osatuke,
Thank you. I appreciate your continued support.

Dr. Osatuke,
Attached are my reply to the Committee and my revised protocol that reflect the requested changes. I have also attached a copy of my advisor's vita. I have forwarded a signed copy of my advisor's agreement by US mail. I hope that the revisions will meet with the Committee's approval. Thank you for your continued support. I look forward to your reply.
Response to OASC regarding DUA rejection of “The Mediating Influence of Perceived Organizational Support between Culture, Job Satisfaction and Turnover Intentions” by David J. Emerson

(a) The abstract does not capture the full range of analyses proposed. Intra-organizational (especially the focus on fiscal employees) and regional differences in associations are proposed in the text but come as a surprise.

i. The text in the first paragraph of the abstract states:

   “I evaluate how cultural effects may have changed over time, and investigate the possibility of intra-organizational differences between fiscal employees and another professional group. I assess whether cultural effects exhibit regional differences and evaluate whether the relations between the proposed associations differ between supervisory and staff accountants. (p. 2)”

(b) None of the stated hypotheses predict a mediating relationship, yet the title of the study is “The Mediating Influence of Perceived Organizational Support between Culture, Job Satisfaction, and Turnover Intentions”. Even if this mediating relationship is to be identified via SEM, the hypotheses should reflect the title of the manuscript!

i. Additional hypotheses have been added to expressly reflect the anticipated mediated relationships, specifically:

   i. \( H_4d \): Perceived organizational support serves as a partial mediator between entrepreneurial culture and job satisfaction.
   ii. \( H_4e \): Perceived organizational support serves as a partial mediator between entrepreneurial culture and turnover intentions.
   iii. \( H_5d \): Perceived organizational support serves as a partial mediator between rational culture and job satisfaction.
   iv. \( H_5e \): Perceived organizational support serves as a partial mediator between rational culture and turnover intentions.
   v. \( H_6d \): Perceived organizational support serves as a partial mediator between bureaucratic culture and job satisfaction.
   vi. \( H_6e \): Perceived organizational support serves as a partial mediator between bureaucratic culture and turnover intentions.
   vii. \( H_7d \): Perceived organizational support serves as a partial mediator between group culture and job satisfaction.
   viii. \( H_7e \): Perceived organizational support serves as a partial mediator between group culture and turnover intentions.
   ix. \( H_8d \): Perceived organizational support serves as a partial mediator between balanced culture and job satisfaction.
x. **H8e:** Perceived organizational support serves as a partial mediator between balanced culture and turnover intentions.

xi. **H9d:** Perceived organizational support serves as a partial mediator between prescriptive culture and job satisfaction.

xii. **H9e:** Perceived organizational support serves as a partial mediator between prescriptive culture and turnover intentions.

xiii. **H9i:** Perceived organizational support serves as a partial mediator between humanistic culture and job satisfaction.

xiv. **H8j:** Perceived organizational support serves as a partial mediator between humanistic culture and turnover intentions.

(c) In Figure 2, POS is NOT portrayed as a mediating influence between job satisfaction, culture, and turnover intentions. At best, the depicted figure illustrates a moderating relationship.

a. Figure 2 has been revised to more accurately portray the hypothesized relationships. Figure 2 is intended to portray the various paths between the major constructs and their anticipated sign.

b. I recognize that Figure 2 is not typical of most SEM depictions given the additional hypotheses related to time effects, intraorganizational effects, and regional effects. I struggled to graphically display these hypothesized relations.

c. If one disregards the time effects, intraorganizational effects, and regional effects depicted in Figure 2, I believe that the figure is representative of path diagrams typical of the literature in my field. Specifically, each of the cultural archetypes has a direct effect on job satisfaction, turnover intentions and perceived organizational support. Each archetype also has a mediated path to both job satisfaction and turnover intentions through perceived organizational support.

d. As stated in the protocol (p. 5) it is possible that POS serves as a moderator, but I believe that a mediated relation is more theoretically justified.

(d) Page 23 text states that the SEM relationships are captured in the ‘theoretical model’. But the theoretical model presented in Figure 2 is, at best, a very crude conceptual model. If this represents the authors’ understanding of SEM, this project cannot be successful. If the DUA is resubmitted, this diagram should represent the constructs, paths, error terms, etc. that are crucial to an SEM investigation of these data. The model should at least make an attempt to identify the exogenous items that represent the proposed latent variables.

a. A structural model is provided in Figure 3.

(e) The reference list does not include any basic books on measurement or SEM, although several chapters are included from non-statistical literature, that may have provided an overview of what SEM generally is and what it generally does. However, this literature
likely did not offer enough guidance on how to specifically devise and apply an SEM model.

a. As noted in the cover letter, much of the methodology section was abbreviated for IRB submission. While that is regrettable, it has been rectified. Kline (2005) *Principles and Practice of Structural Equation Modeling, 3rd Edition* serves as my primary reference. I am also heavily invested in the user’s manual for AMOS® 16 software package.

(f) Many of the hypotheses are simply “old news”. The relationships between job satisfaction and turnover intentions, POS and job satisfaction, and POS and turnover intentions have been well-established in the literature and really add nothing to the literature. If these hypotheses pertain explicitly to accountants, then the hypotheses should state this fact. Even then, the incremental knowledge of proposing these hypotheses is unclear and should be better explained.

a. I concur that the relations you refer to are well established. What has not been shown however, is how organizational culture can exert influence over those relationships. To my knowledge, there is no published study that examines the effect that organizational culture may have on POS, much less how those effects may serve as a mediated path to other organizational outcomes. That is the true focus of the research, the subsidiary hypotheses simply serve as means to that end. My Dissertation Chair suggests that the hypotheses associated with the relationships you refer to serve as a way to tie everything together.

(g) On page 21 of the submitted manuscript, the authors seem to suggest that because organizational rewards, job conditions, fairness, and supervisory support have significant relationships with POS that they can be combined to represent POS. This is clearly NOT the same as measuring a construct. Further, the authors do not indicate which AES items would represent these four constructs (would job demands be a surrogate for job conditions?) Because several of these constructs themselves were not developed to explicitly measure the four constructs positively associated with POS, they should not be combined to represent POS.

a. This is a point well taken. It would indeed be far preferable to have the previously validated scale that measures POS in the instrument, but it is not. Thus, I am forced to measure the construct through different means.

b. Before I started the project I contacted Dr. Robert Eisenberger at the University of Houston. Dr. Eisenberger is perhaps the most accomplished scholar on the topic of POS. I explained what was available with the AES, provided some representative questions from the instrument, and outlined my intentions. While he agreed that my proposed method for capturing POS was unorthodox, he found no fundamental flaw with the methodology. He encouraged me to proceed by noting that sometimes you
simply have to work with what you have. A 1990 meta-analysis by Rhoades and Eisenberger identified consistently strong correlations between the antecedents listed and POS. As noted in the methodology section, I also intend to conduct a subsidiary analysis intended to validate POS measurement. Specifically:

i. **“Perceived organizational support validity check.** The measurement of POS in this study is potentially problematic due to the lack of a validated scale specifically intended to capture its effects. In an attempt to mitigate this problem I intend to survey a sample of experienced working students. The instrument will contain measures from the AES that are used in the study to capture POS as well as the 8- and 17-item validated POS scales developed by Eisenberger et al. (1986). I will then evaluate the correlation between the scales” (p. 45).

c. A complete list of constructs and their intended indicators is provided in Appendix II.

(h) The listing of every possible association in the hypotheses is redundant. Boil down to the few basic hypotheses.

a. This is problematic, especially in light of point (b) above. My advisor recommends that I “lay out my case” as methodically as possible. This necessitates many hypotheses.

b. I recognize that the large number of hypotheses is somewhat tedious, but I have been trained to avoid hypotheses that predict multiple outcomes. For example, I could scrap the existing hypotheses four through seven in favor of:

i. **H4:** Entrepreneurial and Group cultures are positively related to job satisfaction and perceived organizational support, and are negatively related to turnover intentions.

ii. **H5:** Bureaucratic and Rational cultures are negatively related to job satisfaction and perceived organizational support, and are positively related to turnover intentions.

iii. However, my advisor would reject such a strategy.

(i) In the manuscript, there is simply no basis for predicting positive and negative relationships with the various culture measures. The authors essentially note that different cultures will likely appeal to different people, but that some may appeal to many. Then, the hypotheses are stated without any justification for the positive and negative predictions. This is a very serious limitation that needs to be addressed.

a. This issue relates to the fact that an abbreviated protocol was provided as I reference in the cover letter. I recognize that the Committee should have been provided with the complete product of my research. I apologize for this. As you can see in the revised protocol, this section has been augmented significantly. I provide extensive
background on each of the cultural archetypes and their characteristics. I also provide a theoretical foundation and justification for the listed hypotheses.

b. Most of my hypothesized relations are based on theory and the results from previous research. For example, part of my section on rational cultures includes the following passage:

i. “The assumption underlying rational cultures is that clearly defined goals, and the benefits received for achieving those goals, will lead to greater productivity as employees strive to meet organizational expectations (Cameron et al., 2006; Cameron and Quinn 1999; Hartnell et al. 2011). However, the directed focus on goal accomplishment prevalent in rational cultures can lead to competitive and aggressive behaviors which arise from the contingent rewards used by management as motivational tools. The competition and aggressiveness that are inculcated by rational cultures may increase productivity and efficiency in the short run, but in the long term can have a deleterious effect on employee attitudes by fostering an environment of distrust toward the organization and its agents. Employees may sacrifice collaboration in the pursuit of self interest, which also serves to negatively affect employees’ collective attitudes toward the organization (Hartnell et al. 2011; Kirkman and Shapiro 2001). Lund (2003) indentified a negative correlation between rational cultures and job satisfaction, while Zammuto and Krakower (1991) found that rational cultures were negatively associated with organizational commitment, job satisfaction, employee morale and trust while being positively related to conflict and turnover intentions” (p. 28).

(j) Further, the authors note that balanced cultures may be more advantageous than other (unbalanced?) cultures, but do not state how they will operationalize a ‘balanced’ culture in the Methods section. The authors also fail to state how they will measure “cultural differences” in Hypotheses 11, 12 and 13. This is another serious flaw of this study.

a. This is a valid concern and I recognize this limitation. As I note in the manuscript, previous researchers have operationalized a balanced culture through the use of cluster analysis or the Blau Index. I intend to use a measure of betweenness centrality as described in the methods section:

i. “Balanced culture will be defined using cluster analysis. (p. 48).

b. Cultural differences will be evaluated by examining chi-squared statistics between models representing different groups, i.e. different regions, different organizational groups, or different organizational classifications. Values of the path estimates in each of the models will also be compared.

(k) The blanket statement about not ruling out other hypotheses, analyses, and methods is a throw-away and does not generate confidence in the DUA committee about the uses of the
data. Make all hypotheses and methodology clear, so the committee can follow the logic of the investigation. This is not a fishing expedition.

a. The offending statement has been removed. In no way do I wish to convey the impression that I am engaged in a “fishing expedition.” The statement was merely intended to convey to the committee the intent of the researcher to thoroughly investigate the proposed relationships.

(1) Why are the time series investigations suddenly addressed with regressions as opposed to incorporating time effects into the proposed SEM models? And why is the goal here to evaluate how organizational culture has changed? This is not a primary hypothesis, but effects on the other constructs would be a more understandable focus of time series analyses.

a. I do not believe that it is possible to conduct a true time-series analysis given the nature of the data set. It is not possible to link a record in a given year with responses provided in subsequent years. As such, it is not a true panel data set. Because of this, I did not think it was appropriate to use time-series SEM.

b. I also incorporated time-series regressions in this section of the analysis because I am familiar with the methodology. I have not been exposed to time-series analysis using SEM, and believe that SEM requires a true panel data set.

c. It would also be appropriate to compare models from different years to see if significant differences exist.

d. Further, I include these hypotheses because I believe that the results may prove useful to the VHA. In my interviews with Medical Center employees, it appears that this line of research holds particular interest. This is understandable given the positive organizational outcomes (such as patient satisfaction and patient safety) that result from an increase in group cultural values. As a disabled Veteran, I have a vested interest in helping the organization in any way that I can.

(m) The rationale for individual-level data across years indicates that the requestor does not have sufficient knowledge of the dataset to use it effectively. For example, as the rationale for individual-level data suggests, the requestor does not know that it is impossible to link respondents across years. The end of the proposal does state that the time series analyses will be clustered at the facility level, which further makes the rationale for using individual-level data across years unclear.

a. I am familiar with the limitations of the data set. See point (l) above. I am not seeking to perform an SEM time series specifically because of that limitation. Indeed, most of the primary hypotheses will be tested using only the most recent year’s data. As described in the manuscript, individual level data is required to test these hypotheses. Specifically,
i. “Data analysis at the individual level is required to properly capture the unique effects of how organizational culture is related to each person’s perceptions of organizational support, their satisfaction with their job, and any intention to leave the organization” (p. 1).

(n) Because the data are not personally identified, no individual analyses can be conducted to test Hypothesis 10.

a. Hypothesis 10 suggests that over the sample frame, the organization has decreased its bureaucratic tendencies and increased its group value tendencies. Although it is true that I will be unable to link individual records across years, I do not believe that this limitation will preclude me from evaluating the overall response to individual beliefs regarding organizational culture. I can compare the fitted structural model for two different time periods. The chi-squared difference statistic will determine if significant differences exist between the models, and the path estimates of interest can be examined for changes.

b. I also address this issue in the methodology section:

i. “Data gathered from the VHA AES for the different time periods (2004 and 2006 through 2011) will be analyzed using structural equation modeling (SEM). Half of the sample from 2008 (the most recent year with the complete list of survey items) will be used to perform an exploratory factor analysis to authenticate the structural adequacy of the model, and half of the sample from 2009 will be used in a confirmatory factor analysis. The primary hypotheses will be tested using the 2011 data set. A covariance matrix between the measured constructs will be developed, and the data will be fitted to the model displayed in Figure 2. Hypothesis 10 will be tested by comparing sequential sets of sample years (e.g., 2011 vs. 2010; 2010 vs. 2009; 2009 vs. 2008; 2008 vs. 2007; 2007 vs. 2006; and 2006 vs. 2004)” (p. 45).

(o) Hypothesis 12 will utilize VBA data, proposed as having more granular job classifications. How will the authors be able to link these data to the de-identified AES? This is not explained and most likely is not possible.

a. As I have not seen the data set and its organization I am at somewhat of a disadvantage on this point. It is my understanding that the data associated with the VBA provide information regarding each respondent’s workgroup within Fiscal Service. Models for each of the job classification will be estimated. The chi-squared difference statistic will determine if significant differences exist between the models, and the path estimates of interest can be examined for changes.

b. I was led to believe that the workgroup information was collected on the AES. If this belief is not true, then this hypothesis will indeed need to be dropped.
The authors are not well versed on the existing AES measures. For example, the authors state that the AES measures job satisfaction using five single item questions when in fact it utilizes 12 (and 13 if one wants to count satisfaction vs. two years ago).

a. This project uses AES data slightly differently than its original intent. As noted in point (g) above, one must work with what one has. It is currently my intent to use eight of the measures coded by the AES as job satisfaction to measure that construct (JS 1, 3, 4, 5, 8, 11, 12, & 13). Two items will be dropped (JS2 and JS9, which appear to capture job overload and customer focus respectively). Three others will be ‘repurposed’ to measure POS (JS 6, 7, & 10). Appendix II contains a complete list of constructs and the indicators intended to measure them.

b. The methodology section has been revised to reflect this change:

i. “Job satisfaction is measured by using eight single item questions, each of which capture a specific facet of satisfaction (Nagy 2002). Unfortunately satisfaction with the potential for promotions is not included in the survey instrument. Organizational culture is operationalized through a set of 20 items adapted from a survey developed by Shortell et al. (1995). The Shortell et al. (1995) instrument is an adaptation of one developed by Zammuto and Krakower (1991) using the CVF of Quinn and Rohrbaugh (1981). Balanced culture will be measured using betweenness centrality methodology” (p.44). Operationalization of balanced culture will be covered in greater depth in the methodology section.

(q) Although the Dissertation Chair is listed on the DUA Data Release and Use Request, the Chair is NOT listed as a Principal Investigator. Instead, a Member of the Dissertation Committee is listed as a PI. Moreover, the Member (and not the Chair) is listed on the IRB documents. This is unclear and makes the committee question the actual involvement of the Dissertation Chair in this study.

a. This apparent anomaly is an artifact of the changing requirements of the DUA. When the project was originally conceived the DUA stated that “OASC will provide datasets that are within its stewardship to both internal and external investigators and organizations that share our guiding principles and values” (VHA Survey Committee Data Release and Use Request, 2006). Pursuant to that DUA, I obtained IRB approval from my university, necessitating the use of my Dissertation Chair as the Principal Investigator. When I was unable to satisfy the Committee’s requirement for data security, the Committee revised the DUA such that the data would now only be available to “internal (VA-Affiliated) investigators and organizations” (VHA Survey Committee Data Release and Use Request, 2011). This change required me to become officially affiliated with the VHA. I accomplished this with the assistance of a Department Chief at the local VAMC. Because this was now an internal project,
a VHA IRB review was required. This was accomplished by using my mentor as the PI, and myself as the investigator because employees of my status are not permitted to be Principal Investigators.

b. Dr. Benson Wier, Dissertation Chair, has been added to the IRB protocol. His curriculum vitae is attached to this correspondence.

(r) The Committee members were puzzled by one of the references in the reference section, on p.31 of the Proposal:

“Someone, and Important 2011. Personal communication with author. Someday soon, 2011.” If the requestor wanted to check whether somebody on this committee will actually read his proposal, the conclusion is “yes we did”, but this kind of humor left the Committee questioning the seriousness of research plans outlined in this proposal. This kind of reference is not only unacceptable in a professional research proposal, it is also disrespectful of the time of the professional committee members who provide DUA reviews for OASC.

a. As I note in the cover letter, the protocol attached to the DUA was an abridged version of the complete proposal that has undergone many iterations over the last year. The “citation” referenced is a remnant of a much earlier version. My primary research was reflected in and revised in a completely different version while the IRB protocol slowly worked its way through the process. I deeply regret the inclusion of this, and offer the Committee my sincere apologies.

b. For clarification, at no time was the “reference” referred to above intended to be disrespectful or flippant. It was included as a reminder to myself that the point I was making required further research to be complete. Through the course of my research up to that point it had become clear that a cultural change initiative was underway.

c. In truth, I was mortified when I saw this comment. The fault is completely my own, and I have no excuse save laxity in proof reading. Please believe that no offense was intended.

(s) Moreover, the above citation follows a critical claim that the VHA is engaged in an effort to reduce a bureaucratic culture. Without a clearly reputable citation, Hypothesis 10 should be eliminated.

a. As you can see in the revised protocol, I was able to substantiate my assertion. Specifically, I was able to find documentation of a plan to change the VHA’s culture as instituted by Undersecretary for Health Kenneth Kizer:

i. In the late 1990s, the VHA began an initiative to undergo a radical change to replace an old, monolithic, military-type, top-down bureaucracy with a new culture that emphasizes individual accountability, efficiency, collaboration, and cooperation through a process of streamlining communications and eliminating layers of bureaucracy. This is no small task. Indeed, Kenneth Kizer, Undersecretary of Health noted when promoting this initiative that “the
organizational culture changes that are envisioned will … represent one of the most profound transformations of any organization — public or private — in American history (Kizer 1996, 8).

In summary, given the concerns above, the submitted data request in its present shape does not meet the OASC DUA Committee’s standards for providing the AES data. The Committee is not authorized to release the data under these conditions.

2. In the light of several previously processed DUA proposals including the current one, the OASC decided to include an extra step in the DUA requirements for students who seek to obtain AES data for their dissertation research. The point of the added step is to ensure that the Dissertation Chair provides the student with the appropriate level of support for the research proposal. Please see the one-page attachment for the specific information that OASC now requires from Dissertation Chairs, on all DUA requests for dissertation data.

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 3/21/12
to David

David, your resubmission materials have been forwarded to the DUA committee. Thanks,
Katerine

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 4/30/12
to bwier, David

Greetings, David,

Attached please find the DUA committee response to your revised proposal. To summarize, your revisions addressed and resolved many of the concerns that were raised; there are still a few remaining. If you address these remaining concerns as well, the DUA committee will then be able to recommend the release of the AES data for the purposes of your research study.

Best regards,
Dear Mr. Emerson,

Thank you for the detailed response to the DUA committee’s concerns about your application and proposed use of data and revisions to the proposal text. We certainly support your return to school and intention to obtain a doctorate at this age (one of the authors of the replies also undertook a ‘mature’ embarkation on a doctoral career, receiving his doctorate at age 54!). And, from experience, all members of the committee understand the potential for word processing errors and artifacts that attend multiple revisions and condensations.

We assume that, being a Veteran, you are sensitive to the priorities of the DUA committee. VA is extremely vigilant about protecting data collected from both Veterans and employees. The data you are requesting consist of confidential responses to basic questions about employee satisfaction, and organizational climate and culture. Employees have provided these data under the condition that it will be kept anonymous. We must balance the risk to anonymity of the data against the potential benefits of making them available for research purposes. As such, research using these data must be of high conceptual and analytical quality. Individual-level data, as contrasted to data aggregated to the facility level, are the most sensitive data and are only made available with strong justification for the research and plan for protection of the data. The high conceptual and analytical quality of the research is also necessary to prevent the generation of results that may be incorrect and thereby damage VA. Our mission is to insure this quality; our criticisms and suggestions are directed to this mission. Thus, while some comments represent simply suggestions for you and your advisor to consider, other comments by this committee address what we consider to be serious problems with the proposal. Your response and proposal revisions have addressed some of both types. The response below names the remaining concerns with your revised proposal. If you address them fully and comprehensively in your next reply and the corresponding revision of the proposal, this committee will then be able to recommend the release of the AES data for the purposes of your research study.

Below are responses to your responses, point by point.

(a) Abstract: You do propose examination of the regional and intra-organizational differences that appear later in the hypotheses. The comment was meant to address the need for the abstract to encompass all proposed analyses. This should be a relatively simple fix: review your hypotheses and make sure that each relates to at least a general thrust proposed in the
abstract. The reviewers did not understand the reference to “another professional group”; please be specific.

1. Please characterize the sample size and characteristics in a sentence or two.
2. Your clear reference to partial mediation now helps prepare for the full text.

(b) We gratefully acknowledge that you have added detailed hypotheses which directly reflect the anticipated (partial) mediated relationships. Still, in the text leading to these partial mediator hypotheses, there is no discussion as to why you expect to find POS partially mediating the relationship between one of the organizational culture dimensions and the criterion variables (i.e., turnover intentions and job satisfaction). Your review of the POS clearly shows that it is likely related to both culture and the criterion variables, but does not explore why and/or how POS would partially mediate these relationships. In particular, although you clearly discuss differences between mediation and moderation, you do not provide a strong case for focusing on mediation. Since, as you note on page 5, this is an empirical study, you could bypass this problem by proposing an examination of both partial mediation and moderation.

1. The partial/complete mediation issue can be completely eliminated by always preceding the word ‘mediation’ or its relatives by ‘partial’
2. A presentation suggestion: While the background and hypotheses relating to direction of effect of different cultural types are appropriate, you could condense your partial mediation hypotheses to two hypotheses about POS partially mediating the association between cultural types and the two outcomes. This is only a suggestion for ease of reading, not a request, and we do understand that your advisor might not support this approach.

(c) Figures 2 and 3 represent a significant improvement in the proposal, with figure 2 more accurately reflecting the hypotheses, and figure 3 giving a better sense of proposed exogenous variables and noting error terms. However, these diagrams still need refinement to clearly reflect the study. In Figure 3, POS is still not portrayed as a mediating influence between culture, and both criterion variables (satisfaction and TOI); it does NOT lie on the paths between culture and satisfaction. Please make the diagrams reflect all hypotheses. Both figures give job satisfaction and POS equivalent mediating roles. This is not reflected in the hypotheses

1. Figure 2 should incorporate the regional and intraorganizational effects. As you note, this is difficult, but each construct can be represented in these models, if this is the best approach. If they cannot be entered, this might suggest a different approach, possibly stratified models. The dichotomous intraorganizational variable could be entered, as could a regional variable. But you have not specified how you will operationalize ‘region’. Please provide this in Methods.
As you note in your responses elsewhere, time changes cannot be incorporated in the SEM, because you cannot follow individuals. These should be separate regressions models.

2. Neither figure incorporates the proposed differences by level of supervisory responsibility. These should also be in the diagram or noted as a non-SEM analysis.

3. Please enter the AES item numbers (e.g., JSI 1, 2 etc., OAI 1, 2 etc) for your exogenous variables, to relate to the AES in the appendix.

4. It appears that you are proposing POS as a second order factor, with F, R and SS being the indicator variables, themselves manifest in the exogenous variables. As such, arrows from F, R, and SS to POS should run in the opposite direction.

5. We have serious concerns with your choice of the exogenous variables for the 3 first order factors, SS, F, and R. Two of your SS items are about management (and this is a satisfaction item; see problems below) or the organization, not specific to supervisors. Both Rewards items are satisfaction items (JSI), and thus not appropriate for a POS indicator (in addition to risking tautology when using POS as a mediator to satisfaction). There is an OAI item for rewards. Satisfaction items should all be put into the satisfaction exogenous variable group. Please revise this.

(d) With these considerations addressed, Figure 3 is very helpful.

(e) Thank you for acknowledging Kline (2005) as a reference for SEM.

(f) In your response, you state: “To my knowledge, there is no published study that examines the effect that organizational culture may have on POS, much less how those effects may serve as a mediated path to other organizational outcomes. That is the true focus of the research, the subsidiary hypotheses simply serve as means to that end.” There is, in fact, a literature that examines the associations between aspects of organizational culture and POS, as well as the path through POS to organizational outcomes. See, e.g. Wayne, Shore, Bommer & Tetrick, JOHP 2002; Wang, J Soc Psychol. 2009; Shannock & Eisenberger, JAP 2006. That said, this literature is not complete, and your focus on the organizational influence is a reasonable approach to propose additions to the existing knowledge. While we agree that testing previously established predictions can help lead the development of a theoretical model, if one is hypothesizing direct and mediated relationships involving organizational culture and POS, then one must build a solid theoretical (and, at times, intuitive) argument to make such predictions. As noted above, this foundation is lacking. The appropriate location to discuss this argument would be an expansion of your mediation/moderation discussion on page 5.
While we agree with Dr. Eisenberger that you have to work with what you have (in terms of available data), naming a construct based on the combination of available data is simply no way to advance any scientific understanding. As you have acknowledged, there are measures that exist that purport to measure Perceived Organizational Support. Using a combination of organizational rewards, fairness, and supervisory support as a proxy for POS may lead many to draw inaccurate conclusions about the construct and, potentially and quite importantly, about the organization in this study. Finding correlations among the variables with POS is encouraging, and your proposed validation study would help interpretation. But there is much more construct validity evidence that must be provided in order to realistically claim that the combined measures represent POS. Such evidence should include, but not be limited to, convergent and discriminant validity (see Campbell & Fiske, 1959, for instance). When purporting to make distinctions within any organization on a variable as important as Perceived Organizational Support, there must be more evidence than has been claimed. In addition, given that this variable is central to your study, this shortcoming remains an extremely serious limitation.

In terms of listing every possible association in the hypotheses, we will simply agree to disagree. This is clearly a style preference, but is one which we have found could be limiting in terms of potentially getting a manuscript published. We respect your dissertation advisor’s wishes on this point. You should note how you will address the corrections needed in interpreting statistical significance associated with testing so many hypotheses.

We respectfully acknowledge that there is much more substance provided in the updated manuscript for the hypotheses. Still, however, some issues remain. For example, in the updated manuscript, there is still very little basis for predicting positive and negative relationships with the various culture measures. As evidence for providing a basis for your hypotheses, you referenced a section pertaining to rational culture. The part of that text that directly pertains to the hypotheses is provided below:

“Lund (2003) indentified a negative correlation between rational cultures and job satisfaction, while Zammuto and Krakower (1991) found that rational cultures were negatively associated with organizational commitment, job satisfaction, employee morale and trust while being positively related to conflict and turnover intentions” (p. 28).

However, the following sentence (which was omitted in the response), is as follows:

“However, many studies have been unable to identify substantive relationships between rational cultures and many organizational outcomes, but such findings may be a function of sample size or other methodological issues (e.g. Cameron and Freeman 1991; Gregory et al. 2009; Hartmann et al. 2009; Hood and Koberg 1991; Meterko et al. 2004; Strasser et al. 2002).
Subsequently, hypotheses are proposed which purport a negative relationship between rational culture and job satisfaction, and a positive correlation between rational culture and intentions to turnover. Yet, upon analysis, there are two studies cited that have found the hypothesized outcomes, whereas there are six studies that have not found relationships with organizational outcomes. These organizational outcomes are not addressed in the paper, but one is left to assume they likely include job satisfaction and/or intentions to turnover, since they are the focus of this study. Given this evidence, it is difficult to understand why one would expect such differences to occur.

The upshot: the evidence for the hypothesized directions of association is, not surprisingly, mixed. Simply acknowledge before each of the hypothesis sets that the literature does not fully support the directional hypothesis and that this is an empirical study partly designed to address the conflicting results in these studies (where they conflict). In fact, this is one way in which the study intends to add to the literature.

(j) We thank you for your response regarding the operationalization of balanced cultures. However, there is still no differentiation between what a more balanced culture will look like and what a less balanced culture will look like. We now understand that you intend to use cluster analysis to partition the data into groups, but we still fail to see how distinctions between clusters represent a degree of balance in terms of culture. You need a clear identification of the variables of interest that would be used in the cluster analysis to get any sense of how they will provide you variance in your balanced culture variable. First and foremost, your hypotheses suggest a correlation will be used. Your first three hypotheses in this section are as follows:

**H8a:** There is a positive association between balanced culture and perceived organizational support.

**H8b:** There is a positive association between balanced culture and job satisfaction.

**H8c:** There is a negative association between balanced culture and turnover intentions.

This wording clearly suggests that balanced culture will be a variable that is continuous in nature (i.e., varies in terms of a matter of degree), and that balanced culture will be related to the criteria above. Your approach to identify clusters of groups to represent balanced culture seems like a discriminant analysis procedure would be used, but that is not reflected in your hypotheses.

Second, the clustering of the data seems to contradict your description of a balanced culture in your manuscript. On page 33 you state that, “An OC that is ‘balanced’ is one that possesses representative attributes from each of the various cultural archetypes described by
the CVF.” Later, on page 34, you state, “A balanced culture is one where the values associated with each culture defined by the CVF are strongly held (Quinn 1991). Thus, *balanced cultures are believed to hold the values necessary to operate in any of the quadrants at any point in time* as dictated by the current operating environment.” (italics to provide emphasis). Yet, we fail to see how the clustering analysis will represent strongly held cultural values in all four quadrants. The clustering analysis will identify those with similar responses, but they may include responses with little to no beliefs in one or more of the quadrants. Again, you can clarify this confusion by clearly specifying the variables or constructs that will be used to run your cluster analysis.

(k) We appreciate your removing the statement about not ruling out other hypotheses, analyses, and methods. Please realize that this Committee is not only responsible for the dissemination of the data but the interpretation of the data as well. Hence, it is extremely important to state that any use of the data and any analyses must be explicitly communicated to this Committee.

(l) We have several comments in regards to the time series analyses. First, as you mentioned in your response, it is not possible to link an individual record in one year with individual records in previous years, and you are correct that this does not allow testing time effects at the individual level. Therefore, any analyses of time effects must be run at the aggregate level, so change effect conclusions will be general and of limited value. Second, you indicated in your response that you will be utilizing individual data even with a time series regression analysis, it is still unclear as to how these hypotheses will be tested. Here are the hypotheses:

**H10a:** The extent to which the organization culture of the VA reflects bureaucratic tendencies has decreased over time.

**H10b:** The extent to which the organization culture of the VA reflects group cultural tendencies has increased over time.

In order to test these hypotheses, the following is a direct quote from your response:

“I also incorporated time-series regressions in this section of the analysis because I am familiar with the methodology.”

And, in your Methodology, this is how you state you will test the time series hypotheses:

‘Finally, chi-squared tests will be performed to test for differences between different cultural archetypes, differences across time, and for intra-organizational effects. For these tests the models will be run with the entire sample followed by specific subsamples, depending on the hypothesis being tested. Test statistics will be generated that will determine the significance of the differences between models and identify statistically significant differences across time and between groups. Differences in the path estimates between models will also be evaluated.’

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As you can see, there is no mention of time series regressions in your Methodology. There are also no designations of which specific subsamples will be tested, as your hypotheses do not indicate any specific samples, nor do the hypotheses indicate any specific groups to be tested. As a result, there is no communication as to what the criteria are in these analyses. Further, as stated your hypotheses seem to suggest that there simply may be differences in culture across time within the VA. Given that culture is a continuous variable and that time is a categorical variable, both a chi-square and a time series analysis are inappropriate analyses for the stated hypotheses.

Third, there are only two hypotheses associated with this analysis, yet these two hypotheses literally require the release of several years of data. Indeed, the section on time series analyses is less than two pages long. Given the enormous amount of data that these two hypotheses require, given the relative paucity of literature covered in this section, and given the relative importance of these analyses to your study, it is our strong recommendation that you omit these hypotheses and requests for data.

Your response regarding the need for individual-level data again supports our position that the request for data across years is not central to your study. A direct quote from your response is:

“Indeed, most of the primary hypotheses will be tested using only the most recent year’s data. As described in the manuscript, individual level data is required to test these hypotheses.”

Thus, to reiterate, we do not feel that the request for multiple years of survey data is central to your study and we strongly feel that you should eliminate these hypotheses from your study (and thus eliminate the need for employee survey data across multiple years).

SEM will not test hypothesis 10. That would require a simple t-test comparing magnitude of bureaucratic culture reported by respondents over time. These values are already available in the ProClarity Cube and do not require access to individual level data over time. In your response, you indicated that you intend to compare fitted structural models across time frames, but this will only measure differences in bureaucratic and group culture influence over time. Comparison of the best fitting model in one year to another best fitting model from another year is not relevant to your hypothesis. Further, you once again included the following sentence in your response: “The primary hypotheses will be tested using the 2011 data set.” When considering that the hypotheses, as stated, cannot be tested by the analytical approach necessary (see above), given that these analyses are not central to your study, and realizing that your request for data across time will necessitate a five-fold increase in the data set released, it is again our position that you eliminate these hypotheses and request for employee data across time.

First and foremost, upon reading your response to this original point, Hypothesis 12 is not only unclear, but inappropriate. If you intend to compare VBA responses to VHA responses,
then you should state that there will be differences across organizations, and you should state where you expect those differences to be. This finding could have EXTREMELY massive political implications, and it is the function of this DUA Committee to ensure that any research findings disseminated be sensitive to those implications. Further, given the extremely large datasets, it is entirely feasible to obtain a significant difference with a miniscule effect size; such findings, if interpreted incorrectly, could greatly mislead many. Thus, if you are hypothesizing differences between organizations, you very well should have a solid theoretical basis for doing so. Based on our reading of this section, that strong theoretical basis is absent.

But we do not think this is your intent. VBA is a separate entity within VA and will not provide you with information relevant to VHA rank. It does not appear from hypothesis 12 that you intend to compare organizations, but to compare within VHA. If that is the case, you would be much better off just comparing individuals in the fiscal services with different levels of supervisory responsibility.

Second, there is an inaccurate understanding of the data available in the AES in order to test Hypothesis 12. The workgroup data contained within the AES does not represent job classifications; it represents teams of individuals that function together in order to accomplish organizational goals. These teams very often consist of individuals across job classifications and organizational rank. As such, analyzing the workgroup data will not identify job classifications, status, or organizational rank. Hence, as you recognized in your response, in absence of this information, Hypothesis 12 will need to be eliminated in the study.

In light of these difficulties, we note that hypotheses 11 and 12 are not central to your basic hypotheses or the title of the study. We recommend that you drop them.

This Committee has a serious issue with the use of the AES measures, particularly the use of the job satisfaction measure. First and foremost, here is a direct quote from your response:

“This project uses AES data slightly differently than its original intent.”

We apologize if we were not clear in our original and subsequent communication with you, but it is the purpose of this Committee to ensure that any use of the AES data is appropriate. In order to make that determination, we simply cannot make grant permission if requestors will be using the data that deviates from its intent. The AES measures have a long history of establishing content, criterion-related, and construct validity, and any attempts to alter their intent likely sacrifices the validity of the AES and, with it, the credibility of the AES. Consequently, any deviations from the original intent must include an absolutely strong theoretical rationale and supporting evidence to do so must be completely transparent to the Committee. In your response, you state the following:

“It is currently my intent to use eight of the measures coded by the AES as job satisfaction to measure that construct (JS 1, 3, 4, 5, 8, 11, 12, & 13). Two items will be dropped (specifically, JS2 and JS9, which appear to capture job overload
and customer focus respectively). Three others will be ‘repurposed’ to measure POS (JS 6, 7, & 10). “
To be direct, this is completely unacceptable. Although we understand the removal of the estimate of customer satisfaction from your construct, there is absolutely no theoretical nor empirical support for dropping JS2, which captures satisfaction with level of work... For instance, amount of work (JS2) has been frequently utilized as a facet of job satisfaction on other measures of job satisfaction, such as the Minnesota Satisfaction Questionnaire and the Index of Organizational Reactions (see Rounds et al., 1987; Dunham et al., 1977). Second, there is no theoretical nor empirical justification for “repurposing” three job satisfaction items to represent POS. Let us be clear: all of these items were developed on literally decades of previous theoretical and empirical research concerning job satisfaction, and all of these items have been validated as a construct of job satisfaction. To label any of these items as representing some other construct without any strong theoretical and empirical rationale is abundantly inappropriate, is an insult to those who have conducted years of research on these measures, and is likely to be result in grossly misleading and inaccurate conclusions. As noted before, this ‘repurposing’ poses substantial risk of tautology, since you are using satisfaction items in both your mediator and the satisfaction DV. A journal referee would not accept this. We understand the limitations of operating within an archival dataset, but one cannot simply ‘repurpose’ available items to represent constructs one wishes existed. You know, as do we, that is simply not good science.

(q) You are correct that the changing requirements of the DUA now require only internal investigators access to the AES data. You were also correct in obtaining internal status and IRB approval from the VHA. However, you still have not addressed our central question: given that the Dissertation Chair is not listed as the PI, to what extent is the Dissertation Chair involved in this study? Regardless of those changing requirements, your Dissertation Chair should be playing a major role in the development, analysis, and interpretation of your dissertation hypotheses and results. We would like for you to clearly explain how your Dissertation Chair will be able to fulfill that role when he is not listed as a PI.

(r) The DUA Committee appreciates the removal of the reference, “Someone, and Important 2011. Personal communication with author. Someday soon, 2011”, as well as your response to this concern. And, again, we all have experience with ‘ghosts’ remaining from previous version. No offense taken.

(s) We respectfully acknowledge and thank you for including the commitme

(t) We would also like to thank you for including a signed copy of the DUA agreement containing the signature of your Dissertation Chair.
David Emerson <emersondj2@vcu.edu> 5/11/12

to Katerine,, Benson

Dr. Osatuke,
Good morning. Attached are my reply to the Committee's most recent communication and the associated revised protocol. I found the Committee's suggestions very helpful. As a consequence of these suggestions I have eliminated several hypotheses and more directly focused those that remain. I hope that these changes will meet with the Committee's approval, and look forward to your reply. Thank you for your continued assistance in this matter.

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 5/11/12

to David, Benson

Thank you—I have forwarded the reply and revised proposal to the DUA Committee.

(As a minor point, please note: the DUA Committee is not the same as NCOD. It is the DUA Committee that is reviewing your proposal and making a recommendation upon it.)

Best regards,

Katerine

Katerine Osatuke, PhD

Osatuke, Katerine, VHACIN <Katerine.Osatuke@va.gov> 5/29/12

to David, Benson

Greetings David,

Attached is the DUA Committee reply to your resubmitted proposal.

Best regards,

Katerine
Katerine Osatuke, PhD
Coordinator,
Data Use Agreement Committee of the Organizational Assessment Subcommittee
Supervisory Health Scientist / Research Director
VHA National Center for Organization Development

Dear Mr. Emerson:

Thank you for your thoughtful and comprehensive responses to the Committee’s concerns. In particular, the removal of POS and the proposed mediating relationships, as well as treatment of balanced culture, is very helpful and should make your project more manageable and defensible. We acknowledge that it must have been difficult to remove the problematic constructs from your proposal. Our comments relative to your responses are noted below, by each point in the response. You have addressed most issues satisfactorily. Those that remain are noted.

With regard to anonymity, the Committee does not intend to cast any doubt upon your integrity and commitment to maintaining confidentiality. Instead, we mean to call attention to the potential for inadvertent compromise and, more importantly, damage to VA that require scrupulous attention to study design and to level of data to be released.

a. DUA Committee comments are addressed. Some thoughts:
   1. You may want provide information in your Objectives that would indicate why you are interested in the differences between these two groups: fiscal/patient care, and supervisory/staff accountants.
   2. Although you allude to it in your final paragraph in the Abstract, please note that you will not be able to assess success of efforts to change culture, nor do you propose to do so. You do not encorporate intervention data.
   3. The clarification of the comparison population, patient care personnel, is of interest. You may find differences in sign of effect on some of your paths, in particular bureaucratic to job satisfaction and turnover intention.

b. DUA Committee comments addressed by removal of POS and analysis of mediation.

c. DUA Committee comments addressed, with reservations below. These diagrams, 2-4, remove most of the problems noted in the last set of comments. The reservations:
   1. Where IOA and TE appear in the model, these should simply be removed. Your hypotheses and your text in your responses lend themselves to stratified SEM models, not to an actual encorporation of an IO or T term in the structural models. But, as you will see below, the Committee suggests that you can carry out the stratified models at the group level, using ProClarity Data; likewise the cross-time t-tests that you propose.
2. It is unacceptable to add the two OAI items to the culture constructs for two reasons:
   i. Since you are analyzing an established CVF model of culture, it reduces the comparability of your analyses to existing CVF analyses.
   ii. More importantly, remember that the OAI items are addressed to the workgroup level, while culture constructs relate to the entire organization. It makes no sense to add a workgroup construct here, because of the large differences that can exist between self-reported workgroup climate and organizational culture.

3. One error should be repaired. The text says that there are 20 items from the Shortell version of the CVF. There are, of course, only 14 in the AES, as you note elsewhere.
   a. Please expand labels for diagrams 3 and 4 to distinguish them, or remove 4 (see comments below).
   b. Thank you for including Figure 3.
   c. Thank you for including Kline (2005) as a reference for SEM.
   d. DUA Committee comments addressed by removal of POS.
   e. DUA Committee comments addressed by removal of POS.
   f. Although we understand the desire for multiple hypotheses, this point was not addressed: “You should note how you will address the corrections needed in interpreting statistical significance associated with testing so many hypotheses.” Multiple comparisons adjustments are in order, or some text as to why they were not included in methods.
   g. DUA Committee comments addressed by details with respect to directional choices in hypotheses.
   h. DUA Committee comments addressed by removal of balanced culture.
   i. Thank you again for removing the statement about exploring additional hypotheses.
   j. Unfortunately, the DUA Committee does not agree that release of individual level data for multiple AES administrations is warranted by the hypotheses.
   1. Cultural change is of interest (although note that you have no data to examine the causes of these changes), and the AES provides a unique opportunity to add to a fairly small literature. However, this section only comprises 8% of your Introduction, and the time component is not part of your title. Thus, it is difficult to agree with the statement that this analysis is “essential” to your study.
   2. Hypotheses 6a and b simply posit that there has been an increase and decrease in group and bureaucratic culture, respectively, over time. These hypotheses are easily tested using data available on the ProClarity Cube and do not require SEM at the individual level, and thus do not require access to multiple years of data.
3. In fact, Hypothesis 6c can be tested via simple t-tests comparing different years, at the facility level. This will provide you a simple way of testing for the significance of these changes.

m. Again, the Committee cannot agree with the release of multiple years of individual level data for this study:
   1. As noted in 1, above, these hypotheses can be tested at the group level, using data already available in the ProClarity Cube. No further purpose relative to your 3 hypotheses (6a, 6b, and 6c) would be served by release of individual level data for all years requested. Although your vested interest in these outcomes is understood, you would not have data that would enable you to determine the causes of these changes.

3. Please note that the Committee can agree to release of individual –level data from the most recent AES administration, in keeping with your statement that all other primary hypotheses of the study will be tested in that dataset. This dataset is indeed crucial to your project.

n. The Committee understands that you would like to evaluate changes in strength in all proposed links of your models. Again, if you test your SEM models at the group level, you could do this using ProClarity data, already available to you. You have enough work groups to make this feasible.

o. Thank you for the clarification of your proposed use of VBA data, with supervisory level comparisons being performed within VBA only. You have rewritten hypotheses to clarify your approach. Unfortunately, this section of the proposal (hypotheses 7 and 8) introduces a new set of problems that are confusing to the Committee. Perhaps these comments will help describe our difficulties and help you clarify or rethink your approach.
   1. Since the rest of your analyses compare fiscal with patient care employees within VHA only, it would make a much tighter study if you kept the focus on these fiscal employees. It is still unclear to us why you would shift to a VBA analysis, with a smaller sample size, when you could be performing analyses on the group that is the focus of the rest of the study. VBA data would be in the dataset, but why do this? It feels like an unnecessary diversion of your resources and dilution of the story you will be creating. This is a suggestion for your consideration; your decision will not affect release of AES data.

2. You realize that you can carry out your analyses concerning hierarchical level by simply using the ‘level of supervisory responsibility’ demographic. You do not need more granular occupational descriptions for your hypotheses.

3. Unfortunately, while hypotheses 7a and 8a are testable, hypotheses 7b and 8b do not make sense in their present form. They start by positing salience of a
particular cultural quadrant, but then they proceed to describe the “magnitude of the association between organizational culture and job satisfaction and between organizational culture and turnover intentions”. Organizational culture is still a mix of all 4 quadrants of the CVF model, with different relative weights. It would make more sense to hypothesize a change in magnitude relative to the particular quadrant (e.g., group culture) and the outcomes. “Organizational culture” as a single, predictive construct does not make intuitive sense.

4. Moreover, if you want to determine if the magnitude of these correlations are significantly different, you should employ a Fisher’s r-to-z transformation analysis and then conduct a z test to test hypotheses 7b and 8b.

5. This is evidently the rationale behind your introducing a reduced SEM model in Figure 4, but it is not explained here in the hypotheses.

6. Figure 4 introduces a new concern. The Committee recommends that you remove this model or more fully describe how and why you are looking at a single latent variable with all relevant exogenous culture variables as indicators. Our concern is outlined above. Alternately, a more detailed and reasoned description of why you are doing this is called for.

7. Finally, be careful to clearly distinguish between magnitude and sign. You may well have a negative coefficient in one group that is equivalent to or greater in absolute magnitude than a positive coefficient found in your other group. The Fisher’s r-to-z transformation will guard against this.

p. DUA Committee comments have been addressed by removal of ‘repurposed’ measures.

q. The DUA Committee understands the dilemma posed by the need for a VA investigator to request the data and the fact that your Dissertation Chair is not a VA employee. IRB approval is understood. Our request was simply “for you to clearly explain how your Dissertation Chair will be able to fulfill that role when he is not listed as a PI.” We respectfully submit that you have not clarified this. This is just a question of defining roles, lines of communication, and data access (since data must be kept within VA; see our point below). It is not a fatal drawback to the proposal—just needs clarity for all parties.

r. Thank you again for removing this reference.

s. We believe that the alternate approaches outlined above, using the ProClarity Cube, represent a way to accomplish the testing of your stated hypotheses without the necessity for releasing individual level data over many years. Furthermore, the point that local leadership is interested in the results may be accurate, but that is not a research issue and has no bearing on the whether any given hypothesis is appropriate for any given study.

t. Thank you for including a signed copy including the signature of your Dissertation Chair on the DUA agreement.
In Sum:

The DUA Committee appreciates your detailed attention to our comments and suggestions. We think that the proposal is much stronger, clearer, and more focused and that it demonstrates a considerable developmental effort. However, there remain some points above that we would like you to address. Specifically, we would like you to address points c, h, l, m, n, o, q, and s.

In addition, it has come to our attention that a number of issues concerning your IRB submission need to be addressed. In particular, the title of your study has changed and must be recognized by the IRB (please see pages 1 and 3 of your submitted Emerson_IRBandRDApproval.pdf document). Furthermore, you indicated in your IRB submission that the AES data are not sensitive (please see your answer to question 7 on page 10 of the aforementioned PDF). This is not true; the AES data are indeed sensitive, and you must indicate to the IRB that these data are sensitive and how you will handle and store the data. Because the AES data are sensitive, you may want to review section 16, PROTECT VA SENSITIVE INFORMATION, on page 8 of the aforementioned PDF. Finally, you indicated in your original IRB submission that the data would be leaving the VA (please see your answer to question 11 on page 11 of the aforementioned PDF). At no time, and under no conditions, may the AES data leave the VA. All of these changes must be included on your IRB documentation. We recommend that you either amend or resubmit your request to your local IRB with the corrected information. We cannot release any data unless this condition is satisfied and a copy of the IRB approval of the amended proposal is submitted to the DUA Committee.

If the above conditions are satisfactorily met, we agree to release the 2011 AES dataset to you. The identifying information we will include are work group names (i.e., the text of the workgroups so you can identify if they are fiscal service, patient care teams, or neither), the occupational codes, and the supervisory level status. This information will allow you to test all of your stated hypotheses. In an effort to protect the confidentiality of the respondents, all other identifying information will be removed since it is not required by your study.

As you have read above, we strongly recommend that you use the ProClarity data cube for your time series hypotheses (i.e., hypotheses 6a, 6b, and 6c). We strongly believe the enormous amount of effort that is necessary in teasing out the relevant workgroups for one year of data (let alone six!) is not worth the benefit you will receive and the contribution to the literature. However, we are prepared to release the 2006 AES dataset if you wish to test these hypotheses using individual-level data. Like the data contained in the ProClarity cube, this will allow you to compare changes across time (specifically, hypotheses 6a, 6b, and 6c).

Finally, in the interest of protecting the confidentiality and security of the VHA employees, we want to reiterate a few points from our original Data Use Agreement given your
access to individual-level data. First, the data cannot be identified in any group containing less than 10 respondents. Second, you have agreed to submit a copy of all final products based on your study and your analyses before presenting or publishing your findings to any internal (VA) or external (non-VA) audiences. And, it is imperative that you destroy all AES data after the retention date has passed.

We think this is an interesting and useful project, and we look forward to your response.

David Emerson <emersondj2@vcu.edu> 6/3/12

to Katerine,

Dr. Osatuke,

Thank you for the most recent communication from the Committee, I appreciate your efforts. However, I must confess to a growing sense of frustration and bewilderment. When I first embarked on this project well over a year ago you appeared to be genuinely supportive and helpful, for which I am grateful. Because you are the Chair of the Committee and the subject matter expert, I was hoping you may be able to clarify a couple of points before I resubmit my data use request.

The Committee’s most recent communication notes that “at no time, and under no conditions, may the AES data leave the VA.” This is a formidable obstacle. When this project was still in its infancy, I contacted you regarding data availability, and your first concern was my plan for “accessing and storing the data – that is, do you plan to use VA equipment (which makes things considerably easier) or non-VA equipment (in which case it needs to be evaluated for data security provisions by VA IT personnel.” Indeed, much of our subsequent correspondence was related to the issue of how to secure certification for my non-VA equipment. As you may recall, the issue lies with the fact that the local facility does not have the requisite software to allow the analysis necessary for the project, nor does it allow such software to be added. You have always been well aware of the necessity and my intent to utilize my personal computer to analyze the data. The local facility has arranged for an encrypted flash drive to ensure data security, and I find nothing in the revised DUA that mandates that the data reside only on VA equipment. Is the Committee planning on changing the DUA again? I acknowledge the sensitive nature of the data, but information more sensitive than this is routinely allowed beyond the firewall. Is not the encryption sufficient – especially given the completely de-identified nature of the data?
Next, I cannot understand the Committee’s reticence toward releasing multiple years of data. By any measure, my proposed study fulfills the primary mission of the data set – “to better understand employee satisfaction and perceptions of organizational culture, policies and practices.” The request for multiple years of data is scientifically sound and supported by the local leadership (a point that is minimized by the Committee’s most recent response which is surprising given the principle to “share the analyses of the data with VHA management…”). This aspect of the project has the potential to add significantly to the literature due to the unique features of the data set. I fail to understand the rationale behind the Committee’s reluctance. Hopefully you can enlighten me.

I am working to address the Committee’s concerns, but would appreciate your thoughts on the above listed items. Thank you.

From: Blucher, Tycen RICVAMC
Sent: Friday, June 08, 2012 11:13 AM
To: Osatuke, Katerine, VHACIN
Subject: Question Regarding an Richmond IRB approved research study

Ms Osatuke,

Greetings – I am the Privacy and FOIA Officer for the Richmond VAMC. I just got off the phone with David Emerson as WOC at our facility who is trying to obtain data from our all employee survey for research he is gathering for is Doctorial dissertation. Apparently at the beginning of this process for him to get this data he was told that it was not sensitive data and there would be no problems obtaining the data. Now he is being told that it is considered sensitive data and that he can’t have it. He gave me your name as a reference and that is why I am emailing you.

For my edification could you explain why data from the Richmond all employee survey would be considered sensitive data and what effect it would have if this data was released to the public? I am under the impression that the data in this survey is obtained anonymously so it wouldn’t have any individual identifiers attached to it. With that being said, if this data was requested under the Freedom of Information Act would this data be given to the public or if not what exemption would be used to withhold the data?

Thank you very much for your time and assistance in regards to this matter.

Sincerely,
Hi Tycen, thanks for your inquiry regarding Mr Emerson’s AES data request. I just wanted to reiterate several points that you and I discussed during our phone conversation last Friday June 8.

I am also copying Mr Emerson so that all the relevant parties are on the same page regarding this request and its current status.

Mr. Emerson, sorry that I could not touch base with you earlier, but my last 3 weeks have been entirely consumed by processing of national-level reports for the VA leadership which had to be prioritized above any other inquiries that we received in that time period.

The AES data are most definitely sensitive. For this reason, the AES DUA (Data Use Agreement) committee of the Organizational Assessment Sub Committee (OASC) of the VHA National Leadership Board was created to oversee the use of the sensitive AES data for any research or management study applications. The AES data that are NOT sensitive are at the aggregate level (for groups of 10 respondents or more) and are widely available within the VA through Proclarity. The sensitive version are the individual level AES data, which are only released through the DUA committee of the OASC.

From Mr Emerson’s initial contact with the DUA committee, he has been informed regarding the need to demonstrate a plan for (1) keeping the data safe, (2) using the data in a scientifically sound manner. The DUA committee is not refusing to release the requested data, but we are insisting that each DUA requestor adheres to both (1) and (2). The DUA committee continues to be supportive of Mr Emerson’s project. Our responsibility is, however, limited to
overseeing/clearing the use of the sensitive data for research purposes; we cannot address the needs that have to do with IT rules, equipment, or software, or changes in IT guidance.

The IT rules regarding what it takes to keep the VA data safe have indeed become stricter since Mr Emerson’s initial contact with us. The DUA committee does not make these IT rules; we do have to abide by them. We have communicated the specifics of this to Mr Emerson as soon as we received the IT guidance regarding the tightening of the rules. Specifically, we were told that VA data cannot reside on non-VA equipment. This is stricter than the prior stipulation (which considered non-VA equipment to be permissible on the condition it was evaluated for data safety and found to be as safe as the VA computers.)

Although the AES data are collected anonymously, it is the unique combinations of demographics that makes the individual-level AES data sensitive (for example, a respondent could self-identify as an Asian female in age range of 20 to 30, researcher by Occupation, mapped to workgroup number such--etc).

The AES data set that Mr Emerson is asking to receive has, in fact, been recently requested through FOIA on Mr Emerson’s behalf. The FOIA officials are in the process of responding to his request (or, they may have already responded, I am not aware of the current status at this time). The AES results are covered by the Privacy Act and all Privacy Act rules/regulations apply to the data. The FOIA officials will handle the request correspondingly. The specifics are in the FOIA discretion; they do not get back to us and Mr Emerson will hear from them directly when they complete their processing.

I hope this is helpful.

Best regards,

Katerine

Katerine Osatuke, PhD

Dr. Osatuke,
Thank you for the clarification. Unfortunately, the restrictions the Committee has imposed on my proposed research have made it impossible for me to continue my research under the guidance of the NCOD. Perhaps the FOIA request will provide me with the data I need without the onerous requirements exacted by the Committee. I appreciate your advocacy throughout this ordeal.
DEPARTMENT OF VETERANS AFFAIRS
Hunter Holmes McGuire Medical Center
1201 Broad Rock Boulevard
Richmond VA 23249

December 23, 2011

In Reply Refer To: 652/0554

DAVID J. EMERSON
7818 BOYDTON PLANK ROAD
RICHMOND, VA 23803

Dear Mr. Emerson:

Welcome to the Department of Veterans Affairs. You will be assigned to our facility as a Program Support Assistant from January 1, 2012 through March 31, 2012 under authority of 38 U.S.C., 4114(a)(1)(A). During your period of affiliation with our facility, you are authorized to perform services as directed by the Chief, HAS.

In accepting this assignment you will receive no monetary compensation and you will not be entitled to those benefits normally given to regularly paid employees of the Veterans Health Services and Research Administration, such as leave, retirement, etc. You will, however, be eligible to receive the benefits indicated below. Cash cannot be paid in lieu of any of these benefits.

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<th>Quarters</th>
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<th>Uniforms</th>
<th>Laundering of Uniforms</th>
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If you agree to these conditions, please sign the statement below and return the letter in the enclosed postage-free envelope. This agreement may be terminated at any time by either party by written notice of such intent.

Please indicate your veteran status by circling the appropriate number below.

Sincerely yours,

JANE BEARD
Acting Chief, Human Resources Service

Enclosure

I agree to serve in the above capacity under the conditions indicated.

Veteran Status
1. Vietnam Veteran
2. Other Veteran
3. Non-Veteran
* For this purpose, a Vietnam veteran is one who served between August 5, 1964, and May 7, 1975

Signature: [Signature]
Date: 12/27/2011

[Signature]

Communications between B. Wier and Senator Webb and Congressman Cantor

Mr. Benson Wier
13436 Crandall Ct
Richmond, VA 23233-1027

Dear Mr. Wier:

Thank you for your recent letter requesting information from the Veterans Hospital Administration, National Center for Organization Development. I welcome the opportunity to be of assistance to you.

I am sending your letter to the Department of Veterans Affairs for their consideration and response and have asked that they keep me informed of their progress in this matter. I will send you any information I receive. In the meantime, if you have any questions, please call Debby Burroughs in my Richmond office at 804-771-2221.

Again, thank you for writing. As your Senator, I hope that you will contact me anytime you feel that I may be of assistance to you.

With warm regards, I remain

Sincerely,

Jim Webb
United States Senator

JW:db
Dr. Benson Wier  
13436 Crandall Ct  
Richmond, VA 23233-1027

Dear Dr. Wier:

I have received the enclosed interim response from the Department of Veterans Affairs regarding my inquiry on your behalf and wanted to share it with you.

I will contact you again as soon as any additional information is available. In the meantime, please feel free to call Debby Burroughs in my Richmond office at 804-771-2221.

With warm regards, I remain

Sincerely,

Jim Webb  
United States Senator

JW.db
Dear Senator Webb:

Thank you for your inquiry from Dr. Benson Wier. We received your inquiry through the Office of Congressional and Legislative Affairs, and are currently looking into Dr. Wier's comments.

The Department of Veterans Affairs is thoroughly reviewing the situation, and will provide a more complete response as soon as possible.

Your interest in America's Veterans, their dependents, and the quality of the care and benefits we provide to them is appreciated.

As always, the Congressional Liaison Service is available to assist at (202) 224-5351.

Sincerely,

Ron Maurer, Ed.D.
Director, Office of Congressional and Legislative Affairs’ Liaison Service
United States Department of Veterans Affairs
189 Russell Senate Office Building
Washington, DC 20510
Dr. Benson Wier  
13436 Crandall Court  
Henrico, VA 23233-1027

Dear Dr. Wier:

Enclosed is a copy of the interim report I received regarding your case.

Although this report gives no indication as to the final results of your case, I want to make sure you are updated on each action taken by the agency. Please be assured that I am continuing to work on your behalf to reach a timely resolution to your request.

Please do not hesitate to contact me or my District Representative Lloyd Lenhart if I can provide any information or answer any questions as we continue to await the final report.

Sincerely,

[Signature]
Eric Cantor  
Member of Congress

EC:II
April 12, 2012

The Honorable Eric Cantor
Member, United States House of Representatives
4201 Dominion Blvd., Suite 110
Glen Allen, VA 23060

Dear Congressman Cantor:

Thank you for your inquiry on behalf of Dr. Benson Wier. We have received your inquiry through the Office of Congressional and Legislative Affairs, and we are currently looking into Dr. Wier’s comments.

The Department of Veterans Affairs is thoroughly reviewing the situation and will provide a more complete response as soon as possible.

Your interest in America’s Veterans, their dependents, and the quality of the care and benefits we provide to them is appreciated.

As always, the Congressional Liaison Service remains available to assist.

Sincerely,

Ron Maurer, Ed.D.
Director, Office of Congressional and Legislative Affairs’ Liaison Service
United States Department of Veterans Affairs
B328 Rayburn House Office Building
Washington, DC 20515

RECEIVED
APR 17 2012
RICHMOND, VA
The Honorable Eric Cantor  
Member, United States House of  
Representatives  
4201 Dominion Blvd., Suite 110  
Glen Allen, VA 23060  

Dear Congressman Cantor:  

This letter is in regard to your April 11, 2012, inquiry on behalf of Dr. Benson Wier, a professor at Virginia Commonwealth University who is assisting his student, David Emerson, in gaining access to a data set administered by the Department of Veterans Affairs (VA) National Center for Organizational Development (NCOD), an organization within the Veterans Health Administration (VHA).  

Mr. Emerson's request is considered a Freedom of Information Act (FOIA) request and has been forwarded to the VHA FOIA Office for processing. That office will provide a response directly to Mr. Emerson by May 17, 2012.  

Sincerely,  

Gail L. Graham  
Assistant Deputy Under Secretary for Health  
for Informatics and Analytics
June 8, 2012

In Reply Refer To:
Re: FOIA Request: VHA12-04974-F

Benson Wier
13436 Crandall Court
Richmond, VA 23233

Dear Mr. Wier:

This letter is the initial agency decision pertaining to your April 11, 2012, request under the Freedom of Information Act (FOIA), 5 U.S.C. § 552, to the Department of Veterans Affairs (VA), Veterans Health Administration (VHA), FOIA Office for "access to a data set administered by the VA National Center for Organizational Development (NCOD), an organization within the VHA." Specifically, you have requested the "individual-level" responses from "The VA All Employee Survey – (AES)" given annually to all VA employees for AES surveys conducted in 2006 through and including 2011. Your request has been assigned FOIA tracking number 12-04974-F.

In your letter requesting the above information you state "The data in question are individual-level responses from the survey given annually to all VA employees (The VA All Employee Survey - AES). The AES is completely anonymous, contains no individually identifiable information, and therefore doesn’t meet the criteria for “sensitive information.” Please be advised that the AES is protected under a VA Privacy Act Systems of Records (SOR). A SOR is defined as a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual. VA creates new and amends established system of records as needed to meet the legislative requirements of the Privacy Act, 5 U.S.C. 552a(e)(4). On December 30, 2009, SOR 160VA10A2 was established and the system name is "All Employee Survey – VA. I have enclosed a copy of this SOR for your review.

The NCOD conducted a data search and from that search has provided the following information in response to your FOIA request:

1. AES data set 2006
2. AES data set 2007
3. AES data set 2008
4. AES data set 2009
5. AES data set 2010
6. AES data set 2011
7. Paper version of AES Survey 2006
8. Paper version of AES Survey 2007
10. Paper version of AES Survey 2009
11. Paper version of AES Survey 2010
12. Paper version of AES Survey 2011
13. AES Codebook

Please be advised, the paper versions of the survey and the AES Codebook documents are provided in their entirety.

As stated above, the AES is protected under Privacy Act SOR's 160VA10A2. You have requested the AES data sets for years 2006 through and including 2011 at the "individual response" level. Although an employee's "individual response" cannot be retrieved by name, there are multiple fields within the data sets that together in various combinations could identify the employee associated with the response. Specifically, the fields: Organization Name, Station Number, Veterans Integrated Service Network (VISN) and Work Group ID all pertain distinctively to the survey participant.

I am withholding the five above mentioned data fields, thus de-identifying the requested data, under FOIA Exemption 6, [5 U.S.C. § 552(b)(6)], and the Privacy Act. FOIA Exemption 6 permits VA to withhold information if disclosure of the information would constitute a clearly unwarranted invasion of an individual's personal privacy. Stated another way, VA may withhold information under Exemption 6 where disclosure of the information, either by itself or in conjunction with other information available to either the public or the FOIA requester, would result in an unwarranted invasion of an individual's personal privacy without contributing significantly to the public's understanding of the activities of the federal government.

Under the FOIA VHA must withhold information protected by the Privacy Act unless the public interest in disclosing the information outweighs the privacy interest that the individuals have in the information. The only public interest that may be considered in this balancing test is whether release of the information will contribute significantly to the public's understanding of how VHA conducts its statutory duties. In this case, the VHA FOIA Office cannot identify a public interest in release of the un-redacted data sets that outweighs the privacy interests of VA employees in their data. Therefore, your request for certain data fields or portions of data fields as denied, as explained in this letter, and [b6] has been inserted to identify where information has been redacted or otherwise withheld.

Further within the 2006 through and including the 2011 AES data sets it is noted that there are blank data fields. This is due to the fact that the survey participant did not provide responses to the associated survey questions. As a result, I am providing a "no records" response for the blank data fields. VHA has not withheld any records responsive to your request in their entirety.

You may appeal VHA's decision to withhold information under FOIA Exemption 6 and the no records response within sixty (60) days to:
General Counsel (024)
Department of Veterans Affairs
810 Vermont Avenue, NW
Washington, DC 20420

If you choose to file an appeal, please include a copy of this letter with your appeal and clearly state why you disagree with my determination. If you have any questions, please feel free to contact me at (717) 450-4662.

Sincerely,

Deana Marakowski
VHA FOIA Officer

Enclosures
August 16, 2012

Benson Wier
13436 Crandall Court
Richmond, VA 23233

Dear Mr. Wier:

On June 8, 2012, an initial agency decision was rendered pertaining to your April 11, 2012, request under the Freedom of Information Act (FOIA), 5 U.S.C. § 552, to the Department of Veterans Affairs (VA), Veterans Health Administration (VHA), FOIA Office for “access to a data set administered by the VA National Center for Organizational Development (NCOD), an organization within the VHA.” Specifically, requested was the “individual-level” responses from “The VA All Employee Survey – (AES)” given annually to all VA employees for AES surveys conducted in 2006 through and including 2011.

The following information was provided in response to your FOIA request:

1. AES data set 2006
2. AES data set 2007
3. AES data set 2008
4. AES data set 2009
5. AES data set 2010
6. AES data set 2011
7. Paper version of AES Survey 2006
8. Paper version of AES Survey 2007
10. Paper version of AES Survey 2009
11. Paper version of AES Survey 2010
12. Paper version of AES Survey 2011
13. AES Codebook

You were advised that the AES is protected under VA Privacy Act Systems of Records (SOR) 160VA10A2 established on December 30, 2009. An analysis of the data revealed that although an employee’s “individual response” could not be retrieved by name, there were multiple fields within the data sets that together in various combinations could identify the employee associated with their response. Specifically, the fields: Organization Name, Station Number, Veterans Integrated Service Network (VISN) and Work Group ID all pertained distinctively to the survey participant.
Withheld was the Organization Name, Station Number, Veterans Integrated Service Network (VISN) and Work Group ID data fields, thus de-identifying the requested data, under FOIA Exemption 6, [5 U.S.C. § 552(b)(6)], and the Privacy Act. You were advised that FOIA Exemption 6 permits VA to withhold information if disclosure of the information would constitute a clearly unwarranted invasion of an individual’s personal privacy. In addition, under the FOIA VHA must withhold information protected by the Privacy Act unless the public interest in disclosing the information outweighs the privacy interest that the individuals have in the information. The only public interest that may be considered in this balancing test is whether release of the information will contribute significantly to the public’s understanding of how VHA conducts its statutory duties. In the case of the information you had requested, I could not identify a public interest in the release of the un-redacted data sets that outweighed the privacy interests of VA employees in their data. Therefore, your request for certain data fields or portions of data fields was denied.

On June 14, 2012 you telephoned me to discuss the data that was provided and requested a revised data set. I asked you to please place your request in writing. On June 14, 2012 you sent an email informing me that after reviewing the data set you conceptually agreed with the intent of deleting the Organization Name, Station Number, Veterans Integrated Service Network (VISN) and Work Group ID data fields but that the identification of individuals was not the intent of your request.

You explained that two of the fields deleted made two of the main points of your study impossible to test. One of them (WgName) is a job description specifically, fiscal service, is the main reason you chose this data in the first place (compare fiscal service employee perceptions of job culture to perceptions of those in patient services). You further explained that you wanted to test for differences within each VA station and have to know the specific job description. The other aim of the study is to compare between stations. You noted that the second critical field (StaNo) is also deleted.” You proposed a solution that would still protect confidentiality, which was to provide the information to you randomly. To phrase another way, you do not require the specific station a respondent works, however; you must be able to determine that it is not just any station. You provided the following example: “If the Richmond, VA facility is station 123 and the Fayetteville, ARK facility is station #456, for example, they can be randomly assigned different numbers (1 for Richmond and 5 for Fayetteville). You further explained that in this case you would not know that it is the Richmond or Fayetteville facility, but you would know that all of the responses from station 1 and station 5 were from the same station. You advised that it is critically important that your study be able to make this claim.

In addition, you informed that you had forgotten to mention on the phone that the AES data at the aggregated level as you understood it is available at the workgroup level (if those workgroups have more than ten (10) employees) and is de-identified. You asked for a copy of this data for the years 2006 through and including 2011.

On June 14, 2012 I consulted with the program office on the information you had provided above and learned that it was possible for the program office to substitute information in the individual fields which would protect confidentiality and still allow you
to get what you needed without knowing which specific site was which. The program office proposed the following:

1. Substitute Facility1, Facility2, etc. in lieu of facility information (StaNo, OrgName)
2. Substitute Wg1, Wg2, etc. in lieu of workgroup information (Wg name, Wg 7-digit id)
3. Remove VISN information altogether—no substituting, just list facility1, facility2 etc. without indication of VISN.
4. The aggregate workgroup data, is available in the ProClarity datacube and as a WOC employee, Mr. Emerson has access to it.

I asked you to please review and advise if these data field options would satisfy your request?

On June 19, 2012 you responded that the committee on this project had provided the following thoughts.

1. Substitute Facility1, Facility2, etc in lieu of facility information - “This is perfect and allows us to test for differences between stations.”

2. Substitute Wg1, Wg2, etc in lieu of workgroup information (Wg name, Wg 7-digit id). - “This is problematic because Mr. Emerson is getting his PhD in business with a major in accounting and that will be the group of interest when he is on the job market. We do not need (nor want) the 7-digit id, but if we can’t use the Wg name variable to distinguish between specific work groups, half of the purpose of the dissertation is lost. We want to be able to conclude that group cultures differ in some meaningful way between, for example, fiscal services and patient services, as well as other comparisons. It will not be interesting to say they differ without knowing to which groups we are referring. Also, by removing the station number, we believe anonymity is still preserved because we do not know that any particular respondent in patient services, for instance, at station Facility 1 is as we don’t know where Facility1 is.”

3. Remove VISN information altogether - no substituting, just list facility1, facility2 etc without indication of VISN. - “We wanted to test for differences between and among geographic regions, but this is a minor point in the study, so we are agreeable to this.”

4. The program office confirmed that the aggregate workgroup data, is available in the ProClarity data cube and as a WOC employee, Mr. Emerson has access to it. - “Although Mr Emerson has access, he cannot take the data off-site. As he will be working on the analyses for the next year, we’d like to get this data on the same CD as the AES individual data, if at all possible.

On June 20, 2012 I sent you an email informing you that I had again consulted with the program office and that they were going to work to make the data useful for you. To accomplish this, they advised that it would take approximately 4 weeks to complete the task. Specifically, they had to reformat the data by removing the VISN’s and renaming the facilities. They informed that workgroup would remain, however, the
workgroup name is assigned by the individual who maps the facility and it was discovered that several Community Based Outpatient Clinics are specifically named and that these workgroups would need to be renamed.

The work required to reformat the data you have requested is now complete. Enclosed please find the records responsive to your request. Specifically the program office has substituted Facility1, Facility2, etc in lieu of facility information (StaNo, OrgName). In addition, the program office included a modified version of wname called newwname that replaced identifying characteristics (facility names, geographic locations, etc.) with the value “X”. Please be advised most work group names were unchanged as a result and will allow you to select fiscal groups based on the names of the group. In addition, VISN information was removed altogether, therefore; no substituting, just listing facility1, facility2 etc.

As previously stated in the June 8, 2012 Initial Agency Decision letter, the modification of this information was necessary in order to withhold information protected under FOIA Exemption 6 and the Privacy Act.

On July 31, 2012 we spoke concerning information pertaining to item number 4 above. I informed you that the program office advised that the de-identified sets at the workgroup level do not exist. Specifically, the workgroup level data in Proclarity contains the original workgroup and station names that the program office worked to remove from the FOIA sets. I also relayed to you that the program office stated that you will very easily be able to create your own aggregated sets using the data files we are now providing within this FOIA response. Additionally, creating them using files that are being provided will be more useful than Proclarity sets because the station and workgroup identification numbers that have been assigned will match their individual level sets. At this time you agreed that you did not require VHA to retrieve AES data at the aggregated level for the years 2006 through and including 2011.

Further as previously provided in the June 8, 2012 response, the 2006 through and including 2011 AES data sets contain blank data fields. This is due to the fact that the survey participant did not provide responses to the associated survey questions. As a result, I am again providing a “no records” response for the blank data fields. VHA has not withheld any records responsive to your request in their entirety.

You may appeal VHA’s decision to withhold information under FOIA Exemption 6 and the no records response within sixty (60) days to:

General Counsel (024)
Department of Veterans Affairs
810 Vermont Avenue, NW
Washington, DC 20420

If you choose to file an appeal, please include a copy of this letter with your appeal and clearly state why you disagree with my determination. If you should have any questions, please feel free to contact me at (717) 450-4662.
Sincerely,

[Signature]
Deana Marakowski
VHA FOIA Officer

Enclosures
Mr. Benson Wier
13436 Crandall Ct
Richmond, Virginia 23233-1027

Dear Mr. Wier:

I have received the enclosed correspondence from the Department of Veterans Affairs in response to my inquiry on your behalf. I hope that the information they have provided will be helpful to you.

Again, thank you for writing. As your Senator, I hope that you will contact me anytime you feel that I may be of assistance to you.

With warm regards, I remain

Sincerely,

[Signature]

Jim Webb
United States Senator

JW:db
The Honorable Jim Webb  
United States Senator  
507 E. Franklin Street 1st Floor  
Richmond, VA 23219

Dear Senator Webb:

This letter is in response to your inquiry on behalf of Dr. Benson Wier, a professor at Virginia Commonwealth University who is assisting his student, David Emerson, in gaining access to a data set administered by the Department of Veterans Affairs (VA) National Center for Organizational Development (NCOD), an organization within the Veterans Health Administration (VHA).

Mr. Emerson's request is considered a Freedom of Information Act (FOIA) request and was forwarded to VHA's FOIA Office for processing. On June 8, 2012, the VHA FOIA Office provided Dr. Wier the records responsive to his request; however, the All Employee Satisfaction Surveys (AES) were de-identified due to the fact that the AES is protected under VA Privacy Act Systems of Records 160V10A2. Dr. Wier then requested that VHA work with him to substitute information which would protect the confidentiality of our employees and also allow Mr. Emerson to use the data for his intended purposes. On August 16, 2012, the VHA FOIA Office provided an amended response to Dr. Wier that included the AES data re-formatted to meet the needs of Mr. Emerson.

Should you have additional questions concerning this request, please have your staff contact Mr. Timothy Graham, Director VHA FOIA Office, at (215) 823-4146.

Sincerely,

Gail L. Graham  
Assistant Deputy Under Secretary  
for Health for Informatics and Analytics
## APPENDIX III WORK GROUPS & OCCUPATIONAL CODES

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<thead>
<tr>
<th>ACCOUNTING WORK GROUPS</th>
<th>ACCOUNTING OCCUPATION CODES</th>
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<td>&quot;FISCAL/SUPERVISORS&quot;</td>
<td>Other WG employees at WG-1 through WG-4</td>
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<td>X-X CBOC</td>
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<tr>
<td>X PRIMAY CARE</td>
<td>XX CLINIC</td>
</tr>
<tr>
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<tr>
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<td>XXXMEDICAL CENTER - AMBULATORY CARE (MAS)</td>
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240
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<th>NURSING OCCUPATION CODES</th>
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<td>XXMEDICAL CENTER - AMBULATORY CARE (NURSING)</td>
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<tr>
<td>XBURG CBOC</td>
<td>XXOOKINGS CBOC</td>
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<td>XXOOKINGS CBOC (XXX)</td>
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APPENDIX IV AMOS® OUTPUT

C:\Users\David Emerson\Desktop\Documents\VA\RESULTS\Fitted Structural Model.amw

Analysis Summary

Date and Time

Date: Sunday, January 27, 2013
Time: 5:41:03 PM

Title

Fitted structural model: Sunday, January 27, 2013 05:41 PM

Groups

Group number 1 (Group number 1)

Notes for Group (Group number 1)

The model is recursive.
Sample size = 2567

Variable Summary (Group number 1)

Your model contains the following variables (Group number 1)

Observed, endogenous variables
JSAT_2
JSAT_1
POS_1
POS_2
POS_3
TOI
Observed, exogenous variables
PRE
HUM
Unobserved, endogenous variables
JSAT
POS
Unobserved, exogenous variables

e1
e5
e7
e8
e9
e10
e11
e12

Variable counts (Group number 1)

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<th>Number of variables in your model:</th>
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<td>Number of unobserved variables:</td>
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<td>Number of exogenous variables:</td>
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<td>Number of endogenous variables:</td>
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Parameter summary (Group number 1)

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<tr>
<th></th>
<th>Weights</th>
<th>Covariances</th>
<th>Variances</th>
<th>Means</th>
<th>Intercepts</th>
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Sample Moments (Group number 1)
Sample Covariances (Group number 1)

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<tr>
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<th>POS_2</th>
<th>POS_1</th>
<th>JSAT_1</th>
<th>JSAT_2</th>
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Condition number = 186.087
Eigenvalues
162.605 23.541 7.088 4.799 2.921 2.444 2.160 .874
Determinant of sample covariance matrix = 1754539.987

Sample Correlations (Group number 1)

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<th>POS_1</th>
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<th>JSAT_2</th>
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Condition number = 79.728
Eigenvalues
5.338 .915 .601 .404 .357 .242 .076 .067

Sample Means (Group number 1)

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<th>POS_2</th>
<th>POS_1</th>
<th>JSAT_1</th>
<th>JSAT_2</th>
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</table>
Models

Computation of degrees of freedom (Default model)

| Number of distinct sample moments: | 44 |
| Number of distinct parameters to be estimated: | 30 |
| Degrees of freedom (44 - 30): | 14 |

Result (Default model)

Minimum was achieved
Chi-square = 82.395
Degrees of freedom = 14
Probability level = .000

Maximum Likelihood Estimates

Regression Weights: (Group number 1 - Default model)

<table>
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<tr>
<th></th>
<th>Estimate</th>
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<th>C.R.</th>
<th>P</th>
<th>Label</th>
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Standardized Regression Weights: (Group number 1 - Default model)

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<td>&lt;--- PRE</td>
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Means: (Group number 1 - Default model)

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Intercepts: (Group number 1 - Default model)

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Covariances: (Group number 1 - Default model)

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Variances: (Group number 1 - Default model)

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Squared Multiple Correlations: (Group number 1 - Default model)

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Matrices (Group number 1 - Default model)

Implied (for all variables) Covariances (Group number 1 - Default model)

Implied (for all variables) Correlations (Group number 1 - Default model)

Implied (for all variables) Means (Group number 1 - Default model)

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<th>POS_2</th>
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### Implied Covariances (Group number 1 - Default model)

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<th>JSAT_1</th>
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### Implied Correlations (Group number 1 - Default model)

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<th>POS_2</th>
<th>POS_1</th>
<th>JSAT_1</th>
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### Model Fit Summary

**CMIN**

<table>
<thead>
<tr>
<th>Model</th>
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**Baseline Comparisons**

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<th>NFI Delta1</th>
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<th>TLI rho2</th>
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### Parsimony-Adjusted Measures

<table>
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<tr>
<th>Model</th>
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### NCP

<table>
<thead>
<tr>
<th>Model</th>
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<th>LO 90</th>
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<tr>
<td>Default model</td>
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### FMIN

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### RMSEA

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### AIC

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<th>Model</th>
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### ECVI

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<td>Saturated model</td>
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HOELTER

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<th>Model</th>
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<td>Default model</td>
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Execution time summary

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<td>Miscellaneous</td>
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<td>Bootstrap</td>
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<td>.480</td>
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CURRICULUM VITA

David J. Emerson, CPA
7818 Boydton Plank Road
Petersburg, VA 23803
Cell - (607) 267-3539
david.emerson59@gmail.com

CAREER SUMMARY
Unique synergy of experience, education and technical knowledge. Exemplary academic record and extensive managerial experience. Demonstrated ability to combine practical experience, formal education and technology to generate positive educational outcomes. Proven capacity to conduct quality academic research. Demonstrated expertise in business operations, fiscal management and current accounting standards.

EDUCATION

Virginia Commonwealth University
Richmond, VA
Doctoral Candidate - Accounting 2009-present
GPA: 4.00
Expected Graduation May 2013

University of Memphis
Memphis, TN
Doctoral Student 2008-2009
GPA: 3.78
Withdrawn from program to pursue superior educational opportunity at Virginia Commonwealth University

Rochester Institute of Technology
Rochester, NY
Masters of Business Administration - Accounting August 2008
GPA: 4.00
GMAT: 690
Excelsior College
Albany, NY
Bachelor of Science, *cum laude* May 2006
Major in Psychology, Minor in Business
GPA: 3.64

**PROFESSIONAL EXPERIENCE**

Virginia Commonwealth University 2009-present
Teaching Assistant / Instructor
- Taught Intermediate Accounting 2012-2013
- Two semesters experience teaching Managerial Accounting 2011-2012

Graduate Assistant
- Participating in a variety of ongoing research projects
- Completed teaching mentorship and training program

Rochester Institute of Technology 2006-2008
Tutor
- Assisted students in a variety of subjects including:
  - Accounting
  - Auditing
  - Finance
  - Statistical Methods
  - Economics
  - Information Systems

Graduate Assistant
- Created and maintained comprehensive grant database
- Developed extensive database providing comparative journal rankings across business specialties
- Assisted in the creation, research and editing of academic research paper assessing the impact of strategic intent and radical innovation on small and medium-sized entities
Bath Packing Company, Incorporated  1985-2005
- Co-owner/ Manager
- Managed all facets of manufacturing company
  - Ten employees, $600,000 annual sales
- Responsible for all financial and cost accounting activities
- Primary liaison with customers, vendors, USDA inspectors and other business partners
- Processed payroll, accounts payable and accounts receivable
- Planned daily production
- Developed product and materiel orders
- Prepared all required reports and payments to comply with federal and state regulations
- Developed Hazard Analysis Critical Control Point (HACCP) program to comply with government regulations

HBH, Inc.  1983-1984
- Field Service Technician
  - Supervised Saudi Arabian crewmen in all aspects of radar operation, maintenance and repair

United States Navy  1977-1983
- Electronic Technician
  - Senior Radar Repair Technician for Spruance Class Destroyer
- Engineering Laboratory Technician
  - Analyzed and optimized all aspects of primary and secondary power plant chemistry for nuclear powered vessels
- Mechanical Operator, Naval Nuclear Power Systems
  - Operated, maintained and repaired numerous mechanical systems, including turbines, compressors, pumps, evaporators and generators
PUBLICATIONS


WORKING PAPERS

CONFERENCES/PRESENTATIONS

American Accounting Association – ABO Research Meeting, Atlanta, GA   October 2012  

American Accounting Association – Annual Meeting, Washington, DC   August 2012

American Accounting Association – Mid-Atlantic Regional Meeting, Philadelphia   April 2012

Southwest Academy of Management – Annual Meeting, New Orleans, LA   March 2012
• Presented “Self-Defeating Behavior, the Big-Five, and Perceived Supervisor Support”

American Accounting Association – Annual Meeting, Denver, CO   August 2011

American Accounting Association – Mid-Atlantic Regional Meeting, Baltimore, MD   April 2011
• Presented “Voluntary Disclosures of MNCs: An Update.” Co-authored with A. Gouldman.

American Accounting Association – Southeast Regional Meeting, Destin, FL   April 2011
• Presented “Can Conscientiousness Inform our Understanding of Fraud Detection?” Co-authored with L. Yang.

American Accounting Association – Annual Meeting, San Francisco, CA   August 2010
American Accounting Association – Mid-Atlantic Regional Meeting, Philadelphia April 2010

Association of Government Accountants – Richmond, VA February 2010
- Presented “An Analysis of the Stimulus Dollars for Two Major ARRA Programs in Virginia - Health & Human Resources and Education.” Co-authored with R. Epps.


PROFESSIONAL MEMBERSHIPS

- Virginia Society of CPAs (VSCPA) 2012
- American Accounting Association (AAA) 2007-present
- American Management Association (AMA) 2008-2009
- Next Generation of Accountants (NGA) 2006-2008
- Management Information Systems Student Team (MISST) 2006-2008

HONORS

- Beta Gamma Sigma business honors society 2008
- Graduated cum laude B.S. Excelsior College 2006
- Valedictorian – Naval Electronics Technician Training School 1980
- National Honor Society 1977
- New York State Regents Scholarship 1977

MILITARY EXPERIENCE

United States Navy Training 1977-1983
- Top Secret security clearance
- Machinist Mate School
- Naval Nuclear Power School
- Engineering Laboratory Technician School
- Basic Electricity and Electronics School
- Electronics Technician School - Class Leader and Valedictorian
- Air Search Radar School