

How to Assess Organizational Cultural Values? A Systematic Review of Scientific Research

 **Fernando Troilo***

 **Lourdes Canós-Darós****

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Abstract

The originality of this work lies in addressing the lack of research that identifies and compares cultural value assessment methods, providing valuable information for decision-making about their use. **Objective:** To identify the cultural value assessment methods used in organizational research. **Methodology:** A systematic literature review was conducted using the PRISMA method in Web of Science (WoS) and EBSCOhost, including only peer-reviewed scientific journal articles that reported research on cultural values using an assessment method. Articles that did not include assessment methods or that referred to aspects of organizational culture other than values were excluded. Thirty-one academic articles were included for analysis. **Key Findings:** Twelve cultural value assessment methods used in organizational research were identified, with the Competing Values Framework the most widely used method, grounded in a universal theoretical model. **Conclusions:** The findings are especially useful for organizations' human resources departments, as they identify and provide methods for assessing organizational values and for aligning practices and culture with strategy. This can help create healthier, more coherent work environments. Furthermore, an organizational culture aligned with values can influence the value chain, promoting responsible practices with suppliers, customers, and communities.

Keywords: corporate culture; organizational values; values assessment.

* PhD in Sociology, Universidad Católica Argentina, Buenos Aires, Argentina. Universidad del CEMA (UCEMA) and Universitat Politècnica de València (UPV). Email: ftroilo@ucema.edu.ar

** PhD in Economics, Universidad de Valencia, Valencia, Spain. Universitat Politècnica de València (UPV). Full professor at UPV. Email: loucada@omp.upv.es

¿Cómo evaluar los valores culturales organizacionales? Una revisión sistemática basada en investigación científica

Resumen

El interés de este trabajo radica en abordar la falta de investigaciones que identifiquen y comparen métodos de evaluación de valores culturales, aportando información relevante para la toma de decisiones sobre su uso. **Objetivo:** identificar los métodos de evaluación de valores culturales utilizados en la investigación organizacional. **Metodología:** revisión sistemática de la literatura mediante el método PRISMA en Web of Science y EBSCOhost. Se incluyeron únicamente artículos científicos publicados en revistas con revisión por pares que investigaran valores culturales utilizando un método para evaluarlos. Se excluyeron los artículos sin métodos de evaluación o referidos a otros aspectos de la cultura organizacional. Se analizaron 31 artículos académicos. **Resultados principales:** se identificaron 12 métodos de evaluación de valores culturales, siendo el *competing values framework* el más utilizado y basado en un modelo teórico universal. **Conclusiones:** los hallazgos son especialmente útiles para las áreas de recursos humanos, al proporcionar métodos para evaluar los valores organizacionales y alinear prácticas y cultura con la estrategia, pues contribuyen a entornos laborales más saludables y coherentes. Asimismo, una cultura alineada con valores puede promover prácticas responsables con proveedores, clientes y comunidades.

Palabras clave: cultura corporativa; valores organizacionales; evaluación de valores.

Como avaliar os valores da cultura organizacional? Uma revisão sistemática baseada na investigação científica

Resumo

O interesse deste trabalho reside em abordar a lacuna de pesquisas que identifiquem e comparem métodos de avaliação de valores culturais, fornecendo informações relevantes para a tomada de decisão quanto à sua utilização. **Objetivo:** identificar os métodos de avaliação de valores culturais utilizados em pesquisas organizacionais. **Metodologia:** revisão sistemática da literatura seguindo as diretrizes PRISMA nas bases Web of Science e EBSCOhost, incluindo apenas artigos científicos publicados em periódicos revisados por pares que investigassem valores culturais por meio de um método de avaliação. Foram excluídos artigos sem métodos de avaliação ou que abordassem aspectos da cultura organizacional diferentes dos valores. Trinta e um artigos acadêmicos foram incluídos na análise. **Resultados principais:** foram identificados 12 métodos de avaliação de valores culturais utilizados em pesquisas organizacionais, sendo o *competing values framework* o método baseado em um modelo teórico universal mais utilizado. **Conclusões:** os resultados são especialmente úteis para as áreas de recursos humanos, pois identificam métodos para avaliar os valores organizacionais e alinhar práticas e cultura à estratégia. Isso pode contribuir para ambientes de trabalho mais saudáveis e coerentes e promover práticas responsáveis com fornecedores, clientes e comunidades.

Palavras-chave: cultura corporativa; valores organizacionais; avaliação de valores.

Introduction

Organizational culture is the set of fundamental beliefs and assumptions shared by members of an organization, including values that influence how employees think, feel, and

behave in the workplace. As values begin to be accepted, they gradually become beliefs and presumptions (Schein, 1985). Values play an important role in shaping organizational cultures. Many definitions in scientific articles describe organizational values as principles or standards that guide people's behaviors, goals, and courses of action (Enz, 1986, 1988; O'Reilly, 1989; O'Reilly et al., 1991; O'Reilly & Chatman, 1996; Van der Wal & Huberts, 2008; Van der Wal et al., 2008).

Cultural values in organizations are highly relevant because they relate to other organizational aspects, such as business strategy and ethics. As part of culture, values are influential components of organizational strategies (Sharma & Sharma, 2022). Values are so critical that they must be considered when transferring knowledge to ensure the survival of family firms (Martínez et al., 2013). From a business ethics perspective, Blodgett et al. (2019) reinforce the importance of values for achieving ethical leadership. In this sense, Dempsey (2015) advances the idea of shared moral responsibility among people in an organization who, by being part of it and reproducing its culture, uphold the values they promote.

Moreover, values are linked to competencies, performance, and commitment. Values inform employees about expected behavior, serving as guiding principles for behavior (Di Lauro et al., 2023) and for performance (Cantillo Padrón, 2013). Employees perform better when they share the same organizational norms and values (Hofstede, 2007). This underscores the importance of integrating values into performance management systems to align organizational and employee values (Gelle-Jimenez et al., 2023).

If employees understand the organizational culture, its history, and its operating methods, they can then behave accordingly. Furthermore, when employees share the values of the organizational culture, they become committed to common goals. Cultural alignment, based on desired and accepted behaviors, can be achieved by recruiting, selecting, and retaining employees whose values best align with those of the organization. Thus, certain types of organizational culture can lead to greater effectiveness and productivity (Bulach et al., 2012; Hellriegel & Slocum, 2011).

Similarly, organizational culture can enhance organizational performance, problem-solving, and employee job satisfaction (Kotter, 2012). Paredes Gavidia et al. (2020) demonstrate a

relationship between cultural values and people's commitment. Organizational commitment improves when stated and perceived values align (Brewer & Clippard, 2002).

Organizational cultural values vary by their primary focus. Rokeach (1973) distinguishes between two types of values: terminal and instrumental. Terminal values represent the organization's ultimate goals, such as success, stability, and growth, while instrumental values guide the achievement of those goals, such as honesty, cooperation, and discipline.

Wiener (1988) also identifies two categories of values: functional and elitist. Functional values concern how organizational members conduct themselves, focusing in particular on goals, roles, and operating style; for example, concern for product quality, customer service, and innovation. They provide explicit guides for members' behavior and are likely to encourage rational behavior because of the strong emphasis on the means to achieve goals. Elitist values relate to the status, superiority, and importance of the organization itself, its products, and its members, particularly in relation to other institutions and society, such as pride of belonging and an emphasis on primacy. These values can lead to behaviors in which the end justifies the means and, over time, can undermine organizational integrity.

On the other hand, the 3Es Triaxial Model of Values understands organizational culture as a combination of three axes of an organization's value system that affect general human behavior. The economic-pragmatic group addresses values that guide behavior effectively and are instrumental in achieving our goals in life or at work. This group includes values such as excellence, discipline, diligence, and efficiency. The ethical-social group of values concerns relationships and includes values such as honesty, congruence, respect, and loyalty. The emotional-developmental group addresses values related to intrinsic motivation, including what excites us and what makes us believe in a cause; for example, optimism, passion, energy, freedom, and happiness (Dolan et al., 2006).

Although many organizations formally state their values, these stated values may differ from the values put into practice (Bourne et al., 2019). Fortunately, employees' perceived values can be assessed. Nevertheless, although some organizations use culture diagnostic tools, not all include value assessment; moreover, tools used in the field of business practice are not necessarily supported by scientific research. Therefore, it is important to

compile the cultural value assessment methods used in scientific research that reveal the values organizations truly promote and that shape their cultures.

For these reasons, the main objective of the present study is to identify the methods used to assess cultural values within organizations in scientific research. As specific objectives, it proposes to analyze the most commonly used method using a theoretical model and to examine the types of cultural values assessed by this predominant method. To achieve these objectives, the following sections explain the systematic literature review methodology used in the paper, describe the results obtained from the review, and, finally, present a discussion and conclusions section.

Methodology

A systematic literature review was conducted using the PRISMA methodology (Marin-Garcia, 2021; Page et al., 2021; Medina-López et al., 2010), drawing on the Web of Science (WoS) and EBSCOhost databases. Only scientific articles from refereed journals were included. Studies that used cultural value assessment methods were included. Articles that did not include assessment methods or that focused on aspects of organizational culture other than values were excluded.

The first search used the databases' automatic search engines with the following strategy, focusing on terms present in titles and keywords: "organizational values," "business values," "corporate values," and "organizational culture." The search covered the period 2003-2023 and was conducted in October 2023 in both databases.

Next, a first manual filter was applied by reading each article's abstract and excluding those that focused on aspects of organizational culture other than values. Finally, another manual filter was applied by reviewing each article's methods section and excluding those that did not use cultural value assessment methods.

To avoid bias in article inclusion during manual filtering, two reviewers independently examined each article from the initial search and recorded details of their methods for assessing cultural values. They discussed any discrepancies in study inclusion or exclusion until they reached consensus. Finally, 31 scientific papers were included in the analysis. Another step in this manual process was to verify that the articles were published in peer-reviewed scientific journals to ensure the quality of the included studies and the reliability of the conclusions. To record the information, a spreadsheet was used to capture the authors and year, title, journal, study participants, and assessment method for each article. Figure 1 shows the PRISMA flow diagram.

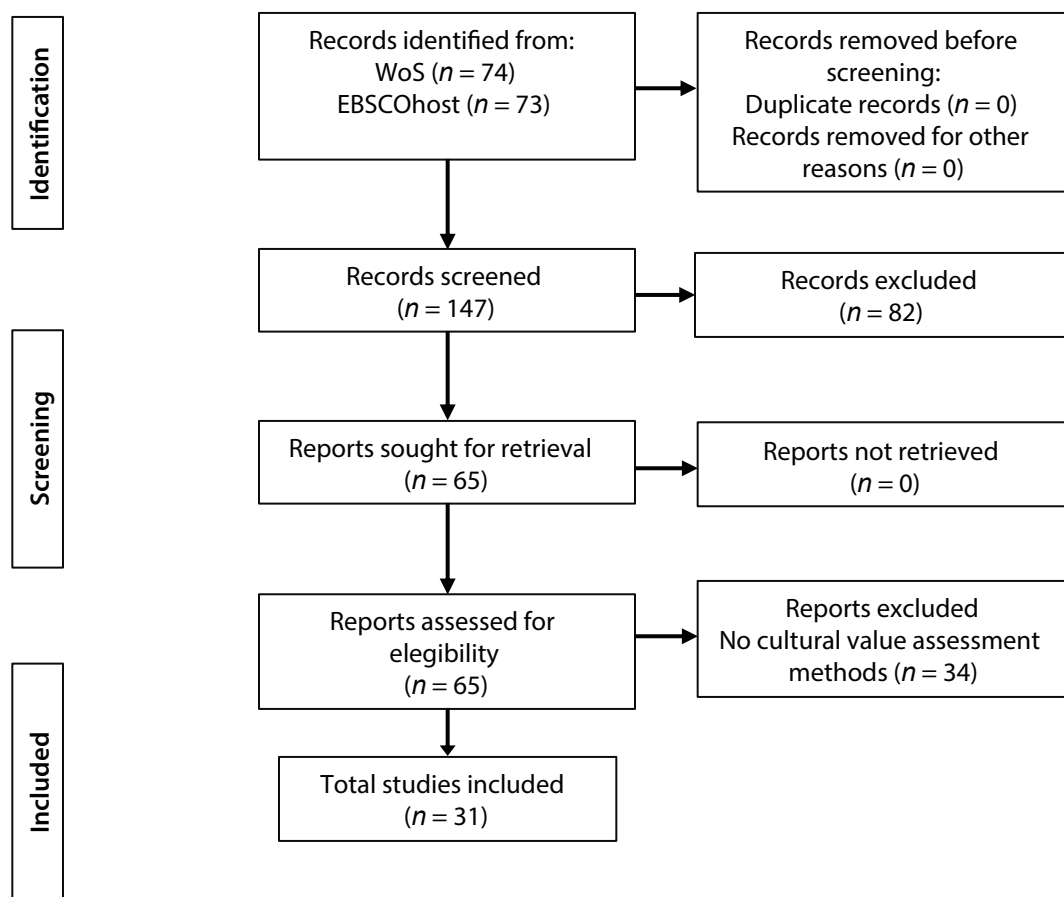


Figure 1. PRISMA flow diagram

Source: Own elaboration.

Results

Based on the analysis of the 31 academic articles included, 12 cultural value assessment methods were identified. Questionnaires designed by researchers were the most commonly used method. However, in these studies, each researcher created their own questionnaire based on values proposed by different authors and theories, so each questionnaire was unique to each study.

Among cultural value assessment methods based on a universal theoretical model, the Competing Values Framework (CVF) was used most frequently. Table 1 lists the identified cultural value assessment methods in order of frequency, along with the number of studies that used each method.

Table 1. Cultural Value Assessment Methods Identified

Method	No. of studies	Authors
Own questionnaire	10	Charness and Grieco (2023)
		Almeida et al. (2021)
		Arun et al. (2021)
		Cooper et al. (2015)
		Adamonienė and Ruibytė (2013)
		Strautmanis (2008)
		Soyer et al. (2007)
		Beugelsdijk et al. (2006)
		Reiman et al. (2005)
		Hendel and Gefen-Liban (2003)
Competing Values Framework (CVF)	7	Kam et al. (2021)
		Karlsson et al. (2018)
		Newton and Mazur (2016)
		Banaszak-Holl (2013)
		Meyer et al. (2010)
		Khazanchi et al. (2007)
Barrett's Seven Levels of Consciousness model	2	Verplanken (2004)
		Mingaleva et al. (2022)
Organizational Culture Profile (OCP)	2	Ludolf et al. (2017)
		Ünal and Turgut (2015)
Organizational Values Questionnaire (OVQ)	2	Bellou (2010)
		Johansson et al. (2014)
		Alharbi et al. (2012)

Continue

Method	No. of studies	Authors
Combination of document analysis, workshops, observations, interviews, and own questionnaire	2	Russo and Tomei (2015) Michailova and Minbaeva (2012)
Asian Productivity Organization (APO) questionnaire	1	Paredes Gavidia et al. (2020)
Organizational Culture Diagnostic Scale (EDCO)	1	Acosta et al. (2018)
Health Care Values Inventory (HEVAIV)	1	Salas-Vallina et al. (2023)
Brazilian Instrument for Organizational Culture Assessment (IBACO)	1	Rocha et al. (2014)
Organizational Culture Inventory (OCI)	1	Huang et al. (2005)
The Denison Organization Culture Survey (DOCS)	1	Bagga et al. (2023)

Source: Own elaboration.

Cameron and Quinn (2011) developed the CVF values assessment model, which uses the Organizational Culture Assessment Instrument (OCAI) questionnaire. The model encompasses twelve cultural values and four culture types, each characterized by three values. Figure 2 shows the values that characterize each culture type.

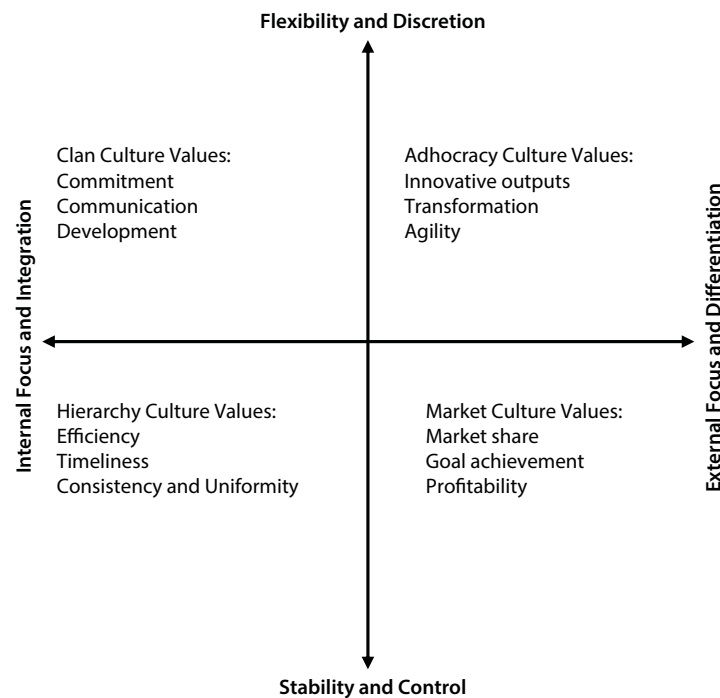


Figure 2. Cultural Values of the CVF

Source: Adapted from Cameron and Quinn (2011).

Clan cultures promote long-term relationships among their members and are characterized by the values of commitment, communication, and development. Adhocracy cultures are open to new ideas, favor experimentation, and are characterized by the values of innovative outputs, transformation, and agility. Hierarchy cultures establish many rules and procedures and are characterized by the values of efficiency, timeliness, consistency, and uniformity. Market cultures—which set highly challenging goals for their employees—are characterized by the values of market share, goal achievement, and profitability.

The OCAI includes six dimensions or categories: dominant characteristics, organizational leadership, management of employees, organization glue, strategic emphases, and criteria of success. Each dimension has four sentences, for a total of 24 statements, and each statement is associated with one of the four CVF culture types: clan, adhocracy, hierarchy, and market. Additionally, demographic information can be included to enable analysis by demographic cut-offs.

Notably, most methods used in the studies have a quantitative approach, typically through a survey. However, compared with other methods, CVF, in addition to being based on a universal theory, has a wider scope of applicability, having been used not only in economic organizations but also in public, non-government, and academic organizations. Table 2 compares the 12 methods by methodological approach, data collection instrument, and industry applicability across the 31 studies included.

Table 2. Comparison of methods

Method	Methodological approach	Data collection instrument	Industry applicability in the identified studies
Own questionnaire	Quantitative	Survey	Education, energy, engineering, nursing, plastic, police, SMES, sports
Competing Values Framework (CVF)	Quantitative	Survey	Banking, education, energy, information technology, manufacturing, non-government, nursing, public health
Barrett's Seven Levels of Consciousness method	Quantitative	Survey	Shipbuilding, technology
Organizational Culture Profile (OCP)	Quantitative	Survey	Banking, education, health

Continue

Method	Methodological approach	Data collection instrument	Industry applicability in the identified studies
Organizational Values Questionnaire (OVO)	Quantitative	Survey	Health, nursing
Combination of document analysis, workshops, observations, interviews, and own questionnaire	Quantitative and qualitative	Survey, individual and group interviews, observations and documentary analysis	Food, public company
Asian Productivity Organization (APO) questionnaire	Quantitative	Survey	Education
Organizational Culture Diagnostic Scale (EDCO)	Quantitative	Survey	Medium-sized companies, without mentioning the industry or name of the organizations
Health Care Values Inventory (HEVAI)	Quantitative	Survey	Health
Brazilian Instrument for Organizational Culture Assessment (IBACO)	Quantitative	Survey	Public hospitals, nursing
Organizational Culture Inventory (OCI)	Quantitative	Survey	Automotive, banking, food, information technology, investment, petrochemical, real estate
The Denison Organization Culture Survey (DOCS)	Quantitative	Survey	Information technology

Source: Own elaboration.

Discussion

In each article included in the review, the authors explain the rationale for choosing each method. Reasons some authors opted for their own questionnaires include the ability to measure constructs with multiple items, using statements adapted from previous studies, selecting values aligned with the types of organizations studied, including different types of measurement scales, and assessing other variables, such as leadership styles, in the same questionnaire (Almeida et al., 2021; Arun et al., 2021; Adamonienė & Ruibytė, 2013). Furthermore, in the methodological strategies of the articles analyzed, the authors complemented their questionnaires with qualitative methods (Russo & Tomei, 2015; Michailova & Minbaeva, 2012). This last point could reinforce the advantage of developing their own questionnaires, given their greater adaptability and methodological flexibility.

For studies that used CVF as an assessment method, the authors based their choice on its proven reliability and validity, as well as on the specific interest in assessing employees' individual perceptions of cultural values and other cultural aspects that this instrument allows to be assessed, such as favored behaviors and types of leadership promoted by the types of culture distinguished by this method (Karlsson et al., 2018; Banaszak-Holl, 2013). Some authors also added other statements to the original questionnaire to assess aspects such as organizational commitment, intention to stay, and job satisfaction (Meyer et al., 2010; Verplanken, 2004). This shows the potential to complement the original questionnaire with factors specific to each study.

Reasons for opting for other cultural value assessment methods include linking values to other factors of organizational culture and people's behavior. These include studies that used Barrett's Seven Levels of Consciousness model to align results with levels of human needs and motivations (Mingaleva et al., 2022; Ludolf et al., 2017), and a study that implemented the Denison Organization Culture Survey (DOCS) to assess cultural variables such as participation, adaptability, and mission (Bagga et al., 2023). Meanwhile, studies using the Organizational Culture Profile (OCP), the Asian Productivity Organization (APO) questionnaire, and the Organizational Culture Inventory (OCI) measured congruence between individual and professional values and organizational values (Ünal & Turgut, 2015; Bellou, 2010; Paredes Gavidia et al., 2020; Huang et al., 2005).

Regarding the Organizational Values Questionnaire (OVQ), authors who used it note the possibility of adapting the questionnaire to the four CVF organizational culture types, reflecting this method's influence on cultural value assessment (Johansson et al., 2014; Alharbi et al., 2012). Other methods were especially relevant to studies focused specifically on the healthcare industry, such as the Health Care Values Inventory (HEVAI) (Salas-Vallina et al., 2023), or to research focused geographically on a specific country, such as the Brazilian Instrument for Organizational Culture Assessment (IBACO) (Rocha et al., 2014) and the Organizational Culture Diagnostic Scale (EDCO) for medium-sized Mexican organizations or Spanish-speaking countries (Acosta et al., 2018). These studies show that cultural value assessment in Latin America has used both context-specific instruments and other methodological approaches, and highlight the importance of considering the organizational, national, and linguistic context when selecting cultural value assessment methods. However, the limited representation of Latin American studies in the reviewed

corpus prevents broader conclusions regarding the applicability and comparability of these methods across the region.

Critical Evaluation of the Most Used Methods

According to the results, organizational research on cultural values mainly uses two assessment methods: authors' own questionnaires and the cvf. It is worth reflecting on some distinctions between these two methods. In terms of strengths, proprietary questionnaires allow researchers to formulate highly specific questions and respond in greater detail to the specifics of each study. They can measure constructs with multiple items, use statements adapted from previous studies, select values aligned with the types of organizations studied, include different types of measurement scales, and assess other variables in the same questionnaire. Furthermore, they offer high adaptability and methodological flexibility to complement other qualitative approaches.

The cvf, for its part, is grounded in a universal theory and has a broader scope of applicability than other methods across types of organizations and industries. Its predominance is attributed to the theoretical soundness of its model, the reputation of its authors, and the broad global coverage of the studies conducted with it. It stands out for its ease of use, simplicity, and straightforward interpretation of results. The authors who use it base their choice on its proven reliability and validity. It allows assessment of individual employee perceptions of cultural values, as well as other cultural characteristics such as favored behaviors and leadership types promoted by the different types of cultures distinguished by the method, while reducing research bias.

A weakness of proprietary questionnaires is that they do not allow for standardization or comparison of results across studies. In addition, they carry a greater risk of research bias because they are neither universal nor validated. By contrast, the cvf primarily focuses on competence-based values and may lack ethical values.

Regarding validity, scope, and applicability, proprietary questionnaires are tailored to the specific requirements of the study in which they are used, limiting comparisons with studies in other sectors or regions. In contrast, the cvf is a universal, validated method that

enables standardization and comparison of results. Its broad applicability across diverse sectors and its global coverage of studies reinforce its scope.

The comparison also highlights important methodological differences among the remaining assessment methods. Barrett's Seven Levels of Consciousness model allows linking organizational values to levels of human needs and motivations, whereas the DOCS enables examination of values in relation to broader cultural variables, including involvement, adaptability, and mission. Similarly, the OCP, the APO questionnaire, and the OCI allow examination of congruence between individual and organizational values. These characteristics broaden the assessment's analytical scope beyond merely identifying organizational values.

However, several methods identified in the review appear to be more context-specific. HEVAIN was developed specifically for healthcare, while IBACO and EDCO were applied within particular national or linguistic contexts. In contrast, the studies using the CVF covered a wider range of organizational and sectoral contexts. Therefore, the choice between methods involves a trade-off between contextual specificity and broader comparability: instruments developed for particular sectors or contexts may provide greater contextual relevance, whereas standardized frameworks may facilitate comparison across organizations, industries, and geographical settings.

A further distinction concerns standardization and methodological flexibility. Researcher-developed questionnaires offer the greatest flexibility because values, scales, and additional constructs can be tailored to each study's specific objectives. However, this flexibility reduces standardization and limits comparability across studies. Conversely, established instruments provide a common assessment structure that facilitates replication and comparison, although their predefined dimensions may restrict the range of values examined. Mixed-methods approaches that combine document analysis, workshops, observations, interviews, and questionnaires provide richer contextual information and methodological triangulation, but they require more resources and are more complex than survey-based approaches. Table 3 presents the main strengths and limitations of the cultural value assessment methods identified in the review.

Table 3. Strengths and Limitations of the Identified Cultural Value Assessment Methods

Method	Main strengths	Main limitations
Own questionnaire	Highly adaptable to specific research objectives; it allows selection of context-specific values, different measurement scales, and additional constructs. It can be combined with qualitative methods.	Lack of standardization limits comparisons across studies; greater potential for researcher bias; validity depends on each instrument's design and validation.
Competing Values Framework (CVF)	Based on an established theoretical framework; standardized and validated; and broadly applicable across organizational sectors. It facilitates comparison and allows assessment of values alongside other cultural characteristics.	Predefined dimensions may limit the range of values assessed. It focuses primarily on competency-related values and may not capture ethical values sufficiently.
Barrett's Seven Levels of Consciousness model	It links organizational values to levels of human needs and motivations.	More limited evidence of application in the studies reviewed. Applicability across different sectors and contexts cannot be established from the reviewed evidence.
Organizational Culture Profile (OCP)	It allows examination of congruence between individual and organizational values. It is a standardized instrument that facilitates comparison.	Evidence from the review covers a more limited range of sectors than CVF.
Organizational Values Questionnaire (OVQ)	It allows assessment based on organizational culture types and provides a structured questionnaire approach.	Evidence is concentrated in healthcare-related contexts; broader applicability cannot be established from the reviewed studies.
Combination of document analysis, workshops, observations, interviews, and own questionnaire	It provides methodological triangulation and richer contextual information. It combines quantitative and qualitative evidence and is highly adaptable.	Resource-intensive; it requires knowledge and application of multiple methodological techniques; lower standardization and comparability.
Asian Productivity Organization (APO) questionnaire	It allows examination of congruence between individual and organizational values through a standardized survey approach.	Only one application was identified in the review, in the education sector, which limits conclusions regarding broader applicability.
Organizational Culture Diagnostic Scale (EDCO)	It provides a structured quantitative assessment; it is designed for a specific organizational and linguistic context.	Context-specific applicability; evidence identified in the review is limited to medium-sized organizations, and its broader cross-context applicability cannot be established.
Health Care Values Inventory (HEVAIn)	Specifically designed to assess values in healthcare organizations, providing high contextual relevance for this sector.	Sector-specific instrument; applicability beyond healthcare cannot be established from the reviewed evidence.
Brazilian Instrument for Organizational Culture Assessment (IBACO)	It provides a structured assessment adapted to a specific national context.	Context-specific; evidence identified in the review does not establish applicability beyond the Brazilian context.
Organizational Culture Inventory (OCI)	It allows examination of congruence between individual and organizational values; it is applied across several industries in the study identified.	Only one study used this method in the review, limiting comparative evidence.
Denison Organization Culture Survey (DOCS)	It allows examination of cultural values together with broader cultural variables such as involvement, adaptability, and mission.	Only one study used this method in the review; consequently, conclusions about its comparative applicability are limited.

Source: Own elaboration.

Nevertheless, the evidence identified in the reviewed studies does not allow for a systematic comparison of the psychometric quality of all assessment methods. Information on reliability, validity evidence, and cross-cultural adaptation was not consistently reported across the studies and instruments. Consequently, establishing comparative conclusions regarding these properties would require evidence beyond what is systematically available in the studies included in this review.

Some potential biases in the literature review should be noted. On the one hand, publication bias is present, as published literature tends to favor significant or positive findings, while innovative or specific methods used in practice but not formally published in scientific journals may not have been included. On the other hand, the databases used could lead to geographic concentration, as they do not index the entire global scientific output. Some relevant journals, especially in regions such as Latin America, Asia, or Africa, may be missing, and studies in these cultural contexts may be excluded.

A Decision-Making Framework

When choosing a method to assess cultural values, it may be helpful to first answer the following four questions: (1) What is the available budget? (2) Are expert facilitators available, or is external support needed? (3) Is a globally recognized or locally adaptable method required? (4) How quickly and simply should the process be completed?

Based on the answers to these questions and the criteria of cost, accessibility, and ease of use, researchers can make more effective and efficient decisions. Table 4 combines these criteria into a matrix to help practitioners choose among the different methods. This matrix was developed as an interpretive synthesis of the characteristics of the assessment methods identified in the reviewed studies and of the comparative analysis conducted in this review. The classification by cost, accessibility, and ease of use should not be interpreted as a standardized or empirically validated ranking of the methods, but rather as a practical framework intended to support practitioners in their initial selection of an assessment method. These criteria were derived from factors such as the type and number of data collection techniques required, the availability and specificity of the instruments, the need for specialized knowledge or support, and the complexity involved in their application.

Therefore, the matrix guides decision-making rather than providing a definitive assessment of each method's relative quality or suitability.

Table 4. Matrix to Guide Practitioners' Decisions on Assessment Methods

Criteria	Low	Medium	High
Cost	Own questionnaire (depending on complexity could be medium); Competing Values Framework (CVF); APO Questionnaire; Organizational Culture Diagnostic Scale (EDCO)	Barrett's Seven Levels of Consciousness model; Organizational Culture Profile (OCP); Organizational Values Questionnaire (OVQ); Health Care Values Inventory (HEVAI); Brazilian Instrument for Organizational Culture Assessment (IBACO)	Combination of document analysis, workshops, observations, interviews, and own questionnaire; Organizational Culture Inventory (OCI); The Denison Organization Culture Survey (DOCS)
Accessibility	Combination of document analysis, workshops, observations, interviews, and own questionnaire (resource-intensive); HEVAI (specific for health industry); IBACO (specific for Brazil)	Barrett's Seven Levels of Consciousness model (consultants often needed); OVQ; APO Questionnaire; EDCO (specific for Mexico and Spanish-speaking countries); OCI (requires training); DOCS (requires certification)	Own questionnaire; CVF (theory and instructions well documented and freely available); OCP (academically available)
Ease of use	Combination of document analysis, workshops, observations, interviews, and own questionnaire (requires knowledge of different methodological techniques)	Barrett's Seven Levels of Consciousness model; OVQ; APO Questionnaire; EDCO; HEVAI; IBACO; OCI; DOCS	Own questionnaire (if well-designed); CVF; OCP

Source: Own elaboration.

When using the matrix, practitioners with limited budgets, no prior knowledge of value assessment, and the need to conduct research across geographies can look for options in the low-cost and low ease-of-use levels and in the high accessibility category. This will help them identify methods that appear repeatedly or fit within those categories, analyze them against their research objectives, and select the one they consider most appropriate. Given its interpretive nature, the matrix should be used as an initial decision-making support tool, and its classifications should be considered in relation to the specific objectives, resources, and context of each assessment. Further research could empirically validate and refine the proposed criteria and classifications.

Conclusion

This review's main contribution is its systematic organization and comparative analysis of cultural value assessment methods in organizational research. By synthesizing evidence dispersed across studies, the review provides an integrated overview of available methods and highlights differences in their characteristics, strengths, limitations, scope, and applicability. Rather than proposing a new conceptual model or typology, the study contributes by structuring existing methodological knowledge on organizational cultural value assessment and identifying key considerations for selecting among alternative methods.

From a practical perspective, the review also translates this synthesis into a decision-making framework that organizes the identified methods by cost, accessibility, and ease of use. This framework provides practitioners and researchers with criteria for selecting an assessment method based on their objectives, resources, and organizational context. This is especially useful not only for researchers interested in this topic but also for human capital departments seeking to align organizational culture with strategy and, in turn, to coherently link daily business practices with stated values. Furthermore, the analysis of each method underscores the importance of distinguishing their specific characteristics when choosing an assessment instrument.

It can be concluded that, although the cvf could offer greater opportunities for implementation in the future, both in new scientific research and in the organizational field by experts in organizational culture, due to its reputation and global validity, this method focuses on competency-based values and may lack those linked to organizational ethics. This last aspect calls into question the assumption that organizational value assessment methods evaluate all types of values and that the researcher must therefore be aware of the values ultimately being assessed; this could also influence which values are ultimately favored or excluded in an organization.

Limitations of this study include the lack of a detailed exploration of value subtypes, including those oriented toward performance and those that could be categorized as part of a group linked to ethics. Furthermore, theses, reports, and unpublished studies that might include other value assessment methods were excluded. Because this literature review

focuses on scientific articles, it may not include methods used in business practice in some organizations. Furthermore, relying on WoS and EBSCOhost as the only databases represents a limitation of this review and may have introduced coverage bias. Although these databases provide broad access to peer-reviewed scientific literature, they may not index all relevant studies or provide equivalent coverage across geographical regions. Consequently, research from regions less represented in these databases, particularly Latin America, may be underrepresented in the findings. Future research could therefore expand the search to additional databases, including Scopus, ProQuest, ABI/Inform, SciELO, and Redalyc, to increase international and regional coverage. The study also has a linguistic bias, as it does not include articles written in languages other than English and Spanish.

Another limitation is that the review did not systematically compare the psychometric properties of the identified assessment methods because the included studies did not consistently report evidence on reliability, validity, and cross-cultural adaptation. Future research could conduct a comparative psychometric evaluation of these methods.

Another methodological consideration is assessing the quality of the studies included in the review. Although only articles published in peer-reviewed scientific journals were included, this criterion does not provide a systematic assessment of each study's methodological quality. Therefore, the frequency with which an assessment method appears in the reviewed literature should not be interpreted as evidence of its methodological superiority or of the robustness of the studies in which it is applied. Future systematic reviews could incorporate standardized methodological quality assessment tools to evaluate the robustness of the studies using each cultural value assessment method and to examine whether the frequency of use of these methods is accompanied by consistent methodological quality.

Similarly, based on the findings, future research lines could include specific methods for diagnosing ethics; how value assessment methods function in cultural contexts other than those in which they were developed; the study of organizational values in processes of change, mergers, or acquisitions; and how different types of values are linked to indicators of financial success and to the influence of leaders' values on organizational cultures. Future studies could also analyze similarities and differences in organizational and personal values across countries, industries, and demographic variables such as age and gender.

Finally, since this research examined cultural value assessment methods used in scientific research, further studies could distinguish different types of values by interviewing or surveying human resources leaders to gather information from their perspectives as managers of organizational culture on the methods used in organizational practice.

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Fernando Troilo: First author in the order of authorship of the article and the author of the following specific contributions to the article: conceptualization, data curation, formal analysis, investigation, methodology, resources, software, visualization, and writing – original draft preparation.

Lourdes Canós-Darós: Second author in the order of authorship of the article and the author of the following specific contributions to the article: project administration, supervision, validation, and writing – review & editing.

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