Exploring Regional Differences in Cultural Values : A Hybrid Thematic Analysis

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Abstract

Purpose : Extant research had, for the most part, confined itself to comparing cultural values at the inter-nation level. This was despite the criticism from studies such as Hofstede's and the knowledge that most variation in culture resided within nations and not between them. Moreover, the alarming failures of cross-border mergers and acquisitions and other challenges that organizations ascribed to cultural differences pointed to the need for more utilitarian knowledge in this field. Hence, this study sought to explore the cultural differences within a diverse and developing nation, in this case, within India, that were relevant to organizations.

Design/Methodology/Approach : This paper drew on 30 in-depth interviews with senior executives in multiple sectors with organizational experience in more than one region of India. Interview transcripts were analyzed with the help of open coding, followed by clustering into higher-order themes. Finally, a hybrid thematic analysis was used to develop the themes/values.

Findings : Interviewed executives reported having experienced differences in cultural values when working with different regions of India. Mastery, Egalitarianism, Embeddedness, and Hierarchy were the second-order values that over two-thirds of the executives experienced as different.

Originality/Value : This knowledge could be of great value, particularly to organizations outside India planning to enter or expand in India and organizations within the country planning to expand beyond their current location.

Keywords : **organizational behavior, human resources, intra-national cultures, regional cultures, inter-cultural management, sub-cultures, India, emerging markets, hybrid thematic analysis**

JEL Classification Codes : A14, F23, M14, M30

Paper Submission Date : March 4, 2022 ; Paper sent back for Revision : July 22, 2022 ; Paper Acceptance Date : July 30, 2022 ; Paper Published Online : October 15, 2022

That culture influences the decisions and performance of organizations is widely documented. Also, several researchers have an unending proliferation of frameworks of national cultures, even as authors of

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DOI : https://doi.org/10.17010/pijom/2022/v15i10/172406

previously established frameworks continue to publish newer versions. At the intra-nation level, too, there have been some attempts to study differences in cultural values. However, these studies have focused mainly on developed countries. Moreover, whatever little research has been published has failed to purposefully consider the relevance of their findings to organizations and management while selecting cultural values to measure. Hence, it is not surprising that the utility of that research remains very limited, and instances of failures in cross-cultural transactions, including mergers continue to be reported. Our study uncovers values in developing countries that are relevant to organizations. This paper first looks at some background information, including literature demonstrating how widespread the influence of culture is on an organization's decision-making and performance, some popular frameworks of national cultures, and a few studies of differences between regions within nations in developed and emerging countries. It then describes the current study, including its objectives, rationale, methodology, analysis, and results. Finally, it discusses the managerial implications, conclusions, and limitations of this study and future research.

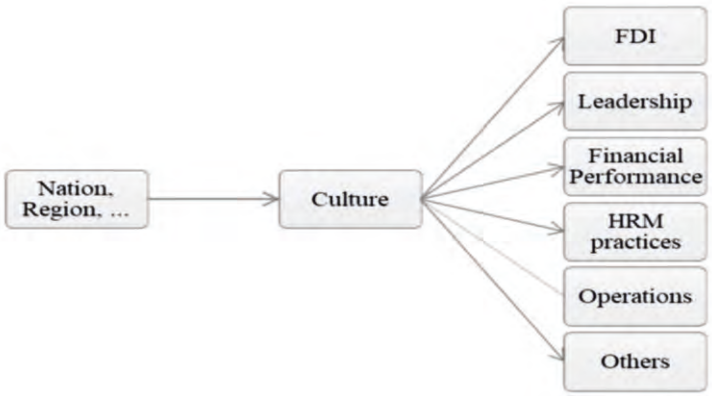
Review of Literature

Culture Influences Several Aspects of Organizations

The location of inward Foreign Direct Investment (FDI) is influenced by host-country cultural values of uncertainty avoidance and trust (Bhardwaj et al., 2007). Even the entry mode is influenced by culture, with firms preferring green-field investments when entering locations with distant cultures (Beugelsdijk et al., 2018). Cultural differences throw unique challenges (Yadav & Mohania, 2020) when such investment results in mergers.

Looking within organizations, the effectiveness of various leadership styles is different in different cultures (Campion & Wang, 2019). Conflict management of those in leadership positions in organizations, too, is impacted by culture (Akanji et al., 2021). And as one would expect, Human Resource Management (HRM) is also sensitive to culture. This includes pay transparency (Scott et al., 2020), the role of performance incentives (Nadeem et al., 2018), training practices and attitudes (Hassi & Storti, 2011), and general HRM tools and practices (Sarala et al., 2019). Organizational behaviors often vary with culture. Individual behavior in organizational settings (Bond & Smith, 2018) is sensitive to culture, and so is situational influence on individual behavior (Bond, 2013). In manufacturing, one finds that even the most successful and deeply entrenched business practices, like the Toyota Production System (James & Jones, 2014), cannot be successfully transferred to a new plant without due regard to cultural differences.

Figure 1. ***Culture Influences Most Aspects of Organizations***



The performances of organizations are susceptible to culture, be it the performance of employees (Kumari & Singh, 2018), environmental performance (Kumar et al., 2019), social performance (Sun et al., 2019), or financial performance (Liao, 2018). Even in academia, research suggests that cultural differences play a key role in areas such as the quality of research (Behl et al., 2019) and technological development (Kanojia et al., 2022).

Overall, it can be said that most aspects of organizations are influenced by culture (Figure 1) and can potentially benefit from an improved understanding of it. Accordingly, researchers have studied culture over the years and developed several frameworks, including national and regional differences.

It is well-documented that culture varies with geography. Differences between nations have been widely researched (Choudhary & Shree, 2021), and there has also been some effort to uncover variations between regions within nations.

Differences in Cultural Values Between Nations

Dutch management consultant and social scientist Geert Hofstede (Hofstede, 1980) conducted his study in a large global business organization and developed four dimensions of cultural values. Scores on the dimensions of uncertainty avoidance, power distance, individualism, and masculinity of the 40 countries that Hofstede initially studied provided a ready comparison of culture in the work environment. The wide use of Hofstede's framework is evident, and one study (Kirkman et al., 2006) found 180 papers in 40 publications in just over two decades after 1980.

Schwartz (Schwartz, 1992, 1994) took a different approach in which he listed a set of value orientations based on literature review and reasoning. For these 10 a priori theorized value types, he developed a 56-item survey instrument and surveyed 25 countries. Later (Schwartz, 1994), these values were rearranged into seven value types. The circular structure of these value types showed which ones were opposites and which co-varied. He named the value types Intellectual Autonomy (creativity), Affective Autonomy (pleasure-seeking), Mastery (focus on own goals), Hierarchy (deference to authority), Embeddedness (respect for tradition, in-group collectivism), Harmony (with surroundings), and Egalitarianism (equality, social justice).

The World Values Survey (http://www.worldvaluessurvey.org/WVSContents.jsp), an organization headquartered in Vienna, has placed countries on a two-dimensional graph showing their relative position on survival versus self-expression values and traditional versus secular-rational values.

There have been other studies, e.g., the GLOBE study (House et al., 2004). There have also been refinements of previously published studies, e.g., by Hofstede (Hofstede et al., 2010) and Schwartz (Schwartz, 2013).

Multiple new frameworks continue to be developed and published. But are these serving their purpose adequately?

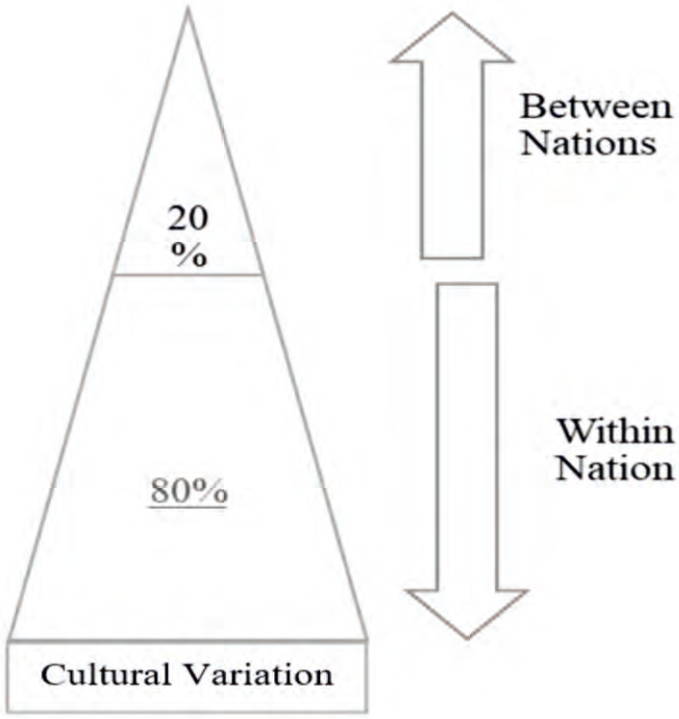
Criticism of a Nation as a Unit of Comparison

While equating culture with a nation is convenient and popular, this approach has also drawn fierce criticism. Inter-nation comparison of culture is based on the flawed assumption of homogeneity within countries (Tung, 2008). According to a meta-analysis (Taras et al., 2016), nearly 80% of the variation in societal values is found within nations (Figure 2). Hence, researchers need to study cultural differences between regions within countries (Gelfand et al., 2017). Attempts have been made to respond to this criticism.

Differences in Cultural Values Between Regions Within Nations

There have been some studies of differences between regions within nations, mainly in western or developed countries and a few in eastern or emerging countries.

Figure 2. ***Most of the Variation in Culture Resides Within Nations and not Between Them*** **(Taras et al., 2016)**



(1) Western Developed Countries. Eighty-one provinces of Turkey, grouped under 12 statistical regions, were studied (Marcus et al., 2019) and ranked on the cultural value of collectivism. Collectivism was also the value chosen to compare the 26 Swiss cantons (Götz et al., 2018). In another study (Dheer et al., 2014), the USA and Canada were together divided into nine "sub-cultural regions," and differences between them were found to be statistically significant. Catalonia and Andalusia in Spain were compared on work-related values, and life values and differences were reported in some of the values. An older study of the 50 states in the USA (Vandello & Cohen, 1999) too found diversity in the level of collectivism.

(2) Eastern and Emerging Countries. A few studies were found in the eastern and emerging countries. In Morocco, the North and Northwest regions were compared (Louahabi et al., 2020) using Hofstede's framework, and significant differences were reported. A comparison of North and South Vietnam demonstrated a difference in individualism.

Looking at the economically significant BRIC (Brazil, Russia, India, and China) nations, no studies could be found in the English language literature for Russia. For China, too, English language literature is sparse. One study (Pau Huo & Randall, 1991) uncovered differences between Chinese living in Hong Kong, Taiwan, Beijing, and Wuhan. For Brazil, the data seemed confusing. A paper consolidating the results of three studies (Hofstede, Garibaldi de Hilal, Malvezzi, Tanure, & Vinken, 2010) found Brazil's 27 states similar. The authors ascribed the outcome to using Hofstede's instrument without adapting to the Brazilian context. Another study (Lenartowicz et al., 2003) compared the Rio Grande do Sul and Sao Paulo in Brazil and found significant differences. This study focused on values selected for their relevance to the management of organizations. In India, a meta-analysis (Panda & Gupta, 2004) lists four studies by J. B. P. Sinha and his associates between 1994 and 2003, covering 16

cities. The first three studies were mainly based on cultural values determined by Sinha as "distinct from Western Societies" (Panda & Gupta, 2004) or variations thereof. The fourth study (Sinha et al., 2004a) did include a few questions related to organizations and management. Each of the four studies recorded some differences and some similarities between the few cities that each compared. A later study (Dheer et al., 2015) compared nine clusters of Indian states on seven values that the authors identified through a literature review. It concluded that significant differences existed between these clusters on some of the values. None of the studies established the relevance of the values studied to organizations, which is a substantial gap.

The Rationale of this Study

While several studies catalog differences in cultural values between nations and even a few that compare regions within a country, according to the authors, these have limited utility to organizations. What is needed is comparing regions on values relevant to organizations, rather than any or all differences found. To do this, researchers need to know first what these values are. Knowledge of these values will not only provide organizations the ability to predict and manage the influence of culture better but also guide academic research. Currently, for the most part, theories developed for the western, developed country culture are applied to eastern, emerging country contexts, and the failure of these theories goes unexplained (Khatri et al., 2012). Researchers can use the knowledge of values relevant to organizations in these countries to develop and adapt management theories to suit local contexts. Researchers can then meaningfully respond to the call to be "mindful that the theories we develop and questions we ask may be laden with Western concerns" and to "strive to ask new questions that reflect other societal values, assumptions, and socio-political realities" (Gelfand et al., 2017).

Our study aims to determine cultural values relevant to organizations and what they experience across regions of a diverse, emerging eastern country, India.

Methodology

As this study aims to understand what organizations experience and qualitative research methods are more suitable in helping researchers understand people and the cultural and social contexts in which people operate (Myers, 2013), we use a qualitative approach. We use in-depth interviews with individuals since these, in confidential settings, allow participants to provide feedback that can sometimes be sensitive. Participants are also likely to be motivated to share details as they realize that their knowledge and experience contribute to valuable research (Rubin & Rubin, 2005).

Sampling Technique, Criteria, Size, and Characteristics

The purpose of the study is best served if individuals with professional experience working with others from multiple locations in India are identified and recruited for interviewing. Due to the need for the subjects to understand people's values, it was felt that the length of experience of the participants also should be significant. It was decided to include at least a couple of individuals who are non-Indian residents to receive some perspectives from outside India. The sampling technique may be termed purposive or judgmental with a heterogeneous sample. In purposive sampling, the selection is based on the researchers' judgment of how well the participant can answer the researchers' questions (Saunders & Townsend, 2018). This technique is effective where participants are expected to reveal or highlight key themes. Table 1 lists the criteria used to select the sample for this study.

Given the topic and purpose of our study, the authors opined that saturation in the revelation of new cultural values could be achieved with a sample size between 20 and 30. However, to allow for non-responsive contacts, a

Table 1. *Sample Selection Criteria*

Description of Criterion
1 Professional who has worked with people from two or more locations in India.
2 At least 20 years of work experience.
For the sample, the following were also ensured :
1 At least two non-Indian residents from different countries.
2 Minimum one each from sectors of infrastructure, manufacturing, service (including IT), consumer, social-service, education, and government.
3. At least one resident each from the North, East, South, and West regions of India.

list of 50 contacts was developed from the authors' network. It was decided to start monitoring for saturation from the 20th interview onwards. In practice, saturation was apparent after coding the 23rd interview, but it was decided to still complete 30 interviews to assure better reliability.

Study participants had professional experience ranging from 20 – 42 years (mean 32 years). Together, they reported experience working with people from 28 states and Unions Territories (UTs) of India out of the 36 that exist (Appendix A). There were 4 participants from the infrastructure sector, 12 from manufacturing, 4 from service (including IT), 3 from consumer retail, 1 from social service, 3 from education, and 3 from government organizations. In addition, there were participants from all 4 regions of India and 5 from outside India. They came from Malaysia, Pakistan, Singapore, and the United States, and each had worked with people from multiple locations in India. Detailed characteristics of individual participants are reported in Appendix B.

Data Collection

Potential participants were contacted by email, the study was described briefly, and their consent was sought. Given the in-depth nature of the planned interviews, with very little pre-determined structure, the primary author conducted all the interviews directly. The interviews held between March and September 2021 lasted from 30 to about 60 minutes and were conducted using video-meeting tools, including Zoom ©, Microsoft Teams ©, and Google Meet ©. The questions that were common to all interviews were the following or variations of these:

- In working with people in different states or regions of India, have you experienced people as culturally different?
- What are the differences that you have experienced in people's cultures?

Follow-up questions varied between participants based on their previous responses.

Audio recordings of the interviews were transcribed verbatim using Otter (https://otter.ai). These were then checked and corrected by the Primary Author. There was one instance where a portion of the recording was unclear; hence, an email clarification was obtained from that participant.

Coding and Analysis

After the first seven interviews, line-by-line coding was done by the Primary Author. A qualitative research software QDA Miner Lite version 2.0.8, developed by Provalis Research, was used for coding. An open, inductive (bottom-up) approach was used since it is considered more suitable than a pre-set list of codes for a study designed

Table 2. ***Frequency of Responses to "Have you Noticed Significant Differences?"***

	Response	Count	% of Participants
1	Yes, definitely	14	46.70
2	Yes, I think	15	50.00
3	Yes, but not significant	1	3.30
4	No	0	0
	Total	30	100

to understand what people experience and let them reveal the values they observe (Myers, 2013). A list of values developed as a result. Coding was also done by a peer of the Primary Author using the same tool. The resulting single list was used for coding further interviews, and additional value labels were added as new values were revealed. Again, there were instances where some of the new value labels merged based on reviews by the four authors. The process was repeated with every batch of 4–6 interviews until the 21st interview. Since no new value emerged in the 21st interview, it was decided to code after every interview and assess for saturation. Saturation was apparent after 23 interviews. The team met again and decided to continue interviewing and coding and to complete 30 interviews to assure the high reliability of the findings. These remaining interviews did not reveal new values. Frequencies of responses to the two questions were extracted using QDA Miner Lite and are reproduced in Tables 2 and 3. Table 3 does not include value labels that appeared in less than five transcripts for brevity and ease of reading.

Table 3. ***Frequency of Responses to "What are the Differences?"***

	Value Label	Participant Count	% of Participants
1	Respect for Hierarchy	16	53.3
2	Honesty	14	46.7
3	In-group Loyalty and Favouritism	14	46.7
4	Monetary Corruption	14	46.7
5	Trustworthiness	14	46.7
6	Work Ethic (Diligence, Hard work)	14	46.7
7	Aggression	13	43.3
8	Intellectual Autonomy	13	43.3
9	Enjoy Pleasures of Life	12	40.0
10	Tradition	12	40.0
11	Money	11	36.7
12	Discipline	10	33.3
13	Professionalism	10	33.3
14	Relationships	10	33.3
15	Risk Taking and Daring	10	33.3
16	Integrity or Ethics	9	30.0
17	Lazy/laid-back life	9	30.0
18	Ambition	8	26.7

19	Creativity	8	26.7
20	Status Associated with Wealth	8	26.7
21	Work-Life Balance	8	26.7
22	Cooperation with others	7	23.3
23	Task/Technical Competence	7	23.3
24	Male Domination	6	20.0
25	Cultural Adaptability	5	16.7
26	Equality	5	16.7

While the approach thus far was inductive, with frequent iterative reviews of the codes followed by coding of fresh interview transcripts, a deductive approach was followed to develop second-order themes or values. This Hybrid Thematic Analysis (Fereday & Muir-Cochrane, 2006) integrates data-driven first-order codes into theory-driven second-order ones. Four of the most widely accepted models were studied in detail, and the one by Schwartz (Schwartz, 2006) was selected. This was due to its apparent good coverage of the first-order values we found and, very importantly, because it uses value types that were theorized a priori rather than those emerging from an analysis of survey data. Table 4 shows the integration and relevant frequencies.

Table 4. ***Integrating into Second-Order Values***

First Order Values	Second Order Values	% Participants
Monetary Corruption	Mastery	90.0%
Aggression		
Money		
Risk Taking and Daring		
Status Associated with Wealth		
Ambition		
Task/Technical Competence		
Honesty	Egalitarianism	90.0%
Trustworthiness		
Professionalism		
Integrity or Ethics		
Work-Life Balance		
Cooperation with others		
Equality		
Cultural Adaptability		
In-Group Loyalty and Favouritism	Embeddedness	83.3%
Tradition		
Relationships		
Discipline		
Respect for Hierarchy	Hierarchy	73.3%
Work Ethic (Diligence, Hardwork)		

Male Domination		
Intellectual Autonomy	Intellectual Autonomy	56.7%
Creativity		
Enjoy Pleasures of Life	Affective Autonomy	40.0%
Lazy/laid-back life	Harmony	30.0%

Analysis and Results

A clear majority of the participants informed that, in their experience of working with people in different states or regions of India, they noticed significant differences in people's cultural values or beliefs. Only one of the 30 participants opined that the differences were not significant when compared to those between people of her/his country and those of India. Even this participant then went on to talk about the differences that she/he had encountered. A few excerpts from the interviews are reproduced here for better appreciation:

> When we decode India, … we will pair the cities with the Chinese cities in order to help us navigate it easily because most of my guys are very familiar with China but less familiar with India. So, when we share our experience, when you go to Delhi, treat them like you will treat … counterparts in Beijing… and it helps us to make the approximation, you know … So, Bangalore, we equate to Shenzhen, Chennai, we equate to Guangzhou … Mumbai, we equate to Shanghai, for example. Andhra is like the Shandong Province. That's how we got our own Rosetta-Stone to learn Indian cultural differences faster.
>
> I always felt, my god, I mean, so much is happening within India itself, but I never expressed it to you. But when I saw the mail, I said yes, this is it. This makes sense. This is a far richer, fertile ground for your research than anything that you can do between India and some other country. India itself is an amalgamation of 25–30 countries.
>
> What would typically work in, let's say, Calcutta may not necessarily work in Chennai, will not work in Mumbai, or will not work in Delhi …. So, to be really effective in Calcutta, there probably have to be subtle changes in the approach that one follows. And there are subtle changes in the working environment, etc. which I personally feel one needs to be cognizant about if one needs to work more effectively.

The Top Differences

Several differences emerged from the analysis, as shown in Tables 3 and 4. Mastery, Egalitarianism, Embeddedness, and Hierarchy were the second-order values that over two-thirds of the executives experienced as different. These are described here with a few relevant excerpts from the interviews. For the sake of brevity, excerpts are not included for first-order values mentioned by less than 40% of the participants.

Mastery

The executives (90%) reported having experienced differences in this value. Monetary corruption and aggression are the top two primary values contributing to this.

Monetary Corruption

Fourteen of the 30 participants observed variations in monetary corruption levels across India. A few excerpts from the interviews are reproduced here for better appreciation:

> People getting trapped by CBI accepting money is more in the North and East. So that's an indicator, potentially …, in South or West, you know, corruption is there, but the work gets done. And, you know, trappings happen when the work isn't done.

Aggression

Thirteen of the 30 participants mentioned the level of aggression as varying across regions. A few excerpts from the interviews are reproduced here for better appreciation:

> UP, Bihar very quickly, they will talk the language of arm-twisting and stuff like that. … I remember when I was trying to wind up a few warehouses … in Patna … the contractor … created a lot of problems, and a lot of trouble … we locked, and he put double locks, and he was not allowing us to take the material out.
>
> I find guys in North Delhi, Chandigarh, and so on tend to be very aggressive about even the smallest things. I find that people in the West tend to be more what we Bengalis would call *Bhadralok*. So, I find that they're less aggressive.

Egalitarianism

Ninety percent of the executives reported having experienced differences in this value. Honesty and Trustworthiness were the top two primary values contributing to this.

Honesty

Just under half the participants, 14 of 30, mentioned that they had experienced the level of honesty varying across the country. A few excerpts from the interviews are reproduced here for better appreciation:

> Unwritten and unspoken, of course … many think that a lot of malpractices happen in the North relative to the South and the West. For sure. So … our audits used to concentrate more in the North. Initially, I used to ascribe it to the fact that we are a South-based company. So, we are strong in the South. Therefore, our system process linkages are strong in the South, and we are more widely spread and the North in terms of the number of cities and, you know, states and all that. … But then I got to realize that, yes, there is … truth in that … it is always subconscious thinking among the people, including the leadership of the North, by the way.

Trustworthiness

Fourteen of 30 participants has observed differences in the trustworthiness of people from different parts of India. A few excerpts from the interviews are reproduced here for better appreciation:

> Hyderabad has got a connotation that most business guys will cut corners … the stock market has a Hyderabad company discount which has been there for the last 15 years. … even before Satyam …. Its multiple always trailed Infosys, Wipro, and TCS. So the market never gave it the same rating as the others, even though it produced numbers. …So, that sort of difference exists in the culture.
>
> Let's say if I'm looking for a consultant in Bombay. … A freelance guy, so I would be cautious when doing it here in Delhi.… I carry a perception that people in Bombay would be much more professional compared to people in Delhi. They would meet the deadlines, right, in time. But I would be more careful in Delhi and probably keep some cushion for myself in establishing deadlines.… So, I would rely on a professional in and around Delhi much less than one in Bombay.

Embeddedness

The executives (83.3%) reported having experienced differences in this value. Again, in-group loyalty and favoritism and tradition are the top two primary values contributing to this.

In-group Loyalty and Favoritism

Fourteen of 30 participants observed variation in in-group loyalty and favoritism across India. A few excerpts from the interviews are reproduced here for better appreciation:

> The extreme North and extreme South are dominant in this. Northeast … and central India, Maharashtra, we don't see to that extent … even the factories located in these regions, you will find co-mingling of cultures.…But if you go to the extremes (North and South), then you will definitely see the differences. So, caste … based relationships come into play … in extreme North and extreme South.

Tradition

Twelve of 30 participants observed variation in this value across India. A few excerpts from the interviews are reproduced here for better appreciation:

> In the case of the UP, … I remember a few years back when we were executing a cremation furnace project, particularly here in Lucknow … people don't want to change… (just follow) whatever their traditions are there. So, this is a factor for that particular product wherever the industry is. We have not found any problem on this side (Maharashtra, Karnataka). I believe Karnataka is most welcoming (of change) because … we have supplied around nine cremation furnaces in Bangalore, and we found hardly any wooden pyre there.… An electric cremation furnace is well accepted.

Hierarchy

Executives (73.3%) reported having experienced differences in this value. Respect for Hierarchy and Work Ethic were the top two primary values contributing to this.

Respect for Hierarchy

A little over half of the participants, 16 of 30, indicated that they had experienced differences in the level of respect for hierarchy. A few excerpts from the interviews are reproduced here for better appreciation:

> In the East, the relationship is like owner and servant … even in the government sector, and in the West and the South, it is boss-subordinate type relation. I'll just give you an example … when you go to the East, I was there in Ranchi. So, in the morning, when my driver comes, he will bend down and greet me and do that kind of thing or sometimes even touch my feet; I mean, people like drivers or your Group D employees tend to behave this way. Such is the culture there. In the West, they'll stand and greet or only greet. In the South, when I went to Bangalore and came out of the airport and located the driver, he offered a handshake and said, "Hello, sir, I am your driver."
>
> North, it is more … if a boss says something that subordinate … may not like … he may not counter it or debate it.… But … in at least Maharashtra and the South, … if you have got to say something, you can openly communicate. You can discuss and debate.

Work Ethic (Diligent, Hard work)

Just under half the participants, 14 of 30, mentioned that they had noticed differences in employees' work ethics across India. A few excerpts from the interviews are reproduced here for better appreciation :

> UP… the worst.… They have the maximum number of staff, maximum resources given to them because ministers are from those areas, but the network was the worst maintained because there is inherently this thing where they say "ho jayega" (will get done, what's the hurry?).… Maybe in the North, in the East generally, a delay of two or three days is not considered a delay. Whereas in the South and West, it is different.… Himachal is very good.… Uttarakhand is more like Himachal…. Hill people have a different nature. They have to do everything on their own because there is not much support available … if you go to the South, I'll tell you Kerala is the best. There everything is like a well-oiled machine.

Discussion

The study found that a vast majority of executives reported significant differences in values across India. While the authors had expected this, the question was worth asking, given that a few previous studies had failed to prove significant differences even in countries with high diversity, as was the case with three studies in Brazil (Hofstede, Garibaldi de Hilal, Malvezzi, Tanure, & Vinken, 2010). In the authors' opinion, these failures might have been due to selecting a framework and associated indicators without exploring the differences, which is better done in a qualitative study like this one.

The study also identified values that were most widely experienced as different. Our coding of the interview transcripts led to 59 value indicators, most of which also appeared in major inter-nation comparison studies. For example, Respect for Hierarchy, which emerged as the first-level value cited by more than half of the participants, appears as 'Power Distance' in Hofstede (Hofstede, 1980) and as 'Obedient' and 'Authority' in Schwartz (Schwartz, 1994). Both these studies found that Indians demonstrate higher levels of respect for hierarchy compared to most western countries. However, this is likely the first published study that indicates wide variation

experienced within India. Previous studies either did not study variations on this value (Dheer et al., 2015; Sinha et al., 2004b) or did not uncover it. It was perhaps because they were based on the study of a few cities (Sinha et al., 1994; Sinha et al., 2001; Sinha et al., 2002; Sinha et al., 2004) and used quantitative surveys not designed to uncover new values. Likewise, In-group loyalty and favoritism, mentioned by just under half of the participants, appear under the "Collectivism" dimension in Hofstede's study and "Embeddedness" in Schwartz's; Tradition, mentioned by 40% of participants, also appears under "Collectivism" and "Embeddedness.

Managerial and Theoretical Implications

That 96.7% of our 30 participants, with a combined professional experience of 964 years, expressed that they had experienced significant differences in values within India should be noted by overseas organizations considering entering India and by domestic organizations that intend to expand to newer regions in India. It shows that within-country differences in values exist and must be accounted for, for better organizational outcomes. This finding is also reassuring for researchers since further studies will likely yield rich insights.

The study identifies the values that were most widely experienced as different. So, if an overseas company is considering entering India, it should not look at only how India as a nation compares to their home culture but consider each location option separately and compare the values we have found to be different. Organizations that intend to engage in activities involving repetitive implementation of established processes, for example, may consider locations with a higher Hierarchy more suitable from a cultural standpoint. Similar implications for organizations also arise while considering the other value indicators that emerged.

The study indicates that, unlike previous studies (Dheer et al., 2015; Panda & Gupta, 2004), cultural value differences within a country such as India overlap significantly with those covered by well-researched frameworks used to study cultural differences between nations. Hence, these can be used for studying differences within India.

Conclusion

Our study has two objectives. The first is to establish whether organizations experience significant variations in cultural values in different regions within an emerging nation. Participants with extensive and deep organizational experience confirmed to us, with a 29–1 majority, that they had, in fact, experienced significant differences. Even the sole participant who opined that the differences were not significant qualified that this was in comparison to his native country's culture, which according to most studies, is quite distant from India's. Our second objective is to identify which of the many values organizations practically experience as different. Fifty-nine such value indicators emerged from our analysis. The most frequently mentioned values were: respect for hierarchy, honesty, in-group loyalty and favoritism, monetary corruption, trustworthiness, work ethics, aggression or harmony, intellectual autonomy, and enjoying the pleasures of life and tradition. Mastery, egalitarianism, embeddedness, and hierarchy are the second-order values that more than half of the executives experienced as different.

Limitations of the Study and the Way Forward

Our study involved in-depth interviews with executives known to the authors. While we did define criteria for selection, the possibility of bias exists since the sample was not random. Coding of the transcripts involved subjective decisions. There was an attempt to minimize coding errors using two coders. But there were instances of differences between coding by the two coders, and these differences were reconciled through discussions. Hence, an element of subjectivity remains.

With the large influence of cultural values on several aspects of organizations, it will benefit practitioners if further research can focus on quantitatively establishing how different states and regions differ on each of the values. To make the new knowledge helpful to overseas organizations, it should include at least one culturally distant country. Such a study will allow a comparison of the within-country differences with those between countries. Studies similar to the current one in other diverse and emerging countries will also help the fast-globalizing business world.

Authors' Contribution

Mr. Jugal Choudhary conceived and initiated the study under the guidance of Dr. Sonal Shree. Methodologies for the interviews, coding, and analyses were jointly determined in discussions with Dr. Sonal Shree, Dr. Shailesh Rastogi, and Dr. Jyoti Kappal. Mr. Jugal Choudhary conducted all the interviews, transcribed them, and coded them with frequent consultations with Dr. Sonal Shree, Dr. Shailesh Rastogi, and Dr. Jyoti Kappal. Mr. Jugal Choudhary coordinated parallel coding with a peer research fellow. A review of early codes and decisions to merge some of them were made jointly. Higher-order themes were determined jointly.

Conflict of Interest

The authors certify that they have no affiliations with or involvement in any organization or entity with any financial or non-financial interest in the subject matter or materials discussed in this manuscript.

Funding Acknowledgement

The authors received no financial support for this article's research, authorship, and publication.

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Appendix

Appendix A. ***States and Union Territories of India Mentioned by the Participants***

Code	Name	Category	Mentioned?
IN-AP	Andhra Pradesh	State	Yes
IN-AR	Arunāchal Pradesh	State	Yes
IN-AS	Assam	State	Yes
IN-BR	Bihar	State	Yes
IN-CT	Chhattisgarh	State	Yes
IN-GA	Goa	State	Yes
IN-GJ	Gujarat	State	Yes
IN-HR	Haryana	State	Yes
IN-HP	Himachal Pradesh	State	Yes
IN-JH	Jharkhand	State	Yes
IN-KA	Karnataka	State	Yes
IN-KL	Kerala	State	Yes
IN-MP	Madhya Pradesh	State	Yes
IN-MH	Maharashtra	State	Yes
IN-MN	Manipur	State	Yes
IN-ML	Meghalaya	State	Yes
IN-MZ	Mizoram	State	No
IN-NL	Nagaland	State	No
IN-OR	Odisha	State	Yes
IN-PB	Punjab	State	Yes
IN-RJ	Rajasthan	State	Yes
IN-SK	Sikkim	State	Yes
IN-TN	Tamil Nādu	State	Yes
IN-TG	Telangana	State	Yes
IN-TR	Tripura	State	Yes
IN-UT	Uttarakhand	State	Yes
IN-UP	Uttar Pradesh	State	Yes
IN-WB	West Bengal	State	Yes
IN-AN	Andaman and Nicobar	Union Territory	No
IN-CH	Chandigarh	Union Territory	No
IN-DH	Dadra, Damān, and Diu	Union Territory	No
IN-DL	Delhi	Union Territory	Yes
IN-JK	Jammu and Kashmir	Union Territory	Yes
IN-LA	Ladakh	Union Territory	No
IN-LD	Lakshadweep	Union Territory	No
IN-PY	Puducherry	Union Territory	No

Note. Codes as per International Organization for Standardization- ISO 3166 (amended to 2021).

Appendix B. ***Characteristics of Individual Participants***

Participant	Resident of		Experience	
	State Code	Region	Years	Sector Code
Int 1	IN-MH	West	27	NFR
Int 2	IN-MH	West	32	MFG
Int 3	IN-MH	West	37	MFG
Int 4	IN-DL	North	37	GOV
Int 5	IN-DL	North	38	SRV
Int 6	IN-MH	West	37	MFG
Int 7	IN-MH	West	31	NFR
Int 8	IN-KA	South	30	MFG
Int 9	IN-MH	West	32	MFG
Int 10	IN-DL	North	25	NFR
Int 11	IN-WB	East	37	MFG
Int 12	MY-14	Non-Indian	42	EDU
Int 13	PK-PB	Non-Indian	37	SRV
Int 14	SG-01	Non-Indian	37	CNS
Int 15	US-TN	Non-Indian	30	MFG
Int 16	SG-01	Non-Indian	27	NFR
Int 17	IN-UP	North	20	EDU
Int 18	IN-KA	South	33	SRV
Int 19	IN-TN	South	34	MFG
Int 20	IN-MH	West	40	SRV
Int 21	IN-KA	South	33	CON
Int 22	IN-DL	North	34	SSV
Int 23	IN-MH	West	22	MFG
Int 24	IN-MH	West	26	EDU
Int 25	IN-MH	West	37	GOV
Int 26	IN-MH	West	22	GOV
Int 27	IN-MH	West	36	MFG
Int 28	IN-MH	West	36	MFG
Int 29	IN-TG	South	25	MFG
Int 30	IN-KA	South	30	CON

Note. [1.] State codes are as per International Organization for Standardization - ISO 3166 (amended to 2021).

[2.] Sector codes are CON : Consumer Retail, CNS : Consulting, EDU : Education, GOV : Government. MFG : Manufacturing, NFR : Infrastructure, SRV : Service (including information technology), SSV : Social Service.

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