

## **A Study On The Influence Of Characteristics Of Organizational Culture To The Work Performance**

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### **Abstract**

The discussion and analysis adopted the theory of Charles Hampden-Turner's organisational culture characteristics, which cover individual to culture (X1), reciprocal values (X2), cybernetic changes (X3), affirmation (X4), communications (X5), sense of continuity and identity (X6), coherent point of view (X7), rewarders of excellence (Xg), and following patterns (Xg). The sample is 26% of population applying the statistical instrument Multiple Regression to calculate the most determining (significant) variables to the employees' work performance, from four available departments of PT Singer Industries Indonesia.

The study conveyed the findings that AFFIRMATION, SENSE OF CONTINUITY AND IDENTITY, and REWARDERS OF EXCELLENCE are the most significant variables to the work performance at PT Singer Industries Indonesia, Tbk.. The previous similar studies on organisational Structure conducted at PT Telkom, and PLN Pesero, Malang, utilising different supportive theories, are used as references. The findings of this research at PT Singer Industries Indonesia, Tbk. explained a strong correlation (82.2%) and variables explained 67.6% the work performance of the employees. The more sample size might explain more detailed correlation between the characteristics of organisational culture to the work performance.

### **Background of the study**

It is important as well as essential to state the background of the study entitled "*A Study on the influence of Characteristics of Organizational Culture to the Work Performance*" of employees at PT Singer Industries Indonesia, Tbk. The study will propose several reasons to be the background of analysis. To some extent, Organizational Culture itself is a broad subject matter for a short-period of a business research. The seemingly wide-range background however funnels towards specific range of observation. The choice to take one industry business narrow the scope of the study to be a model analysis on organizational culture.

## **Formulation of Problems and Objective of the Study**

Problems of the study will deal with a question for the purpose of research: How do the characteristics of organizational culture provide the employees with a clear sense of identity that guides their attitude towards their work performance?

It is therefor the objective if the study is to find out the extent to variables (*characteristics*) of the organizational culture that have influence on the work performance of employees at PT. Singer Industries Indonesia, Tbk.

## **Advantage of the Study**

The study is expected to give contributive information to the people concerned with the organizational culture and effectiveness or excellence of a company. The study is directed to enrich the cases found in this area of organizational culture and will then be used as reference for further study on organizational culture. The study will provide result to prove the prevailing and the mostabsorbed values among the employees and how these values correlate to their day-to-day work performance.

## **Review of Related Literature**

### *Corporate Culture*

Reviewing literature on the topic of *corporate culture* will help the analysis to be more comparative and developed. In broad sense, culture describes the whole way of life, ways of acting, feeling, and thinking learned by groups of people. Sir Edward Bernard Taylor attributed culture as "*complex whole that includes knowledge, belief, art, morals, law, custom and any other capabilities and habits, acquired by man as a member of society.*" (Hampden-Turner, Charles, 1991, pp.1) The culture of an organization defines appropriate behavior and motivates individuals. The complex whole acquired by the individuals reinforces among each other as it works within a group of individuals. As organization employs individuals to be in one group, the culture performs itself in values absorbed be the whole group.

Organizational Culture is also defined as "basic assumptions and beliefs that are shared by members of an organizations that operate unconsciously, and that define in a basic 'taken-for-granted' fashion an organization view of itself and its environment. In simple words, it comes to the understanding of what may or may not be done, the *Dos* and the *Don'ts* understood by the employees. Thus, corporate culture involves the way of looking at how people in an organization behave, what assumptions govern their behavior, and what bonds hold the individual together.

Characteristics of Organizational Culture were presented by Hampden-Turner, C., (1991) as The following Figure:

**Figure 1. Corporate Culture according to Hampden-Turner, C., (1991)**

<b>Characteristics of Organizational Culture</b>	
<b>a.</b>	<b>Individuals make up a culture</b>
<b>b.</b>	Cultures can be <b>retarders of excellence</b>
<b>c.</b>	Culture is a <b>set of affirmations (continual commitment)</b>
<b>d.</b>	Cultures make senses and have <b>coherent points of view</b>
<b>e.</b>	Cultures provide their members with <b>continuity and identity</b>
<b>f.</b>	A culture is a state of balance between <b>reciprocal values</b>
<b>g.</b>	A corporate culture is a <b>cybernetic system</b>
<b>h.</b>	Cultures are <b>patterns</b>
<b>i.</b>	Cultures are about <b>communications</b>

*Source: Creating Corporate Culture*

Robbins, Stephen P., (2000) presented that Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from others. This system is a set of key characteristics that the organization values, consisting:

**Figure 2. Seven primary characteristics of organization culture – Robbins**

(1)	Innovation and risk taking	the degree to which employees are encouraged to be innovative and take risks.
(2)	Attention to detail	the degree to which employees are expected to exhibit precision, analysis, and attention to detail.
(3)	outcome orientation	the degree to which management focuses on results of outcomes rather dm on the techniques and processes usea to achieve those outcomes.
(4)	People orientation	the degree to which management decision take in to consideration the effect of outcomes on people within the organization
(5)	Team orientation	the degree to which work activities are organized around teams rather dm individuals.
(6)	aggressiveness	the degree to which people are aggressive and cornpetitive rather than awgoing.
(7)	Stability	the degree to which organizational activities emphasize maintaining the status quo in contrast to growth.

*Source: Essentials of Organizational Behavior*

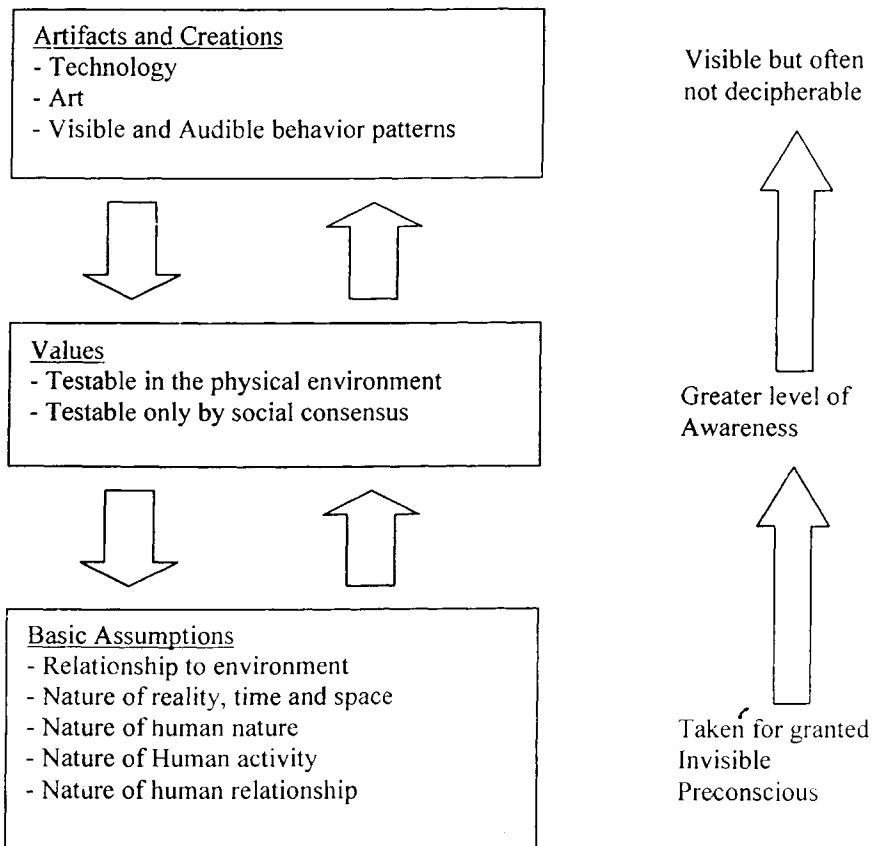
*Factors determine Corporate Culture*

The culture of a corporation evolves: (Mondy, Wayne R and Robert M. Noe. 1993)

- examples set by top management
- communication
- motivation
- leadership
- organizational characteristics
- administrative processes
- organizational structure
- management style

*Schein's three levels of Culture and Their Interaction*

**Figure 3. Schein's levels of culture**



Source: Schein, E.H. (1991) *Organizational -Culture and Leadership*

## Previous Studies Related to The Topic of The Study

### *(1) Corporate Culture: A Critical Issue in Organizational Analysis.*

It is obvious that culture has significant affect on the organization's effectiveness. Organization's strategy or manager behavior will shape organization's culture through long term process. Once a culture is in place, it helps organization to function smoothly by providing a sense of identity and encouraging employees commitment that better able support organizational performance. Culture is important to be taken into consideration in achieving organization's effectiveness, and therefore, it should be managed. (Astuti, Woro S.J., 1997, pp.29)

### *(2) The perception Organizational Culture by Management Level: Implications for Training and Development.*

It conveyed a result that "Perceptions of organizational culture differ within the hierarchy with implications for training and development. Within any organizational context, the culture is a mosaic of culture." (Keeton, Kato B. and Berhanu Mengistu, 1992, pp.213)

### *(3) Effect of Organizational Culture on job performance (A study at PT Telkom Indonesia, Tbk. Malang).*

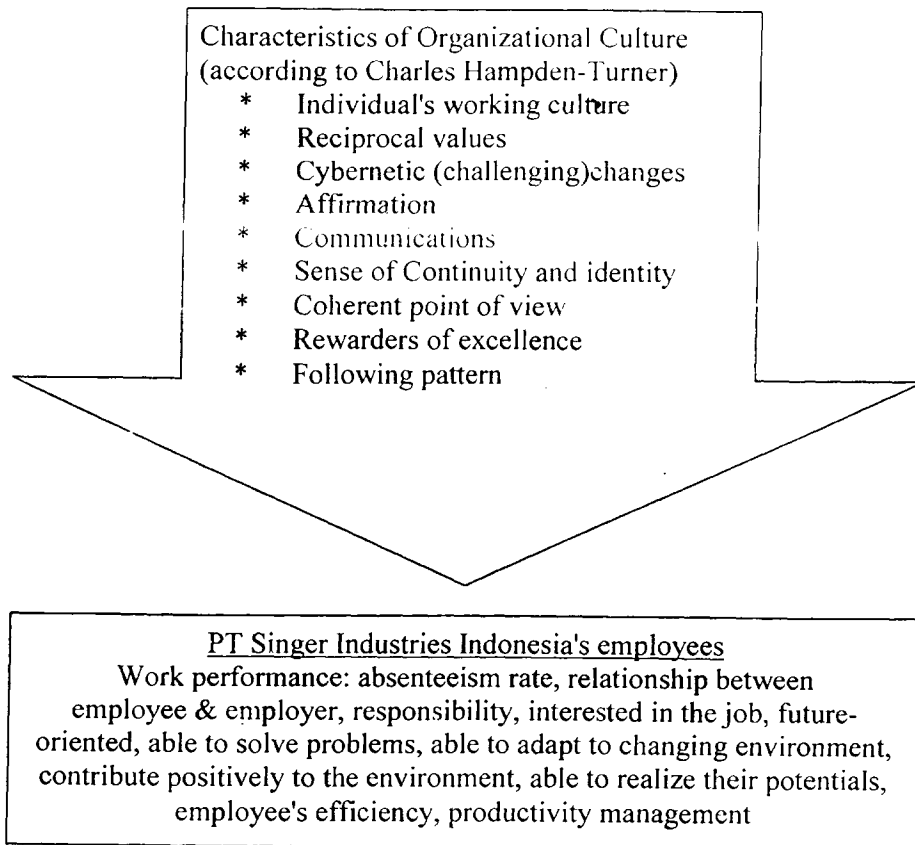
Budaya Organisasi dalam penelitian ini diartikan sebagai "persepsi karyawan tentang nilai-nilai, sikap dan perilaku yang dianggap sebagai pedoman untuk menghadapi permasalahan eksternal organisasi dan usaha integrasi ke dalam organisasi sehingga masing-masing memahami dan melaksanakan sesuai dengan interpretasinya tersebut. (Nurfarhati, 1999, pp.32)

### *(4) The influence of corporate culture on staff commitment (A study at the Malang Branch of PT PLN Pesero)*

Hal penting lain dari budaya perusahaan adalah keputusan mempekerjakan individu yang nilainya sejenis dengan nilai perusahaan, ini memungkinkan karyawan termotivasi dan mempunyai komitmen serta terpuaskan oleh pekerjaan mereka dan oleh perusahaan. (Rizal, John., 1999, pp.19)

## Conceptual Framework

**Figure 4. Conceptual Framework**



## Hypothesis

The hypothesis states that,

1. There is a significant influence of organizational culture on work performance at PT Singer Industries Indonesia, Tbk.
2. Certain variables contribute significantly to the work performance of the employees at PT Singer Industries Indonesia, Tbk. (Individual, Reciprocal values, Cybernetic Changes, Affirmation, Communications, Sense of Continuity and Identity, Coherent Point of View, Rewarders of Excellence and Pattern).

## **Research Method**

### *Area of Research*

The research will be at PT Singer Industries Indonesia, Tbk particularly at the head office and factory, Jalan Raya Jenderal Sutoyo 54, Waru - Sidoarjo, East Java. PT Singer Industries Indonesia, Tbk is a public listed company, established on 21 July 1973, under the framework of the Foreign Capital Investment Law No. 1 of 1967. The company is dealing with the manufacturing and trading of sewing machines and household products worldwide. (Annual Report, 1999, pp.8) PT Singer Industries Indonesia, Tbk is part of Singer Group worldwide.

### *Population*

Considering the 1999 annual report, the Company employs approximately 203 employees. The Company has the Board of Directors consisting of 7 (seven) resident and non-resident directors. The population for the research will comprise sample of a number of 53 respondents out of the total employees. The respondents come from four departments: Accounting Department, Personnel & General Affairs Department, Marketing Department and Factory Department.

### *Sampling Technique*

As the sampling technique uses the disproportionate 'stratified random sampling', it allows data to be collected and analyzed. (Sekaran, Uma., 1992, pp.231)

### *Sources of Data*

The data collection method includes face-to-face interviews, telephone interviews and personally administered questionnaires. The interviewees include the General Affairs Manager, Vice President Director, President Director, and Accounting Manager. It is therefore a primary data source because the researcher see the individuals, then focus to groups to direct to the specific items of the study. It uses the Likert scale, where the respondents are requested to respond to a degree of agreement about each statement, having the rating scale: strongly agree, agree, neutral, disagree, strongly disagree.

### *Technique of Analysis*

Technique of Analysis is assisted by the SPSS program using the "Regression Analysis" (Malhotra, Naresh K., pp.582) a statistical procedure for

analyzing associative relationship between' dependent variable and the independent variables to determine whether a relationship exists. To find out the strength of the relationship, to form the mathematical equation relating to both variables and to predict the values of the dependent variables as stated:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7 + b_8X_8 + b_9X_9 + e$$

Where:

- $X_1$  (INDIV) = individual's working culture  
 $X_2$  (RECIPRO) = reciprocal values  
 $X_3$  (CYBERNE) = cybernetics changes  
 $X_4$  (AFFIRM) = affirmations  
 $X_5$  (COMMUNI) = communications  
 $X_6$  (CONTI) = sense of continuity & identity  
 $X_7$  (COHE.POV) = coherent point of view  
 $X_8$  (REWARD) = rewarders of excellence  
 $X_9$  (PATTERN) = patterns  
Y (WORK PERFORMANCE)

## **Findings and Discussion**

### *Description of Respondents*

The factory consists of workers who work at the warehouses, assembly and repair, painting, machinery, and foundry as the central for the Production. This department is supported by the engineering, material and supply as well as the quality control personnel. This department employs male workers who work based on their skill. The Personnel and General Affairs Department supervise workers for industrial relation, general services and export import affairs, including the securities, drivers, and cleaning staff. The Accounting department supervise EDP, payroll & tax staff, filing, bookkeeper, general accounting, internal audit, finance and cashier. Under the Marketing department are the dealer and sales personnel.

### *Coefficient of Variables*

Multiple regression analysis is to measure the level of significance of the independent variables to work performance as well as to point out which variables dominantly affect the work performance at PT Singer Industries Indonesia.



**Table 1. Multiple Regression Analysis**

<b>Independent variables</b>	<b>B</b>	<b>Seb</b>	<b>Beta</b>	<b>t</b>	<b>Sig t (p)</b>
constant	0.292	0.646	--	0.451	0.654
indiv (X <sub>1</sub> )	0.162	0.153	0.139	1.063	0.294
recipro(X <sub>2</sub> )	0.154	0.107	0.137	1.438	0.158
cybern (X <sub>3</sub> )	-0.0177	0.123	-0.017	-0.1441	0.886
<b>affirm (X<sub>4</sub>)</b>	<b>0.148</b>	<b>0.0791</b>	<b>0.221</b>	<b>1.8641</b>	<b>0.069*</b>
comm (X <sub>5</sub> )	0.05708	0.106	0.052	0.537	0.594
<b>conti (X<sub>6</sub>)</b>	<b>0.143</b>	<b>0.082</b>	<b>0.203</b>	<b>1.7331</b>	<b>0.090*</b>
cohpoV(X <sub>7</sub> )	0.07308	0.112	0.072	0.651	0.518
<b>reward(X<sub>8</sub>)</b>	<b>0.169</b>	<b>0.079</b>	<b>0.311</b>	<b>2.149</b>	<b>0.037**</b>
pattern(X <sub>9</sub> )	0.0769	0.098	0.090	0.784	0.437
<b>DEPENDENT VARIABLE (Y) = WORK PERFORMANCE OF PT SINGER INDUSTRIES EMPLOYEES</b>					
<b>R (Coefficient Correlation)</b>		<b>=</b>		<b>0.822</b>	
<b>R<sup>2</sup> (Coefficient of determination)</b>		<b>=</b>		<b>0.676</b>	
<b>Adjusted R<sup>2</sup></b>		<b>=</b>		<b>0.608</b>	
<b>Std Error of the estimate</b>		<b>=</b>		<b>0.2751</b>	
<b>F statistic</b>		<b>=</b>		<b>9.966</b>	
<b>Significant (p)</b>		<b>=</b>		<b>0.000</b>	
<b>Level of significant</b>		<b>=</b>		<b>0.05 (alpha)</b>	

\* correlation is significant at the 10% significant level

\*\* correlation is significant at the 5% significant level

The multiple regression table above depicted the result of the hypothesis testing characteristics of organization cultures to the work performance at PT Singer Industries Indonesia, Tbk. There is a significant influence between the characteristics of organization culture to the work performance. The coefficient of correlation, R at 0.822 that means that there is a strong correlation, as it is closer to 1.00. The variables: Individual (X<sub>1</sub>), Reciprocal (X<sub>2</sub>), Cybernetics (X<sub>3</sub>), Affirmation (X<sub>4</sub>), Communication (X<sub>5</sub>), Continuity (X<sub>6</sub>), Coherent Point of View (X<sub>7</sub>), Reward (X<sub>8</sub>), and Following Pattern (X<sub>9</sub>) and the work performance (Y) has the value of the coefficient of determination, R<sup>2</sup> at 0.676 informs that the ability of the variables to affect the work performance is 67.6% and the remaining percentage is influenced by other factors undetected in this research. The F Statistic is at 9.965 and the Significant (p) is at 0.000 which is less than alpha 0.05 showing the hypothesis is accepted and there is strong indication of the variables to the work performance.

Kotter suggested that, "occasionally, strong cultures are also said to help performance because they provide needed structure and controls without having to rely on a stifling formal bureaucracy that can dampen motivation and innovation" (Kotter, John P. and James L. Heskett, pp.16)

The 82.2 % correlation to work performance at PT Singer Industries Indonesia, Tbk is said to provide working environment that does not stiffly depend on the organizational chart only regardless to other undetected factors (32.4%).

**Table 4.4. Regression Formula of The Research**

*Regression equation:*

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7 + b_8X_8 + b_9X_9 + e$$

It is obvious that the regression formula suggested the equation below at the following coefficient:

$$\text{WORKP} = 0.292 + 0.162 (\text{indiv}) + 0.154 (\text{recipro}) - 0.018 (\text{cybern}) + 0.148 (\text{affirm})^* + 0.057 (\text{c:mm}) + 0.143 (\text{conti})^* + 0.073 (\text{cohov}) + 0.169 (\text{reward})^{**} + 0.0769 (\text{pattern})$$

\* 10% significant level

\*\* 5% significant level

#### *Variables Affecting Work Performance*

Referring back to the objective of the study, that is to find out which variables has strong influences on the work performance of the employees at PT Singer Industries Indonesia, Tbk, the discussion below depicts the reason why certain variables affect the work performance of the employees. Using the Pearson Correlation (a statistic summarizing the strength of association between the two variables), the independent variable associates to work performance is stated at the matrix correlation on *appendix 10*. The summary of the regression table showed the variables AFFIRMATION (X4),  $\beta=0.221$ ,  $\text{Sig}(t)=0.069$  and SENSE OF CONTINUITY & IDENTITY (x6),  $\beta=0.203$ ,  $\text{Sig}(t)=0.090$  significantly affect the work performance of the employees at 10% level of significant, whereas variable REWARDS OF EXCELLENCE (Xs),  $\beta=0.311$ ,  $\text{Sig}(t)=0.037$  affect the work performance of the employee at 5% level of significant. The variables X2, X4,, ..d X6 therefore significantly correlate to the work performance at PT Singer Industries Indonesia.

The AFFIRMATION is a characteristics of culture in which employees most need reassurance and greater certainty at their work place. It deals with their commitment to be productive resulting from the training, leadership, supervision and instruction at any level. In other words, "*employee may have experienced desperate feeling without the certainty of structure or agenda, may have the feeling of anxiety being at a leaderless and purposeless group*" (Turner, Charles-Hampden, pp.3) The value of certainty and reassurance relates to the belief that the productivity at the company means the success of the

employees. Along with the Mondy's concept of "leadership", this sense of affirmation strongly affect the employees' work performance as 'leadership' is one of the factors determine the corporate culture. The positive result of the affirmation-value at PT Singer Industries Indonesia means that there is no lack of supervision from top to down level.

The previous research at PT Telkom (Nurfarhati, pp.21) adapting Robbins' theory, showed that the variable of "stability" (assuthing to be the most identical to *affirmation* above) stated that "the sense of stability" did not significantly influence the work performance at PT Telkom. The empirical evidence did not support the theory of Robbins as the culture is bureaucratic - administrative.

The SENSE OF CONTINUITY & IDENTITY is the variable that significantly affect the work performance. In brief, the value of continuity and identity is simply a belief of identifying the employees themselves to PT Singer Industries Indonesia, a sense of being proud to be the Singer employees. This relates to the low turnover, to some extent that will boost the employees to do their best persistently regardless of difficulties found in their job. The sense of pride is the basis to perform well.

*"The meaning of a prestige"* is applied not only to the products but also to the human assets to identify the employees with their pride to work at PT Singer Industries Indonesia, Tbk. The shared-belief is that *"the company will retain its purposes, values and sense of direction even if it is 'blown off course', damaged or temporarily disabled,"* (Turner, Charles-Hapden, pp.4) but it needs full support to remain survive. The internal support comes from the employees accepted as the values.

Compared to the previous result (at PT Telkom Kandatel Malang, 1999) the most contributive variable to work performance is 'leadership behavior' due to the relatively strong culture of paternalism. (Nurfarhati, pp.21) The employees gave their support because of their identifying themselves as the member of the entire organization but were inseparable from looking at the leader. In comparison, the variable of Continuity and Identity at PT Singer Industries Indonesia, Tbk is supportive to the concept of Turner for the work performance of the employees. It is surprising that the variable Reciprocal Values at PT Singer Industries Indonesia, Tbk is not significant io the work performance. This characteristics of c ulture refers to the values such as of teamwork and peer relation.

The REWARDERS OF EXCELLENCE is the characteristics of culture that enables the employees to express their ideas, to give the opportunity to be creative:- and -to get the appreciation on achievement. This has significant

correlation at PT Singer Industries Indonesia as a belief and shared-value in the company. "Culture, at best, can be an environment for bringing out the potentials of all the group's members and a system for rewarding defined tasks." (Turner, Charles-Hapden, pp.3)

### *Limitations of The Research*

The variable "Cybernetics System" is the most **insignificant** to the work performance. This might be due to the level of education (mostly high school level at 60.38%) or the nature of work. The combination of respondents, as a unity, included the blue collar and white collar workers. Differentiating those two groups would provide distinct result. However, the group of respondents based on gender (90.5% male employees) has informed the result partially. The scope of research did not come to this analysis. Nevertheless, the Sig (t) = 0.886 on cybernetics, bigger than  $\alpha=0.10$ , needs further study to more findings.

The sample was taken out from the employees at the office and factory, but the differences between blue and white collars is not **revealed** in this **research**. As this is the first research for PT Singer Industries Indonesia, Tbk, more sample respondents for the next research might be able to reveal more values regarding the organizational culture to work performance in a more thorough study regarding those two groups. It may follow the researcher's base to apply Turner's theory in order to identify the most significant variables. Less discussion on supportive theories was due to limited timeframe. That reason prevented further comparative study on different theories for a more detailed analysis. A time-series method of research might provide a clearer overview on the entire culture of the company. Thus, the limitation of research will invite more studies both on this area of organizational culture as well as on the company itself.

## **I. Literature Review**

Not many contributions were made regarding suitability of accounting education in the emerging economy of the UAE, despite the fact that there is more pressure on universities and higher educational institutes to produce competent graduates. The accounting profession and education in the UAE, like other developing countries, is mainly influenced by the Anglo-American model (Kantor, Roberts and Salter 1995 and Muller 1988). On the other hand, ambition to achieve speedy Western style economic development has resulted in a dramatic increase the number and size of companies, especially in recent years. As a result, the demand for accounting services has increased rapidly. This has motivated universities and higher educational institutions to increase

the number of accounting programs and has encouraged the UAE government to open its doors to international universities.

Determining the general knowledge elements of the accounting curriculum is the first step in the long process of developing accounting education and meeting the expectation of accounting services in the UAE.

In the second half of the 20<sup>th</sup> century as a result of globalisation of businesses and economies, most developing countries duplicated the accounting programs of the developed countries (Seidler, 1967, Hove, 1986, Muller, 1988 Briston and Hadori, 1993 and Kantor, Roberts and Salter 1995). This duplication was acceptable to some extent, but due to environmental differences there is need for adaptation. Developing countries have to develop a system of accounting education and practice suitable to serve their own economic, culture and political environments (Chaderton and Kaypaya, 1995).

In an attempt to develop an appropriate professional accounting system internationally, the Education Committee of the IFAC introduced in April 2003 a series of competencies for accountants from an international perspective. In November of the same year, the Committee presented "Strategic Framework for Prequalification Education" for accountants. These competencies serve as a basis for the purpose of this study considering the socio-economic environment of the UAE.

The UAE is a typical Islamic country in the region. Islam provides incorporated prescribed codes of ethics for social, economic, cultural, civil and political behaviour within society (Abdel-Majid, 1981 and Kantor, Roberts and Salter 1995). This requires Islamic countries to include a set of competencies for accountants in harmony with the socio-economic environment. In the absence of a powerful accounting professional body, the UAE has to use the international accounting education guidelines of the IFAC and at the same time consider the cultural and religious requirements in its development accounting education. Bachelor degrees in Accounting are offered by five universities from a total seventeen universities operating the UAE. Three other universities include accounting as a minor on the business major and four other universities included few accounting subjects in their business administration, management or marketing programs (the UAE higher education Website). At the collage level, only one "college" includes accounting as a major in its curriculum and three others consider accounting as a concentration in their business majors. Two higher education institutions offer practical accounting courses, and two other institutions include a few accounting subjects in their courses (the UAE higher education Website, 2004).

So far research into the accounting curriculum has been general, and more specific research about the general knowledge elements of an accounting curriculum in the UAE is lacking. There is no research showing which elements should be considered relevant for the accounting curriculum to be implemented by the UAE universities and higher institutions.

### III. Characteristics of sample

Thirty educators and thirty-three practitioners completed the questionnaires. This gives a responding rate of 60% for the educators 48.5% for the practitioners. 60% of the respondent practitioners work in the service companies, 20% in manufacturing companies and 20% represent retailer firms. Service companies of the sample cover hospitals, banks, insurance companies, auditing, mass media and government services companies. Also, almost half of companies covered by the sample were multinational! and the other half was local UAE companies. Table 1 shows location of companies within the UAE. According to this table most of companies were located in Dubai (68.75%). Table 2 suggests that 70 percent of the respondent educators and of 84.9 percent of practitioners have more than 10 years of work experience.

**Table 1**  
**Percentage of location and size of companies**

Location of Company	%
Dubai	67.5
Abu Dhabi	7.5
Sharjah	20
Ajman	20
Total	100

**Table 2**  
**Number and percentage of years of experience of educators and Practitioners**

Years	Educators		Practitioners	
	Number	%s	Number	%
1-3	2	6.7	1	3.0
4-6	1	3.3	1	3.0
7-9	6	20	3	9.1
10-15	14	46.7	9	27.3
Above 15	7	23.3	19	57.6
<b>Total</b>	<b>30</b>	<b>100</b>	<b>33</b>	<b>100</b>

### IV. Research Method

This paper uses the technique of discriminant analysis to assess the attitudes of educators and practitioners in the UAE towards general education in accounting

based on accreditation requirements. To achieve its objectives, the perceptions of accounting educators who have been involved in the implementation of accounting programs in the UAE universities and higher education institutes were compared with the perceptions of the practitioners who employ accounting graduates.

A pilot study was conducted to drive basic information and test the appropriateness of the questionnaires. Six accounting educators from three universities and an equal number of practitioners from different companies responded to the pilot study.

On the basis of the literature review and the pilot study, two sets of questionnaires, each composed of two sections, were developed. The first section aimed at finding out the respondent's opinion regarding the importance of general education elements needed, while the second section was devoted to collect some demographic data about the respondents.

All accounting educators, totalling 50 who are lecturing in 8 universities and in a few number of colleges, were consulted and received the questionnaires. A random sample of 68 practitioners was selected. The sample size was based on a 90% confidence level, 10% precision rate and 50% proportion. These practitioners are working in service, manufacturing and retail companies. To indicate the degree of importance with respect of each of the general education elements, the respondents were provided with a five-point Likert measurement scale.

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