Development Model for the Balo' Toraja Savings and Loans Cooperative (KSP Balo'ta): Building a Core Value Based on the 'Balo'ta' Philosophy in Organizational Management

¹*Oktavianus Pasoloran, ²Ade Lisa Matasik
¹ Atma Jaya University Makassar, South Sulawesi, Indonesia
²Toraja Indonesian Christian University, South Sulawesi, Indonesia
¹*pasolorano@yahoo.com, ²matasik.adelisa@gmail.com

Abstract

This study aims to build a development model for KSP Balo'ta based on the philosophy of "Balo'ta" as a guide in building core values into strengths that "animate" all aspects of good co-operative governance of KSP Balo'ta. This research offers the potential to understand the philosophy of "balo'ta" which is expected to play a role in value-based communication and management. Cooperatives are organizations that have the potential and great possibility to drive social change. In facing economic difficulties, cooperatives are an option to utilize existing productive resources in the face of economic instability and efforts to improve people's welfare. The Balo'ta Savings and Loan Cooperative (KSP) is one of the pillars of the economy, especially in Toraja (Tana Toraja and North Toraja). Membership-based characteristics of KSP Balo'ta indicate that strength must be built "from the inside". Besides that, collegiate leadership demands the same values among all organizational components. One important aspect is building the basic values or virtues of cooperatives (co-operative core values) as the foundation. The results of this study indicate that the process of inheritance and internalization of values can be built based on history, the meaning attached to the word "balo" and culture (tongkonan and alang). For cooperatives that are aware of the importance of co-operative values, the values that exist and are believed to be the norms that apply in the organization will be stated explicitly and used as guidelines for all individual behavior in KSP Balo'ta.

Keywords: savings and loan cooperatives, core values, good cooperative governance, local culture

INTRODUCTION

In the context of a people's economy or economic democracy, production and consumption activities are carried out by all members of the community and for members of the community, while the management is under the leadership and supervision of the members of the community themselves. The principle of economic democracy can only be implemented in a cooperative that is based on kinship. In other words, the economic interests of the people, especially groups of people who are at the lower economic level (eg farmers, fishermen, street vendors) will relatively more easily fight for their economic interests through cooperatives. This is actually the background to the importance of empowering cooperatives.

The cooperative movement is a broad topic that deserves attention, from both an economic and social relevance point of view. Cooperative growth faces many drawbacks due to competitive pressure by other organizations, which can pose a serious threat to the survival of cooperatives in the long run. Currently, credit cooperatives act specifically in lending; who ideologically do not find it because where there are cooperatives, there are also contributions to community development.

The empowerment of cooperatives can be measured by the extent to which they are able to prosper members as well as being a countervailing force in the economic system. Cooperatives are expected to grow and develop and have competitive power and equal

bargaining power with other economic actors. Efforts to further empower cooperatives begin with returning cooperatives to their identity. This ideal cooperative figure has a future as a healthy, professional, tough and independent cooperative.

Every organization has to deal with shared but sometimes conflicting values with its departments and members. Many studies show that consensus on organizational values stimulates an organization's effectiveness (Barrett, 2006; Collins & Porras, 1995; McCoy, 1985); organizational values help in making decisions and solving strategic, organizational or operational dilemmas (Everts & Trompenaars, 2006). Conflicting values, however, can threaten the survival of an organization because they can lead to opposing ideas of doing business. More and more companies are establishing a set of core values, on the one hand to optimize internal integration and coordination (Furnham & Gunter, 1993), and on the other hand to enhance external reputation (Kinds,

Propagating core values is generally considered useless when employees do not understand what values mean in their daily activities and how they can change their daily decisions (Klamer, Thung & de Jeu, 2001). Despite the fact that the use of values is clearly linked to organizational success, there is almost no management information about how this can be achieved. According to Gróf (2001) clear communication is very important in the value-building process; it is important in positioning the values and goals of a company in an organization. However, the question whether communication can actually influence employee behavior and give rise to cultural change. Many values that are selected or developed by the organization are seen as rules of behavior (Van Rekom, Van Riel & Wierenga, 2006).

KSP Balo'ta as one of the pillars of the economy, especially in Toraja (Tana Toraja and North Toraja) and nationally has shown its work, at least looking at the history of Balo'ta since 1941. The history of KSP Balo'ta proves

that the challenges faced are not only internal; membership, administrators/managers, changes in business orientation (from bank to KSP) but due to external factors (socio-economic-political) such as; changes in the economic system, regulations, regulations on cooperatives and others. At present, of course, the challenges are getting higher, cultural shifts, globalization (MEA), communication and information technology as triggers to build competitive advertage power. The growth of members and assets must be accompanied by an increase in the quality of management, systems, management and services.

The characteristics of KSP Balo'ta which are "membership" based (not "customers" like other banks/financial institutions) show that strength must be built "from the inside". Besides that, collegiate leadership demands the same values among all KSP components. One important aspect is building the basic values or primacy of cooperatives (co-operative values) as the foundation. For cooperatives that are aware of the importance of co-operative values, the values that exist and are believed to be the norms that apply in the organization will be stated explicitly and used as guidelines for all individual behavior in KSP Balo'ta.

To form co-operative values, the involvement of all components (administrators, managers and members) is required. Because basically everyone has unique values, which are formed from their environment from birth to growing up. The family environment, community and region form values that are unique to each individual. For this reason, every organization needs to establish values that are able to unite and arouse the commitment of every individual in it without exception to behave in accordance with the set values. Thus, in the process of forming values, KSP Balo'ta requires appropriate initiatives that are objective and clear, measurable and directed, so that values are able to build a strong and rooted culture and are able to make a difference.

Co-operative valuesas the basis for co-operative culture becomes very important

because it can show the image of the organization. Identification of corporate values in an organization can be done in several ways, namely by involving all components in the organization, through the formation of a special team, or as a result of management's ideas. Many organizations have values, but fail in the process of internalization, meaning that the values are only slogans or beautiful words but do not reflect behavior in the organization. cooperative. One of the factors is their failure to "maintain" and "take care" of cooperative values and principles.

For KSP Balo'ta, "Balo' Toraja" is of course not just a name or a symbol of KSP Balo'ta's identity but contains a deep philosophy that the founders and the current generation are aware of as something that must be fought for together. Some questions that need to be answered are: How can Balo'ta's philosophy become the force that "animates" all aspects of good cooperative governance and becomes the basis for building the core values of KSP Balo'ta. Is "Balo'ta" the uniqueness that makes KSP Balo'ta survive to this day?

The aim of the research is to build a Balo'ta KSP development model based on the "Balo'ta" philosophy as a guide in building core values. become the force that "animates" all aspects of good cooperative governance (good co-operative governance) KSP Balo'ta.

RESEARCH METHODS

Qualitative research was chosen as the type of research used in this research. Qualitative research methods can be well suited for the early stages of a research project (Silverman, 2006 2010; Pasak, 2010). Qualitative research methods are also known as naturalistic research because the research is carried out in natural conditions by taking into account the actual conditions of the research location with qualitative data, not using mathematical model (calculation method) and its analysis is more qualitative in nature.

Qualitative research was conducted using a phenomenological approach.

Phenomenological research has a goal, namely to interpret and explain the experiences experienced by a person in this life, including experiences when interacting with other people and the surrounding environment. In the context of qualitative research, the presence of an Phenomenon can be interpreted as something that exists and appears in the consciousness of the researcher by using certain methods and explanations of how the process of something becomes clear and real. In phenomenological research, it prioritizes finding, studying and conveying the meaning of phenomena, events that occur and their relationship with ordinary people in certain situations.

To explore the various meanings in "balo'ta", this research was conducted at KSP Balo'ta as a research site. Informants are actors who are considered to understand the information needed, both as actors and other people who have the capacity to provide data. The informants in this study were members of the KSP Balo'ta management, namely the Management and Supervisors as well as the Management of KSP Balo'ta. Information collection was carried out intensively through interviews that were unstructured, unscheduled, and carried out in such a way that in providing information, the informants did not tend to process or prepare the information in advance, and could provide explanations as they were.

RESULTS

1. History of KSP Balo'ta: Media for Inheriting Leadership Values

Tracing the history of KSP Balo'ta can be found in the book "History of Savings and Loans Cooperatives: Cooperatives from Toraja An Example for Indonesia" which gives an overview of the "struggle" of the founders in passing times and times that were full of challenges. In fact, KSP Balo'ta was present in an era of struggle to achieve independence and to participate in thinking about how to prepare the community (especially the Toraja

people) to liberate and "liberate" them from poverty. In its journey it can be seen that the founders have succeeded in creating a strong foundation that allows KSP Balo'ta still exists today.

The presence of KSP Balo'ta for almost a century certainly proves it as a "tough" KSP. The question is what values can be formulated to become core values for KSP Balo'ta from this long history and of course what is more important is how it drives the "behavior" of all components and is manifested or implemented in the management of KSP Balo'ta. This moment is important for a moment to look back to organize the future through concrete actions to continuously "update" according to the vision and mission of KSP Balo'ta. Some examples of the inheritance of values from the founders can be quoted from the KSP Balo'ta History Book, namely:

1. High Commitment and Integrity
   (*PT Pallangan: …"in the past, those who wanted to become administrators meant really willing to fight for the cooperative. Because there was a lot of work to be done with great difficulty, but the fees for services were almost meaningless"-p.125*)

2. Discipline
   (*...the person/J. Rapi is very disciplined and at the same time understands cooperatives"-p.130*)

3. Strong leadership
   (*... strong was one of the important keys to leadership in the early period-p.132, he/FK Sarongallo was an accepted and respected figure-p.133*)

4. Diligent, loyal and honest
   (*…he/Pak Pali is very skilled…as well as a very loyal and honest person in co-operative matters.134*)

5. Competent
   (*""S. Tandirerung, …understands the economy and banking the most"-p. 129*)

6. Professional
   (*"Pak Bitticaca: expand cooperative network/expansion and support for management independence"- p.147*)

Of course there are still many values that can be traced from the historical actors of KSP Balo'ta who can be identified to find and build exemplary models. These values can then be followed up by building a visionary team, committed to long-term sustainability

Figure 2. Model of Inheritance of KSP Balo'ta Leadership Values

2. **Building Co-operative Good Governance (GCG): "Balo'ta" as Core Values**
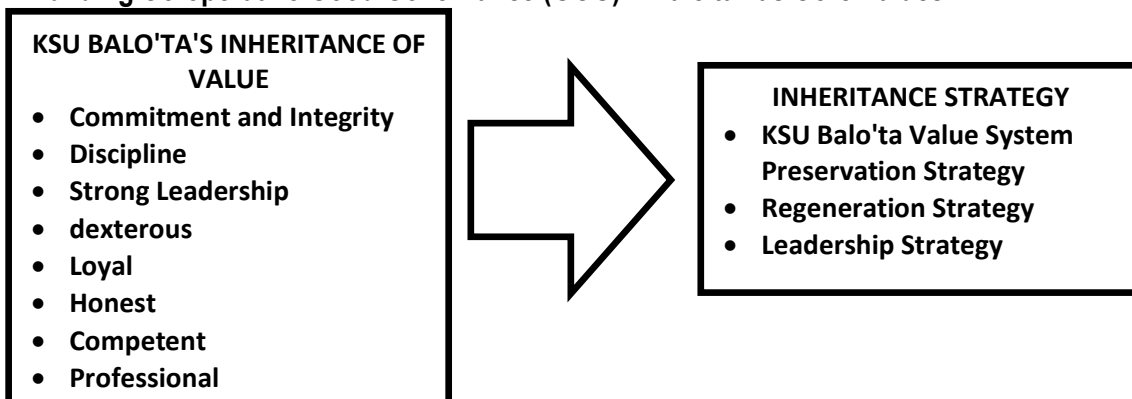
Co-operative core values (co-operative values) define cooperative culture to be used by components (boards, supervisors, managers and members) in consistently achieving the best performance. Cooperative core values must be implemented into governance so that they become the language of action. If the core values of the cooperative are understood in the language of action, then all that remains is to create behavior based on the core values of the cooperative. The

creation of behavior based on the core values of the cooperative must go through a process of instilling it into the mind, soul, emotions and thoughts.

The internalization of the core values of the cooperative aims to build a strong positive culture. The core values of the cooperative are part of a strategy to empower and optimize the potential of all components of the cooperative. Internalizing the core values of cooperatives means building an emotional connection between each component and each core value and is indispensable as a guide to thinking and behaving about the future of cooperatives.

Balo'ta as a symbol can also be used as an inheritance medium to find selected values. A symbol is something that is usually a visible sign that replaces an idea or object, symbols are often interpreted in a limited way as conventional signs, something built by society or individuals with certain meanings that are more or less standardized and agreed upon or used by members of the community themselves.

Balo said, according to Prof. TR Andi Lolo in the KSP Balo'ta History Book (p. 61) says that balo' has a deep meaning. Balo' is a noun, but not a concrete noun; as a power or ability that at a spiritual level can be felt, but not seen; mystical and magical at the same time. Thus the word Balo'ta implies a shared strength or ability.

Balo'(amulet or amulet) contains the meaning of goods or writings that are considered to have supernatural powers and can protect the owner, are used as an antidote to disease, danger and so on. Balo' is a spiritual power. Spirit can be said to be a material that is not easily seen by sight, but spirit is in principle something real and some people can feel its presence. In the context of nature, spirit is something that lives, it already exists because it already exists and it exists in its existence. Spirituality provides a feeling related to intrapersonal (relationships between oneself), interpersonal (relationships between other people and the environment) and transpersonal (relationships that cannot be seen, namely a relationship with God which is the highest power).

The following is a theme/topic that was reduced from the informants' responses to the sign "balo'ta", how to interpret the values in "balo'" and their implementation in developing the Balo'ta KSP governance strategy.

Table 1. Balo'ta Value Content and Strategy Implementation

No.	Sign Balo'	Description	Implementation Strategy
1	Blessing	· God's gift that brings goodness in human life · bring goodness; beneficial; blessing · good influence (which brings safety and happiness) · luck (the moment where preparation meets opportunity)	· impact analysis (economic promotion of members) · increased participation and empowerment of members
2	Charisma	· do special activities · can overcome difficulties, suffering, danger or disaster that threatens him. · make predictions correctly. · communication skills · liked by many people · strong belief in yourself · develop kindness	· visionary and strong leadership · management professionalism · excellent service system development · network expansion
3	Guard/ beware/alert/ preparedness	· getting ready · get ready · watch out · be careful	· risk assessment (earning assets) · reserve fund management · development of joint protection/coverage funds (insurance) · structured and tiered member education
4	Valuable	· useful · beneficial · worth, great value	· Oriented towards impact and definite potential, i.e. members. · Improvement of member welfare · efficiency

5	Strength (spiritual)	· Power · Power · Strength (spiritual) in the form of communication, appreciation, meaning and nature between creatures and their Lord. · spiritual, spirit of rebirth, resurrection, fertility	· Development of social aspects (health, education and spirituality) · Internalization and socialization of KSP Balo'ta core values

KSP Balo'ta's values shape the soul and character to be empowered and developed in a strong culture. Instilling values starts from oneself, then transformed within the organization to form a culture. When the values change into a work culture, awareness will grow to work wholeheartedly and contribute more. Balo'ta's choice of KSP values must come from beliefs, philosophy, morality, and ethics.

So, whatever values KSP Balo'ta chooses as their core values, then all of these chosen values must contain the meaning of morality, integrity, and ethics so that it can be explained about what is allowed by these values, and what is not allowed. Besides that, values must be able to describe the formation of a better future. Every individual in KSP Balo'ta must be able to increase the spirit of collaboration, build a real life with these values, be responsible and always be committed to behaving as desired by KSP Balo'ta's core values.

The process of internalizing core values can be done in several steps as follows:

1. Makeprogram initiativecore values. The formation process begins with the formation of a change agent team, determining values, socialization, internalization and evaluation. The change agent team is a team chosen by the organization to maintain the entire process of forming the organizational culture so that it runs according to the objectives that have been set.

2. Socialization. Socialization is very important for the internalization of values. Socialization allows all individuals in the organization to understand and interpret values as the basis of the organizational culture that is being built.

3. High commitment of leaders to support the success of internalization. Some leaders are only oriented towards changing values at the lower levels, while they themselves do not want to change their behavior in line with the corporate values that have been made. This is a factor that can lead to failure in implementing corporate values, because a lack of leadership commitment can undermine the entire process of internalizing values.

4. Supervision during the internalization process. At the beginning of the process of implementing corporate values, rewards & punishment can be applied and the appointment of a "values police" to oversee the internalization process. In the end, with the involvement of all individuals in the organization, corporate values can be internalized and build an organizational culture. If this has happened, then without rewards & punishments, or values police, the behavior of every individual in the organization will reflect corporate values.

5. Evaluation. Periodic evaluation of corporate values program initiatives needs to be carried out to determine the level of effectiveness of the implemented initiatives. In this case, continual improvement of program initiatives must be carried out continuously. The frequency of the evaluation process occurs more frequently at the beginning of

implementing corporate values, but when the values have been internalized, the evaluation can be carried out within a timeframe that is adjusted to the needs of the organization.

At the level of implementation, core values must be manifested in planning and implementation by all cooperative components. The success of implementation is largely determined by the ability of all components (boards, supervisors, management, and members) to adopt the concept of good co-operative governance (GCG). GCG implementation needs to be directed to answer the increasingly complex challenges of cooperative management and build a culture and awareness of the parties in cooperatives to always be aware of their mission and social responsibility, namely for the welfare of their members.

3. **Tongkonan and Alang: Model of Good Co-operative Governance KSP Balo'ta**

Tongkonan is the traditional house (banua) of the Toraja people in South Sulawesi. Tongkonan itself comes from the word "tongkon" which means sitting, gets the ending "an", to become "tongkonan" which means a seat. The broad definition of tongkonan is sitting in deliberations, listening to orders and solving customary problems that often occur. It is said that once the nobles gathered and sat in the Tongkonan to discuss. Tongkonan is also the center of government, customary authority and the cultural center of the Toraja people. However, in subsequent developments the Tongkonan functioned as a residence, social activities, to the location of traditional ceremonies

Initially, the Tongkonan house was created as a place to become a cultural center for the Toraja people. The traditional house will also serve as a social center and place for religious ceremonies for existing families. The Tongkonan house itself can also be used as a banua or traditional house and even as a rice barn. In accordance with the philosophical values mentioned above, the Tongkonan traditional house is a place that has a very broad aspect and includes all aspects of existing life. For this reason, the people of Toraja are very sacred to the Tongkonan house to this day.
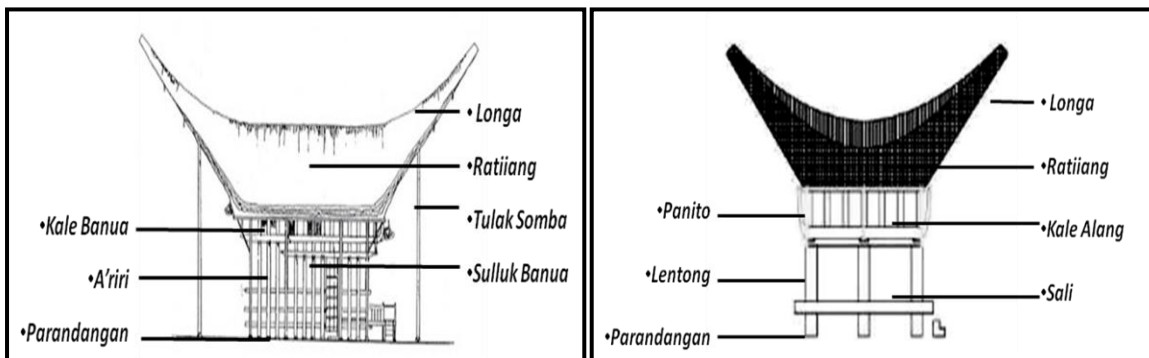

Figure 3.Model of Good Co-operative Governance KSP Balo'ta

In the tongkonan perspective, the values developed by KSP Balo'ta are abstracted from the existence and history of KSP Balo'ta's existence as a cornerstone of the economy that was born to improve the welfare of the Toraja people who at that time were entangled in the practices of moneylenders. In the spirit of inheritance of values built by the founders in 1941 and its ability to survive to the present day is inseparable from cultural values which then support and encourage the following generations of KSP Balo'ta. The results of this study show how KSP Balo'ta is interpreted as a large tongkonan which is a house that not only provides benefits for the

needs of clothing, food and shelter but also social aspects. In the management context, KSP Balo'ta is a "tongkon" place to solve problems through mutual cooperation, deliberation and consensus which are also part of the main principles of a cooperative. The following are some of the elements or parts of the tongkonan that you can choose as a model for the development of the Balo'ta KSP.

Longafacing north shows the direction to the Creator which symbolizes the vision of human life. In an organizational context, vision is a long-term direction or goal to create an ideal organization in accordance with the ultimate goals to be achieved by an organization. In the perspective of KSP Balo'ta, the vision should be the guideline and direction for the development of the cooperative which is determined by the board, which is then abstracted into the mission and goals of the organization.

Rattianis the upper part of the tongkonan building which is the roof of the house, as a cover for the entire structure of the house. For the Toraja people, rattiang also functions as a place for goods such as household appliances, cloth and so on.In the perspective of KSP Balo'ta, rattiang symbolizes the professionalism of managers/employees to maintain the existence of the organization.Professionalism is the ability and skills in doing work according to each field and level according to the organizational structure.

Banua kaleis the central part of the building that functions as a place/container for daily functional activities. According to the teachings of aluk todolo that kale banua is the center of activity for all aspects of life related to humans and their relationship with the natural surroundings. In the perspective of KSP Balo'ta kale banua shows the core business that is expected to be run competitively to be able to survive facing competition for the welfare of members and society.

Tulak sombasupporting the longa on the front and back, tongkonan which has a relatively flat roof, the load of the longa roof will be channeled through the tulak somba.In the perspective of KSP Balo', taTulak Sombadescribe good cooperative governance (good co-operative governance), namely; democracy, transparency, accountability, and empowerment which are the pillars in running the business and developing KSP Balo'ta.

Sulluk banuais the lower part of the building that functions as a pen for storing livestock (buffalo and pigs)Sullu banua uses a frame system of columns and beams. The stability of the lengtong alla is strengthened by flexible bonds between the roroan baba and roroan lambe beams.In the perspective of KSP Balo'ta, sullu banua describes member participation which can strengthen the establishment of cooperatives to achieve the welfare of members and society.

A'riri (Lentong)is a support for the Tongkonan body that stands firmly above Parandangan. It means that nothing in this world will survive if it is not supported by many things. In the perspective of KSP Balo'ta, a'riri which consists of pillars and is woven by pegs represents all stakeholders such as; members, administrators, supervisors, managers, cadres, the government and society at large who play a role in building and maintaining the sustainability and growth of KSP Balo'ta.

Parandangis the stone on which the pillar (a'riri) stands, parandangan serves as the foundation of the tongkonan. Parandangan can be interpreted as the basis for the establishment of KSP Balo'ta, namely Pancasila and the 45th Constitution as well as the Statutes and Bylaws of KSP Balo'ta.The placement of the beam column frame system on the sullu banua is placed on an umpak foundation

(paradangan stone), which in the perspective of KSP Balo'ta is the foundation of "balo'" values.The core values or core values of the company are intended to shape behavior and work character that are in line with the company's strategy. Core values that are well internalized will become the main pillars in the formation of a strong organizational culture. When core values have become the main pillars of organizational culture, they will unify the way the company's people work, to solidly realize the goals and vision of the company.

Alang was built opposite Tongkonan. The Alang building stands on round pillars, has one room which is bounded by walls, floors, and the roof is made of bamboo. Alang also does not have a fixed ladder. Then on the front wall is given a door that serves to enter and remove rice. The existence of Alang as a complement to Tongkonan gives the impression of the owner's level of social strata. In Toraja, there are two most common types of Alang, namely Alang Sura (carved barn) and Alang Tang Messura (uncarved barn). Alang Sura was reserved for and only owned by the nobility, while Alang Tang Messura was reserved for ordinary people in general. The number of poles in Alang also has a relationship to the social level of the owner. Ordinary people are only allowed to use 4 poles.

The existence of Tongkonan and Alang (granary) was not just built, but has its own meaning. Tongkonan and Alang which are built facing each other according to the North and South directions are likened to the role of parents. Tongkonan which is a place to live is likened to the role of a mother who protects her children. Meanwhile, Alang, who is a rice barn, is likened to a father who is the backbone of his family. Alang is a separate building and is separate but not far from the tongkonan or barung-barung houses. Most of the

position of the alang facing the tongkonan. This is because alang is considered as a pair of tongkonan for rice storage or rice granaries. The presence of reeds is very relevant to the characteristics of the Toraja people as an agrarian society since time immemorial. In front of the tongkonan, reeds or granaries are built. Alang has a carved symbol of the cock and the sun on the top of the building. This is a symbol of the prosperity of the Toraja people.

The structure of the alang consists of the roof (longa and rattiang), the body (kale alang), and the legs (lentong). The structure is basically the same as the tongkonan. The Alang building itself is supported by six round pillars called banga, but some have only four pillars, especially the small alang. In the beginning, the alang walls were only made of woven cloth, then developed like the alang walls belonging to nobles and wealthy people who were respected in Toraja, began to use wooden planks and were carved with various motifs. The shape of the roof follows the shape of the tongkonan roof, rising up on the front and back like buffalo horns. Alang whose walls are enriched with carvings is called alang sura? as a symbol for social status, and is a partner of the tongkonan sura?. Alang has a function as a place to store rice, accommodate guests when the tongkonan is not enough, a place to hold family and community meetings, a place to stay for several families during traditional ceremonies, and as a symbol of family status. Alang is usually used as a place to discuss existing problems, as well as a place for banquets. Not only that, when a traditional ceremony is held, the alang will be used as the main place for distinguished guests. KSP Balo'ta is a platform for all members to save funds for welfare purposes in the future. as well as a place for banquets together. Not only that, when a traditional ceremony is held, the alang will be used as the main place for distinguished guests. KSP Balo'ta is a platform for all

members to save funds for welfare purposes in the future. as well as a place for banquets together. Not only that, when a traditional ceremony is held, the alang will be used as the main place for distinguished guests. KSP Balo'ta is a platform for all members to save funds for welfare purposes in the future.

CONCLUSION

Developing a Balo'ta KSP development strategy in a savings and loan cooperative "business" environment must be carried out in a comprehensive manner. Collegial leadership and membership-based management require strength not only from a financial and social perspective but also the strength of values that can ensure the existence of KSP Balo'ta in carrying out its vision and mission. Inheriting leadership values that can be obtained through the long history of the founders to the current generation and developing values through the "balo'" symbol can shape the expected behavior (instrumental value) to direct the perceptions, attitudes and motivations of all components of the Balo'ta KSP.

Nurturing and caring for the values that are built from the balo'ta philosophy is expected to be an alternative to bringing Balo'ta KSP to realizing its vision. The moment of 75 years can be a point for in-depth reflection on whether KSP Balo'ta has succeeded in empowering members and realizing member welfare as well as taking a role in improving the regional and national economy.

REFERENCES

Barrett, R. (2006). Building a value-driven organization: a whole system approach to cultural transformation. Oxford: Butterworth-Heinemann.

Blanchard, K., & O'Connor, M. (1998). Normen en waarden [Managing By Values]. Amsterdam: Uitgeverij Contact.

Cameron, KS, & Quinn, RE (1999). Diagnosing and changing organizational culture. Reading: Addison-Wesley.

Chatman, JA (1989). Improving interactional organizational research: a model of person-organizational fit. Academy of Management Reviews. 14, 333-349.

Collins, JC, & Porras, JI (1995). Built to last: successful habits of visionary companies. London: Random House Business Books.

Collins, JC, & Porras, JI (1996). Building your company's vision. Harvard Business Reviews. 74(5), 65-77.

Deal, TE, & Kennedy, AA (1984). Corporate culture: the rites and rituals of corporate life. Amsterdam: Addison-Wesley Publishing Company.

Enz, CA (1986). Power and shared values in the corporate culture. Michigan: UMI research Press.

Furnham, A., & Gunter, B. (1993). Corporate Assessment: Auditing a Company's Personality. London: Routlegde.

Gróf, A. (2001). Communication in the creation of corporate values. Corporate Communications: An international Journal. 6(4), 193-198.

Hofstede, G. (1991). Cultures and organizations: software of the mind. London: McGraw-Hill Book Company.

Kinds, EL (2000). De Hearthunter: gids voor waardengedreven leiderschap [The Hearthunter: Guide for value-driven management]. Schiedam: Scriptum.

Klamer, A., Thung, R., & de Jeu, M. (2001). Waarden doen ertoe voor een bedrijf [Values matter for a company]. Philosophy in Bedrijf. 3, 27-34.

Lundy, O., & Cowling, A. (1996). Strategic Human Resource Management. London: Routlegde.

Martins, EC, & Terblanche, F. (2003). Building an organizational culture that stimulates creativity and innovation. European Journal of Innovation Management. 6(1), 64-74.

McCoy, CS (1985). Management of values: the ethical difference in corporate policy and performance. Boston: Pitman Publishers.

Miller, K. (2006). Organizational Communication: Approaches and

Processes. Belmont, CA [etc.]: Thomson Wadsworth

Murphy, MG, & Davey, KM (2002). Ambiguity, ambivalence and indifference in organizational values. Human Resource ManagementJournal. 12(1), 17-32.

Oppenhuisen, J. (2000). Een schaap in de bus: onderzoek naar waarden van de Nederlander [A Method of Inventory Values and Value Dimensions: Values of the Dutch]. Amsterdam: Philip Stroomberg.

Pant, PN, & Lachman, R. (1998). Value incongruity and strategic choice. The Journal of Management Studies. 35(2), 195-197.

Peters, TJ, & Waterman, RH (1982). In search of excellence: Lessons from America's Best running Companies. New York: Harper & Row.

Robbins, SP (1996). Organizational Behavior: Concepts, Controversies, Applications. New York: Prentice-Hall Englewood Cliffs.

Schein, EH (1985). Organizational culture and leadership. San Francisco: Joshey-Bass Publishers.

Soyer, A., Kabak, O., & Asan, U. (2006). A fuzzy approach to value and culture assessment and an application. International Journal of Approximate Reasoning. 44, 182-196.

Urde, M. (2001). Core value-based corporate brand building. European Journal of Marketing. 37 (7/8), 1017-1040.

Van der Wal, D. (2004). HRM moet rol opeisen bij bepalen van kernwaarden [HRM should claim its role in the establishment of core values]. Gids for personel management. 12 , 32-35.

Van Deth, JW, & Scarbrough, E. (1995). The impact of values. Oxford: Oxford University Press.

Van Luijk, HJ, & Schilder, A. (1997). Ethiek en corporate governance: patronen en verantwoordelijkheid [Ethics and corporate governance: patterns and responsibility]. Schoonhoven: Academic Services.

Van Rekom, J., Van Riel, CBM, & Wierenga, B. (2006). A Methodology for assessing organizational Core Values. Journal of Management Studies. 43(2) 175-201.