

management international review

2/1976 Vol. 16

International Review for Management, Managerial Economics and Education
 Internationale Zeitschrift für Management, Betriebswirtschaft und Ausbildung
 Revue internationale de Management, économie de l'entreprise et formation
 des cadres

M. Osbaldeston Berkhamsted	Job Enrichment at SKANDIA	9
M. Gaitanides Darmstadt	Kostentheorie und Job Enrichment	23
J. Millar Bath	Motivational Aspects of Job Enrichment	37
	* * *	
J. Puett/D. Roman Washington	The Human Resource Asset	47
L. Rajkay/G. Hofstede Sindelfingen, Bruxelles	Looking at the Boss and at Ourselves	61
A. Bedeian Auburn	Cross-cultural Organizational Socialisation	73
I. Bamberger/L. Mair Mannheim	Die Delphi-Methode in der Praxis	81
G. Hayhurst Lancaster	A Proposal for a Corporate Control System	93
	News/Bibliography	104

Journal of the European Foundation for Management Development
 EFMD, sponsored by CIOS, Conseil International pour l'Organisation
 Scientifique, TIMS, The Institute of Management Sciences, EAPM,
 European Association for Personnel Management and other inter-
 national associations.

Published by Betriebswirtschaftlicher Verlag Dr. Th. Gabler KG · D-6200 Wiesbaden

Advisory Board · Comité de Patronage · Kuratorium

A. W. J. Caron (President of the EFMD), former Vice-Chairman of Unilever N. V., Netherlands · B. Hawrylyshyn (Vice-President of the EFMD), Director, Centre for Education in International Management (CEI), Geneva, Switzerland · W. J. de Vries (Vice-President of the EFMD), Deputy Group Personnel Coordinator, Shell Internationale Petroleum Maatschappij N. V., The Hague, Netherlands · G. Agnelli, President, Fiat, Turin, Italy · J. Bayle, Directeur Générale du Centre de Recherches et d'Etudes des Chefs d'Entreprise (CRC), Jouy-en-Josas, France · Prof. D. F. Berry, Doyen de l'Institut Européen d'Administration des Affaires (INSEAD), Fontainebleau, France · Prof. C. Cavalle, Instituto de Estudios Superiores de la Empresa (IESE), Barcelona, Espagne · G. Deurinck, Administrateur Délégué de la Fondation Industrie-Université (FIU), Bruxelles, Belgique · Prof. R. Beresford DEW, Director, Department of Management Sciences, University of Manchester Institute of Science and Technology (UMIST), Manchester, U. K. · J.-Y. Eichenberger, Président-Directeur Général de la Compagnie Mokta, Vice-Président-Directeur Général de Nickel-Penarroya, Président de la Fondation Nationale pour l'Enseignement de la Gestion des Entreprises, Paris, France · C. Ferrer Salat, Président de Banco de Europa, Président de Ferrer International, Président de EYSSA, Barcelona, Espagne · Prof. T. Paulsson, Frenckner, Institute of Business Administration, Stockholm University, Sweden · Prof. C. B. Handy, London Graduate School of Business Studies (LBS), London, U. K. · Prof. J. Honko, Chairman of the Board, Finnish Institute of Management (LIFIM), Helsinki, Finland · P. Huvelin, Président de l'Union des Industries de la Communauté Européenne (UNICE), Bruxelles, Belgique · I. Kenny, Director General, Irish Management Institute (IMI), Dublin, Ireland · Prof. Dr. J. Kreiken, Rector Magnificus, Technische Hogeschool Twente, Enschede, Netherlands · Prof. G. Morello, Director, Istituto Superiore per Imprenditori e Dirigenti d'Azienda (ISIDA), Palermo, Italy · J.-C. Mouret, Délégué Général du Centre d'Enseignement Supérieur des Affaires (CESA), Jouy-en-Josas, France · H. Øhrstrøm, Director, Danish Employers' Confederation (Dansk Arbejdsgiverforening), Copenhagen, Denmark · C. C. Pockock, Managing Director, Royal Dutch Shell Group of Companies, London, U. K. · G. Rogissart, Président du Centre Européen des Entreprises Publiques, Bruxelles, Belgique · Prof. Dr. H. Sabel, Chairman of the Board, Universitätsseminar der Wirtschaft (USW), Köln, Federal Republic of Germany · Dr. D. Spethmann, Chairman of the Board of Management, August-Thyssen-Hütte AG (ATH), Duisburg, Federal Republic of Germany · Prof. P. Tabatoni, Conseiller Culturel auprès de l'Ambassade de France, New York, U.S.A.

Editorial Policy Board · Comité de Rédaction · Redaktionsrat

Prof. G. Morello (Chairman), Istituto Superiore per Imprenditori e Dirigenti d'Azienda, Palermo · M. B. Brodie, Administrative Staff College, Henley-on-Thames · P.-J. Eliasson, Stockholm School of Economics, Stockholm, European Institute of Management, Brussels · Prof. Dr. L. Perridon, Universität Augsburg · Prof. M. Saias, Université d'Aix-Marseille, Aix-en-Provence.

Editorial Council · Conseil de Rédaction · Redaktionsbeirat

Prof. Neil W. Chamberlain, Columbia University, New York · Prof. Dr.-Ing. W. Daenzer, Eidgenössische Technische Hochschule, Zürich · Prof. T. Paulsson Frenckner, Stockholm University, Stockholm · Prof. Dr. E. Kosiol, Freie Universität, Berlin · Prof. G. H. Lawson, Manchester Business School, Manchester · Prof. A. Platier, Ecole Pratique des Hautes Etudes de la Sorbonne, Paris · Prof. R. W. Revans, Stichting Industrie-Universiteit, Fondation Industrie-Université, Brussels · Dr. E. E. Scheuing, Assoc. Prof., St. John's University, New York · Prof. Dr. H.-M. Schoenfeld, University of Illinois, Urbana · Prof. Edward Stamp, University of Lancaster · Prof. Ernest W. Weinwurm, De Paul University, Chicago.

Editor-in-Chief · Rédacteur en chef · Chefredakteur

Prof. Dr. L. Perridon, Universität Augsburg, Germany

Managing Editor · Rédacteur-gérant · Geschäftsführender Redakteur

Prof. Dr. K. Macharzina, University of Lancaster, England

Articles submitted to MANAGEMENT INTERNATIONAL REVIEW should not as a general rule exceed 400 lines (3300 words) in length. Contributors are further requested to submit two copies of the article and of a summarized version (about 100 words) for translation purposes.

All correspondence and articles for the Editorial Board to be sent to address given below:

Les articles pour MANAGEMENT INTERNATIONAL REVIEW ne devraient pas, en règle générale, dépasser 400 lignes (3300 mots). Les auteurs sont priés d'envoyer deux exemplaires de leur article et d'un résumé (100 mots) aux fins de traduction.

Toute correspondance et articles destinés à la Rédaction doivent être envoyés à l'adresse ci-dessous:

Artikel für MANAGEMENT INTERNATIONAL REVIEW sollten in der Regel nicht länger als 400 Zeilen oder 3300 Worte sein. Die Autoren werden gebeten, den Artikel und eine Kurzfassung (100 Wörter) für die Übersetzung in die Alternativsprachen in doppelter Ausfertigung einzusenden.

Zuschriften und Artikel für die Redaktion sind an die untenstehende Adresse zu richten:

MANAGEMENT INTERNATIONAL REVIEW
c/o Prof. Dr. K. Macharzina, Managing Editor
University of Lancaster
Department of Accounting & Finance
Bailrigg
Lancaster, LA1 4YW - England, Tel. (05 24) 6 52 01/47 67

ARTHUR G. BEDEIAN

ORGANIZATIONAL SOCIALIZATION: A CROSS-CULTURAL COMPARISON

As discussed by Edgar H. Schein^{15, 16}, the concept of "organizational socialization" refers to the process by which an individual becomes acquainted with the goals, the value system, the norms, and the preferred behavior patterns of an organization. While organizational socialization does not include all learning, it does include the learning of those goals, values, norms, and preferred behavior patterns which are necessary for continued organization membership. While the concept of organizational socialization has been studied as an intracultural organizational phenomena, no known attempt has been made to investigate this concept on a cross-cultural basis.

Over the last two decades, business undertakings have become increasingly international in character. It is a well-recognized fact that different nationalities possess differing organizational norms and behavior standards^{13, 19}. Our lack of knowledge of these norms and standards has become increasingly obvious as the scope of international trade has widened. A major issue confronting U.S. corporations in their decisions to transfer personnel overseas is the failure of many managers to successfully accept the organizational norms, values and behavior patterns of host foreign countries^{8, 12}. Or stated differently, the failure of many U.S. managers to successfully learn new patterns of organizational socialization.

The present study does not attempt to explain the operation of these norms, values and behavior standards, but instead attempts to note the similarities and dissimilarities of these influences as perceived by two culturally divergent groups. It focuses on the problem of cross-cultural organizational socialization by attempting to identify areas of high and low influence legitimacy in a cross-national study of German and U.S. managers.

Methodology

Data analyzed in the present study were collected by means of the Schein-Ott *Legitimacy of Organizational Influence Questionnaire*^{17, 18}. This questionnaire is designed to measure the legitimacy of organizational influence in 55 behavior and attitude areas, ranging from highly job related (e. g., "How work day is divided among various duties") to highly personal (e. g., "Kind of women married"). Survey respondents are asked to answer "Yes", "No", or "Uncertain" to each questionnaire statement depending upon whether or not they feel that it is legitimate for organizational influence to be exerted in that area. Responses are analyzed by computing an Influence Index for each area of inquiry. The closer an Influence Index is to + 100, the greater the number of survey responses marked "Yes" for an area of inquiry; while the closer an index is

Arthur G. Bedeian is Acting Director of Research and Assistant Professor of Management, School of Business, Auburn University, U.S.A.

to - 100, the greater the number of "No" responses. For complete scoring information, see Schein and Ott¹⁷.

For the present analysis, the Schein-Ott questionnaire was translated into German and administered to 46 male German managers from the states of Bavaria, Hesse, and Rhineland-Palatinate. Although some variation existed in the age, rank, and seniority of this group, it could be best described as composed of middle managers. All questionnaires were personally administered.

For purposes of comparison and analysis, the resulting data were matched with similar U.S. data provided by Kemp^{10,11}. The Kemp data were chosen for use not only because they were the most current U.S. data available, but also because the sample (80 supervisory employees from three manufacturing and one non-manufacturing organizations) was roughly comparable in composition to the German group studied.

The hypothesis tested was that there would not be a significant relationship between the Influence Index values (derived from the Schein-Ott questionnaire) of the U.S. managers and those of the German managers.

Results and Interpretation

Test of Hypothesis

The data did not support the hypothesis. Using Spearman's rank correlation coefficient, rho, the rank-order correlation of items (based on their Influence Index values) between the German and U.S. managers' responses was +.55 ($p < .01$). Although this correlation indicated a significant relationship between the two sets of Influence Index values, there were general areas of disagreement between the German and U.S. managers concerning areas of legitimate organizational influence. Approximately 70 percent of the variance in the managers' rankings was unexplained.

High Legitimacy Items

High legitimacy items generally concerned job-related performance. The six items upon which there was agreement of high legitimacy (i.e., Influence Index value of +50 or higher for both groups) are identified in Table 1. A strong legitimacy existed concerning performance at the work place. For example, the items of highest legitimacy value were "Tidiness of office or work area" (item 44), "How work day is divided among various duties" (item 45), and "Time spent talking to wife on telephone while working" (item 10). Items 7 ("Alcohol consumed during working day") and 27 ("Working hours") clearly fall into this same category.

Table 1
Items Where There Was Agreement of High Legitimacy (Influence Index Value of 50 or Higher) Among Two Groups

Item	U.S. Managers	German Managers
7. Alcohol consumed during working day	100	63
10. Time spent talking to wife on telephone while working	80	63
27. Working hours	67	72
34. Kind of temperament exhibited on job	100	51
44. Tidiness of office or work area	100	96
45. How work day divided among various duties	100	68

Note: Column 3 abstracted from Kemp¹⁰.

Item 34 ("Kind of temperament exhibited on job"), however, poses an interesting difference. This is an area which is especially difficult to influence. As interpreted by Schein and Ott (17, p. 687), efforts directed at influencing personal temperament will very likely meet with "strong emotional resistance" and result in either (a) "surface compliance and suppression of natural tendencies yielding undesirable emotional by-products such as displaced aggression" or (b) "chronic conflict... with neither party being aware of the basic source of the(ir) difficulty". Comparing the Influence Index values in Table 1, the greatest absolute difference (49 points) in German and U.S. scores was reported on item 34 ("Kind of Temperament Exhibited on Job"). While both groups regarded organizational influence in the area of "temperament" to be legitimate, U.S. managers seemed to consider it much more legitimate than did their German counterparts. Indeed, the 80 U.S. managers surveyed were completely unanimous in their feelings on this item as well as on three of the remaining five items of Table 1. Such extremes of difference present a dangerous area of potential cross-cultural conflict. Clearly there is a widespread general cultural belief among the U.S. managers studied that on-the-job performance is an area of high legitimacy of organizational influence. The data collected, however, suggest that such widespread cultural beliefs may not be found among German managers.

Low Legitimacy Items

Items of low legitimacy for the most part related to personal beliefs and acts, particularly behavior at home. Table 2 identifies 18 items upon which there was agreement of low legitimacy (i. e., Influence Index values of - 50 or lower for both groups). The items of least legitimacy in Table 2 are: "Church attended" (item 29), "Political affiliation" (item 15), "Amount of life insurance held" (item 41), and "Whether wife works or not" (item 54). Other areas of low legitimacy (for example: items 8, 17, 21, 33, 35, 54) also largely concern matters of personal beliefs and acts.

Table 2
Items Where There Was Agreement of Low Legitimacy (Influence Index Value of — 50 or Less)
Among Two Groups

Item	U.S. Managers	German Managers
2. Amount of money given to charity	- 100	- 71
3. Leisure time spent with superiors	- 67	- 77
8. Owning own house or rent	- 87	- 75
9. Kind of car driven	- 87	- 79
12. Place of residence	- 100	- 53
15. Political affiliation	- 100	- 73
17. Kind of women married	- 100	- 62
18. Who friends are	- 73	- 73
21. Number of children	- 100	- 53
28. Leisure time spent with peers	- 87	- 77
29. Church attended	- 100	- 74
33. Attitudes toward smoking	- 100	- 56
35. Attitudes toward sexual morality	- 60	- 53
41. Amount of life insurance held	- 100	- 73
47. Quantity of alcohol consumed at home	- 73	- 67
49. Amount of entertaining	- 87	- 81
51. Close friends in a rival company	- 73	- 58
54. Whether wife works or not	- 100	- 73

Note: Column 3 abstracted from Kemp¹⁰.

A number of the items in Table 2 can possibly be interpreted to involve an organization's activities and reputation. Item 3 ("Leisure time spent with superior") and item 51 ("Close friends in a rival company"), when combined with items 18 ("Who friends are") and 49 ("Amount of entertaining") might violate informal or formally stated company behavior patterns. Items 9 ("Kind of car driven") and 12 ("Place of residence") could easily involve a company's image, or in the case of an automobile a product bias, because of a supplier or customer relationship. Item 2 ("Amount of money given to charity") is interesting in light of the pressures many U.S. organizations exert to obtain 100 percent employee participation in community charity drives (e.g., the United Fund). To the extent that a multinational company might attempt to exert influence in these areas, it would seem that its efforts might meet with resistance by both its U.S. and German managers.

Items of Disagreement

While Table 2 might lead one to surmise that both German and U.S. managers believe that an organization's influence ceases to be legitimate outside of working hours and within the boundaries of personal beliefs and actions, this is not completely true. It is this disagreement that forms the greatest contrast between the two groups. Table 3 identifies twelve items of substantial disagreement (i.e., Influence Index values with an absolute difference between groups of 50 or more). As may be seen, Table 3 includes items not only relating to job performance and behavior (e.g., item 1 "Importance attached to getting along with other people", item 6, "Using profanity at work", item 14, "Competition with peers for promotion", and item 37, "Manner of supervising subordinates"), but also contains several items which pertain to personal acts free of job involvement (e.g., items 20, "Use of credit and responsibility in meeting debts" and 50, "Where charge accounts maintained for personal shopping").

Table 3
Items Where There Was Substantial Disagreement Among Two Groups Regarding Degree of Legitimacy of Influence
(Differences of 50 or more between index values)

Item	U.S. Managers	German Managers	Index Difference
1. Importance attached to getting along with other people	100	41	59
4. Wearing beard, mustache, etc.	47	-63	110
5. Attitudes toward unions	80	-63	143
6. Using profanity at work	80	20	60
11. Willingness to Play Politics to get ahead	60	-17	77
14. Competition with Peers for Promotion	67	5	62
20. Use of credit and responsibility in meeting debts	13	-66	79
36. How critical of the company in public	100	32	68
37. Manner of supervising subordinates	67	11	56
50. Where charge accounts maintained for personal shopping	20	-66	86
52. Number of drinks during lunch time	67	9	58
53. Degree of participation in non-company public activities	-7	-66	59

Note: Column 3 abstracted from Kemp¹⁰.

To be fully understood, each item of disagreement should be considered with respect to the history and culture of both the United States and Germany. For example, while both German and U.S. managers felt it to be legitimate for an organization to

influence the amount of "Alcohol consumed during the working day" (Table 1, item 7), they disagreed on the legitimacy of influencing the "Number of drinks at lunch time" (Table 3, item 52). This contrast is understandable when one considers the role of wine and particularly beer at mealtime in Germany. Disagreement on such personal items as 4 ("Wearing of a beard or mustache") and 50 ("Where charge accounts maintained for personal shopping") can similarly be explained. The wearing of a beard and/or mustache in Germany has never carried the connotation that it does in the United States. In regard to items 20 and 50, it should be realized that consumer credit and charge accounts (with the exception of catalogue sales and purchases such as automobiles) are not traditional in German retail businesses.

Concerning item 5 ("Attitudes toward unions"), the U.S. managers surveyed were largely in agreement regarding the legitimacy of organizational influence in this area. A majority of the German managers, however, felt otherwise. This disagreement becomes understandable when the unique form of labor relations in Germany is considered. Workers participate in management decision-making in a required legal relationship known as "codetermination"⁹. According to German law, all private firms employing at least five (in agriculture, 10) persons must establish a works committee to express the views of the firms' employees on all economic, as well as, social matters affecting their relationship. Further, at least one-third (in the mining, iron and steel industries, one-half), of the positions on the Supervisory Board of all joint-stock companies must be held by employees. In certain heavy industries it is also a legal requirement that an employee nominated "Director of Labor" serve on the Board of Management of all firms.

The disagreement over items 1 ("Importance attached to getting along with other people"), 6 ("Using profanity at work") and 37 ("Manner of supervising subordinates") is more difficult to explain. In general, working relationships in Germany are much more formal than they are in the U.S.; as such they are less open frank (2, p. 127; 6, p. 270). It could be posited that in a situation of this nature, sensitive topics such as the above (dealing partially with personal behavior) would not be considered proper for discussion (or influence). This may also partially explain the contrast previously noted, in the Influence Index values of item 34: "Kind of temperament exhibited on job" (see Table 1).

The disagreement surrounding items 11, 14, 36, and 53 is equally interesting. U.S. managers rated item 11 ("Willingness to play politics to get ahead") an area of high legitimacy, whereas German managers believed it to be an area of low legitimacy. U.S. managers were unanimous in judging item 36 ("How critical of the company in public") an area of high legitimacy, whereas the German managers surveyed were not as strong in their feelings.

Items with Influence Index values near zero indicate either a conflict among respondents (equal numbers of "Yes" or "No" answers), an in-ability to decide (high number of "Uncertain" responses) on the legitimacy or non-legitimacy of a survey item, or both. Items 14 and 53 fell into this category. Item 14 ("Competition with peers for promotion") showed an Influence Index value of +67 for U.S. managers (indicating high influence legitimacy), but only +5 for German managers (indicating that this is an area of either conflict, uncertainty, or both). Item 53 ("Degree of participation in non-company public activities") showed an Influence Index value of -66 (indicating low influence legitimacy) for the German managers surveyed, but only -7 for the U.S. managers.

Discussion and Conclusion

The rank-order correlation of the groups studied and the preceding analysis indicated that there were considerable areas of disagreement between the behavioral attitudes and values of the German and U.S. managers studied. Members of both groups seemed to recognize that certain legitimate areas of management influence do exist, however, they disagreed on both the proper extent and composition of this influence. This disagreement existed in both related and non-related job performance areas as well as on items related to personal beliefs and actions. In many cases, these differences of opinion are explainable in terms of cultural varieties and suggest one source of difficulty in cross-cultural organizational socialization. To the extent that such difficulties can be anticipated and areas of legitimate influence recognized, tension and conflict can be minimized. Mutually accepted and recognized boundaries of legitimate influence also serve to provide a foundation for sound communication and better understanding.

The findings of this study and the acknowledged importance of culture in multinational undertakings are consistent with parallel findings in this area. In a study involving some 3,600 managers in 14 countries, Haire, Ghiselli, and Porter^{4,5} concluded that many international variations in managerial behavior patterns are due to recognizable cultural differences. Farmer and Richman¹, Peterson¹⁴, and Hines⁷ have each expressed this same view. Drawing upon data collected during a two-year study in Brazil, Gonzalez and McMillan concluded that "American management experience abroad provides evidence that our uniquely applicable American philosophy of management is not universally applicable but is a rather special case (3, p. 41)".

In conclusion, standard cautions are in order. The results of this study are not meant to be interpreted as all inconclusive. The organizational influence and socialization processes investigated are much too broad in scope to definitively outline in a single study. No claim is made that the respondents surveyed are representative of the populations from which they were drawn, or even representative of managers in their respective countries. Most importantly, the survey findings reported are in no way meant to be interpreted as favorable or unfavorable to either national group studied, as no attempt has been made to infer value judgments in the reporting of these findings.

References

- 1 Farmer, Richard N., and Barry M. Richman, *Comparative Management and Economic Progress* (Homewood, IL.: Irwin, 1965).
- 2 Fassbender, Siegfried, "Management and Its Environment in Germany", in Joseph L. Massie and Jan Luytjes (Eds.), *Management in an International Context* (New York: Harper and Row, 1972).
- 3 Gonzalez, Richard F., and Claude McMillan, Jr., "The Universality of American Management Philosophy", *Journal of the Academy of Management*, Vol. 4 (April, 1961), pp. 33-41.
- 4 Haire, Mason, Edwin E. Ghiselli, and Lyman W. Porter, "Cultural Patterns in the Role of a Manager", *Industrial Relations*, Vol. 3 (February, 1963), pp. 95-117.
- 5 Haire, Mason, Edwin E. Ghiselli, and Lyman W. Porter, *Managerial Thinking: An International Study* (New York: Wiley, 1966).
- 6 Hartmann, Heinz, "Management in Germany", Harbison, Frederick and Charles A. Myers, *Management in the Industrial World* (New York: McGraw-Hill, 1959), pp. 265-284.
- 7 Hines, George H., "Sociocultural Influences on Employee Expectancy and Participative Management", *Academy of Management Journal*, Vol. 17 (June, 1974), pp. 334-339.

- 8 Hochmuth, M. S., "How Americans Manage Germans", *Management Today* (December), 1971, pp. 76—79, 120.
- 9 Kane, Edward L., Jr., "Codetermination In West Germany", in Lawrence Stessin (Ed.), *Managerial Styles of Foreign Businessman*, Yearbook of Business, Series 9, Vol. 1 (Hempstead, New York: Hofstra University, 1972), pp. 257—283.
- 10 Kemp, B. Wayne, *Organizational Influence and Its Relation to Leader Behavior* (D.B.A. dissertation, Mississippi State University, 1972).
- 11 Kemp, B. Wayne, "Organizational Influence and Its Relation to Perceived Leader Behavior", in Thad B. Green and Dennis F. Ray (Eds.), *Management in an Age of Rapid Technological and Social Change* (Mississippi State, MS.: Southern Management Association, 1973), pp. 52—59.
- 12 Kitching, John, "Winning and Losing With European Acquisitions", *Harvard Business Review*, Vol. 52 (March-April, 1974), pp. 124—136.
- 13 Massie, Joseph L., and Jan Luytjes, "Understanding Environmental Influences in Managerial Approaches", in Joseph L. Massie and Jan Luytjes (Eds.), *Management in an International Context* (New York: Harper and Row, 1972).
- 14 Peterson, Richard B., "A Cross-Cultural Perspective of Supervisory Values", *Academy of Management Journal*, Vol. 15 (March, 1972), pp. 105—117.
- 15 Schein, Edgar H., "Organizational Socialization and the Profession of Management", *Industrial Management Review*, Vol. 9 (1968), pp. 1—15.
- 16 Schein, Edgar H., *Organizational Psychology*, 2nd ed.; (Englewood Cliffs, New Jersey: Prentice-Hall, 1970).
- 17 Schein, Edgar H., and Steven J. Ott, "The Legitimacy of Organizational Influence", *American Journal of Sociology*, Vol. 67 (May, 1962), pp. 682—689.
- 18 Schein, Edgar H., and Gordon L. Lippitt, "Supervisory Attitudes Toward the Legitimacy of Influencing Subordinates", *Journal of Applied Behavioral Science*, Vol. 2, No. 2 (1966), pp. 199—209.
- 19 Williams, Lawrence K., William F. Whyte, and Charles S. Green, "Do Cultural Differences Affect Workers' Attitudes?" *Industrial Relations*, Vol. 5 (May, 1966), pp. 106—117.

Center for International Education and Research in Accounting

announces the availability of its publications dealing with the international aspects of accounting and related disciplines.

The publications are of two types:

(1) THE INTERNATIONAL JOURNAL OF ACCOUNTING EDUCATION AND RESEARCH

This journal is published twice per year. (All earlier issues are available.) The journal contains important articles dealing with international accounting from many international and interdisciplinary perspectives. The papers from regular International Seminars in Accounting sponsored by the University of Illinois are also included in these volumes. The contributors have included distinguished accountants and economists and leaders in business administration from both the academic and practical areas.

Subscription rate per year	U.S. \$ 3.00
Individual copies	1.80

(2) THE INTERNATIONAL MONOGRAPH SERIES

The Center has published eight monographs relating to the area of international accounting to date. The volumes already available and their prices are noted below.

A Statement of Basic Accounting Postulates and Principles (English and Spanish Editions) (lots of 10 @ .50 each)	U.S. \$ 1.00
Theory of Accounts in Double-Entry Bookkeeping, by Karl Käfer	2.00
The Evolution of Direct Costing, by Charles Weber	2.00
The Nature and Stages of Accounting Development in Latin America, by Edward L. Elliot	2.50
Input-Output Analysis and Its Application to Business Accounting, by Shawki Farag	2.50
The Role of Accounting in the Economic Development of England 1500—1750, by James O. Winjum	3.00
Accounting Research 1960—70: A Critical Evaluation, Edited by Nicholas Dopuch and Lawrence Revsine	3.00
Cost Terminology and Cost Theory: A Study of Its Development and Present State in Central Europe, by H. M. Schoenfeld	3.00

**CENTER FOR INTERNATIONAL EDUCATION AND RESEARCH
IN ACCOUNTING**

320 Commerce West — Box 109, University of Illinois, Urbana, Illinois 61801,
U. S. A.

MANAGEMENT INTERNATIONAL REVIEW

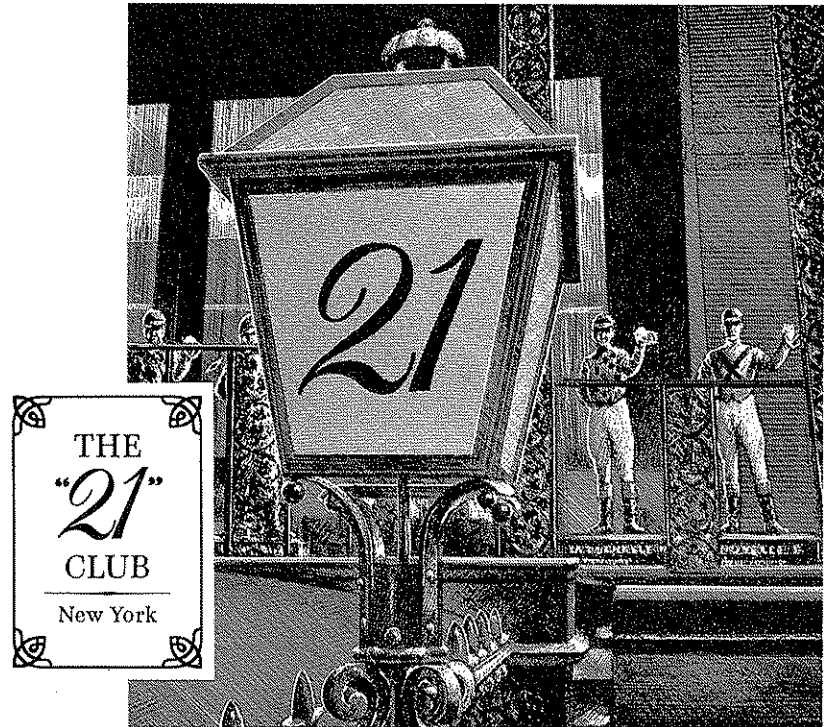
Vol. 16 · 3/1976

Contents · Sommaire · Inhalt

TOPICAL PROBLEMS OF MULTINATIONALS

- | | |
|--|---|
| J. Sachdev
Manchester | Disinvestment: A New Problem in
Multinational Corporation —
Host Government Interface |
| B. Richman
Los Angeles | Multinational Corporations and the
Communist Nations |
| Y. Zeira
Tel-Aviv | Rotation of Expatriates in Multinational
Corporations |
| J. Boddewyn
New York | External Affairs of Transnational Firms |
| * * * | |
| W. Staehle
Darmstadt | Situation Approach to Management |
| P. Burger/R. Doktor
Binghamton | Self-Perception Attitudes Among
Managers from India, Italy,
West Germany and The Netherlands |
| G. Schreyögg
Nürnberg | Zur Tranferierbarkeit von Management-
Know How |
| S. Lofthouse/J. Vint
Canberra, Manchester | Early Economics and Management |
| J. Iboko
Lagos | Management Development in Nigeria |

~ Zu Gast in aller Welt ~



Mitten in Manhattan

Hinter dieser Ampel mit einer schlichten Hausnummer verbirgt sich das berühmteste „Speakeasy“ New Yorks, man kann sagen, der Welt. „Flüsterkneipe“ ist selbstverständlich eine für den achtbaren „21-Club“ vollkommen unangemessene Übersetzung – obschon es stimmt, daß in diesem eleganten viktorianischen Stadthaus auch in der Zeit der Prohibition geistige Getränke ausgeschenkt wurden. Hier trafen und treffen sich die Großen der Literatur und Leinwand, von Bank und Börse, aus Politik und Presse, und dennoch muß man nicht zu den Stammgästen zählen oder ein großer Zechenmacher sein, um sich wohl zu fühlen... in der Bar, deren Wände mit Original-Karikaturen und Witzzeichnungen bedeckt sind und deren Decke voller Flugzeug-Modelle hängt,

oder in einem der Speiseräume, die mit berühmten Gemälden großer amerikanischer Künstler dekoriert sind. Und, wenn es möglich ist, der sollte auch einen Blick in den sagenumwobenen Keller werfen, den man allerdings nur betreten kann, wenn man weiß, wie ein Stück des Mauerwerkes mit Hilfe eines versteckten Mechanismus beiseite zu bewegen ist. Hinter dieser Geheimtür wurde früher verschollen gezech – heute lagern in den Gewölben berühmte Weine, private Vorräte berühmter Gäste und auch eine ausreichende Zahl von Flaschen des Asbach Bralt, denn die angenehmen Eigenarten dieses großen Weinbrandes aus Rüdesheim am Rhein weiß man auch mitten in Manhattan zu schätzen: seine üppige Blume, sein sanftes Feuer und seinen vollen weinigen Geschmack.

Asbach
Bralt

Im Asbach Bralt ist der Geist des Weines!