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Electronic Journal of Business Ethics and Organization Studies EJBO aims to provide an avenue for the presentation and discussion of topics related to ethical issues in business and organizations worldwide. The journal publishes articles of empirical research as well as theoretical and philosophical discussion. Innovative papers and practical applications to enhance the field of business ethics are welcome. The journal aims to provide an international web-based communication medium for all those working in the field of business ethics whether from academic institutions, industry or consulting.

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Each paper is reviewed by the Editor in Chief and, if it is judged suitable for publication, it is then sent to at least one referee for blind review. Based on the recommendations, the Editor in Chief decides whether the paper should be accepted as is, revised or rejected.

The process described above is a general one. The editor may, in some circumstances, vary this process.

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- the specific suitable conferences or
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As a guide, articles should be between 5000 and 12000 words in length. A title of not more than eight words should be provided. A brief autobiographical note should be supplied including full name, affiliation, e-mail address and full international contact details as well as a short

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References should be shown within the text by giving the author's last name followed by a comma and year of publication all in round brackets, e.g. (Jones, 2004). At the end of the article should be a reference list in alphabetical order as follows

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Dharmic Education- A Panacea for Social Evils in Emerging Economies

Karanam Nagaraja Rao
Krishna Kishore

Abstract

Education is a tool of social change. The perceptions of people about the goals of education largely define the pattern of education structure. If the values of the society revolve around materialistic pursuits alone, it naturally promotes unbridled race for money. The products of that education system orient towards materialistic pursuits and the lofty ideals like Corporate Social Responsibility and business ethics that dominate the current managerial thought get lip sympathy in their hands. Realizing the need of ethical values in organizations, many universities of the West and certain prime institutions in India (ex- IIM, Bangalore) have introduced spiritual education in the course curriculum. The traditional Indian mind gave profound importance to 'Dharma' which is basically a moral law combined with spiritual discipline that helps sustain the society, over other 'purusharthas' and advised the student to attain all purusharthas in tune with 'Dharma'. Purusharthas is a term from Hindu way of life that encompasses four things- Dharma (moral laws), Artha (following material pursuits in ethical ways), kama (following and attaining biological and psychological desires in ethical way) and Moksha (liberation from desires which is the ultimate human goal in life). Ancient Indian thought was never against earning money, but it insisted on earning with Dharma. "The Dharmic path can provide the means for attaining own spiritual realizations and experiences" (Stephen Knapp). The literature on

ethical leadership and Sanatana Dharma which is eternal values of moral life are abundantly found in our scriptures like Bhagavat Gita, Vidura Neeti, Manu Smriti, Maha Bharata and Ramayana. An attempt is made in this article to study the principles of Sanatana Dharma from the original texts and also commentaries by western thinkers like Annie Besent, Max Muller, Stephen Knapp and the like and try to present how the values are relevant for today's managerial students towards attaining harmonious personalities.

Key words: Management education, Dharma, Ethical leadership, Value systems

Introduction

'Dharma' is one of the most frequently used and most difficult to explain terms used in Indian intellectual thought and it is derived from the Sanskrit root 'dhru', which means to uphold, sustain or support. It is an integrated scheme of life process by which one is prevented from falling down and is uplifted spiritually. It is therefore a way of life or a value system. For the lack of a better synonym in English it is interchangeably used as religion. Atharva Veda describes Dharma as 'Prithivim Dharmana dhritam', which means, "this world is upheld and sustained by Dharma". Dharma is basically a moral law combined with spiritual discipline and guides one's life. For example, Manu Smriti extols ten essentials of Dharma as dhriti (patience), kshama (forgiveness), dama (self control), asteya (honesty), shauch (sanctity), indriya- nigraha (control of senses), dhi (reason), vidya (knowledge), satya (truth), akrodh (absence of anger). The sloka runs like thus: 'Dhriti Kshama, Damoasteyam, Shaucham Indriyaigraha, Dheervidya, Satyam, Akrodho, dashakam Dharma Lakshanam'

Our forefathers believed that "dharma is like a cosmic norm and if one goes

against the norm, it can result in bad karma. So, dharma affects the future according to the karma accumulated. Therefore one's dharmic path in the next life is the one necessary to bring to fruition all the results of past karma" (http://www.aryasamaj.net/article/hvm/what_is_dharma.html). Thus the Dharmic thought blends spirituality with morality with the end objective of people adhering to it for social good. Dharmic laws have the force of unwritten conventions of Briton Constitution or the ordinals of Papal decrees. The purpose of Dharma is not only spiritual but to make people enjoy earthly happiness in the world.

Dharma, also referred popularly as Sanatana Dharma, is conceived eternal-that could not change in the past and will not change in the present or future and it is eternal moral truths based purely on logic and reasoning and not implicit blind faith. Sri Krishna tells Arjuna, that the latter need not accept everything as told by him, but only after pondering and discriminating. He leaves, Arjuna to do as he pleases. He says, "Vimrishyait adasheshena yathecchasi tatha kuru" (Geeta 18-63). Thus lot of freedom is allowed to the practitioners of Dharma. The Webster's Dictionary defines Dharma as

1. Cosmic order or law, including the natural and moral principles that apply to all beings and things.

2. Dutiful observance of this law in one's life; right conduct.

Karna Parva of the Mahabharata. Verse-58, Chapter 69 says: "Dharanat dharma mityahu dharmodhara-yate prajaha Yat syad dharanasamyuktam sadharma iti nischayaha" which means 'Dharma is basically for the stability of society, the maintenance of social order and the general well-being and progress of humanity. Whatever conduces to the fulfillment of these objects is Dharma that is definite'. On being requested by Dharmaraja to explain the scope and meaning of Dharma, Bhishma, who had mastered the knowledge of Dharma, replied thus: "Tadrisho ayam anuprashno Yatra dharmaha sudurlabha Dushkamba pralisankhyatum tatkenatra vsvasyathi Prabhavarthaya bhutanam dharmapravachanam kritam Yasyat prabhavasamyuktaha sa dharma iti nischayaha" (Shanti Parva-109-9-11) which means It is most difficult to define Dharma. Dhar-

ma has been explained to be that which helps the upliftment of living beings. Therefore, that which ensures the welfare of living beings is surely Dharma. The learned rishis have declared that which sustains is Dharma. In a nut shell Dharma comprises of *nyaya* (justice), practicing moral values, pious obligations to fellow human beings, readiness in helping others, giving charity to the needy, and the like. We have references of Dharma being taught in schools, colleges and the universities in ancient India. The universities of Nalanda, Taxila, Vikramashila, Valabhi and Kanchi attracted number of students from within and without. Each university specialized in a particular field of study. Takshila specialized in the study of medicine, while Ujjain laid emphasis on astronomy. Nalanda handled all branches of knowledge. Artha Sastra, Law and Medicine were some of the specialized subjects being taught in all places apart from moral and spiritual education. "The ideal of education has been very grand, noble and high in ancient India. Its aim, according to Herbert Spencer is the 'training for completeness of life' and the molding of character of men and women for the battle of life. The history of the educational institutions in ancient India shows how old is her cultural history. It points to a long history. In the early stage it is rural, not urban. British Sanskrit scholar Arthur Anthony Macdonell (1854-1930) author of *A History of Sanskrit Literature* says "Some hundreds of years must have been needed for all that is found" in her culture. The aim of education was at the manifestation of the divinity in men, it touches the highest point of knowledge. In order to attain the goal the whole educational method is based on plain living and high thinking pursued through eternity" (<http://www.sciforums.com/Education-System-In-Ancient-India-t-16676.html>).

Methodology

For understanding the meaning and scope of Dharma, a few authentic books like *Maha Bharat*, *Ramayan*, *Bhagavat Gita*, *Manu smriti*, *Vidura Niti* etc are referred. Popular data bases such as Proquest, Ebsco, and Sage Publications are also scanned for the purpose of clarity. The writings of Mahatma Gandhi, Sarvepalli Radha Krishnan, Annie Besent, Max Muller, Stephen Knapp, Pullela Ramachandrudu, Dayanand Saraswati, Tatva Vidananda, Raman Maharshi, Ramakrishna Paramahansa etc are also studied for conceptual clarity.

Since the aim of the article is to study the meaning and scope of Dharma from ancient Indian texts and to relate the eternal truths to modern education system with an objective to make managerial students well rounded individuals (Narayanaswamy, R, 2008), the method adopted is one of exploratory or formula-tive with an emphasis on discovery of ideas and insights.

Transition in Indian education

From time immemorial till the dawn of colonialism, the education in India was laced with morality and spirituality. Even the aphrodisiac texts like Vatsyayana's '*Kama Sutra*' (the art of love making) was talking about love within the boundaries of Dharma. Unlike the present day education wherein ethics is taught as an elective or a separate subject, ethics was ingrained in all subjects of teaching. Naturally this type of education was not found conducive for the colonial masters who wanted to suppress the Indian people. They can easily subjugate people with physical might but can they suppress the spiritual might of the people without destroying their education? That is exactly what the Britishers sought to achieve. "I have travelled across the length and breadth of India and I have not seen one person who

is a beggar, who is a thief. Such wealth I have seen in this country, such high moral values, people of such caliber, that I do not think we would ever conquer this country, unless we break the very back home of this nation which is her spiritual and cultural heritage and therefore I propose that we replace her old and ancient education system, her culture, for if the Indians think that all that is foreign and English is good and greater than their own, they will lose their self esteem their native self culture and they will become what we want them, a truly dominated nation. We must at present do our best to form a class of persons, Indians in blood and color, but English in taste in opinions, in morals and intellect" (Macaulay, 1835). "The British administrators, when they came to India, instead of taking hold of things as they were, began to root them out. They scratched the soil and began to look at the root, and left the root like that, and the beautiful tree perished (Gandhi, 1931, quote from Smith). Our history books are replete with references of this nature suggesting that there was widespread education in India prior to British onslaught and the people became 'illiterate' overnight because they did not know English education and their achievements and culture acquired through Indian education was of no value in the eyes of the British rulers. The pattern of education in the aftermath of independence was by and large similar and 'more one sided, excessively intellect driven and does not do enough to produce well rounded individuals" (ibid, Narayana, 2008). "Contemporary problems of environment, universal peace and international cooperation have added new dimensions and we are required to promote through education harmonious relationship between the individual, environment and cosmos, and we have to realize that harmony and unity can come about in outer space only when our inner space is purified and perfected" (Joshi). A casual look in to the syllabus of elite business schools in India indicates that it is oriented with materialistic pursuits with less emphasis on ethics, human values and piety. Even if business ethics, as a subject of study, is being taught, it is 'restricted to the law of the land predominantly focusing on what not to do viz, stealing, killing, fraud, harassment or wreck less destruction of the environment. The supra legal principles like empathy, piety, humanity etc are given a go by the practitioners of Management' (Fieser).

Education should try to make a person think, talk, act (manas, vachas and karmana) and behave in a civilized manner. It should try to give gentleness to one's dealings with a global outlook on humanity and compassion towards fellow human beings. It should also make a person fit to compete with the hardships of life for leading a standard life. If a student excels in studies but leads an immoral life, it results in distortion and his education is a failure to mold him to a civilized person for leading a successful life. An intellectual decrepit is more harmful to society than an illiterate person. Can imbibing the Dharmic principles bring about a profound change in the personalities of the students?

Towards Dharmic roots for making harmonious personalities

"The whole world is one family
Let noble thoughts come from all quarters of the world
Let peoples in all parts of the universe live in happiness and prosperity
Let us ennoble the entire world" (Rig Veda, 1-89-i)

Sanatana Dharma basically enunciates oneness of mankind and believes in synthesis as against antithesis and aims for ennobling the world. For conceptual clarity, the ideals of Dharma

as propounded in different texts can be summarized as follows:

Mahabharata on Ashtanga Dharma (eightfold path Dharma)
 "Worship, study, charity, austerity, truth, forgiveness, compassion and freedom from greed constitute eightfold path of Dharma- The first four can also be performed by a hypocrite, but the last four can only exist in great soul".

The Brihadaranyakopanishad equates Dharma with Truth, and declares its supreme status thus:

[There is nothing higher than Dharma. Even a very weak man hopes to prevail over a very strong man on the strength of dharma)

In his famous epic, Ramayana, Valmiki (Ayodhya-kanda, Verse- 10, Sarga- 109) says thus:

"From the ancient times the system of constitution depends on the bedrock of Truth and social sympathy. Truth is the fundamental basis of the State and indeed the universe rests on Truth".

The Rig Veda (X- 190-1) states that the Law and Truth are eternal and they are born of sacrifice and sublimation. Chanakya declares (Chanakya Sutram 234) that "Law and Morality sustain the world." The Markandeya Purana (Ch. 188, Verse 12-17) expresses the purpose of Dharma as "that all persons may be happy, may express each other's happiness, that there may be welfare of all, all being free from fear and disease: cherish good feelings and sense of brotherhood, unity and friendship". This stress on the identification of Dharma with Truth, Social well-being, Duty and Service impelled the king to proclaim that "I do not want kingdom, nor the heaven or salvation. I seek to relieve humanity from its manifold pains and distresses" (Pullela, 1998). The phrase 'Victory of Dharma' can be better understood from the rock edict of the Mauryan Emperor, Ashoka, which proclaimed his accomplishments in terms of the moral and ethical imperatives of Dharma, and pronounced the dictum, 'Where there is Law, there is Victory', "It is noteworthy that the wisdom of the ancients, the doctrines and concepts of jurisprudence, the system of laws, the rules and procedural features, could succeed only so long as the essential. Purpose of Dharma and the determination to uphold Dharma was maintained in the country. Not just law or doctrine or philosophy but a climate of public opinion and resolution to uphold law, is necessary if the benefits of the Rule of Law are to accrue to Society. That is why the statement "Dharmo Rakshati Rakshitah" which occurs in the fifteenth verse of the eighth chapter of the Manu Smriti" (Sharma, 1993). "Shikshawalli" in the Tattiriya Upanishad contains invaluable advice to students passing out from an institute of learning

"SATYAM VADA; DHARMAM CHARA,
 SWADHYAYANMAA PRAMADAH;
 SATYAANNA PRAMADITAVYAM;
 DHARMAANNA PRAMADITAVYAM;
 KUSHALAANNA PRAMADITAVYAM;
 BHUTYAI NA PRAMADITAVYAM;
 SWADHYAYA PRAVACHANAABHYAAM NA PRAMADITAVYAM;
 EVAMUPASITAVYAM EVAMUCIIAIT-
 ADUPAASYAM"

(Forever speak the truth: follow the Dharma;
 Strive constantly towards true learning and progress
 Forever on the righteous way to welfare,;
 Teach the world as diligently as you learn;
 Behave this way every day, Life-long;
 Conducting yourself thus be creating and ascendant.)

The literature on Dharma is thus abundant. Following righteous path with dignified respect to the freedom of others and societal norms, practicing and perfecting truth, non violence and belief in the dictum that all should live for each and each should live for all is the essence of Dharma. Dharma never advocates people to renounce wealth for the sake of spiritual attainment. The four Purusharthas , Dharma, Artha, Kama and Moksha are to be attained by each human being. Each represents a part and parcel of a single sugar cane which gives out the juice of life. But the Artha (money) and Kama (pleasure) are sought to be attained in a Dharmic way. Amassing money at the cost of the society and enjoying sensual pleasures in deviated paths are anathema to the principles of Dharma. We have a reference in Sandhya Vandan referred in Rig Veda where the people praying for longevity, lands, gold, brightness, progeny and heaven- "Ayuh prithiviyam dravinam bramha varchasam mahyam datva prajatum bramhalokam". 'All three values (dharma, wealth, and enjoyment) must be harmoniously cultivated for pursuit of happiness' (Manu 2.224). Further the practice of Dharma is voluntary. "The practice of dharma should be done not out of compulsion but out of love due to the perception of the Supreme in all living beings. With this motivation, dharma can assist in preventing injury to others and treating each other respectfully. Dharma also means righteous conduct. This includes following social laws and proper moral activity and behavior. It encourages truthfulness of thought, word and deed. The point of which is to reach the goal of dharma" (Knapp). The supremacy of Dharma is somewhat in terms of the modern concept of the Rule of Law. i.e. of all being sustained and regulated by it. Even the kings are not above Dharma and The Mahabharata has expressed this with great clarity. In the Shanti Parva Verse-3 (1), Chapter-90 says "the proper function of the King is the maintenance of the law, not enjoying the luxuries of life".

Forging the principles of Dharma in education and life – the need

The present trend of having moral education through a separate text- call it business ethics or business morals and the like are western imports to arrest the degeneration of the youth who are exposed to plethora of scandals, sexual aggressions, deceits etc. Dharma, unlike the western concept of ethics, is something in-built and imbedded in all streams of learning. In some way it is ingrained in the socio, physical and psychological psyche of the individual human being. It is not connected to any religion. Its appeal is universal and its aim is human awakening to spirituality and morality. It believes in the operation of life system with in the spectrum of morality irrespective of whether there is a governing system. In fact Gandhi's advocacy of non-governance is akin to enlightened anarchy.

Dharma is not just a set of rules to be incorporated in the test books as part of curricula. Neither is it an intellectual proposition but a way of life which has to be actualized and embodied directly by each person. Dharma is to be understood, practiced and perfected. It transcends the language of mind and permeates in to the language of heart. It dwells more on what to do rather than what not to do. If it talks of Ahimsa, it simply does not mean non-harming the fellow human beings but it means non-harming animals, trees and so on. "Harming animals is also himsa, and so vegetarianism is an important quality of ahimsa" (Malhotra, 2011). For sowing the seeds of Dharma and reaping the fruits of Dharma, one should have spiritual education laced with religion in the curricula at all levels. "I know that there is a school of thought which believes in only secular instruction

being given in public schools. I know also that, in a country like India, where there are most religions of the world represented, and where there are so many denominations in the same religion; there must be a difficulty about making provisions for religious instruction. But if India is not to declare spiritual bankruptcy, religious instruction of the youth must be held to be at least as necessary as secular instruction" (Gandhi, M.K). Aurobindo echoes the same sentiment and says, "to neglect moral and religious education altogether is to corrupt the race. In the economy of the man, the mental nature rests upon moral, and the education of the intellect devoid from the perfection of the moral and emotional nature is injurious to human progress".

Apart from Indian thinkers, we have umpteen numbers of writers of the West who supported the argument. T.S.Eliot says that "no culture has appeared or developed except together with religion. The culture will appear to be the product of the religion, or the religion the product of the culture" (Watso, 1996). "By devoting itself to utilitarianism that over emphasizes intellectual knowledge and technical skills, education in modern society have had two major bad consequences. First, by making learning a tool of politics and economics, it has robbed learning of its inherent dignity and independence. Second, people engaged in learning and education becomes the slaves of intellectual knowledge and technological skill, which are the only aspects of learning prized today. As an outcome of this trend, respect for humanity declines" (Toynbee & Ikeda, 2007). Dharma, as an ethical document, is the cultural heritage of the humanity irrespective of religious flavors. By depriving the fruits of this unique heritage, we are depriving the younger generations a wealth replete with morality and ethics. "The present generation has the knowledge and resources to alleviate human suffering. We have the means of overcoming the curse of poverty, hunger and decease. We have the knowledge as to how we can arrest and even reverse the damage to environment. We have the knowledge and ability to achieve all these. But then experience of man has shown that mere increase of knowledge alone without a corresponding increase of wisdom can indeed be source of sorrow -- "Values have withered under the scorn of big - business. The real purpose of any economic order is no new revelation. It is the full realization of human potential and its excellence. It is as old as the Greeks. Economic growth was never an end in itself; but only a performance test of realization of the ideal of a widening range of human choices"- (Venkatachalaiah, 2011). "In the 21st century, humanity is facing complex global scale problems: War, environmental devastation, religious intolerance, violence, hunger, poverty, illiteracy, pollution, crime, corruption, child abuse, human rights violation, oppression, inequality, injustice, Weapons of Mass Destruction (WMD), and global terror among others" (VISION, MISSION & ETHICS OF NEXT GENERATION FOUNDATION, INC. (NGF)- 2006). The seeds of these vices are born in the minds of men resulting in mutual distrust. The cause of poverty and penury lies not in paucity of ways and means but in paucity of empathy, piety, charity etc in the minds of men and the exhibit of ignoble traits like hatred, violence, oppression and exploitation. The war on poverty is, therefore, to be fought not on economic front but in mental front; defenses are to be constructed in the frontiers of the mind. Psycho neuro immunological theories of the Science proclaim inseparability of the body and mind. An education in moral values aiming in synchronizing science, religion, technology, intuition and physic go a long way in sowing seeds of Dharma in the society. Realizing the need of values- human values, moral values and spiritual values, the spiritual educa-

tion is being given prominence in recent years. As early as 2002, nearly 44 universities in the West have started offering courses in spiritual education and the number is growing (Manz et al, 2010). "Some educational institutions in India like IIM, Bangalore, Amrita University, Vivekananda University and IIT, Roorkee have introduced courses on spirituality rooted in Sanatana Dharma. There is education for a living, and there is education for life. Along with the education needed to make a living, students should also be given education on how to live life" (Amritananadamayi).

A few suggestions in imparting Dharmic education

Dharmic living is a way of life in the sense that it is to be nurtured from the roots if it is to protect the society. The famous adage in Sanskrit, 'Dharmo rakshati rakshitah' speaks of protecting the Dharma in order that the Dharma protects the universe. It is to be practiced and everybody should jealously protect it. We have abundant evidences from the scriptures like Ramayana, Maha Bharata and the Puranas as to how the Dharmic path was followed and how ignoring Dharma brought the downfall of the kings and kingdoms. Pandavas risked going on exile to forests though they were mighty enough to destroy Kauravas immediately after the game of dice. Rama renounced the kingdom to keep the oath of his father. Great warriors like Ravana suffered ignominious defeat for abandoning dharma for the extreme pursuit of kama (sensual pleasure). Kauravas with eleven Akshohinis(unit of measuring the armed forces) were defeated by Pandavas with seven Akshohini strength. The rajaniti of Rama prevailed over his love towards Sita leading to renounce Sita by Rama. Draupati talks of kshama (forgiveness) when her own children are killed by Aswathama. The steadfast adherence to truth by the king Harishchandra inspired the lives of great leaders like Mahatma Gandhi. The characters like Maricha, Vibhishana, Dharma Raja, Bhishma, Karna, Kunti, Draupati speak dharmic values at different occasions. Developing Case studies on these characters help in spreading the message of Dharma to the hearts of humanity.

Since moral values have strong impact on tender minds, it is suggested that Dharmic education, as a curriculum, should start at younger ages. Spiritual revivalism is on the rise across the globe and being a country that proclaimed spiritual values to the world, it is desirable that we should not leave the bus. The Princeton Religious Research Index, which has tracked the strength of organized religion in America since World War 2, reports a sharp increase in religious beliefs and practices since mid 1990s. In 1999, when the gallop poll asked Americans if they felt a need to experience spiritual growth, 78% said 'yes', up from 20% in 1994 (Fernando, 2007).

Dharma is generic and just because Hinduism has embraced it, it cannot be equated with Hinduism. Dharma can be embraced by any religion or by anybody. 'All is One and One is All' is an article of faith in Vedanta and human sectarianism cannot enter this discourse. It has no place for it' (Perry, 1971). 'Every religion is passing through self analysis and self criticism and is developing into a form which is sympathetic to other religions. No religion can retreat from modernity and science. With the spread of scientific knowledge, religions are becoming liberal, though a few cling to dogma as their only defence in this predicament. We should not look upon our religious heritage as an individual whole. We should make a distinction between spirit of religion and the forms, ceremonial ritual, marriage customs, food rules and social organization which are its forms. Accidental accretions are not as valid as spiritual truths" (Rad-

hakrishnan, 1983). In imparting Dharmic truths the spirit of religion should gain prominence over accidental accretions.

Conclusion

“Youngsters educated even in best educational institutions of world could become capable to stand on their own feet with confidence. They can become politically and economically independent. But quite often, they end up in life ‘Bowling Alone (in sociologist Robert Putnam’s memorable phrase)’. They remain unhappy most of the time in their life” (Boston Research Centre for the 21st Century, 2007). The psyche of competition to ‘stand first’ in the rat race has rendered the humanity in to rats. The friendly sport matches between the countries are viewed as if the matches are fought in the battle field. The greed for money and materialistic pursuits resulted in rampant corruption and black money. The inhuman system of slavery of feudal ages has taken re birth in the form of hard stressed and over worked work force. “The core team was jaded. They had not taken a holiday in five years. They were impatient with juniors and were losing faith in themselves” (Bhattacharya, 2011). No one believes any one and nuclear deterrence is viewed upon as the best defensive mechanism. The crisis of confidence in human ability to establish a society based on noble principles like truth, non violence, forgiveness, piety, charity etc has resulted in cynicism. The news of violence, exploitation and corruption has become another piece of information attracting little or no empathy or sympathy from the intellectual society. The educational system which has to churn out leaders of the future is excessively oriented in molding people in earning and aspiring

for money. To make one a holistic personality, one should be taught to pursue all Purusharthas (Dharma, Artha, Kama and Moksha) as per Dharma. Dharma enunciates the ethical and moral principles and has sustained our civilization. Dharma, being a set of values, cannot be equated with any religion; and an education in Dharmic values will result in an ‘ornament in prosperity and refuge in adversity’ (Aristotle) and help man see clearly what he ought to be and how he ought to live.

In this article an attempt is made to highlight what exactly is dharma, how dharma is sought to be introduced in the present system of education and how the instrument of dharma can be made use of to mold the character and personality of the youth. The tone of the article is basically to ensure that dharma is to be embedded in the social apparatus to make the life of everyone a happy living. Though we do not advocate dharma as panacea for all social evils, we definitely feel that the tool of dharma as a great change agent cannot be disputed or importance denied while designing the education structure.

We conclude this article with a quote, “Our inner environment, ie, our mind is in shambles. Those of our species who are not psychotic or significantly neurotic are suffering for one or another reason from emotional discomfort and lack of mental peace and equilibrium. I am firmly convinced that there is a strong correlation between the malaise of our outer environment and the disequilibrium of our internal world. Can we heal our ailing planet without first or at least simultaneously healing ourselves?” (Feuerstein, 2007). Dharmic education is a step in this direction of attaining equilibrium in the internal and external fronts.

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Spheres of Influence on Students' Ethical Decision Making

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Abstract

Our study contributes to the literature that explores whether age, gender, and various spheres of influence (religious principles, family values, educational training, workplace environment and peer interactions) affect perceptions of individual ethical behavior. We administered a business ethics survey to undergraduate students at a public undergraduate university in West Virginia. All respondents were asked to agree or disagree with twenty business ethics behavioral vignettes using a 4-point Likert type scale. In addition to these responses, we collected demographic information including gender, age, marital status, and academic major. Respondents were also asked to rank their personal spheres of influence: family, friends, religion, education and work environment. They were also required to categorize themselves as "religious" or "not religious". The results of multivariate ordered probit models indicated that spheres of influence do have statistically significant marginal impacts on ethical decision making and that females, religious students and older students are more likely to engage in ethical behavior.

Keywords: spheres of influence, business ethics, religion, gender, age

Introduction

There have been multiple decades of academic research attempting to determine why or why not unethical decision making occurs in the business environment. Business ethics courses have been integrated into both undergraduate and graduate business education curricula, and codes of ethics and ethics training have been implemented in organizations, and yet huge business scandals continue to occur. These continued business scandals have lead researchers to investigate what demographic factors such as age, gender or spheres of influence such as religion, workplace environment, peers, legal system family and community impact individual ethical decision.

The literature review indicates that several studies have previously investigated the impact of age and gender on individual ethical decision making (Kohut and Corriher, 1994; Borkowski and Urgas, 1998; McDevitt and Hise, 2002; Conroy and Emerson, 2004; O'Fallon and Butterfield, 2005; Spake, Megehee and Franke, 2007; Eweje and Brunton, 2009; Gill, 2009; Sharma, 2009; and Bampton and Maclagan, 2009). Several studies also investigated the spheres of influence that had an impact on ethical decision making (Sheidahl 1986; Donaldson and Preston, 1995; Bommer, Gratto, Gravander and Tuttle, 1987; Rawwas and Isakson, 2000; Andolson, 1997; Weaver and Agle, 2002; Parboteeah, Hoegl and Cullen, 2007; Lowery and Beadles, 2009; Kum-Lung and Teck-Chai, 2010). The following section discusses the current literature in those two areas of research.

Discussion of Current Literature

McDevitt and Hise (2002) survey research recognizes several spheres of influence on ethical decision making, indicating that 80 percent of the respondents were impacted by workplace policy, 75 percent were impacted by family influences, while only 60 percent were impacted by religion and community. Sharma (2009) survey results indicate that as age increases, workers become more ethical. Eweje and Burton (2010) further evaluated the impact of age on ethical deci-

sion making. Based on the results of their survey, the older students appeared to be more ethically aware than students in the 16-20 and 21-25 ranges. Their results also indicated that in some instances, age did not have a positive impact on ethical behavior but increased work experience did.

In terms of gender, Conroy and Emerson's (2004) survey research finds that male respondents were more accepting of unethical decision making and that females were, in general, more ethical than males. O'Fallon and Butterfield (2005) and Bampton and Maclagan (2009) research supports the idea that women may be more ethical in certain situations. Gill (2009) performed a student survey in India, the results of which show that females scored higher on ethical issues such as employees' rights and justice. These results support Gilligan's (2009) research which indicates that females are more focused on the relationship impact of ethical situations. Kum-Lung and Teck-Chai (2010) survey indicated, however, that there was no significant difference between male and female attitudes towards business ethics.

Andolson (1997) indicated that religion has a positive influence on ethical decision making. Conroy and Emerson (2004) support that religion positively impacts individual ethical attitudes; however, they also find that taking a religion course does not affect ethical perceptions. Parboteeah, Hoegl, and Cullen (2007) indicated there was a positive relationship between religion and ethical decision making. Lowery and Beadles (2009) indicated that those survey respondents who considered themselves religious would typically have a strong reaction to unethical behavior inside and outside of the work environment. Kum-Lung and Teck-Chai (2010) also discussed the influence of self-identification of religiosity with ethical behavior. Those who self-identified as religious had a positive attitude towards business ethics. There were few studies that focused on family influence on ethical behavior. Rawwas and Isakson (2000) developed a behavior model of spheres of influence which indicate that small family size has a positive impact on ethical decision making be-

cause parents have more time to teach values to their children.

Based on the literature review, we explored whether age, gender, religion, and family influences have a positive or negative impact on an individual's perception of what qualifies as unethical behavior. We developed three research questions to assess these influences on student behavior: Are students who self-identify as religious more likely to make ethical decisions than students who are not religious? Which sphere of influence has the most impact on ethical decisions: religion, family, education, work, or friends? Do these results differ across gender?

Survey Implementation

A business ethics survey (Appendix) was administered to undergraduate business students at a public undergraduate university in West Virginia. The responses were voluntary and anonymous. All respondents were asked to respond to 20 business ethics vignettes using a 4-point Likert-type scale of "strongly agree," "agree," "disagree," or "strongly disagree." Demographic information was requested of each respondent which included age, marital status, academic major, number of children, country of citizenship, and if they considered themselves religious. The respondents were also asked to rank their personal spheres of influence: family, friends, religion, education and work environment as "1" for most influential to "5" for the least influential on their ethical behavior.

Summary Statistics

The average response and standard deviation for each of the twenty vignettes are presented in Table I. Recall that the survey responses to each ethics vignette are measured on a 4-point Likert-type scale with the following numerical assignments: Strongly Agree = 1, Agree = 2, Disagree = 3 and Strongly Disagree = 4. Therefore each vignette would have a mean of 2.5 if responses are uniformly distributed. The larger the mean response, the less ethical the scenario is deemed to be by survey participants.

Only two vignettes, 13 (pretending to be sick) and 17 (violating privacy rules), have mean responses that are not statistically significantly different from 2.5 at the 5 percent significance level. Students were evenly torn between being loyal to a family member and following company policy in vignette 17, suggesting perhaps that the ethical decision in this scenario would depend on an individual's perspective. Vignette 13 presents a very familiar situation to students who have ever pretended to be sick to skip school, so it is not surprising that fewer students consider this to be unethical behavior.

Vignette 2 (finding \$1 and keeping it) has a mean of 2.37 which is statistically significantly lower than the uniform mean of 2.5 at the 5 percent level. Again, students may have been in a familiar situation in this scenario. Who hasn't found a dollar and kept it? All other vignettes have mean responses that are statistically significantly higher than 2.5 at the 5 percent level, indicating that on average survey respondents considered the actions described in these scenarios to be unethical to some degree. Vignettes 4 (borrowing from the cash register) and 10 (unannounced business closings) have the largest means, 3.65 and 3.69 respectively.

Table II (p. 12) presents the descriptive statistics of the 222 students who participated in the survey. Participants were fairly evenly split among genders (females – 48.9 percent, males - 51.1 percent). The average participant was 24.2 years of age, religious (75.7 percent), single (86.1 percent), and a business major

(91.4 percent). Despite the fact that a large majority of students indicated a religious status, family was most often identified as the number one sphere of influence on ethical behavior with 65.2 percent of students in this category. Religion was a distant second with 23.7 percent of students in this category. Education, friends, and work all had fewer than 5 percent of students identifying them as their most important source of ethical behavior respectively, representing the remaining 11 percent of survey participants. As a result, students who selected these last three spheres as their number one influence are lumped together in the sphere of influence labeled "other" in the analysis that follows. In total, 22 students selected these options as their number one sphere of influence. The individual sample sizes of 8, 8, and 6 respectively were too small to obtain statistically reliable results.

Table I Summary statistics for responses to vignette

Vignette	Mean	SD	N
1 Oversees unfair labor practices	3.23	0.77	220
2 Finding \$1	2.37	0.88	219
3 Finding \$100	3.03	0.85	219
4 Borrowing from cash register	3.65	0.66	220
5 Bookstores resells free books	2.97	0.85	220
6 Accepting money from clients	2.82	0.80	209
7 Claiming credit for an idea	3.51	0.57	219
8 Gender wage discrimination	3.52	0.60	217
9 CEO bonuses	3.55	0.59	217
10 Unannounced business closing	3.69	0.51	217
11 Unauthorized computer use	2.74	0.69	216
12 Padding travel expenses	3.22	0.66	215
13 Pretending to be sick	2.60	0.77	217
14 Stealing office supplies	3.02	0.66	217
15 Software piracy	3.02	0.73	217
16 Failing to report coworker	3.45	0.62	216
17 Violating privacy rules	2.50	0.92	216
18 Consuming alcohol at lunch	3.09	0.82	218
19 Padding overtime hours	3.21	0.68	218
20 Failing to report sexual harassment	3.40	0.65	217

The final columns of table II show that there are significant differences in the characteristics of survey participants across genders. Most notably, females were more likely to identify themselves as religious and to select religion as the number one sphere of influence for beliefs on ethics. Over 82 percent of females identified themselves as religious compared to only 69 percent of males. While family was the most popular sphere of influence for both genders, only 58 percent of females selected it as number one compared to 72 percent of males. Conversely, 33 percent of females selected religion as their number one sphere compared to only 13.8 percent of males. Females were also more likely to be married than males and were slightly less likely to be business majors.

Additional summary statistics presented in Tables III and IV (p. 13) attempt to isolate the effects of religion and the spheres of influence from the effects of gender on perspectives of ethics. The results in Table III summarize the responses of only the female survey participants across the three spheres of influence categories. The last two columns of the table provide the results of separate chi-square statistical tests for independence and the corresponding Cramer's V statistic to adjust for the influence of different sample sizes across the selected spheres. Cramer's V

Table II: Descriptive statistics of survey participants

n= 222	Overall (%)	Female (%)	Male (%)
Gender			
Female	48.9		
Male	51.1		
Religious			
Yes	75.7	82.3	69.4
No	24.3	17.7	30.6
#1 Sphere of Influence			
Education	4.0	3.9	4.3
Family	65.2	58.3	72.3
Friends	3.0	1.9	4.3
Religion	23.7	33.0	13.8
Work	4.0	2.9	5.3
Academic Major			
Business	91.4	89.4	93.5
Non-business	8.6	10.6	6.5
Marital status			
Married	13.9	18.0	9.6
Single	86.1	82.0	90.4
Age			
Mean	24.2	24.8	23.5
Std.dev.	7.47	8.28	6.51

measures the degree of association between the two categorical variables, and ranges from 0 to 1. Larger values indicate a stronger relationship. A value of 0.1 typically provides a good minimum threshold for suggesting there is a substantive relationship. Table III reports only the vignettes in which statistically significant results were found. Here the chi-squared test identifies the results for two vignettes as statistically significant at the 10 percent level (2 and 14) and two other vignettes (11 and 15) have statistically significant results at the 5 percent level. Females who rank religion as their number one sphere were less likely to approve of keeping a dollar found on the floor. This is not surprising because 'thou shalt not steal' is common in religious beliefs. However, in the other three significant scenarios, females who ranked education, friends, or work (Other) as their number one sphere were more likely to consider the behaviors described in the vignettes as unethical. Interestingly, when we conducted a similar set of test for males, none of the vignettes show statistically significant results across spheres of influence and are therefore not included in this table. This supports the research indicating females' recognition of the importance of ethical behavior.

When we examine the average responses and chi-square test results across religious identities in Table IV, we see that three scenarios turned out to be statistically significant for females. Females who consider themselves to be religious are more likely to find the behavior unethical in vignette 7 (taking credit for a colleague's idea) and 18 (drinking during lunch against company policy). However, females who are not religious are more likely to find the behavior described in vignette 1 (unfair labor practices) as unethical. This seems to support the findings in previous literature that females consider discrimination or social injustices as unethical regardless of whether they are religious or not.

When we examine the results for males in Table IV, we see that again three scenarios turn out to be statistically significant; however, only vignette 1 overlaps with the female results. Males who consider themselves to be religious are more likely to find the behavior in vignettes 1 and 17 (working for a company with unfair labor practices, and violating company policy to tell a relative about a company issue). However, males who are not religious are more likely to find the behavior described in vi-

gnette 7 (taking credit for a colleague's idea at work) as unethical. It is interesting to note the conflicting results for religious males and females in vignette 1. From the male perspective, our culture has developed the male role as protective of women and children. This result may support that fact. From a female perspective, this type of vignette is a violation of social justice, which has been discussed in the literature as a foundation of women's perceptions of unethical behavior. Of course, in order to further isolate the effect of religion and the spheres of influence from the gender effects, a multivariate analysis is required.

Empirical Model

Our survey elicits ordered responses ranging from strongly agree to strongly disagree for each of the twenty vignettes. Therefore the appropriate multivariate regression technique is the ordered regression model (ORM) first introduced by McKelvey and Zovoina (1975). The ORM assumes that a latent continuous variable y_i^* , sense of ethics, is mapped to an observed variable y_i , individual response to a vignette. The continuous latent variable can be thought of as the propensity to disagree that the activity described in each vignette is ethical, and thus represents a measurement of ethics. The observed response categories for y_i are: 1 = Strongly agree (SA), 2 = Agree (A), 3 = Disagree (D), and 4 = Strongly disagree (SD). The underlying structural model is:

$$y_i^* = \mathbf{x}_i \boldsymbol{\beta} + \varepsilon_i$$

where y_i^* is the latent variable of ethics, $\boldsymbol{\beta}$ is a set of coefficient estimates that correspond to the set of independent variables \mathbf{x}_i , and ε_i is a random error following Long (1997, p. 117).

We use the ordered probit model to produce consistent and efficient estimates of the relationship between the vignette responses and the individual characteristics of the survey respondents. The independent variables include the following: dummy variables for being "male," "single," and a "business student," and continuous variables for age and number of children. To account for spheres of influence, we include the following set of dummy variables: "Religion #1" to indicate the respondent chose religion as the primary influence on his ethics and "Other #1" to indicate the respondent chose education, friends, or work as the primary influence on his ethics. Thus, we use the family sphere of influence as the reference category to avoid concerns of collinearity. In a separate set of regressions, we substitute a dummy variable indicating that the respondent is "religious" for the sphere of influence variables.

Multivariate Results

Our first set of estimation results are presented in Table V (p. 13). The reported estimates represent the marginal effects on the probability of strongly disagreeing that the activity described in each vignette is ethical. The sphere of influence variables are statistically significant at the 10 percent level or better in 7 out of 20 vignettes. Religion as the number one sphere of influence is statistically significant in four vignettes (4, 8, 11, and 15). Religion has its largest absolute impact in vignette 8. Here we can conclude that holding all else constant, the probability of strongly disagreeing that wage discrimination is unethical is decreased by 0.17 for an individual who selected religion as his number one sphere of influence relative to individuals who selected another sphere. However, this is the only case where religion has a statistically significant negative impact, the impact

Table III: Summary Statistics by Sphere of Influence and Gender

Gender	Vignette	Family		Religion		Other		V	P
		M	SD	M	SD	M	SD		
	2 Finding \$1	2.35	0.78	2.88	0.82	2.56	1.01	0.233	0.087
	11 Unauthorized computer use	2.75	0.58	2.97	0.67	3.33	0.71	0.229	0.030
Female	Stealing office supplies	3.00	0.62	3.26	0.67	3.33	0.87	0.208	0.066
	Software piracy	2.98	0.66	3.26	0.67	3.67	0.50	0.227	0.033

Table IV: Summary statistics by Sphere of Influence and Religious Status

Gender	Vignette	Religious		Not Religious		V	P
		M	SD	M	SD		
Female	1 Oversees unfair labor practices	3.38	0.64	3.89	0.85	0.297	0.020
	7 Claiming credit for an idea	3.57	0.56	3.16	0.69	0.266	0.020
	18 Consuming alcohol at lunch	3.42	0.60	3.05	0.62	0.226	0.060
Male	1 Oversees unfair labor practices	3.16	0.66	2.91	1.13	0.357	0.003
	7 Claiming credit for an idea	3.45	0.55	3.73	0.45	0.234	0.043
	17 Violating privacy rules	2.58	0.90	2.15	0.94	0.273	0.051

Table V: Marginal Effects on the Probability of Strongly Disagreeing for the Ordered Probit Model with Spheres of Influence

Independent variables	1	2	3	4	5	6	7	8	9	10
Religion #1	-0.076	0.074	0.106	0.122*	-0.051	-0.002	0.030	-0.170**	-0.041	-0.027
Other #1	-0.010	0.056	-0.007	0.049	-0.048	0.033	0.039	0.093	0.112	0.155*
Male	-0.156**	-0.083***	-0.143**	-0.003	-0.069	-0.095**	0.013	-0.454***	-0.033	0.020
Single	-0.029	0.007	-0.268**	0.130*	-0.181*	-0.042	-0.056	-0.284***	0.005	-0.112
Age	0.014*	0.010***	0.008	0.009	0.004	0.007	0.008	-0.008	0.001	-0.005
Number of children	-0.044	-0.085**	-0.150*	-0.024	-0.031	0.024	0.020	0.064	0.056	0.049
Business students	-0.000	0.048	0.096	-0.073	0.017	0.043	-0.097	-0.114	0.101	-0.047
Log likelihood	-185.77	-219.58	-213.63	-135.31	-221.6	-211.91	-149.88	-125.87	-155.79	-129.35
N	191	190	190	190	191	190	190	189	189	189
	11	12	13	14	15	16	17	18	19	20
Religion #1	0.091*	0.073	0.005	0.110	0.133*	-0.001	0.049	0.089	0.097	0.041
Other #1	0.139	0.0129	0.175**	0.101	0.295**	0.036	0.087	0.169	0.226*	-0.011
Male	-0.056	-0.138**	0.005	-0.073	-0.102**	-0.025	-0.022	-0.277***	-0.081	-0.129*
Single	-0.018	-0.112	0.041	-0.146	-0.124	-0.140	0.020	-0.108	-0.183	-0.085
Age	0.005*	0.016***	0.004	0.006	0.005	0.006	0.003	-0.000	0.000	0.008
Number of children	-0.020	-0.047	0.003	-0.020	-0.013	-0.154	0.022	-0.021	0.004	-0.163**
Business student	-0.018	0.209***	-0.018	0.128**	-0.041	0.084	0.052	0.121	0.080	0.149
Log likelihood	-183.06	-171.77	-214.47	-179.9	-196.37	-165.2	-241.11	-201.27	-181.69	-174.36
N	188	189	189	189	189	189	189	189	189	189

of religion is positive in the other three vignettes, and the marginal effects range from 0.09 to 0.13. The 'Other' number one sphere of influence is also statistically significant in four vignettes (10, 13, 15, and 19), and the marginal effects range from 0.16 to 0.30. Vignette 15 is the only one in which both sphere variables are statistically significant. Identifying education, friends, or work as the number one sphere of influence increases the probability of strongly disagreeing that software piracy is ethical by 0.30, whereas, identifying religion as the number one sphere of influence only increases this probability by 0.13. In fact, the magnitudes of the estimates for the "other" number one sphere are all larger than those for the religion sphere.

Table VI (p. 14) reports estimation results for models in which the religious status dummy variable is used instead of the sphere of influence variables. The marginal effect of being religious is statistically significant in three vignettes: 15, 17 and 18. Students who consider themselves to be religious are more likely to consider drinking alcohol at lunch, pirating software, and violating company policies to be unethical. Individuals who self-identify as religious may adhere to strict religious beliefs such as no alcoholic beverages, and thou shalt not steal (software). They also may not want to become involved in an adulterous situation, which is why they feel that violating the company policy to help a relative is unethical.

Table VI: Marginal Effects on the Probability of Strongly Disagreeing for the Ordered Probit Model with Religious Status

Independent variables	1	2	3	4	5	6	7	8	9	10
Religious	0.0634	0.028	0.038	-0.042	-0.012	0.03	-0.029	0.115	-0.117	-0.096
Male	-0.150**	-0.102***	-0.142***	-0.003	-0.107**	-0.086**	0.040	-0.407***	-0.043	0.035
Single	-0.024	-0.024	-0.309***	-0.080	-0.133	-0.024	-0.106	-0.220**	0.040	-0.107
Age	0.015**	0.009***	0.005	0.009	0.003	0.007	0.005	-0.008	0.001	-0.003
Number of children	-0.099	-0.069*	-0.122*	-0.005	-0.077	0.032	0.053	0.019	0.044	0.041
Business students	0.035	0.035	0.062	-0.081	0.058	0.046	-0.102	-0.090	0.126	-0.062
Log likelihood	-214.34	-248.19	-240.04	-154.90	-253.19	-241.71	-165.76	-144.91	-171.47	-142.84
N	212	211	211	212	213	211	211	210	210	210
	11	12	13	14	15	16	17	18	19	20
Religious	0.040	-0.040	0.012	0.077	0.098*	-0.024	0.067**	0.173***	0.022	0.061
	-0.067**	-0.118*	-0.005	-0.071	-0.098**	-0.012	-0.024	-0.243***	-0.036	-0.124
Single	-0.009	-0.137	0.035	-0.138	-0.095	-0.110	0.037	-0.117	-0.184	-0.100
Age	0.007**	0.013**	0.003	0.008*	0.006	0.005	0.005*	0.004	-0.000	0.008
Number of children	-0.031	0.015	0.010	-0.027	-0.028	-0.127	0.003	-0.025	0.049	-0.156**
Business student	-0.014	0.201**	-0.016	0.0124	0.006	0.046	0.074*	0.090	0.064	0.123
Log likelihood	-209.06	-189.08	-241.59	-202.38	-222.92	-183.00	-268.09	-227.20	-205.67	-189.85
N	209	209	210	210	210	209	209	210	210	209

Our findings on gender controls are consistent with the literature. Males are consistently less likely to consider the activities described in each vignette as unethical. The gender marginal effect is negative and statistically significant in 50 percent of the vignettes in model one and 55 percent of the vignettes in model two, thus making gender the most significant predictor of ethical perceptions. The average marginal effect for gender is -0.156. Interestingly, the probability that men indicate that they strongly disagree with wage discrimination is approximately 45 percentage points below the probability for women, holding all other variables constant. This result is consistent with the literature that indicates females support social justice and consider discrimination an unethical issue. This also supports data that women consistently receive less pay than men, despite federal regulations supporting equal pay, and have experienced wage discrimination more than males have and therefore are more likely to consider it unethical.

Age also has a significant effect on ethical perceptions in approximately 22 percent of the models. In each and every case the impact of age is positive, indicating that older survey respondents were more likely to strongly disagree with the activities described in the vignettes. The marginal effects of age are considerably smaller than those for other significant variables. They range from only 0.005 to 0.016. The effects of marital status, business major and having children are less apparent in our results. These variables are statistically significant in three or fewer vignettes in either model. These results are consistent with the literature which indicates that the older the respondent,

the more unethical they considered these vignettes.

Conclusion and Directions for Future Research

Ethical decision making is impacted by the individual's personal and professional environment. A limitation of an undergraduate student survey is their lack of work experience. McDevitt and Hise (2002) research indicated that 80 percent of their respondents were impacted by workplace policy regarding their workplace behavior. Eweje and Brunton (2010) indicate that ethical awareness increases with work experience. However, the results of this survey research support the majority of the current literature in that religion has a positive impact on ethical decision making, that females tend to be more ethical than males, and that the older the respondent, the more unethical they considered these vignettes. More data needs to be collected to assess the impact of other spheres of influence such as the work environment, peers, education, and family. It would also be interesting to assess if specific religions have different impacts on ethical decision making. The next step in the authors' research is to compare the difference between the respondents' perceptions of the 20 business vignettes and how they answered the second component of the question as to whether they would actually perform the action themselves. It would also be interesting to give this survey to graduate students, who are typically older and have more work experience, to identify any difference in the results.

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APPENDIX

Business Student Ethics Survey

The purpose of this survey is to assess if the Business Ethics course has had an impact on students' ethical judgments. This survey is being completed by students who are enrolled in the Business Ethics course. There is no right or wrong answer. This survey is anonymous. The survey will be distributed and picked up by a designated student and returned in a sealed envelope to the instructor. THANK YOU FOR YOUR PARTICIPATION

A) Please read the following statements and indicate whether you agree/disagree that these statements are ETHICAL. (Strongly agree=Ethical)

B) Please indicate with a Y/N how you would act if placed in the same situation.

1) To reduce costs and increase profits, the company you work for decided to import products from a company overseas that unfairly paid women and children in their labor factories.

Strongly Agree Agree Disagree Strongly Disagree

Would you look for another job with a different company? Y N

2) Finding a dollar on the floor at work and keeping it.

Strongly Agree Agree Disagree Strongly Disagree

Would you keep the dollar? Y N

3) Finding \$100 on the floor at work and keeping it.

Strongly Agree Agree Disagree Strongly Disagree

Would you keep the \$100? Y N

4) Borrowing 100 dollars from the cash register at work and returning it later when you get paid.

Strongly Agree Agree Disagree Strongly Disagree

Would you borrow the \$100? Y N

5) Your bookstore manager decides to sell books to customers that were free copies given to them by textbook publishers.

Strongly Agree Agree Disagree Strongly Disagree

Would you continue to work for this bookstore? Y N

6) Although it is against company policy, a grateful client offered you a monetary reward for helping him which you took because your daughter needed braces.

Strongly Agree Agree Disagree Strongly Disagree

Would you accept the money? Y N

7) Taking credit for an idea of a colleague at work to impress your boss.

Strongly Agree Agree Disagree Strongly Disagree

Would you take the credit? Y N

8) Companies that support unequal pay between women and men who have the same exact job

Strongly Agree Agree Disagree Strongly Disagree

Would you work for this company? Y N

9) The CEO of a company receives a huge bonus even though the company's profits are down and the employees have not received a raise in two years.

Strongly Agree Agree Disagree Strongly Disagree

Would you work for this company? Y N

10) Owners have closed their bankrupt business without notifying their employees ahead of time.

Strongly Agree Agree Disagree Strongly Disagree

If you were the owner, would you do this? Y N

11) Using the company's computer for personal use during your lunch hour even though it is against company policy.

Strongly Agree Agree Disagree Strongly Disagree

Would you use the company's computer? Y N

12) Padding personal expenses for a trip so your company will reimburse you more.

Strongly Agree Agree Disagree Strongly Disagree

Would you pad your personal expenses? Y N

13) Calling in sick to work even if you are not because you need a day off.

Strongly Agree Agree Disagree Strongly Disagree

Would you call in sick? Y N

14) Taking home office supplies for personal use.

Strongly Agree Agree Disagree Strongly Disagree

Would you take home office supplies? Y N

15) Copying the company's software which is licensed to the company and putting it on your computer at home.

Strongly Agree Agree Disagree Strongly Disagree

Would you copy company software? Y N

16) You see coworker steal money and decide not to report it.

Strongly Agree Agree Disagree Strongly Disagree

Would you report the coworker stealing money? Y N

17) You work at a flower shop and find out your sister's boyfriend is sending flowers to three other women. Against company policy, you use the company information to tell your sister about her boyfriend.

Strongly Agree Agree Disagree Strongly Disagree

Would you use the company information? Y N

18) Although it is against company policy to drink alcohol during the lunch hour, because your supervisor decided to have a beer, you decided to have a beer also.

Strongly Agree Agree Disagree Strongly Disagree

Would you have alcohol at lunch? Y N

19) You have medical bills that you can't afford to pay so you pad your overtime pay since your company doesn't pay you very well anyway.

Strongly Agree Agree Disagree Strongly Disagree

Would you pad your overtime pay? Y N

20) Your supervisor is sexually harassing one of your colleagues. You ignore the situation because you are worried about your promotion to the next level.

Strongly Agree Agree Disagree Strongly Disagree

Would you ignore the situation? Y N

PLEASE ANSWER THE FOLLOWING QUESTIONS

1) Age _____ 2) Sex _____ 3) Marital Status _____ 4) Children _____ 5) US Citizen Y N 6) If Yes, State of Birth _____ 7) If No, Country of Birth _____ 8) Do you consider yourself religious? Y N

9) Rank in order of influence, where you learned about ethical behavior: _____ Family _____ Friends _____ Religion _____ Education _____ Work environment (Rank 1-5, 1=most influential, 5=least influential)

Ethics Education

1) Are you a business student? Y N If yes, indicate major/s _____

2) Have you taken the Business Ethics course at this institution? Y N

3) Have you taken an ethics course at another educational institution? Y N

4) Is business ethics discussed in-depth in other business courses you have taken at your institution? Y N

THANK YOU AGAIN FOR YOUR PARTICIPATION

Kontrollin käsite muutoksessa: Käskytyksestä kohti asiantuntijaohjausta

Henri Teittinen
Tommi Auvinen

Abstract

Change of control concept: From strict external commanding to actor-control of experts

Management control is a prerequisite for a coordinated and efficient organization having - as a multilayered conception – utterly ambiguous meanings. Control has no sole, coherent definition and the translation between Finnish and English brings about even more confusion. Alongside industrialization, strict control in organizations was adopted. Later, the advances in education and technology have changed the idea of worker as an organizational actor and mechanistic human conception has fractured. However, the mainstream in management literature still treats control as an essential yet excessive managerialist way: Control is a top-down activity which belongs to the management. In this article, we aspire to structure and analyze the conception on management control. We have applied conceptual analysis on the management control literature. We ask, does present day worker still need authoritative direction and strict external control systems – or should s/he be seen as an expert, active actor, who aspires to process and make sense of her/his operational environment. As a result, we propose redefined conception to management control, actor-control, which considers the appropriate domain of expertise.

Keywords: management control, control in contemporary society, managerialism

Johdanto

Yli 100 vuotta vanhan tieteellisen liikkeenjohtoteorian mukaan esimies oli se, joka teki ajatustyön ja pyrki pitämään alaisensa tiukassa kontrollissa, antamalla ”vähemmän intelligenteille työmiehille” täsmällisiä ja suoraviivaisia käskyjä niin tekemisen tapaan, sisältöön kuin taukojen pitämiseen (ks. Taylor 1911). Vuosisadan alkupuolen auto- ja myöhemmin sotateollisuuden vaatimien massatuotantoprosessien kautta tapahtunut muutos nyky-yhteiskunnan kuluttajien tarpeita palvelevaksi teollisuudeksi ja tietoa korostavaksi toiminnaksi on muuttanut työn luonnetta ja siten kontrollin merkitystä huomattavasti. Tainion ym. (1987) mukaan kehitys on tarkoittanut sitä, että kun pienyrityksistä kasvoi tehdasyrityksiä, omistus eriytyi sisäisestä johtamistyöstä ja liikkeenjohto taloudellisena voimana laajentui yksityisyrittäjän persoonasta liikkeenjohtokollektiiviksi. 2000-lukua kohden tultaessa teollinen tuotanto on muuttunut nopeasti korostaa yhä suuremmissa määrin tietoa ja yksilön osaamista, mitä kirjallisuuden valtavirta ei kontrollin käsitteessä tunnista.

Työn sosiologiselta kannalta muutos yhteiskunnassa ja työn tekemisessä näkyy esimerkiksi siten, että mekanistisen liukuhihnatuotannon yksinkertaisiin suoritteisiin pirstaloima työ on tietoyhteiskunnassa muuttunut osaamista ja toimijan itsensä aktiivista kehittämistä painottavaksi asiantuntijuudeksi (Edgell 2012; Blauner 1964; Strömmer 1999). Länsimaissa on lisäksi tapahtunut voimakas individualisaatio, jossa yksilöt haluavat rakentaa identiteettiään ja ympäristöään mieltemystensä kautta (Hall 1999). Tietotyössä pirstaloiminen ja vahva, hierarkkinen ylhäältä alaspäin suuntautuva kontrolli saattaa jopa heikentää organisaation tehokkuutta, sillä asiantuntija ei motivoitu ylhäältä alaspäin tulevien määräysten kautta (ks. esim. Laine

& Vaara 2011). Lisäksi globaali toimintaympäristö on monimutkaistanut organisaatioiden toimintaa entisestään eikä johdolla ole täydellistä informaatiota toiminnan ohjaamiseksi. Paras tietämys voi toisinaan olla asiakasrajapinnassa toimivalla asiantuntijalla. (Denning 2010; Eisenberg 1984.)

Yhtä kaikki, vaikka perinteinen johdon kontrollikäsite on saatettu uuteen valoon yhteiskuntarakenteiden ja ihmiskäsityksen muututtua (esim. Foucault 1975; Hall 1999; Tainio ym. 1987), managerialistinen käsitys on yhä vallalla (ks. Klikauer 2013, Grint 2011). Johdon kontrolli on saanut pikemmin uuden retorisen ulkoasun, mutta suuntautuu yhä ylhäältä alaspäin.

Kontrolli – kuten esimerkiksi strategia – on luonteeltaan monitulkintainen ja epämääräinen. Tämän kaltaisilla käsitteillä ei yleensä ole yhtä yleistä määritelmää ja merkityssisällöt vaihtelevat käyttöyhteyden ja käyttäjän mukaan. Macintoshin ja Quattronen (2010) mukaan kontrolli on yksi aikamme kiistanalaisimmista käsitteistä. Käsitteen ristiriitaisuutta he kuvaavat toteamalla, että osa meistä pitää kontrollia rajoittavana ja ahdistavana, ja että protestoimme sen vähentämisen puolesta; kun taas osa meistä katsoo, että yhteiskuntamme on hyvin pitkälle kontrolloimatonta ja että kontrollin määrää tulee lisätä.” Käsitteiden häilyvän käytön onkin todettu olevan tavanomaista niin käytännön toimijoiden kuin tutkijoiden parissa. (esim. Suominen 2011.)

Tarkoituksemme ei tässä tutkimuksessa ole kyseenalaistaa kontrollin perimmäistä tarkoitusta saada organisaation jäsenet työskentelemään organisaation asettamien päämäärien saavuttamiseksi (ks. esim. Emmanuel et al. 1985; Machintosh ja Quattrone 2010; ja Merchant 1982). Sen sijaan, tavoitteemme tässä tutkimuksessa on jäsentää johdon kontrollin käsitettä nyky-yhteiskunnassa ja erityisesti suomalaisessa kieliympäristössä.

Teoreettinen viitekehiksemme pureutuu johdon kontrollin käsitteeseen, sen luonteeseen ja muutokseen keskiajalta 2000-luvulle. Tarkastelun kaksi keskeistä ulottuvuutta ovat 1) johdon kontrollin

työn tekemiseen, jopa vieraantuneisuuteen ja työhyvinvointiin liittyvä inhimillinen ulottuvuus, ja 2) yhteiskunnassamme tapahtunut teknologinen ja organisatorinen muutos. Muutosten taustalla on työn luoteen muutos teollisesta liukuhinnatyöstä muutamassa vuosikymmenessä aivotyöläisten tietotyöksi. Nojautumme erityisesti laskentatoimen ja johtamisen kirjallisuuteen, sillä laskentatoimen oppiala perustuu kontrollin käsitteen soveltamiselle ja johtamisen alan kirjallisuus teoretisoi kontrollin toteuttamista erilaisissa johtamisympäristöissä eri aikakausina.

Artikkelin rakenne on seuraava: Avaamme aluksi kontrollin etymologiaa ja merkityksiä ja käymme läpi johdon kontrollin ulottuvuuksia liiketaloustieteissä. Toiseksi, liitämme keskeiset yhteiskunnassa tapahtuneet muutokset kontrollikäsitteen muutokseen. Lopuksi esitämme synteessin, ehdotuksemme johdon kontrollin käsitteen nykyaikaistamiseksi. Kutsumme synteesiä toimijakontrolliksi, jonka tarkoitus on kritisoida vallalla olevaa johdon kontrollin ylhäältä alaspäin suuntautuvaa mekanistista tehokkuusajattelua sekä nykyaikaistaa kontrollin käsitettä (esim. Berry ym. 2005; De Bono 1981; Ouchi & Maguire 1975; Adler & Borys 1996; Delbridge & Ezzamel 2005).

Metodologia

Käsitteet ovat tieteellisen ajattelun ja vuorovaikutuksen keskiössä. Vaihtoehtoisilla lähestymistavoilla ja uusilla käsitteellisillä esityksillä on vaikutusta uusien ja tutkimattomien ilmiöiden esille tuomisessa (ks. esim. Baxter & Chua 2003). Tässä tutkimuksessa tarkastelemme kriittisesti kirjallisuudessa vallalla olevaa johdon kontrollin käsitettä. Nostamme esiin valtavirralle vaihtoehtoisia ulottuvuuksia, jotka auttavat hahmottamaan kontrollin rakentumista nyky-yhteiskunnassa.

Tämän artikkelin tutkimusote pohjautuu käsiteanalyysiin (Näsi 1980). Näsi (emt.) määrittää käsiteanalyysin eli käsitteiden systemaattisen tarkastelun neljään vaiheeseen: Ensiksi tulee muodostaa tietopohja, jossa selvitetään käsitettä koskevat erilaiset näkemykset. Toisessa vaiheessa, ulkoisessa analyysissä, erotetaan tutkittava käsite sen lähikäsitteistä. Sisäinen analyysi tarkoittaa tarkasteluun otetun tai otettujen käsitteiden purkamista osiin sekä niitä koskevien erilaisten esitettyjen näkemysten erittelyä ja pohdintaa. Lopuksi pyritään hahmottelemaan päätelmien muodostamisen kautta ratkaisua käsiteongelmaan. Lopputuloksena voi olla kokonaan uusi käsite, jonkinasteinen muutos entisistä käsitteistä tai kokonaisen uuden käsitejärjestelmän määrittäminen tai pohdinta.

Liikkeenjohdon ohjauksesta, valvonnasta ja kontrollista on kirjoitettu lukuisia teoksia ja artikkeleita niin suomeksi kuin englanniksi. Tässä tutkimuksessa muodostamme aluksi kontrollin suomalaisen käsitteen tietopohjan syventymällä kontrollin etymologiaan. Ulkoisessa analyysissä käymme läpi englanninkielisen johdon kontrollin käsitteen (management control) ulottuvuuksia ja muotoja erityisesti liiketaloustieteen kirjallisuudessa ja hyödynämme erityisesti johdon kontrollia käsittelevää tieteellistä aikakauslehteä, *Accounting, Organization & Society* -julkaisua (AOS). Ulkoisen analyysin suhteen rajasimme AOS-aineiston koskemaan vuosien 1977-2007 välisiä julkaisuja, jotka olivat saatavilla sähköisesti (EBSCO-portaali), ja joissa oli erityisesti tarkasteltu johdon kontrollia (yhteensä 50 artikkelia).

Sisäisessä analyysissä tarkensimme lisäksi johdon kontrollin käsitettä valitussa näkökulmassamme, eli inhimillisen ulottuvuuden sekä yhteiskunnassamme tapahtuneen teknologisen ja organisatorisen muutoksen näkökulmista (Denning 2010; Klikauer 2013; Laine & Vaara 2011). Analyysimme kulminoi-

tuu esitykseemme johdon kontrollin käsitteen muutoksesta ja uudelleenmäärittäyksestä (nykyaikaistamisesta), jota kutsumme toimijakontrolliksi.

Johdon kontrollin rakentuminen

Kontrollin etymologiasta

Terminä kontrolli pohjautuu latinankielen käsitteeseen "contra", joka tarkoittaa vastakohtaa; yhdistettynä pyörimisliikettä tai paperikääröä tarkoittavaan rotulukseen. Paperirulla oli rekisteri, johon asioita merkittiin muistiin ja saatettiin vertailla myöhemmin. Paperirulla, dokumentti, toimi siten kontrollin, asioiden vertailun lähtökohtana. Liikettä vastustavana toimintona kontrolli puolestaan liitettiin valvontaan ja ohjaukseen, jolloin tarkoitus on pystyä hallitsemaan ja rajoittamaan liian vapaasti etenevää toimintaa. Kontrolli, alun perin contrarotulus (latinaa; englanniksi counter-roll ja ranskaksi contrerolle), tarkoittaa siis joko asioista ylläpidettävän dokumentin tai paperirullan muotoa tai toiminnallisesti etenevän liikkeen (kehityksen) vastustamista. (Oxford English Dictionary 1989, ks. myös Macintosh & Quattrone 2010.)

Suomen kielessä kontrollin käsite liitetään hallintaan (ja hallinnassa olemiseen), johtamiseen, määräysvaltaan, valvontaan, tarkkailuun, säännöstelyyn, rajoittamiseen, itsehallintään, tarkastustoimintaan ja kurissa pitämiseen. (Suomisanakirja, MOT Collins English Dictionary 2.0). Kontrolli suomentuu myös sensuuriksi, mikä on varsin lähellä merkitysten rakentamista ja todellisuuskäsityksiin vaikuttamista. Suomennos avaa monimutkaista käsitteiden verkostoa, jossa yhdistyvät sekä fyysinen että abstrakti ulottuvuus.

Englannin kielessä kontrolli saa jopa suomea laajemman tulkinnan ja käyttökontekstin. Tästä esimerkkinä on Rathen tutkimus (1960), jossa on länsimaisen teollistumisen aikakauden valtakaudella tunnistettu 57 erilaista kontrollin käsitteen konnotaatiota. Englannin kielessä kontrollin käsite liitetään johtamiseen, sääntöjen antamiseen, tarkastamiseen, rajoittamiseen, säännöstelyyn, estämiseen, toimintojen ohjaamiseen, tarkastamiseen ja vahvistamiseen – mutta lisäksi oikeaksi toteamiseen, toteen näyttämiseen, taloudelliseen säännöstelyyn ja liiketapahtumien tarkastamiseen. Kontrollin käsite kietoutuu myös valtaan ja päätöksentekoon¹ ohjata ja määrittää, menetelmään ohjata ja säännöstellä, vertailun kohteena tai kontrolloitavissa olemiseen (controllable), kykyyn kontrolloida (controllability) tai kykenemättömyyteen kontrolloida (controllableness), sekä kontrolloitavuuteen (controllability) (MOT Collins English Dictionary 2.0).

Kontrolli voidaan siis määritellä asiaksi, jota kontrolloidaan, tai toiminnaksi, jota valvotaan ja ohjataan. Kontrolli on yhtäältä asioiden tarkistamista ja vahvistamista, johon liittyy myös virheettömyyden varmistaminen. Toisaalta kontrolli on ihmisten toiminnan ja toiminnan seurausten/toteutumisen valvontaa. (Oxford English Dictionary 1989 sekä tutkimusaineistomme julkaisut *Accounting, Organization and Society*-lehdessä.) Kontrollille avautuu myös positiivisia merkityksiä. Esimerkiksi Adler ja Borys (1996) ehdottavat kontrollille mahdollistavaa (enabling) merkitystä: vaikka kontrolli pakottaa tekemään asioita määrättyllä tavalla, se samalla mahdollistaa tavoitteiden toteuttamisen.

¹ Kontrollin lähikäsite, valta, on myös erityisen haasteellinen suomentaa. Englanninkielinen valta (power) on suomen valtaa huomattavasti laajempi käsite (ks. esim. Ylikoski 1999). Valtaa ei voi kuitenkaan käyttää synonyymina (johdon) kontrollille, sillä käsitteiden välillä vallitsee hienoiset merkityserot (Wrong 1979). Verbinä englannin kielen kontrolliin sisällytetään toiminnan synonyymeinä lähinnä hallita ja johtaa, määrätä ja käskä (MOT Collins Compact Thesaurus 1999), mutta tässäkin mielessä kontrolli eroaa vallasta, jolla ei englannin kielessä ole verbimuotoa (Wrong 1979). Päätöksenteon ja kontrollin jäsentymisestä ovat kirjoittaneet mm. Malmi & Brown (2008).

Voidaan todeta, että käsittehistoriallisesti kontrollissa korostuu lähtökohtaisesti vapaan toiminnan rajoittaminen ja ohjaaminen – mikä puolestaan edellyttää hallintaa, kuten määräys- ja käskyvaltaa johonkin toimijaan/toimintaan sekä toiminnan seurauksiin. Tämänkaltaisen jokseenkin managerialismilta kalskahtava ja eettisesti jopa alistava ja sortava lähestymistapa jättää kuitenkin varjoonsa tarkoituksellisen (mielekään) ja tehokkaan toiminnan perusedellytyksen: kontrollia tarvitaan – mahdollistamaan asioita ja välttämään hallitsemattomuutta ja kaaosta.

Johdon kontrollin lähtökohdista

Varhaiset määritelmät kuvaavat johdon kontrollin hyvin mekaanisena ja funktionaalisenä. Burns & Stalkerin (1961) tunnetun määritelmän mukaan johdon kontrolli liittyy keskitettyyn ja autoritaariseen liikkeenjohtoon, jossa työ on hyvin erikoistunutta ja standardisoitunutta, kommunikointi on muodollista ja vertikaalista ja päätökset, palkkiot ja rangaistukset välittyvät organisaatiossa ylhäältä alaspäin. Etzioni (1961) puolestaan kuvasi organisaatiot normatiivisiksi, utilitaarisiksi ja pakonomaisiksi (coersive) ja korosti erityisesti valtaa, mikä pakottaa toimijat toimimaan organisaation asettamien sääntöjen mukaisesti.

Anthony (1965) määritteli johdon kontrollin prosessiksi, jossa johtajat varmistavat, että resurssit hankitaan ja hyödynnetään tehokkaasti organisaation asettamat tavoitteet saavuttamiseksi. Perinteisessä näkökulmassa (ml. Anthony emt.) kontrolliin liittyy olennaisena osana tavoite. Tavoite asetetaan ja erityisesti tavoitteen saavuttamista kontrolloidaan. Tavoitteen näkökulma voi liittyä niin organisaation, yksilön kuin yksilöistä koostuvan ryhmän tavoitteisiin (esim. Anthony & Govindarajan 1989; Merchant 1985a). Anthony & Govindarajan (emt.) mukaan johdon kontrolli on siten prosessi, joka varmistaa ylimmän johdon määrittämän strategisen tavoitteen toteutumisen suoritettavien työtehtävien kautta.

Eräs viimeaikaisempi tapa esittää johdon kontrollin rakentumista on jaottelu taloudellisiin ja ei-taloudellisiin (ks. esim. Abernethy & Stoelwinder 1995; Chenhall & Euske 2007; Chow ym. 1999) tai muodollisiin ja epämuodollisiin ulottuvuuksiin (ks. esim. Bisbe & Otley 2004; Gerdin 2005; Alvesson & Kärreman 2004; Chenhall 2003). Taloudellinen näkökulma korostaa tulostavoitteiden asettamista ja niiden saavuttamisen valvontaa ja ohjausta, kun taas ei-taloudellinen näkökulma korostaa myös laadullisia ja sosiaalisia tekijöitä. Esimerkkinä taloudellisesta johdon kontrollin muodosta on perinteinen budjetointi.

Muodollisella johdon kontrollilla tarkoitetaan virallisia ohjeistuksia ja sääntöjä (ks. esim. Cools ym. 2008; Chenhall & Euske 2007; Chow ym. 1999). Ohjeistukset, säännöt ja politiikat nähdään liittyvän keskeisesti johdon kontrollin toiminnalliseen organisointiin. Muodolliset johdon kontrollin muodot kuvaavat hyvin vallalla olevaa johdon kontrollin byrokraattista luonnetta. Epämuodolliseen johdon kontrolliin puolestaan liitetään mm. välitön esimiehen antama ohjaus työn suorittamisessa tai kasvokkain tapahtuva kommunikointi. Epämuodolliseen johdon kontrolliin liitetään myös huomattavan usein arvot (esim. Ahrens & Mollona 2007; Efferin & Hopper 2007; Widener 2004; Alvesson & Kärreman 2004; Bhimani 1999). Johdon kontrolli kohdistuu useimmiten joko lyhyeen tai pitkään aikaväliin (ks. esim. Kamminga & Van der Meer-Kooistra 2007; Chenhall & Euske 2007; Whitley 1999).

Hopwood (1974) toi jo kolme vuosikymmentä sitten esille kontrollin sosiaalisen ulottuvuuden eli erilaisten sosiaalisten toimintamallien vaikutuksia kontrolliin. Tätä näkökulmaa tukee myös Merchantin (1985b) esitys sosiaalisesta kontrollista tai käyttäytymiseen perustuvasta kontrollista, jolloin kontrollin

nähdään kohdistuvan pitkälti organisaation toimijoiden kontrolloimiseen. Merchantin esittämä henkilöstönäkökulma korostaa rekrytointia, koulutusta, töiden suunnittelua sekä normien ja arvojen jalkauttamista pyrkien saamaan aikaan itsekontrollia (selfcontrol) organisaatiossa (ks. myös Efferin & Hopper 2007; Davila 2005; Johanson ym. 2001; Langfield-Smith 1997; Abernethy & Stoelwinder 1995).

Sosiaalista ja organisaatiokontekstissa tapahtuvaa kontrollin ymmärtämistä voidaankin pitää vaihtoehtoisena johdon kontrollin tarkastelunäkökulmana. Sosiaalinen johdon kontrolli (social control) on kontrollin muoto, jossa yhteisöllä on olemassa yksimielisyys lopputuloksesta ilman, että on olemassa erityistä uskomusjärjestelmää (esim. Langfield-Smith 1997; Mouritsen & Thrane 2006; Hopwood 1974; ks. myös Abernethy & Brownell 1997; Langfield-Smith 1997; Alvesson & Kärreman 2004). Sosiaalisen johdon kontrollin lisäksi sosiaalista ulottuvuutta edustaa ns. osallistuva johdon kontrolli. Tällä tarkoitetaan, että myös työntekijät, ei vain johto, osallistuu esimerkiksi budjetoitiprosessiin, suorituksen mittaukseen ja kulttuurien rakentamiseen. (esim. Hofstede 1968; Cools ym. 2008)

Vaihtoehtoista näkökulmaa edustaa myös kulttuurien kautta tapahtuva tarkastelu (esim. Efferin & Hopper 2007). Kontrolli nähdään osana kulttuuria, jossa se on osallisena. Viimeaikaisena muotona voidaan vielä lisäksi mainita johdon kontrolliin liittyvä etäisyyden ulottuvuus. Käytännössä tällä tarkoitetaan nykyaikaisten teknologioiden mahdollistamaa johdon ohjauksen suorittamista ajasta ja paikasta riippumatta. Etäisyyden ulottuvuuteen liitetään usein myös ns. näkyvyyden (visibility) parantaminen toiminnoissa. (esim. Dechow & Mouritsen 2005; Quattrone & Hopper 2005; Hyvönen ym. 2008; Huhtinen & Mantere 2011.)

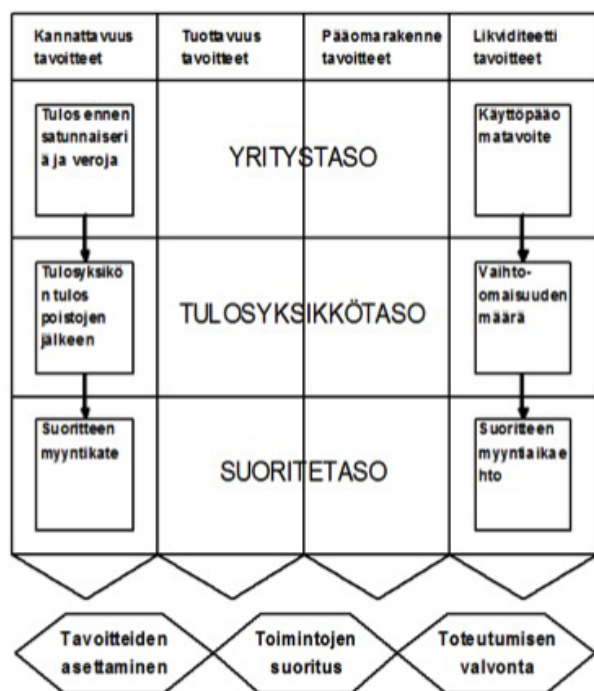
Yhtä kaikki, johdon kontrolli tarkoittaa perinteisessä mielessä liikkeenjohdon määrittelemää, ylhäältä alaspäin suuntautuvaa ja vaiheittaisiin toimintoihin jakautuvaa toimintaa. De Bono (1981) kuvaa liikkeenjohdollisessa teoksessaan teollisuusyrityksen ohjausmallia ylhäältä alaspäin rakentuvaksi, jossa organisaation johto antaa ohjeet siitä, kuinka tehtävät on suoritettava ja kaikki muut ohjausmallit nähdään sekavina ja vain epäjärjestyttä luovina. Kuvio 1 (s. 20) (Neilimo & Uusi-Rauva 1997) havainnollistaa vastaavasti yksipuolista suomalaisessa liiketaloustieteellisessä keskustelussa usein käytettyä johdon kontrollia. Liikkeenjohto ensimmäisessä vaiheessa asettaa tavoitteet, jalkauttaa ne yritystasolta tulosyksikkötasolle ja edelleen suoritustasolle, seuraa toimintojen suorittamista ja valvoo asetettujen tavoitteiden saavuttamista.

Huolimatta erilaisista kontrollin viitekehysistä, perimmäinen merkitys kontrollin luonteesta kumpuaa edellä esitetystä näkökulmista esiin yhä vahvasti. Aikaisempi teoria johdon kontrollista määrittää kontrollia erilaisina muotoina, sääntöinä ja ohjeina; taloudellisina ja ei-taloudellisina, formaaleina ja epäformaaleina tapoina; mutta tavoite on sama: tarkoitus on pystyä hallitsemaan ja rajoittamaan liian vapaasti etenevää toimintaa.

Yhä 2000-luvulla johtajuus pohjautuu keskeiseltä osin kontrolliin, mutta erityisesti johtajan fyysinen kontrolliympäristö ja -koneisto ovat muuttuneet. Johdon kontrolliin liittyy entistä enemmän myös sosiaalisia ja eettisiä ulottuvuuksia, jossa inhimillisen toimijan rooli korostuu. Monimutkaisen inhimillisen toimijan rooli on kuitenkin jäänyt liikkeenjohdon näkökulman varjoon – mikä ei tosin ole yllättävää, sillä vallitsehan taloustieteissä yhä rationaalisen toimijan myytti (vrt. Pihlanto 2002).

Johdon kontrollin inhimillisuus: näkökulmana organisatorinen konteksti

Arkikielessä ihmisen kontrolloinnilla on pikemmin negatiivinen



Kuvio 1. Johdon kontrollin rakentuminen (Neilimo & Uusi-Rauva 1997).

merkitys, kun taas liiketaloustieteissä kontrolli nähdään useammin positiivisessa mielessä (kts. esim. Macintosh & Quattrone 2010). Kontrolli voidaan kuitenkin nähdä myös esimerkiksi muutoksen käynnistävänä voimana (Boswell 1972) tai yrittäjyydessä työnantajan kontrollista vapautumisena (Auvinen ym. 2010). Liikkeenjohtotieteissä kontrollin on nähty kuuluvan niin johtajan primaarisiin tehtäviin (Fayol 1924, 1990) kuin toimivan organisatoristen toimijoiden ajattelun kahleina (vrt. esim. Morgan 1997).

Varhaisessa liikkeenjohtollisessa ajattelussa oli yleistä, että työntekijää uskottiin olevan hyödyllistä kontrolloida tiukasti ja että raha ja rangaistukset ohjaavat toimintaa kaikkia hyödyttävästi. Ilman tiukkaa esimiehen kontrollia (tässä yhteydessä valvontaa) sekä palkkakontrollia (suoritepalkka) ihmisellä on taipumus laiskuuteen – josta seuraa tehottomuutta (Taylor 1911). Henry Ford (1927) uskoi rahan ja vaurauden toimivan keskeisenä nykyaikaisen ihmisen toiminnan ohjaajana. Noin 1920–30-luvulta lähtien ihmissuhteiden koulukunta on kuitenkin herättänyt kiinnostusta yksilön sosiaaliin, emotionaaliin ja myös älyllisiin tarpeisiin. (vrt. esim. Takala 1999.) Käsitteistä yksilön kontrollista on muuttunut sadan vuoden takaisesta – ainakin puheesta. Perinteisestä tayloristisesta kontrollista on tullut lähes ”kirosana”. Ihmisten koulutustaso, sivistystaso, itsetietoisuus ja muu individualistinen (vrt. esim. Hall 1999) ajattelu on noussut keskiöön. Organisaatioissa tapahtuva oppiminen, erityisesti innovatiivisuus onkin eräänlainen retorinen vastavoima perinteiselle managerialistiselle kontrolliajattelulle.

Taylor (1911) korosti, ettei ole olemassa huonoja työntekijöitä, vaan huonosti sopivia työtehtäviä. Esimerkiksi tilitoimistossa valmiiksi tarkka kirjanpitäjä voi vähentää ja vastaavasti huolimaton lisätä johdon kontrollin tarvetta. Voidaankin yhtäältä kysyä, missä ja milloin johdon kontrollia tarvitaan, ja toisaalta missä määrin työntekijän motivaatiota ja motivoitumista ohjaamalla voidaan vaikuttaa kontrollin tarpeeseen? Taylor, vaikkakin edusti voimakasta kontrolliajattelua, on nostanut esille kontrolliympäristön merkityksen jo varsin varhain.

Vesa (2011) esittää laajemmasta näkökulmasta esimerkin kontrolliympäristön muutoksesta kuvatessaan perinteisen ja

virtuaalisen organisaation välisiä eroja. Siinä missä perinteinen organisaatio nähdään fyysiseen henkilöön ja vertikaaliseen organisaatiorakenteeseen, selkeisiin ohjauksellisiin työskentelysääntöihin sekä muodolliseen tavoitteen asetantaan liittyvinä – nyky-yhteiskuntaan liittyvä virtuaalinen organisaatio nähdään useisiin sosiaalisiin verkostoihin liittyvänä jäsenyytenä, hajautettuina ja horisontaalisina, sääntöjen rakentumisena sosiaalisen hyväksymisen kautta. Tavoitteen saavuttaminen viestinnän ja ymmärryksen kautta kohdistaaakin huomiota myös yksilön tulkintaprosessiin.

Carol Ray esittää erilaisten johdon kontrollin muotojen tunnistamista historian kautta (ks. Huczynski & Buchanan 2007). Hänen mukaansa siirtyminen on tapahtunut byrokraattisesta kohti humanistista kontrollia. Byrokraattinen kontrolli tarkoittaa, että kontrolli kohdistuu työntekijöihin ulkoisesti, sääntöjen, valvonnan ja palkitsemisen kautta. Esimerkiksi Taylor, Weber, Ford ja Fayol suosittelivat rationalistista lähestymistapaa työntekijöiden käyttäytymisen ohjaamiseksi. Humanistinen johdon kontrolli pyrkii puolestaan tyydyttämään työntekijöiden tarpeita työtyytyväisen ja työilmapiirin kautta, tarkoituksena on tukea sisäistä kontrollia.

Elton Mayo (1949) oletti yksilön tukevan organisaation tavoitteita, mikäli ne kohtaavat tämän yksilölliset tavoitteet. Huczynski & Buchanan (2007) nostavat esille organisaatiokulttuurin kautta tapahtuvan johdon kontrollin, jossa yhteisten symbolien arvostaminen ja kollektiivinen yhteenkuuluvuuden tunne ohjaa organisaatiokäyttäytymistä. Organisaatiokulttuuri voidaan nähdä tehokkaana kontrollin työkaluna, jolloin kulttuurin kautta voidaan vaikuttaa työntekijöiden ajatuksiin, uskomuksiin ja arvoihin. Valtapelin asemasta johtajan tulisikin vaikuttaa työntekijöihin organisaatiokulttuurin kautta.

Mary Parker Follet (ks. Takala 1999) esitti jo liki 100 vuotta sitten, että johdon kontrollin tulee perustua yksilöiden ja ryhmien itseohjautuvuuteen ja -määräämiseen. Yksilöillä on kyky ymmärtää yhteisten intressien merkitys ja kontrolloida itse tehtäviään saavuttaakseen päämääränsä. Johtajan tehtävänä ei siten tulisi olla yksilöiden tiivis ulkoinen kontrollointi, vaan pikemmin pyrkimys monimutkaisten riippuvuussuhteiden ohjaukseen, jotka vallitsevat yksilöiden välillä. Henkilöiden kontrolloinnin sijaan keskeistä on pyrkiä vaikuttamaan yhteistyötilanteisiin. Monet tilanteet ovat kuitenkin monimutkaisia ja tarvitsevat eri puolille organisaatiota hajautettua valvontaa ja kontrollia tuekseen. Valvonta täydellistyy, kun eri valvontapisteistä saadut tiedot koordinoidaan yhteen. Organisaatiokäyttäytymisen näkökulmasta voidaankin ajatella, että itseohjautuva ja arvostuksen tunnetta nauttiva yksilö toimii siis paitsi tehokkaammin, myös vähentää johdon kontrollitarvetta perinteisessä mielessä.

Tämä johtaa ajatukseen myös johtajan omaksumasta ihmiskäsityksestä, jolla on vaikutusta kontrolliin. Tunnetun McGregorin teorian mukaan X-tyypin johtaja uskoo ihmisen tarvitsevan tiukkaa ulkoista kontrollia, kun taas Y-tyyppi luottaa ihmisen itseohjautuvuuteen ja sisäiseen kontrolliin. Tottuessaan X-tyypin mukaiseen johtamiskäytäntöön ja ulkoiseen kontrolliin useimmat työntekijät alkavatkin lopulta pitää työtä välttämättömänä pahana eivätkä koe sitä persoonalliseksi haasteeksi ja tyydytyksen lähteeksi. (esim. Tyson & Jackson 1992; Takala 1999.)

Palm & Voutilainen (1970) ennakoivat jo 1970-luvulla itseohjautuvaa pyrkimystä pois Tayloristisesta ja Fayolilaisesta autoritaaris-byrokraattisesta tavasta organisoida. He arvioivat valtaa siirtyvän työnantajilta työntekijöille – jonka seurauksena työntekijä pääsee osallistumaan oman toimintatilansa rakentamiseen – ja uskoivat uuden johtamisfilosofian aikaansaavan yritysten toimintojen uudelleenjärjestelyn. Muutos tehtäväjoh-

tamisesta tavoite- ja tulosjohtamiseen onkin käynnistynyt jo 1970-luvulla ja linkittyy McGregorin teoria X ja Y -ilmiöihin. Tämä on osaltaan ohjannut kontrollin siirtymistä kehityskusteluihin - ja esimieheltä vastuuhenkilölle itselleen.

Edellä esitetyn perusteella kontrolli voidaan nähdä yhteiskunnallisten ja kulttuurillisten tekijöiden valossa, esimerkiksi juuri eri aikakausina ihmiskäsitykseen ja individualisaatioon liittyvän muutoksen kautta (vrt. Hall 1999). Myös rationaalisuuskäsityksen muutokset liittyvät läheisesti kontrollikäsitteeseen. Ihmisen on nähty perinteisesti toimivan organisaatiossa kuin koneen, jonka käyttäytymistä on ollut mahdollista (ja tarpeellista) mitata ja ennakoita. Tätä näkökulmaa kuitenkin kritisoidaan yhä useammin (esim. Schipper 2009), sillä organisaatioita pidetään yhä liian rationaalisisina. Lisää huomiota pitäisi antaa pehmeämmälle puolelle, kuten tunteille. Ihminen tulee nähdä kompleksina toimijana, jolla on tietoisuus, tunteet ja kyky ajatella. On eri asia kontrolloida mekanistista toimijaa, robottia tai marionettia, kuin orgaanista, sosiaalista toimijaa.

Kontrollin tarkastelua ihmiskeskeisistä lähtökohdista tukee myös identiteettinäkökulma (ks. myös esim. Alvesson et al. 2008). Individualisaatiota tukee myös esimerkiksi Juutin (2001) ehdotus oman todellisuuden valinnasta. Postmodernin aikakauden ihminen voi valita mieleisensä useista todellisuuksista ja hän voi kantaa lukemattomia identiteettejä. Globaali toimintaympäristö on muuttunut kompleksiseksi, jossa rationaaliset ennustusmallit ovat epätarkkoja (ks. Denning 2010). Tietoyhteiskunnan työvoima ei ohjaudu kepillä ja porkkanalla, sillä nykyaikaisen johtajuuden ytimessä on kyky vaikuttaa ihmisten todellisuuskäsityksiin merkitysten kautta.

Vallan näkökulmasta fyysinen pakkovoima on muuttunut diskursiiviseksi vaikuttamiseksi eli henkistynyt (vrt. Foucault 1975), ja konkreettinen kontrolli virtuaaliseksi (ks. esim. Teittinen 2008). Postmodernin idea ei vain rahallisilla insentiiveillä optimoitavasta ihmisestä onkin managerialistin painajainen (Klikauer 2013). Fyysinen kontrolli on suomalaiselle työntekijälle usein suorastaan vastenmielinen ajatus, mutta myös henkistä kontrollia kaihdetaan. Halu korostaa vapautta ja riippumattomuutta on vahvassa asemassa ja itsensä toteuttaminen helpottuu, kun tarjolla on lukematon määrä ideologisia (reaalisia ja virtuaalisia) organisaatioita jopa globaalisti. Tämä asettaa oman haasteensa johdon kontrollille.

Kontrollin käsitteen rakentumista onkin relevanttia pohtia myös siltä kannalta, mitä nykyisin oletetaan olevan mahdollista kontrolloida. Tietoa tarvitsee niin ylin johto yrityksen kokonaisvaltaiseen johtamiseen, talousjohto kannattavuustavoitteiden saavuttamiseen, henkilöstöjohto voidakseen huolehtia henkilöstön rekrytoinnista, kehittämisestä ja hyvinvoinnista, kuin tuotannon johto laadun ja määrien hallintaan. Globalisaation aikakaudella organisaatioiden johto tarvitsee jopa enemmän kuin koskaan ymmärrystä kontrollin mahdollisuuksista ja rajoitteista, sillä yritysten funktiot ovat pirstoutuneet ja yksiköt jakautuneet eri maanosiin. Monikuluttuuruus ja virtuaaliorganisaatiot ovat lisääntyneissä määrin osa arkipäivää (vrt. myös Hyvönen ym. 2008; Vesa 2011).

Tämän artikkelin tarkoitus ei ole pyrkiä rakentamaan johdon kontrollityökälypakkaa (ks. esim. Tessier & Otley 2012; Malmi & Brown 2008), jolla modernin liiketalousopin hengessä pyritään valjastamaan organisaatiot harmoniseen optimointiin. Kriittisestä sävystä huolimatta tavoitteemme ei ole myöskään painottaa emansipatorisia intressejä pyrkien paljastamaan ja kaatamaan yksilöä kontrolloivia rakenteita (ks. esim. Burrell & Morgan 1979). Teemme kuitenkin näkyväksi näitä elementtejä, jotka vaikuttavat yksilön aseman ja roolin rakentumiseen johdon kontrollissa (ks. esim. Pihlanto 2003).

Ylhäältä-alas suuntautuva ja McGregorin X-tyyppin mukainen ihmiskäsitys ovat yhä kontrollikäsitteemme taustalla ja esimerkkejä siitä, kuinka managerialismi ja yksilön alistaminen ovat yhä voimissaan. Tämä osaltaan selittää, miksi kontrolli arkikielessä koetaan negatiivisena. Viimeaikainen esimerkki nykyteknologioita hyödyntävästä ja äärimmilleen viedystä johdon kontrollista ovat liiketoiminnan tehokkuutta maksimoivat call centerit (ks. Paavola 2010): Jokaisesta puhelusta tallentuu pienintä yksityiskohtaa myöten kaikki tieto. Työntekijät noudattavat orjallisesti jopa sanatarkkoja repliikkejä – aivan kuten Taylorin vähemmän intelligentti työmies. Esimerkki kuvaa hyvin sitä, mitä seuraavassa esittämämme toimijakontrolli ei ole.

Kohti toimijakeskeistä asiantuntijakontrollia

Valta kiteytyy symboliikassa ja diskursseissa, ei johtajan abstruutisessa kontrollissa tai suvereenissa vallassa (vrt. esim. Foucault 1975, 2000; Takala 1999; Hall 1999; Sintonen & Auvinen 2009). Perinteisen näkökulman kyseenalaistamiseksi onkin syytä pohtia, mitä kontrolli on ja miten se käytännössä rakentuu.

Foucaultin esittämät valvontatekniikat ja -instituutiot synnyttävät kurinalaistetussa jokapäiväisessä toiminnassa yksilötasolle rakentuvan tietoisuuden tarkkailusta (1975, 2000). Esimerkiksi organisaation tarkka virtuaalinen laskentajärjestelmä kykenee osoittamaan numeerisesti jopa yksilötasolla ”normaalista” poikkeavan toiminnan. Näin aikaansaadaan tietoa, miten ja mistä syystä yksilö on ollut kuriton ja kuinka yksilöä on oikaistava taas ”kuuliaisiksi ja hyödylliseksi” (vrt. Foucault 1975, 2000). Kun kuri kiinnittää huomiota poikkeavuuteen, se ei luo ”yksilöä” ihanteena vaan normaaliutena, ei poikkeavuutena (1975, 2000). Mitä laskentatoimen kontrolleri tekee, ellei valvo numeerisesti organisaation suoriutumista; prosessin vaiheita suuresta mittakaavasta aina yksilön tasolle - ja kiinnittää huomiota ennen kaikkea poikkeavuuksiin, ei ”normaaleihin” lukuihin? Poikkeamista raportoidaan johdolle, ylintä valtaa käyttävälle kontrolliorganisaation, joka päättää poikkeavista toimenpiteistä asioiden (tai yksilöiden) saattamiseksi ”normaaliin” uomiinsa.

Tämän päivän toimintaympäristö on kuitenkin toisenlainen kuin se, missä johdon kontrollin käsitteet ja määritykset on luotu (vrt. esim. Rathe 1960). Organisaatioiden toimintaympäristö ja erityisesti yksilön työtehtävät ovat muuttuneet radikaalisti. Yksilö on kokenut tämän muutoksen erityisesti työtehtävien muuttumisen kautta. Eräs muutoksen vauhdittajista on ollut teknologian kehitys. Käsitteellisydestä on siirrytty massa- ja sarjatuotantoympäristöjen kautta tietoteknologian aikakauteen jolloin käsitteellisydestä on tullut tietoteknologinen osaaja. Tämän aikakauden kontrolliympäristö ei korosta yksilöä ajattelemattomana toimijana ja annettujen ohjeiden kurinalaisena noudattajana, vaan tietoa ja osaamista painotetaan (esim. Juuti & Luoma 2013). Työn lopputulos määräytyy yksilön osaamisesta jolloin johdon kontrollia ei voida määrittää vain yksiselitteisenä ylhäältä alaspäin johdettuna asiana (vrt. Neilimo & Uusi-Rauva 1997). Johdon kontrollin käsitteen ymmärtämisessä tulee huomioida yksilön tai yksilöiden muodostamien kollektiivien (erilaisten organisaatioiden tai yhteiskuntien) kautta rakentuva vuorovaikutteinen kokonaisuus.

Perinteisesti organisaation juridinen rakenne on määrittänyt kontrollin rajaa, jolloin kontrolli kohdistuu pikemmin organisaation sisäiseen toimintaan. Tämäkin on muuttumassa, sillä organisaatiot eivät ole enää itsenäisiä toimijoita globaalissa taloudessa. Yhä useammin organisaatiot tarjoavat tuotteitaan ja palveluita erilaisten arvoketjujen, alihankintaketjujen ja verkostojen muodossa - mikä asettaa uusia haasteita myös johdon

kontrollille.

Ei myöskään ole yhdentekevää, kuinka organisaation jäsenille osoitetaan heitä kontrolloitavan. Tämä korostaa kontrollin muotoa. Vankila on esimerkki fyysisestä (materialisoituneesta) tilaratkaisuihin perustuvasta kontrollista. Henkinen kontrolli puolestaan näyttyy esimerkiksi auktoriteetteina, kuten esmiesten puheina ja ohjeina, tai pelkkänä tiedostettuna taustajatuksena. Organisoinnin ja yksilön sitoutumisen kannalta onkin relevanttia, kuinka kontrollin perusteiden nähdään rakentuvan: Kontrolloidaanko yksilöä mekanistisesti ja autoritaarisesti esimerkiksi yksinomaan tulostittareilla vai annetaanko yksilölle tilaa ajatella ja tulkita omista lähtökohdistaan asioita; rakentaa omaa kontrolliympäristönsä.

Valvontapainotteisen johtamisen sijaan johdon olisikin luotava sellainen ympäristö, jossa henkilöstö voisi käyttää voimavarojaan suurimmalla mahdollisella tavalla, ja josta seuraisi toiminnan tehokkuuden parantuminen henkilöstön vaikutusvallan ja itseohjautuvuuden lisäämisen kautta (esim. Edgell 2012; Juuti & Luoma 2013). Myös Rayn (ks. Huczynski & Buchanan 2007) esittämä humanistinen ja kulttuurinen kontrolli tukevat näkemystä johdon kontrollin rakentumisesta kohdistuen yksilöön, ja pyrkien luomaan yksilölle mahdollisimman tuottavan ja tehokkaan organisaation työympäristön.

Vaikka kontrolli voi tarkoittaa myös suunnittelua ja ohjausta (ja tähän liittyvää päätöksentekoa), kontrollia ei tulisi nähdä vain johtajan kontrolliarsenaalina vaan myös kontrolloitavan näkökulmasta: Mitä tarkoittaa olla kontrolloitu? Kyse on lähestymistavasta, erityisesti siitä, kuinka yksilö näkee ja kokee kontrollin (ks. myös Adler & Borys 1996). Tämä näkökulma korostaa yksilön, inhimillisen toimijan roolia 2000-luvun yhteiskunnassa.

Kontrollin kohteena ovat sekä yksilöt (mikrotasolla), organisaatiot (mesotasolla) että yhteiskunnat (makrotasolla). Yksilö on kaikkien toimijatasojen keskiössä, yhtä aikaa sekä kontrolloitavana että kontrolloijana. Kontrolloitavalle on voitu asettaa rajoja, mutta samaan aikaan kontrolloitava kontrolloi itseään suhteessa asetettuihin rajoihin (esim. ovatko rajat toimijan näkökulmasta oikeudenmukaiset tai arvojen mukaiset). Käytännössä yksilö tarkkailee jatkuvasti ympäristöään tietystä kontrollin viitekehäyksessään. Toimijan rooli ja kontrolli tuleekin nähdä myös aikahorisontissa (kontekstisidonnaisena), joka on erilainen kontrollin eri tasoilla. Kontrolli saattaa kohdistua joko nykyhetkeen, tulevaisuuteen tai se voi olla luonteeltaan jatkuvaa. Yksilötasolla kontrollin aikajänne on lyhyempi, kun taas organisaatioiden ja yhteiskunnan pidempi.

Tarkastelu osoittaa, että kontrolli on aina kontekstisidonnaista ja että toimijat ovat toisiinsa nähden vuorovaikutuksessa. Yhtäältä työntekijä on johdon kontrollin alainen, mutta toisaalta vaikuttaa samalla toisten toimijoiden kontrollikäsitteisiin. Olennaista on ymmärtää, että siinä missä esimerkiksi strategia, kontrollikaan ei tule olemassa olevaksi ilman yksilön tulkintaa. Vaikka johto pyrkii määrittämään organisaation toimintaa, merkitykset välittyvät puheessa ja toiminnassa eri tavoin. Tulkinat siis ohjaavat ihmisten toimintaa, olivatpa ne linjassa tai ristiriitaisia johdon käsitteisiin. Tämä nostaa työntekijät johdon rinnalle liiketoiminnan tilanteen määrittelijöinä (vrt. dialoginen strategiatyö Laine & Vaara 2011). Näin henkilöstö on niin strategiatyön kuin kontrollin määrittämisen, tulkinnan ja toteuttamisen ytimessä. Tässä näkemyksessä jako suunniteltuun ja toteuttamiseen ei ole enää keskeinen ongelma. Kontrollin toteutumiseen (olipa se henkistä tai fyysistä) tarvitaan aina toimija, joka joko tulkitsee kontrollia tai on kontrollin kohteena (subjektina). Kontrollia ei siten tarvitse nähdä vain negatiivisena ilmiönä ja kaikilla alueilla absoluuttisessa mielessä pakotta-

vana ja alistavana.

Johdon kontrollia ei siten tule nähdä vain annettuina ohjeisäntöinä ja niiden valvonnan toteuttamisena, vaan myös yksilöstä lähtevänä toimintana ja arvovalintoina. Länsimaisessa 2000-luvun yhteiskunnassa yksilöllä on sekä vapaus että "aivo-työläisenä" tarve vaikuttaa omaan kontrolliympäristönsä. Tämä nostaa hyvin esille uudet ammattiryhmät kuten ohjelmistosuunnittelijat ja kontrollerit. Myös perinteisissä ammateissa, esimerkiksi metsurit ja sorvarit, työn sisältö edellyttää nykyisin huipputeknologian osaamista. Näin käsityöosaaminen ja ihmisen fyysinen työsuoritus ovat täydentyneet tieto-osaamisella. Johdon kontrolli ei tällöin rakennu vain autoritaarisena prosessimallina - fyysisen suoritteen mekaanisena ohjaamisena - vaan informaation pohjautuvana vuorovaikutusprosessina toimijoiden (johdon ja työntekijän) välillä. Tätä johdon kontrollin rakentumista johdon ja työntekijän muodostamassa kokonaisuudessa nimitämme toimijakontrolliksi.

Yhteenvedona voimme todeta, että johdon kontrollikäsitteen muuttumisen taustalla voidaan nähdä olevan sekä toimintaympäristön että ihmiskäsityksen muutokset. Tämä on johtanut tarkasteluun siitä, kuinka erilaisissa toimijan näkökulmissa sekä erilaisissa toimintaympäristöissä ja muodoissa kontrolli voi näyttäytyä. Jotta kontrollin roolia ja merkitystä voidaan ymmärtää, tulee johdon ja organisatorisen kontrollin merkitystä pohtia yhtä aikaa sekä toimijatasoilla (mikro, meso, makro), vallitsevassa aikaperspektiivissä että kontrollin rakentumisen fyysisen tai diskursiivisen muodon kautta. Keskeinen ero aikaisempaan johdon kontrollin käsitteeseen on, että yksilöä ja holistista näkemystä painotetaan johdon kontrollin rakentumisessa. Esitämme kontrollin käsitteen rakentumisen näkökulmia 1900-luvulta 2000-luvulle taulukossa 1 (s. 23).

Diskussio ja yhteenvedo

Suomalaisessa liiketaloustieteellisessä keskustelussa johdon kontrollin (engl. management control) käsite on haasteellinen. Se ei ole suomenkielinen käsite, eikä sille ole kehittynyt itsestään selvää sisältöä ja yleisesti hyväksyttyä koherenttia merkitystä. Johdon kontrollin käsitteen voidaan nähdä sisältävän useita erilaisia tehtäviä ja sille löytyy myös useita erilaisia suomenkielisiä vastineita kuten suunnittelu, valvonta, ohjaus, tarkkailu ja silmäilläpito (vrt. esim. Suomisanakirja.fi tai Järvenpää ym. 2010; Virtanen 2006; Pellinen 2005; Rautiainen 2000). Tutkimustehävämme onkin ollut yhtäältä jäsentää ja toisaalta nykyaikaistaa suomenkielistä johdon kontrollin käsitettä.

Johdon kontrollin käsite on huomattavasti suomalaisen liiketaloustieteellisen kirjallisuuden valtavirran (vrt. esim. Neilimo & Uusi-Rauva 1997; Laine & Vaara 2011) antamaa kuvaa laajempi ja moniulotteisempi. Perinteinen kontrollin suunta on ollut ylhäältä alaspäin. Johtaja määrittää mitä kontrolloidaan, eli hän valvoo, tekee johtopäätöksiä ja tarvittaessa ohjaa kontrollin onnistumista. Perinteinen managerialistinen määrittäminen johdon kontrollista (tiukasta mekanistisesta valvonnasta ja ohjeistuksesta) ja johdon alaisuudessa toimivasta työntekijästä (jonka omaa ajattelua ei korosteta) on riittämätön nykyisessä tietoyhteiskunnassa. Järvenpää ym. (2003) painottavat itseohjautuvuuden merkitystä asiantuntijan oppimisessa, mutta lisäksi johdon merkitys toimijuuden mahdollistamiseksi tulisi nostaa esiin: Aineistomme mukaan aito toimintatilan kasvu edellyttää toimijan itsetietoisuuden ja refleksiivisyyden lisäksi johdon tukeaa uudenlaisen kontrollitilan rakentumiseksi.

Olemmekin nostaneet esiin yksilön johdon kontrollin kokonaisvaltaisen rakentumisprosessin keskeisenä toimijana. Kontrollia ei itse asiassa määritä yksin liikkeenjohto (hierarkisena

Taulukko 1 Kontrollin käsitteen rakentumisen näkökulmat

Näkökulmia kontrolliin	Perinteinen johdon kontrolli, 1900-luku	Toimijakontrolli, 2000-luku
Keskeinen toimija	Johto (hierarkkinen, objektiivinen)	Yksilö (subjektiivinen)
Toimijan asema organisaatiossa	Formaali, asemaan perustuva	Sosiaalisten verkostojen jäsenyys
Ihmiskäsitys	Mekanistinen ja autoritaarinen, yksilö irrallisena ja irrotettuna objektina	Holistinen näkemys toimijasta, yksilökeskeinen kokonaisuus
Kontrollin määrittäminen	Yksilön ulkopuolelta, hierarkkinen, esimies-alainen suhde (johtajakeskeinen); fyysinen/konkreettinen, pakottava, alistava, kahlitseva	Yksilölähtöinen, kollegiaalinen, osaamiseen perustuva suhde (johto-toimija-työyhteisö); henkinen ja sosiaalinen, diskursiivinen vaikuttaminen yksilön todellisuuskäsitysten kautta
Johtamisote	Yksilön tehtävänä annettujen ohjeiden kurinalainen noudattaminen	Itseohjautuvuus; tulkintaa, tietoa, taitoa ja osaamista painottava; kokonaisuusien ja riippuvuussuhteiden sisäistäminen ja ymmärtäminen
Kontrollin rajat ja -ympäristö	Juridinen rakenne, fyysinen, vertikaalinen, hallintomallin mukainen	Yksilö toimijana organisaatioissa ja verkostoissa (ml. virtuaalinen ja tiimit), yksilö määrittää (rajojen hyväksymisen) omien arvojen ja tarkoituksenmukaisuuden perusteella
Kontrollintoteutuminen, aikulottuvuus ja seuraukset	Prosessimalli, ylhäältä alaspäin; stabiili; välitön vaikuttaminen; reaaliaikainen valvonta; konkreettiset seuraukset	Vuorovaikutusmalli, alhaalta ylöspäin ja horisontaalisesti (ml. verkostot); jatkuva muutos/kehkeytyvä; kontekstisidonnaisuus, välillinen vaikuttaminen, pitkä aikajänne, henkiset (sosiaaliset) seuraukset
Kontrollin hyväksymisen peruste (motivaatio)	Taloudellinen palkkio	Itsensä kehittäminen, henkilökohtaisten tavoitteiden saavuttaminen

* Taulukko 1 esittää johdon kontrollin rakentumisen ääripäätilanteita. Tilanne käytännössä on kuitenkin harvoin näin yksioikoinen. Emme väitä, ettei perinteiselle johdon kontrollille ole tarvetta tai että yksilölähtöisen kontrollin tulisi korvata kaikki kontrollin muodot. On myös hyvin epätodennäköistä, että äärimuodoissaan johdon kontrolli toteutuisi missään. Taulukon 1 dikotomiolla ja edellä kuvaamillamme esimerkeillä haluamme kuitenkin korostaa sitä, että 1) johdon kontrollin kontekstisidonnaisuutta sekä rakentumisen erilaisia tasoja ja ulottuvuuksia; 2) painottaa, että johdon kontrollin määrittämisessä tulee huomioida työn luonteen muuttuminen; ja 3) kritisoida sitä, että perinteisen johdon kontrollin käsitettä ei voida hyväksyä itsestäänselvyytensä 2000-luvun tietoyhteiskunnassa.

ja objektiivisena toimijana) vaan kaikki yksilöt (inhimillisinä organisaatioiden toimijoina). Yksilö, olipa kyseessä johtaja tai alainen, ei ole vain kontrollille alistettu toimija, sillä länsimaisessa 2000-luvun yhteiskunnassa yksilön rooli on usein toimia itse kontrollinsa määrittäjänä (ks. esim. Edgell 2012; Klikauer 2013). Yksilöllä tulee siis olla riittävä (johdon oikeuttama) toimintatila määrittää kontrollin rakentumista - niin työntekijänä, liikkeenjohtajana, omistajana kuin poliitikkona (vrt. esim. Efferin & Hopper 2007; Johanson ym. 2001; Abernethy & Stoelwinder 1995).

Yksilö ei näin ollen ole vain kontrolloitava, vaan keskeinen johdon kontrollin rakentaja. Nykyisin yksilö määrittää ja ohjaa itsenäisesti tehtäviensä suorittamista, jolloin kontrolloijan ja kontrolloitavan suhteesta muodostuu vuorovaikutteinen. Organisaatioiden jäsenillä on "oikeus tulkita" ja tehdä valintoja - tietotyöläisellä on valmiuksia ja kykyä ottaa vastuuta omasta intellektuellista kapasiteetistaan. Valtaa käyttävät tässä mielessä kaikki organisaatiossa ajatustyötä tekevät yksilöt, ei enää vain johtaja, joka perinteisessä johdon kontrollin näkökulmassa tekee ajatustyötä organisaationsa puolesta.

Kontrollin käsite ei liiketaloustieteissä ole kaikilta osin kehittynyt tieteenalan mukaisesti. Esimerkiksi laskentatoimessa tieteenalan kehittyminen näkyy käytännössä näkyy siinä, että käytäntöön on myös lanseerattu englanninkielisiä ammattinimikkeitä, jotka liittyvät enemmän tai vähemmän suoraan johdon kontrolliin (esim. controller). Uusien osa-alueiden syntyminen luokin haasteita tutkijoille sekä käytännön toimijoille niin käsitteiden kuin käytännön toiminnan osalta.

Tässä tutkimuksessa tarkoituksemme on ollut korostaa sitä, kuinka kontrolli ilmaistaan; ei sitä, kuinka kontrolli ja ohjaus

lopulta toteutetaan. Yhteenvetona voimme todeta, että johdon kontrollia tulee tarkastella erilaisista lähtökohdista, sillä perinteinen näkemys korostaa yksipuolista, yhteen suuntaan ja kaikkialla samalla tavoin toimivaa johdon kontrollin käsitettä. Olemme pyrkinetkin avaamaan tätä itsestäänselvyttä sekä länsimaisessa yhteiskunnassa tapahtuneen ihmiskäsityksen muutoksen kautta että erilaisten toisiinsa nähden vuorovaikutuksessa olevien kontrollitasojen kautta. Olemme nostaneet esiin dikotomioina johdon kontrollin ääripäätilanteita (Taulukko 1). Tutkimustehtävän puitteissa olemme (1) kritisoineet vallitsevaa yksipuolista käsitteen sisältöä; (2) täydentäneet olemassa olevan käsitteen ulottuvuuksia; ja (3) tuoneet esiin holistisempaa näkemystä johdon kontrollin käsitteen rakentumisesta, erityisesti suomalaisessa kieliympäristössä. Korostamme, että kyse on monitahoisesta ja vuorovaikutteisesta prosessista, jossa johdon kontrolli rakentuu. Johdon kontrollin käsite onkin pikemmin dynaaminen kuin stabiili.

Johdon kontrollin rooli on muuttunut ja samalla se on muuttanut myös käsitystämme johdon kontrollin käsitteestä: mitä kontrolloidaan, kuka kontrolloi, ja miten kontrolli kokonaisuudessaan rakentuu. Käsitteellistä selkeyttä ei vielä ole saavutettu ja lisää tutkimuksia tarvitaan. Olemme esittäneet havaintoja ja tulkintoja johdon kontrollista siirtyessämme 1900-luvun alun teollistumisen alkuasteleista 2000-luvun tietoyhteiskuntaan, mutta aiheeseen on perusteltua syventyä yksityiskohtaisemmin. Seuraavia vaiheita johdon kontrollin käsitteen ja sen rakentumisen tarkastelussa voisivat luonnollisesti olla yksityiskohtaisempi syventyminen tässä tutkimuspaperissa esitettyihin teemoihin, erityisesti ihmillisen toimijan näkökulmasta. Esittämäämme teoreettisesti rakennettua dikotomia-asetelmaa (ks. taulukko

1) johdon kontrollista olisi myös syytä täsmentää empiirisellä aineistolla. Johdon kontrolliin liittyvistä lähikäsitteistä ei tämän tutkimuksen puitteissa ole ollut mahdollista tehdä syvällistä tarkastelua. Näitä lähikäsitteitä ovat mm. tieto ja valta. Myös

johdon kontrollin käsitteen rakentuminen ja institutionalisointuminen olisivat mielenkiintoisia täydennyksiä nyt tehdyille käsitteoreettiselle avauksellemme.

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The Contribution of Emotional Intelligence on the Components of Burnout: The Case of Health Care Sector Professionals

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Abstract

The purpose of this study is to investigate the contribution of emotional intelligence on three components of burnout (emotional exhaustion, depersonalization, and reduced personal accomplishment) in health care professionals. Data were collected from a sample of 136 health care professionals (78 men, 58 women). The findings imply that the more emotionally intelligent health care professionals were, the less likely they were to experience emotional exhaustion and depersonalization whereas more likely they were to experience personal accomplishment. The results of multiple regression analyses indicate that doctors' emotional appraisal&positive regulation appeared to be the only significant negative predictor of both emotional exhaustion and depersonalization whereas doctors' empathic sensitivity and emotional appraisal&positive regulation are both significant predictor of personal accomplishment. Finally, the only significant demographic difference was found in doctors' emotional intelligence and burnout with respect to marital status. The findings of this study provide crucial contribution to extending the body of literature and knowledge related with emotionally intelligent health care professionals that influences their burnout levels.

Keywords: emotional intelligence, burnout, health care professionals

Introduction

Burnout has been a main issue in the aspect of occupational health. Though there is inadequate research identifying factors related to burnout among Turkish doctors, determination of these factors is crucial to enhance the health of doctors and health care services in Turkey. From many perspectives healthcare professionals are at increased risk of experiencing burnout syndrome. Schaufeli and Enzmann (1998) defined this syndrome as "burnout is a persistent, negative, work-related states of mind in "normal" individuals that is primarily characterized by exhaustion, which is accompanied by distress, a sense of reduced effectiveness, decreased motivation, and the development of dysfunctional attitudes and behaviors at work. This psychological condition develops gradually but may remain unnoticed for a long time for the individual involved. It results from a misfit between intentions and reality at job. Often burnout is self-perpetuating because of inadequate coping strategies that are associated with the syndrome" (p. 36). As Maslach, Schaufeli and Leiter (2001) highlighted burnout is a work-related aspect, and organizational factors are more strongly related to burnout, however, personal characteristics have also gained attention for development of burnout. One of the personal factors is emotional intelligence. According to Goleman (1995) "emotional intelligence includes abilities such as being able to motivate oneself and persist in the face of frustrations; to control impulse and delay gratification; to regulate one's mood and keep distress from swamping the ability to think; to empathize and hope"(p. 34). In other words, it focuses on emotional skills consisting of four central abilities; perceiving, using, understanding, and managing emotions, and these skills that are developed through learning and experience (Siu, 2009). Henceforth, it could be argued that the ability of individuals to manage their emotions could have a possible affect on relationship with clients,

patients or consumers, which could represent in work quality that they supply. The aim of this study is to analyze the contribution of emotional intelligence of health care professionals on components of burnout.

Literature Review

Burnout

The concept of burnout was firstly examined in the context of human services such as health care, social work, and teaching. One of the most outstanding definitions of burnout is "a syndrome of emotional exhaustion, depersonalization, and reduced personal accomplishment that can occur among individuals who work with people in some capacity" (Maslach, Jackson, & Leiter, 1996, p. 4). According to Maslach and Jackson (1981) a key point of the burnout syndrome is increased feelings of emotional exhaustion. When workers' emotional resources are drained, they feel that they are no longer able to give themselves at a psychological level. Lee and Ashfort (1990) argue that emotional exhaustion is the prototype of stress. Depersonalization is the development of negative attitudes and feeling toward clients which might be related with the experience of emotional exhaustion. It was also described as individuals who tend to distance self from others and who see people as things or objects (Scott, 2002). A third aspect of burnout syndrome is labeled as a reduced personal accomplishment which is a tendency to evaluate oneself negatively regarding to one's work with clients. In this process, workers feel dissatisfied and unhappy because they think that they can't deal effectively about many things. Maslach (2005) labelled this dimension of burnout as a "negative self-evaluation" which reflects the decreasing in people's sense of their own professional effectiveness. However, in this study reduced personal accomplishment will be taken into consideration as "personal accomplishment". Because personal accomplishment is independent of the other subscales where

lower mean score correspond to higher degrees of experienced burnout (Maslach & Jackson, 1981).

Burnout is generally seen as a process that develops over time. According to Leiter and Maslach (1988) model, high levels of emotional exhaustion would lead to high levels of depersonalization, and in turn to low levels of personal accomplishment. According to Golembiewski, Munzenrider and Stevenson (1986) phase model, the burnout process starts with diminished levels of depersonalization which leads to decreasing feelings of personal accomplishment and in turn, reduced personal accomplishment leads to high levels of emotional exhaustion. According to Lee and Ashfort (1993) model, the burnout process starts with direct effect of emotional exhaustion on personal accomplishment and depersonalization.

In discussing antecedents of burnout, human-services professions, employee-recipient relationship, and employee-client relationships have initially evolved. These relationships might be considered as the starting point the most profound antecedents of burnout. According to Cordes and Dougherty (1993) "client interactions that are more direct, frequent, or of longer duration, or client problems that are chronic (versus acute) are associated with higher levels of burnout" (p. 628). Brotheridge and Lee (2003) found that among Canadian University students surface acting (hiding their real feelings and displaying fake emotions) has significant relationship with higher levels of depersonalization and emotional exhaustion. Findings of Leiter and Maslach (1988) highlighted that role conflict was significantly related to emotional exhaustion. Additionally, Maslach et al. (2001) pointed out that being unable to manage conflicting demands of the job, and not knowing what the exact job responsibilities can trigger burnout.

One of the personal antecedents, emotional intelligence has recently received attention in literature as to its relation to burnout. Scholars commonly agreed that this personal variable is inversely related to burnout, so that it can be seen as a protective factor against the development and experience of this syndrome. Güllüce and Iscan (2010) found a significant relationship between emotional intelligence of leader and their burnout levels in Turkey. In a similar vein, Aslan and Özata (2008) found negative and significant relationship between emotional intelligence and both emotional exhaustion, and depersonalization whereas positive relationship with personal accomplishment.

Emotional Intelligence

Emotional intelligence has been defined as "the ability to perceive accurately, appraise, and express emotion; the ability to access and/or generate feelings when they facilitate thought; the ability to understand emotion and emotional knowledge; and the ability to regulate emotions to promote emotional and intellectual growth" (Salovey & Mayer, 1990, p. 10). In other words, emotional intelligence consists of three categories: appraisal and expression of emotion, regulation of emotion and utilization of emotions in solving problems. Schutte et al. (1998) summarized these categories as follows: "the first category consists of the components of appraisal and expression of emotion in the self and appraisal of emotion in others; the second category of emotional intelligence consists of components of regulation of emotions in the self and regulation of emotions in others; the third category, utilization of emotion, includes the components of flexible planning, creative thinking, redirected attention and motivation, so that even though emotions are at the core of this model, it also encompasses social and cognitive functions related to the expression, regulation, and utilization of emotions"

(p. 168).

Additionally, Chan (2004) has identified emotional intelligence as follows: emotional appraisal, positive regulation, empathic sensitivity, and positive regulation. *Emotional appraisal* includes appraising of emotion in the self (e.g., know why emotions change), *positive regulation* includes regulations of emotions in the self (e.g., expect good things to happen), *empathic sensitivity* includes recognizing of emotions in others (e.g., recognize emotions from facial expression), and *positive utilization* includes utilizations of emotions (e.g., problem solving when in a positive mood).

Emotional intelligence has a crucial potential benefits both for individuals and organizations. Klausner (1997) highlighted that emotionally intelligent individuals can be seen to dictate interpersonal relationships. In organizational level, leader's emotional intelligence is seen as a core of effective leadership (Mandell & Pherwani, 2003; Caruso, Mayer, & Salovey, 2002). According to findings of Schutte et al. (1998) emotional intelligence is associated with less impulsivity, less depression, and greater optimism. Individuals with high emotional intelligence are likely to cope with distress in a better way, because they can integrate their emotions and behaviors to decrease negative feelings. As expected, emotional intelligence has contribution on experiencing the consequences of job stress and burnout (Gardner, 2006). In a similar vein, Chan (2006) conducted a study among secondary school teachers and found that there is a significant relationship between emotional intelligence and burnout. However Chan's (2006) study differs from other studies that it predicted dimensions of burnout via dimensions of emotional intelligence because components of burnout might be occurred in separate time. Maslach (1999) pointed out that personal accomplishment might develop separately from emotional exhaustion and depersonalization. Along those lines, Byrne (1999) suggested that the three components of burnout should be modeled as separate constructs, as each might play specific role in the process or development of burnout (Chan, 2006).

Health care professionals are usually in stressful work conditions including high levels of interpersonal contact. These workers belong to "service workers" and they have obligation to manage their emotions, express their feelings properly and have empathy during interpersonal service transactions. These professionals such as trainees, interns, assistants, and doctors might confront with emotional exhaustion, depersonalization, and reduced personal accomplishment. However, a health care professional who can appraise and regulate his or her emotions during service transactions is likely to decrease experiencing emotional exhaustion, depersonalization and increase personal accomplishment.

Accordingly it is predicted:

H1: Emotional intelligence of health care professionals contributes negatively on emotional exhaustion

H2: Emotional intelligence of health care professionals contributes negatively on depersonalization

H3: Emotional intelligence of health care professionals contributes positively on personal accomplishment

Method

Procedure and participants

This study was carried out in health care workers namely, trainee, intern, assistant and doctor. A total of 136 sets of question-

naires were distributed to health care workers who indicated interest in participation. These workers were requested to complete the questionnaires anonymously. Assurance of anonymity was specifically stressed in order to decrease the effects of the response bias and to increase participation (Kerlinger & Lee, 2000). The total sample contained 57% (n=78) female and 43% (n=58) male participants. Participants' age varied between 18 and 55 years, with a mean of 32 years. With respect to marital status, 37% of the participants (n=86) were single, and 63% (n=50) were married. With respect to level of education 19% of the participants (n=26) completed high school, 3% (n=3) acquired associate degree, 37% (n=51) acquired a professional bachelor's degree, and 41% (n=56) obtained postgraduate degree. With respect to professional level 12% (n=16) were trainee, 11% (n=14) were intern, 32% (n=44) were assistant, and 45% (n=62) were doctor. Of the total sample, 41% of the participants (n=56) were day worker, 2% of them (n=2) were night worker, and 57% (n=78) were both day and night worker. Finally, 41% of the participants (n=56) found their salary insufficient, 39% (n=53) found their salary partially sufficient, and 20% (n=27) found their salary sufficient.

Measurements

Emotional Intelligence

The 12-item abbreviated version of Emotional Intelligence Scale (EIS) that has been developed by Chan (2004, 2006) in order to analyze the relationship between emotional intelligence and burnout has been used. 33-itemed EIS originally developed by Schuette and her colleagues (Schuette et al., 1998). EIS comprises four 3-items scales assessing different emotions: emotional appraisal (e.g., "know why emotions change"), positive regulation (e.g., "expect good things to happen"), empathic sensitivity (e.g., "recognize emotions from facial expressions"), and positive utilization (e.g., "problem solving when in a positive mood"). Participants respond by indicating their agreement to each of 12 statements using 6-point Likert scale ranging from 1 (strongly disagree) to 6 (strongly agree). Chan (2004, 2006) found high reliability level of the scale (Cronbach α) ranging from .82 to .86. Its Turkish version is translated by Aslan and Özata (2008). They reported high internal consistency of the subscale (Cronbach α) ranging from .83 to .88. In this study, high reliability level for the scale was obtained ($\alpha = 0,81$).

Burnout

22-itemed Maslach Burnout Inventory (MBI) developed by Maslach and Jackson (1981) has been used. The MBI includes multiple items to measure burnout on three dimensions: emotional exhaustion (e.g., "I feel used up at the end of the work day), depersonalization (e.g., "I don't really care what happens to some recipients"), and personal accomplishment (e.g., "I have accomplished many worthwhile things in this job"). Higher scores of EE, DP and a lower score of PA indicate a higher level of burnout. The general term recipients is used in the items to refer to the particular people for whom the respondent provides service, care or treatment (Maslach et al., 1996). Each statement is rated on frequency. Participants respond by indicating their frequent feelings to each of 22 statements using 6-point Likert scale ranging from 1 (never) to 6 (always). The translation and adaptation of the inventory into Turkish has been done by Ergin (1993) and Çam (1993). The high reliability of the scale (Cronbach Alpha = .78 - .84) was obtained (Çam 1993, p. 156; Ergin 1993, p. 145). In the present study, scale revealed a high reliability level ($\alpha = .87$).

Data Analyses

In order to analyze the hypotheses and the data of this research, SPSS statistical package has been used. Cronbach Alpha reliability analyses were conducted to determine the reliability of the measurement tools. Principle component method and varimax rotation techniques has been used to determine the structure of the scales. To measure if there is a linear correlation between the variables, Pearson's correlation coefficient has been tested. Afterwards, to test the hypothesis, simple and multiple regression analyses has been used. Additionally, factor scores have been used in regression analyses. Independent sample t-test and one way-Anova have been used in order to determine whether the variables of the study changes depending on the respondents demographical characteristics.

Results

Factor Analyses of the Scales

Factor Analysis of Emotional Intelligence scale

The factor analysis of the "Emotional Intelligence" reveals two factors explaining 59.4% of the total variance. Three items was removed from the analysis as a first step due to their factor loadings are under .50. Therefore, first factor formed by 6 items named as "emotional appraisal & positive regulation" explains 34.29% of total variance, and second factor formed by 3 items named as "empathic sensitivity" explains 25.13% of total variance. In the present study, reliabilities (Cronbach's alpha) of factor-based sum variables for empathic sensitivity and emotional appraisal & positive regulation were .82, .80 respectively. Table 1 (p. 30) presents the results of factor analyses and reliabilities for emotional intelligence.

Factor Analysis of Maslach Burnout Inventory

The factor analysis of the burnout reveals three factors explaining % 62.44 of total variance. Five items was removed from the analysis due to their factor loadings are under .50 and items come under two factors with high and close loadings. Therefore, first factor formed by 9 items named as "emotional exhaustion" explains 33.87% of total variance, second factor formed by 3 items named as "depersonalization" explains 14.4% of total variance, and third factor formed by 5 items named as "personal accomplishment" explains 14.12% of total variance. In the present study, reliabilities (Cronbach's alpha) of factor-based sum variables for emotional exhaustion, depersonalization, and personal accomplishment were .93, .77, .71 respectively. Table 2 (p. 30) shows the results of factor analyses for burnout scale.

Descriptive Statistics and Correlation Analyses for Research Variables

To determine the relationships among variables, correlation analysis was conducted. Table 3 (p. 31) provides the means, standard deviation and zero-order correlations for the variables in this study. As seen in table, participants scored themselves highest on empathic sensitivity ($m = 4.88$, $sd = .84$) followed by emotional appraisal & positive regulation ($m = 4.42$, $sd = .84$). They also experienced high level of personal accomplishment ($m = 4.06$, $sd = .83$) experienced relatively low depersonalization ($m = 2.20$, $sd = 1.07$), and moderate emotional exhaustion ($m = 3.37$, $sd = 1.14$). High level of DP and EE, low level of PA indicates the burnout syndrome. We might conclude that our participant's emotional intelligence was relatively high and they experienced low level of burnout.

Table 1: Factor analysis of emotional intelligence (N=136)

Items	Factor Loadings	Factor Variance (%)	Reliability (α)
F1. Emotional Appraisal & Positive regulation			
Expect good things to happen	0.813		
Easily recognized emotions as experienced	0.788		
Use good moods to keep trying	0.760		
Aware of emotions as experienced	0.652	34.291	0.815
Know how to make a positive emotion last	0.638		
Present to make good impression	0.579		
F2. Empathic Sensitivity			
Recognize emotions from facial expressions	0.864		
Know how others feel by their tone of voice	0.847		
Aware of others' non-verbal messages	0.772	25.133	0.792
	Total	59.424	
	KMO	0.769	
	Barlett's Test	Chi-square	417.496
		p-value	df 36 0.000

Table 2: Factor analysis for burnout (N=136)

Items	Factor Loadings	Factor Variance (%)	Reliability (α)
F1. Emotional Exhaustion			
I feel used up at the end of the work day	0.893		
I feel burnout from my work	0.879		
I feel fatigued when I get up in the morning and have to face another day on the job	0.837		
I feel frustrated by my job	0.818		
I feel emotionally drained from my work	0.729	33.874	0.924
Working with people all day is really a strain for me	0.719		
I feel I'm working too hard on my job	0.670		
Working with people directly puts too much stress on me	0.665		
I feel like I'm at the end of my rope	0.592		
F2. Depersonalization			
I don't really care what happens to some recipients	0.807		
I feel I treat some recipients as if they were impersonal "objects"	0.759	14.449	0.767
I've become more callous toward people since I took this job.	0.561		
F3. Personal Accomplishment			
I deal very effectively the problems of my recipients	0.785		
I feel very energetic	0.695		
I have accomplished many worthwhile things in this job	0.675	14.120	0.705
I can easily understand how my recipients feel about the things	0.649		
I feel I'm positively influencing other people's lives through my work	0.568		
	Total	62.443	
	KMO	0.895	
	Barlett's Test	Chi-Square	1284.771
		p-value	df 136 0.000

In accordance with the findings, there is a positive and significant relationship between the sub-dimension of burnout "depersonalization" and "emotional exhaustion" ($r = .66, p < .01$). Pearson correlation analysis showed a positive and significant relationship between the sub-dimensions of emotional intelligence "empathic sensitivity" and "emotional appraisal&positive regulation" ($r = .31, p < .01$). When we analyze the correla-

tion among dependent and independent variables, emotional appraisal&positive regulation has negative and significant relationship with emotional exhaustion ($r = -.38, p < .01$), and depersonalization ($r = -.24, p < .01$) whereas positive relationship with personal accomplishment ($r = .44, p < .01$). Furthermore, as expected, empathic sensitivity showed also positive correlation with personal accomplishment ($r = .33, p < .01$).

Table 3: Means, Standard deviations, and correlation among sub-dimensions of Variables

	Mean	SD	1	2	3	4	5
1. Emotional exhaustion	3.37	1.14	1				
2. Depersonalization	2.20	1.07	.660**	1			
3. Personal Accomplishment	4.06	.83	-.049	-.101	1		
4. Emotional Appraisal & Positive Regulation	4.42	.84	-.382**	-.240**	.440**	1	
5. Empathic sensitivity	4.88	.84	-.035	.025	.328**	.313**	1

** Correlation is significant at the .01 level (2-tailed)

Table 4: The contribution of Emotional Intelligence on the sub-dimensions of burnout

	Personal Accomplishment β	Emotional exhaustion β	Depersonalization β
Emotional intelligence	.485***	-.324**	-.173*
R ²	.235	.105	.030
R ² adj	.230	.099	.023
F	41.220***	15.769***	4.124*

*p < .05, **p < .01, ***p < .001

Table 5: The contribution of sub-dimensions of emotional intelligence on the sub-dimensions of burnout

	Personal Accomplishment β	Emotional exhaustion β	Depersonalization β
ES	.311***	.008 n.s.	.056 n.s.
EA & PR	.378	-.386***	-.237
R ²	.240	.149	.059
R ² adj	.228	.136	.045
F	20.967***	11.627***	4.204*

***P ≤ .001, **P < .01, P* < .05, n.s. P > .05; ES: Empathic Sensitivity; EA&PR: Emotional Appraisal & Positive Regulation

Table 6: Difference Test Result for Marital Status

	Gender	N	Mean	Std.d.	T	Df	p
1. Emotional exhaustion	Married	50	3.34	1.19	-.309	134	.758
	Single	86	3.40	1.12			
2. Depersonalization	Married	50	2.16	1.11	-.358	134	.721
	Single	86	2.22	1.05			
3. Personal Accomplishment	Married	50	4.30	0.79	2.579	106.6	.011
	Single	86	3.93	0.83			
4. EA & PR	Married	50	4.50	0.91	.825	134	.411
	Single	86	4.37	0.79			
5. Empathic Sensitivity	Married	50	4.97	0.80	1.504	134	.135
	Single	86	4.74	0.86			

Contribution of Emotional Intelligence on Burnout

Regression analyses have been applied in order to test our hypotheses. First of all, the contribution of our independent variable "emotional intelligence" on emotional exhaustion, depersonalization, and personal accomplishment have been analyzed. Later, in order to test the contribution of sub-dimensions of emotional intelligence on sub-dimensions of burnout, multiple regression analyses have been applied.

As a results of linear regression analyses, the contribution of emotional intelligence on personal accomplishment, F value of personal accomplishment (41.220, p < .001), on emotional exhaustion (15.769, p < .001), and on depersonalization (4.124, p < .001) are significant (See Table 4). This results indicate that our regression model is statistically significant. In other words,

personal accomplishment, emotional exhaustion, and depersonalization variables can be statistically estimated by emotional intelligence variable.

As it can be seen in table, emotional intelligence explains personal accomplishment concept at the rate of 23%, emotional exhaustion concept at the rate of 10%, and depersonalization concept at the rate of 3%. When standardized regression coefficients are examined, it is understood that emotional intelligence has a significant contribution on personal accomplishment ($\beta = .485$, p < .001), emotional exhaustion ($\beta = -.324$, p < .001), and depersonalization ($\beta = -.173$, p < .05). In other words, EI has a positive contribution on personal accomplishment whereas negative contribution on emotional exhaustion and depersonalization; besides, the explanatory power of EI on personal ac-

complishment is more powerful compared to other variables. In the light of the findings, these results confirm our three hypotheses.

The contribution of sub-dimensions of emotional intelligence on the sub-dimensions of burnout

In order to test the contribution of our sub-dimension of independent variable “emotional intelligence” on sub-dimensions of burnout multiple regression analyses have been applied. (See Table 5, p. 31). The first analyses revealed that regression model of both empathic sensitivity and emotional appraisal&positive regulation ($F = 20.967$; $p < .001$) is significant. Accordingly, when emotional sensitivity ($\beta = .311$; $p < .001$) and emotional appraisal&positive regulation increases ($\beta = .378$; $p < .001$) personal accomplishment increases as well. The second analyses revealed that only regression model of emotional appraisal&positive regulation ($F = 11.627$; $p < .001$) is significant which indicated that when emotional appraisal&positive regulation increases ($\beta = -.386$; $p < .001$) emotional exhaustion decreases. The third analyses revealed that only the regression model of emotional appraisal&positive regulation ($F = 4.204$; $p < .05$) is significant. When emotional appraisal&positive regulation increases ($s = -.237$; $p < .01$) depersonalization decreases. In other words, emotional appraisal&positive regulation has more contribution on sub-dimensions of burnout than empathic sensitivity.

Roles of Demographical Variables on the Emotional Intelligence and Burnout

Whether emotional exhaustion, depersonalization, personal accomplishment, emotional appraisal&positive regulation, and empathic sensitivity variables show difference with respect to marital status has been examined by the independent sample t-test analysis. As seen from Table 6 (p. 31), at the end of the difference test, a significant difference between married and single as regards to personal accomplishment (personal accomplishment = .011) has been observed. Means of married participants (mean = 4.30) are higher than means of single participants (mean = 3.93).

Whether there is any difference between emotional exhaustion, depersonalization, personal accomplishment, emotional appraisal&positive regulation and empathic sensitivity with respect to age, income, gender, education level, and position independent sample t-test and One-way ANOVA has been examined. However, it has been detected that none of the variable has a significant difference mean.

Discussion

The main purpose of the study was to examine the contribution of emotional intelligence of health care employees namely; trainee, intern, assistant, and doctors on components of burnout. The analyses of the study began with factor and reliability analyses in order to find out the relevant factors of variables considering the suggested theoretical research model. Through these analyses, it has been found out that dimensions of the independent variable, emotional intelligence, resulted with two factors (e.g., *emotional appraisal & positive regulation, empathic sensitivity*) which is contrary to Chan (2004, 2006). However, as it can be interpreted from the factor names, the items of emotional appraisal&positive regulation were grouped into one factor. The items of empathic sensitivity has been found similarly with the findings of Chan (2004, 2006). For the dependent variable, burnout, three factors, namely; “*emotional exhaustion*”, “*depersonalization*”, and “*personal accomplishment*” came out as final factors as was originally proposed. This outcome is in similar line with Maslach et al. (1981).

After defining the factors of the variables, regression analyses were conducted in order to test the hypotheses of the research. In the study, the starting hypothesis is supported and the analyses reveal that emotional intelligence of health care professionals has negative contribution on emotional exhaustion with explaining 10% of its variance. According to Salovey et al. (1999, p. 161) individuals who can regulate their emotional states are healthier because they “accurately perceive and appraise their emotional states, know how and when to express their feelings and can effectively regulate their mood states”.

The second hypothesis is also supported, but only with slight effects. The analyses demonstrated that emotional intelligence of health care professionals has a negative contribution on depersonalization with explaining 3% of the variance. The weak effect of emotional intelligence over depersonalization may result due to the fact that depersonalization involves reducing one’s investment in the relationships with patients; that is, responding to patients in a depersonalized way instead of genuine empathic concern (Schaufeli, 2007). Because our professionals have high level of emotional intelligence and low level of depersonalization, they reinforce their relationships with patients rather than responding in a depersonalized way.

The last hypothesis is also supported, and the analyses revealed that emotional intelligence of health care professionals has positive contribution on personal accomplishment. Overall emotional intelligence explains 23% of the variance in personal accomplishment, and it has a positive contribution on it. This is probably resulting from higher emotionally intelligent professionals experience more positive emotions and adapting more empathic sensitivity that is resulted as dealing effectively problems of their recipients or understanding how their recipients feel about the things.

When the relationship between the sub-dimensions of emotional intelligence and sub-dimensions of burnout is examined it is seen that both ES and EA&PR make positive contribution on personal accomplishment with explaining 24% in its variance. In the second analysis, only EA&PR has negative contribution on emotional exhaustion while having a moderate effect in explaining 15% in its variance. Indeed, expecting good things to happen or using good moods to keep trying and awareness of emotions might help health care professionals to manage or decrease the negative emotions toward work and recipients. In the same vein, Taylor (2001) points out that emotionally intelligent individuals cope better with job stresses and challenges of life, which causes to good psychological and physical health. For depersonalization sub-dimension of burnout, only the EA&PR factor showed a significant negative contribution, while explaining 6% of the variance in this factor. Interestingly, all two emotional intelligence factors had a significant contribution on the personal accomplishment. ES and EA&PR explain personal accomplishment which might indicate that emotional intelligence is an important personal factor to actualize personal accomplishment dimension. Furthermore, only EA&PR made significant and negative contribution on emotional exhaustion and depersonalization. Rosenthal (1977) found that people who are capable of identifying others’ emotions were both more successful in their work and their social lives. Empathy and managing emotions are particularly important in contributing to decrease negative moods and feelings. Therefore, when health care professionals appraise their emotions and expect good things to happen, the possibility of experiencing emotion-

al exhaustion and depersonalization decreases. In a similar vein, Chan (2004) found that Chinese secondary school teachers' emotional exhaustion influenced by emotional appraisal and positive regulation which was seen as a prior to depersonalization and personal accomplishment.

According to mean values of our subjects it can be concluded that while they have tendency to experience emotional exhaustion (3.37) their depersonalization level (2.20) was found lower. In personal accomplishment dimension, we can say, they usually feel that they are positively influencing other people's lives through their work (4.06). These results show that our healthcare professionals do not experience burnout syndrome. As it was mentioned before, high level of emotional exhaustion, depersonalization, and low level of personal accomplishment indicate burnout syndrome. On the other hand, our subjects have high level of emotional appraisal & positive regulation (4.42) which indicates that they expect good things to happen, use good moods to keep trying, and know how to make positive emotions last. Additionally, they also have empathic sensitivity (4.88) such that they can recognize emotions from facial expressions, know how others feel by their tone of voice, and aware of others' non-verbal messages. These results might be related with cultural values. Turkish people have collectivistic values and collectivistics are more likely to seek ways to aid the welfare of the group even though such aid is not directly related to their individual interest (Earley, 1989). When we analyze the difference between demographic groups of the participants, the independent sample t-test for marital status and variables pointed out that there is a significant difference in terms of personal accomplishment between married and single participants. In a similar vein, Maslach and Jackson (1981, 1985) found that married individuals report lower levels of burnout than those that are single.

Limitations

The sample consisted of 136 respondents, and making generalization with this sample size surely does impose a limitation. A larger sample would be more preferable. All data were gathered through self-report that might be susceptible to self-serving biases. Another limitation is the conduction of research within

the health care sector, so the findings cannot be generalized over other sectors. Finally, our research is cross-sectional, it is not scientifically appropriate to make a cause-effect evaluation between our research variable.

Conclusion

The purpose of this study was to analyze personal factor nominally emotional intelligence affecting burnout in the workplace. The existing literature reveals plenty of studies that have focused on the relationship between organizational, work-related variables and burnout. However, studies that focus on personal variables' relation to burnout are scarce. The reason behind this is research suggests that organizational factors are more strongly related to burnout than personal factors (Leiter & Maslach, 1988). This study contributes to the existing knowledge which investigates emotional intelligence and their components' effect on burnout and its dimensions particularly. Chan (2006) have the only available research that studied effects of emotional intelligence variable on burnout dimensions. Therefore, it is hoped that the existing research will enrich burnout literature in a different way.

It has been found that emotional intelligence has impact on reducing burnout, and that all of its components help in the increasing of feelings of personal accomplishment. In a similar vein, successful coping with stressful encounters is the core of emotional intelligence (Cherniss et al., 1998; Matthew & Zeidner, 2001). According to these results, it can be suggested that organizations could arrange some courses for their employees in order to learn how to manage their emotions, how to create empathic sensitivity and positive emotion for the sake of their well-being and contribution to the organization. Therefore, especially the managers of healthcare service need to be conscious about the impact of healthcare professional's burnout on both patients and themselves. According to study about 118 health care providers who are diagnosed with burnout took six week intervention program designed to improve coping, resulted with decreasing in exhaustion and increasing in personal accomplishment (Rowe, 1999). Therefore, it is essential to highlight the importance of providing medical or rehabilitation treatment for the individuals who are diagnosed with this syndrome.

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