



Table of Contents

KEY FINDINGS	– PAGES 2 – 9
CONCLUSIONS	– PAGES 10 - 11
EXPLANATION OF MODELS	– PAGES 12 - 15



Key Findings- Sales: Company A – Company B

The purpose of the Cultural Comparison Assessment is to determine how two groups or organisations correlate with one another. This assessment determines for each culture what is important to the employees from a personal perspective; how they perceive their current culture; and what direction they would like to see their group or organisation take. Comparing the results of the two groups or organisations shows where they share the same point of view; where they differ; potential problem areas; current mutual strengths; and what one might offer the other.

PERSONAL VALUES

Values Matches – The following are the values that the people in both groups share. These are the qualities that connect people in mutual understanding and support.

Company A - Company B
Creativity Perseverance Fun Commitment Ambition Reliable

- There are a good number of values matches between these two groups. This shows that the people, regardless of their company, have similar operating principles and motivations as each other in their personal lives.

Values Differences – As in the relationship between two people, differences can either bring expanded awareness to one another, or support in those areas where one person is less proficient. It is important to remember that the values that a person or group have which are different than the other does not mean that the latter does not live or appreciate them. The values that are chosen are those that play particular importance in their lives at this point in time. These differences need to be acknowledged and nurtured for an optimal relationship.

These are the values that are different for each group:



Comparison Report- Sales: Company A – Company B

Company A	Company B
Co-operation Honest Balance (home/work) Enthusiasm	Responsibility Independence Success Positive attitude

- Company A's people foster transparent and supportive interactions with others and appreciate time for their personal endeavours. They have a great passion for life.
- Company B people have a strong inner drive and sense of ownership of their actions. Doing well is important to them, and they approach life with a positive outlook.

Values Balance – There are four types of values: 1) "I" Individual - values that are expressed from within the person (honesty, integrity). 2) "R" Relationship - values that are demonstrated in terms of connecting with others (trust, accountability, respect). 3) "S" Societal - values that focus on the common good outside of the home (community involvement, environmental protection, social justice). The IRS index shows the distribution of these values types. This index reflects where the focus of the people lies and their degree of balance.

- The IRS index for the Company A group is 8-2-0 and is similar to 9-1-0 for Company B.

Values Distribution – See Values Histogram & CTS Index

- The Values Distribution diagram shows both groups have concentration at Level 5 – Internal Cohesion. There is a slightly stronger focus at this level for the Company A group. However, the Company B group has a slightly stronger focus at Level 3 – Self-esteem.

CURRENT CULTURE VALUES

The Current Culture Values reflect the employees' perceptions of what their organisation focuses on and how it behaves. These values provide a picture of the working environment, the positive aspects of the business, and its potential problem areas. These are a description of what the situation is between these two groups at this point in time.



Comparison Report- Sales: Company A – Company B

Values Matches – The following are the positive values that both the Company A and Company B cultures presently have in common.

Company A - Company B
-

- These two groups have no positive values in common. This may indicate significant cultural differences. However, a closer look at the values words below does indicate some similarities.

Values Differences – These are the positive values that are different for each group:

Company A	Company B
Professionalism Customer intimacy Co-operation Financial stability Reliable Achievement Quality Balance (home/work)	Customer collaboration Staff engagement Craftsmanship Diversity Profit Results orientation

- Company A works to provide the highest standards in their deliverables and successfully meet their objectives. They look after the needs of their employees and customers alike. They focus on the bottom line and support one another.
- Company B solicits input from their customers to better serve their needs while creating an environment with tolerance, where employees feel connected to the work they do. They pride themselves on their skill level and work to meet their objectives. They are focused on their bottom line.

Potentially Limiting Values - Potentially limiting values are values that can cause frustration among employees and hinder the progress of the organisation if they are not dealt with in a timely manner.

The following are the potentially limiting values shared by both groups:



Comparison Report- Sales: Company A – Company B

Company A - Company B
Bureaucracy Short-term focus

- Both groups are dealing with rigid systems and processes and a lack of forward planning within their organisations.

The following are the potentially limiting values that differ between the two groups:

Company A	Company B
-	Control Departmental interest

- The Company B people are frustrated by a lack of trust within their organisation and feel decisions are made without the best interest of the organisation as a whole in mind.

Entropy - The following table shows the entropy of each group for the Current Culture.

Projects Group	Entropy Percentage
Company A	15%
Company B	33%

- Both groups are experiencing elevated entropy. However, it is much more significant for the Company B group. In both cases, the entropy is concentrated at Level 3 – Self-esteem, indicating concerns in the areas of best practices and the delivery of products and services. There is a significant amount of entropy at Level 1 – Survival for the Company B group as well.

Values Balance - There are four types of values: 1) "I" Individual - values that are expressed from within the person (honesty, integrity). 2) "R" Relationship - values that are demonstrated in terms of connecting with others (trust, accountability, teamwork). 3) "O" Organisational - values that



Comparison Report- Sales: Company A – Company B

focus on business issues (financial stability, productivity, customer satisfaction). 4) "S" Societal - values that focus on the common good outside of the business (community involvement, environmental protection, social justice). The Personal Values template does not contain any "O" Organisational values; so the index is IRS. The IROS index shows the distribution of these values types. This index reflects where the focus of an organisation lies and its degree of balance.

The following table shows the types of values that each group chose in their Current Culture list.

Projects Group	Current Culture IROS
Company A	IROS= 2-2-4-0
Company B	IROS= 1-1-5-0

- The IROS index for Company A is nearly identical to that of Company B. Both groups see their organisation's focus on business needs with a high concentration of "organisational" type values.

Values Distribution – See Values Histogram & CTS Index

- This diagram shows that the overall CTS (Common Good, Transformation and Self Interest) percentages are very similar for both groups, with concentration at Level 3 – Self-esteem. Level 3 is, however, also where the bulk of the entropy is in both groups. Company A has a stronger focus at Level 4 – Transformation and Level 5 – Internal Cohesion.

Business Needs Scorecard

- Both groups have a positive focus in the areas of Finance and Client Relations.
- Both groups have positive focus in the areas of Fitness and Culture. However, both groups are also showing deficits in the area of Fitness as well. Company B has issues in the area of Culture.
- There is regression in the area of Evolution indicating that the business is being held back in its progression.
- Neither group has any emphasis on Societal Contribution.



DESIRED CULTURE VALUES

The Desired Culture Values reflect what the employees believe to be important in achieving optimum performance within their organisation. These values can show the next steps that they want their organisation to take; antidotes to current problems; and current values that need strengthening. In essence, this is a map as to what the employees want to support and see enacted within their culture.

Values Matches – The following are the values that the employees in both cultures would like to see implemented.

Company A - Company B
Customer intimacy Reliable Professionalism Staff engagement Entrepreneurial Fun

(Note: The values in **bold** are new requests for both groups)

- Six values matches show a strong degree of agreement between the two cultures. This is a solid indicator of potential success for these groups, as the employees want to see many of the same values integrated into their joint system.
- Both groups want to support a sense of ownership and innovation in the work they are doing.
- They also want to enjoy their time at work.

Values Differences– These are the values that are different for each group:

Company A	Company B
Adaptability Boldness Balance (home/work) Long-term perspective	Continuous improvement Action orientation Creativity Customer collaboration Responsibility Employee recognition Goals orientation

(Note: The values in **bold** are new requests for each group)



Comparison Report- Sales: Company A – Company B

- Company A wants to build resilience and display courage in a changing market as they look towards the future.
- Company B wants to support the development of new ideas and ways of conducting business as they keep their objectives in mind. They want to be proactive in their approach. This group is asking for people to take ownership of their endeavours and they want to receive regular appreciation for their contributions.

Across The Board Values Matches – Matching values between all three values lists, Personal, Current Culture and Desired Culture, indicate optimal alignment. The greater the number of matching values, the greater the sense of motivation, commitment and authenticity there is within an organisation. If a value is found across the board, then this signals a quality of particular importance.

The following values are found in the Personal, Current Culture and Desired Culture lists for each organisation:

Company A	Company B
Balance (home/work)	-

Values Balance - There are four types of values: 1) "I" Individual - values that are expressed from within the person (honesty, integrity). 2) "R" Relationship - values that are demonstrated in terms of connecting with others (trust, accountability, teamwork). 3) "O" Organisational - values that focus on business issues (financial stability, productivity, customer satisfaction). 4) "S" Societal - values that focus on the common good outside of the business (community involvement, environmental protection, social justice). The Personal Values template does not contain any "O" Organisational values; so the index is IRS. The IROS index shows the distribution of these values types. This index reflects where the focus of an organisation lies and its degree of balance.

The following table shows the types of values that each group chose in their Desired Culture list.

Projects	Desired Culture Values IROS
Company A	IROS 4-1-5-0
Company B	IROS 5-2-6-0



Comparison Report- Sales: Company A – Company B

- Both groups want an increase in “individual” and “organisational” type values compared to their Current Culture. Company B group wants an increase in “relationship” type values as well.

Values Distribution – See Values Histogram & CTS Index

- This diagram shows that the overall CTS (Common Good, Transformation and Self-interest) percentages are very similar for both groups. Both groups are asking for stronger concentration at Level 4 - Transformation and Level 5 - Internal Cohesion indicating their desire to create community spirit within the organisation and to continue to grow as a business.

Business Needs Scorecard Diagram – The plots of the Business Needs Scorecard show what focus the organisation has on the six categories that represent the business aspects important for long-lasting success.

- Both organisations want stronger focus in the categories of Evolution and Culture.
 - Company B group wants more attention to the area of Client Relations.
 - There are no values in the areas of Finance and Societal Contribution for either group.
-



Conclusions

CURRENT STRENGTHS OF COMPANY A AND COMPANY B

The people in Company A and Company B share five of the same Personal Values. This shows a good degree of similarity and implies potential resonance between the people in the two organisations. The people come into this merger living from the same levels of consciousness, which ultimately will enhance their connection, their understanding and appreciation of one another, if the organisations support these efforts.

- While there are no values matches in the two groups' Current Cultures, some of the values appear to share the same essence. For example, there may be some similarity between Company A's value of quality and Company B value of craftsmanship.
- There are six values matches between both groups' Desired Culture lists. This means that there is good potential for future success as long as the organisations take the needed steps to support, promote and integrate the shared values into their systems and culture; and to honour and discuss the values that differ.

KEY ISSUES FOR COMPANY A AND COMPANY B

- Both groups are experiencing elevated entropy. However, it is significantly greater for the Company B group.
- **Bureaucracy** and **short-term focus** are pervasive in each of their cultures.
- The entropy for both groups is concentrated at Level 3 – Self-esteem revealing frustration in the areas of best practices and the delivery of products and services.
- The entropy is higher at this level for the Company B group. They are also experiencing significant entropy at Level 1 – Survival. There appear to be power struggles which are hindering performance.
- They also dealing with **control** and **departmental interests** within their Current Culture.

RECOMMENDATIONS

- The Desired Culture list shows the shared values that can bind the two cultures together. Therefore, it is important not to assume that they mean



Comparison Report- Sales: Company A – Company B

the same things to both organisations; to find out what the people from both cultures mean specifically by each of these values both in definition and behaviours; and what the organisations need to do to promote, integrate and implement them. These values are **customer intimacy, reliable, professionalism, staff engagement, fun, and entrepreneurial.**

- The values of **fun** and **entrepreneurial** are new for both cultures. Create focus groups within each organisation to get the maximum amount of input as to the direction the people want the company to take in implanting this into their joint culture.
- Pay particular attention to the value of **fun** as this is a personal value of the two groups as well.
- Hold discussions with people from various positions within Company A to get a deeper and clearer understanding of what **adaptability, boldness** and **long-term perspective** is for them. Take action on their recommendations.
- Discuss the reasons behind Company B requests for **continuous improvement, action orientation, creativity, responsibility, employee recognition, and goals orientation** in their culture to determine if these are a reaction to any of the issues currently being experienced.
- Determine how Company A can help facilitate **professionalism, customer intimacy** and **reliable** in Company B's culture, as they are values that Company A lives now and Company B wants to embrace.
- In turn, look into how Company B can help Company A live the value of **staff engagement.**
- Define a set of guiding values. Limit to 3-4 maximum. Hold discussions to determine the degree of buy-in for the proposed set of values. What values does the organisation want to espouse – what values do they want to focus on as they move forward? Once accepted, define what each of these values specifically means and what behaviours would be expected to support them. As well, determine what would sabotage these efforts.



Explanation of Models

The Cultural Values Assessment instrument is a simple but effective means of measuring and mapping corporate cultures. It provides a comprehensive diagnostic of the current culture and a detailed understanding of the desired culture by examining employees' perceptions of the organisation's current values, what they consider to be desired values and their personal values. The results provide three perspectives:

- Human Perspective
- Organisational Development Perspective
- Business Perspective

The Human Perspective and Organisational Development Perspective are obtained by mapping employees' personal values against the model of the Seven Levels of Personal Consciousness, and their perception of the current culture's values and desired culture's values against the Seven Levels of Organisational Consciousness.

The model of the Seven Levels of Personal and Organisational Consciousness was created by Richard Barrett and is described in his book *Liberating the Corporate Soul: Building a Visionary Organisation*. It represents an extension of the work of Abraham Maslow. The fundamental basis of the Seven Levels of Organisational Consciousness is that organisations are comprised of individuals, and act as living entities with similar motivations to those of individuals.

The Business Perspective is obtained by mapping the organisation's current culture values and desired culture values against the Business Needs Scorecard. The model of the Business Needs Scorecard was created by Richard Barrett and is described in his aforementioned book. The original concept of the Balanced Scorecard was invented by Kaplan and Norton to give companies a balanced way of measuring performance. It is usually used as a strategic planning tool. In the Corporate Culture Assessment, it is used as a diagnostic tool to identify where the organisation is currently focussing its energies, and where the people would like the company to focus.

The six categories of the Business Needs Scorecard are:

- Finance – Economic Health, Financial Growth
- Fitness – Systems and Processes



Comparison Report- Sales: Company A – Company B

- Client Relations – Customer Satisfaction and Strategic Alliances
- Evolution – Research and Development, New Products and Services
- Culture – Employee Fulfilment and Human Resources
- Society Contribution - Social and/or Environmental Responsibility

THE SEVEN LEVELS OF CONSCIOUSNESS



DISTRIBUTION OF CONSCIOUSNESS

Individuals and organisations do not operate from any one single level of consciousness. They tend to be clustered around three or four levels. Individuals are usually focussed at levels 1 through 5, usually with a particular emphasis at level 5. Many organisations tend to be focussed in the first three levels of consciousness – Level 1: profit and growth, Level 2: customer satisfaction, and Level 3: productivity, efficiency and quality. The most successful organisations are distributed across the full spectrum of consciousness. They give emphasis to the top four levels of consciousness as well as the bottom three – Level 4: learning and innovation leading to continuous renewal, Level 5: internal cohesion, Level 6: employee fulfilment, customer/supplier collaboration, and Level 7: ethics and social responsibility.



SEVEN LEVELS OF PERSONAL CONSCIOUSNESS

Level 1: Survival – This level focuses on matters to do with physical survival. It includes values such as financial stability, wealth, safety, self-discipline and health. The potentially limiting aspects of this level are generated from fears around survival. Limiting values include greed, control and caution.

Level 2: Relationships – This level concerns the quality of interpersonal relationships in an individual's life. It includes values such as open communication, family, friendship, conflict resolution and respect. The potentially limiting aspects of this level result from fears around loss of control or regard. Limiting values include rivalry, intolerance and being liked.

Level 3: Self-Esteem – This level addresses an individual's need for recognition. It includes such values as being the best, ambition, professional growth and reward. The potentially limiting aspects of this level come from low self-esteem and being out of control. Potentially limiting values include status, arrogance and image.

- There are no potentially limiting values in levels 4 through 7.

Level 4: Transformation – The focus at this level is on self-actualization and personal growth. It contains values such as courage, responsibility, knowledge and independence. This is the level where people work to overcome their fears. It requires continuous questioning of beliefs and assumptions. It is also the level where they begin to find balance in their lives.

Level 5: Internal Cohesion - Level 5 concerns the individual's search for meaning and community. Individuals operating at this level no longer think in terms of a job or career, but in terms of a mission. This level contains values such as commitment, creativity, enthusiasm, humour/fun, excellence, generosity and honesty.

Level 6: Making a Difference - Level 6 focuses on making a difference in the world. It is also the level of active involvement in the local community. Individuals operating at this level honour intuition and contribution. They may be concerned about the environment or local issues. This level contains values such as counselling, community work, empathy and environmental awareness.

Level 7: Service - Level 7 reflects the highest order of internal and external connectedness. It focuses on service to others. Individuals operating at this level are at ease with uncertainty. They display wisdom, compassion and



Comparison Report- Sales: Company A – Company B

forgiveness. They have a global perspective. They are concerned about issues such as social justice, human rights and future generations.

BUSINESS NEEDS SCORECARD

The first three categories of the Business Need Scorecard cover the areas of business that an organisation traditionally measures. They represent the “hard stuff” – the frontline needs. They are relatively easy to measure. They are called the tangibles. Every business needs to pay attention to these areas in order to survive.

- **Finance:** This category addresses financial and/or organisational growth indicators. Measurement focuses on items such as capital formation, profit, return on assets, shareholder value and cash reserves.
- **Client Relations:** The focus of this category is on relationships with outside stakeholders who are directly involved with the products or services. Indicators in this category include issues related to market share, brand loyalty, customer satisfaction, and customer and supplier collaboration.
- **Fitness:** This category focuses on internal systems and process issues such as speed, cycle time, quality, time to market, productivity, and efficiency. Reengineering and quality-based programs are often used to improve performance in these areas.

The next three categories represent the “soft stuff.” These are the areas that support the front-line needs. In the twenty-first century, the “soft stuff” is destined to become the principal arena for determining competitive advantage. They are less easy to measure. They are called the intangibles.

- **Evolution:** The focus of this category is on developing future income streams. Performance is measured by actions that create new products and services, or adapting existing products to new or changing markets. Indicators include items that relate to research and development, proportion of income from new innovations, and ideas generated.
- **Culture:** This category looks at issues related to building a strong sense of organisational identity and internal community spirit. Performance indicators include factors related to vision, mission and values alignment, employee fulfilment, and leadership development.
- **Societal Contribution:** This category concerns issues relative to social and/or environmental responsibility. Performance indicators could include the number of volunteer hours worked by employees for the local community, the impact of corporate philanthropy programs and/or environmental stewardship.