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CORPORATE VALUES AND PARADOXICAL APPROACH IN STRATEGIC MANAGEMENT

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Purpose: The purpose of the study is to examine relationships between organisational values and the paradoxical approach in strategic management.
Design/methodology/approach: The survey (n = 253), based on the CAWI and CATI techniques, was employed to collect empirical data. Analyses included descriptive statistics and Spearman's correlation coefficient. STATISTICA package was used to perform calculations.
Findings: The study suggests that certain corporate values—such as creativity, coherence, balance/ harmony, safety, orderliness, discipline, efficiency, and flexibility —tend to co-occur with both opposing orientations within some of the seven examined strategic dilemmas. These values are particularly conducive to fostering a paradoxical approach in exploration-exploitation and flexibility-optimisation dilemmas. Furthermore, the analysis shows that the strongest alignment with a paradoxical orientation is associated with values corresponding to the more advanced tiers of Spiral Dynamics theory, namely the yellow (integrative-systemic) and turquoise (global-holistic) levels.
Research limitations/implications: The study contributes to theories of organisational culture and paradoxes. First, the study shows the role of corporate values in coping with organisational tensions and paradoxes. Second, it shows the corporate values as facilitators of managerial choices. The study has some limitations concerning the research sample and the methods used. The research sample is limited to a single country. Self-reported data from the respondents may introduce potential bias.
Practical implications: The findings suggest that cultivating organisational values which simultaneously support opposing strategic orientations fosters a culture of paradoxical thinking, enabling managers and employees to handle contradictory environmental demands more effectively.
Originality/value: These findings contribute to a deeper understanding of the organisational factors that support paradoxical thinking and action, offering an original perspective on dealing with strategic paradoxes.
Keywords: corporate values, spiral dynamics, strategic dilemmas, paradoxical approach.
Category of the paper: Research paper.

1. Introduction

For decades, management literature has explored corporate values in various contexts– as independent, dependent or moderating variables. They are presented as a source of company's innovativeness (Kumar et al., 2024), success (Waterman, Peters, 1982) and as factors shaping employees attitudes and self-development (Barrett, 1998; Lebow, Simon, 1997). According to previous studies, corporate values influence change management processes, help to create flexible and international work environment, and build organisational resilience (Barnett, Karson, 1989; Hofstede, 2011). Moreover, organisational values influence how companies interpret and respond to market dynamics, help to manage image crises (Gillingham, Noizet, 2007), and influence the development of inter-organisational relationships (Van de Ven, Ring 2006; Vincze, 2008). Finally, corporate values are associated with sustainable practices (Mitra, 2024) and constitute the core of the *Corporate DNA* (Kransdorff, 2017).

The growing body of research on organisational values resulted in the development of various concepts and theories integrating values in consistent models, e.g. The Barret Model (Barrett, 1998), Schwartz Value Circle (Schwartz et al., 2012), or Spiral Dynamics (Beck, Cowan, 2014). Values constitute a foundation for more complex managerial approaches, e.g. management by values – MBV (Blanchard, O'Connor 1998; Jaakson, 2010). Among various theories and concepts ranking organisational values, for the purpose of the study we adopted the framework of the Spiral Dynamics developed by Beck and Cowan (2014) on the basis of the Graves' theory (1970).

Simultaneously, dynamic and unpredictable environments (VUCA, BANI) pose challenges for managers faced with strategic choices. This leads to multiple tensions between strategic directions and results in managerial paradoxes, such as: individual vs. collective strategy-making (Bonn, 2005; Goldman et al., 2015), competition vs. cooperation (Chen et al., 2007; Das, Teng, 2000; Iriyama et al., 2016; Raza-Ullah et al., 2014), long-term vs. short-term orientation (Das, Teng, 2000; Pajunen, Fang, 2013), exploration vs. exploitation (Raisch, Birkinshaw, 2008; Bonesso et al., 2014), efficiency vs. flexibility (Adler et al., 1999; Das, Teng, 2000; Smith, Lewis, 2011), planning vs. improvisation (Sundaramurthy, Lewis, 2003; Meyer, 2007), and profits vs. purpose/CSR (Smith et al., 2013; Margolis, Walsh, 2003).

Paradoxes are defined in the strategic management literature as contradictory yet interrelated elements that coexist simultaneously and persist over time (Fortes et al., 2023; Smith, Lewis, 2011), and they have become an immanent part of strategic decision-making in dynamic environments (Karhu, Ritala, 2020; Schad et al., 2016; Smith, Lewis, 2011). Although these tensions and paradoxes are known, there is a shortage of empirical research on their relationships with organisational values. This constitutes an interesting research gap that we decided to address in the presented article.

The purpose of the study is to examine relationships between organisational values and paradoxical approach in strategic management. Our main research question is whether and which corporate values support a paradoxical approach in strategic decision-making. Due to the complexity and reciprocity of relationships between corporate values and paradoxes we decided to focus on coexistence without indicating causality. To achieve the goal, we conducted empirical research using a quantitative approach – a survey with quota sampling (n = 253). The CAWI/CATI techniques were used to gather empirical data. Performed analyses include descriptive statistics and Spearman's correlation coefficient.

The paper is organised as follows. In the first section, the literature on organisational values, value models, and strategic paradoxes was reviewed. The second section presents research methods, data collection techniques, and research sample description. In the next section, the results of the study were presented and discussed. Finally, the conclusions, research limitations and directions for further research have been highlighted.

2. Theoretical background

2.1. Paradoxes in strategic management

Paradoxes have long been recognised in management studies, yet the concept remains ambiguous and multifaceted, which limits the advancement of theory and empirical research (Berti, Cunha, 2023; Hahn, Knight, 2021).

In the definitions proposed by Smith and Lewis (2011) and Schad et al. (2016), a paradox is seen as a persistent contradiction between interrelated elements that coexist over time. This emphasis on the simultaneity, interdependence, and durability of opposites differentiates paradoxes from dilemmas, which can be resolved through an "either/or". When opposing demands are equally important and cannot be traded off, tension arises, and a dilemma becomes a paradox (Smith, Lewis, 2011). Tension is therefore a central feature of paradoxes (Karhu, Ritala, 2020), although some authors treat it as an outcome of paradox rather than its essence (Fortes et al., 2023).

The strategic management area is particularly prone to paradoxical tensions as executives must respond simultaneously to competing demands in increasingly complex and volatile environments (Besharov, Smith, 2014; Hahn, Knight, 2021). Research in this field has identified a range of recurring paradoxes (Table 1), including:

- individual vs. collective strategy-making (Bonn, 2005; Sundaramurthy, Lewis, 2003; Goldman et al., 2015),
- competition vs. cooperation (Bengtsson, Kock, 2000; Das, Teng, 2000; Iriyama et al., 2016; Brandenburger, Nalebuff, 1996; Raza-Ullah et al., 2014),

- long-term vs. short-term orientation (Das, Teng, 2000; Pajunen, Fang, 2013),
- exploration vs. exploitation (Raisch, Birkinshaw, 2008; Bonesso et al., 2014),
- efficiency vs. flexibility (Adler et al., 1999; Das, Teng, 2000; Smith, Lewis, 2011),
- planning vs. improvisation (Sundaramurthy, Lewis, 2003; Meyer, 2007),
- profits vs. purpose/CSR (Smith et al., 2013; Margolis, Walsh, 2003).

Table 1.
Strategic paradoxes

No.	Paradox category	Polarity “a”	Polarity “b”
P1	Participation level in strategy-making	Individual	Collective
P2	Attitude toward competitors	Competition	Cooperation
P3	Planning horizon	Long-term	Short-term
P4	Attitude toward change	Exploration	Exploitation
P5	Attitude toward resources	Efficiency	Flexibility
P6	Flexibility level	Planning	Improvisation
P7	Strategic priority	Profits	Purpose (CSR)

Source: Based on Kaleta et al., op.cit., 2022.

The ability to think and act in paradoxical contexts is shaped by multiple factors operating at the individual and organisational levels. Within the organisational domain, culture — and in particular its underlying values — seems to occupy a central position.

2.2. Organisational values

Literature offers various definitions of values. For example, Rokeach (1973) defines values as enduring beliefs that a specific mode of conduct is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence. For Rohan (2000), on the other hand, values are the result of the process an individual goes through in forming a judgement on how to enable the best possible living. Values are durable and often unconscious beliefs about what is good and what is bad, what is wrong and what is right, and in this sense, they influence the attitudes and behaviours of individuals.

Values are analysed not only at the individual, but also at the organisational level. In the second case, they are defined as corporate or organisational values. They are shared by a group of people and shape company culture (Schein, 1990). They are present in all organisations, regardless of their goals, profile, size, or industry. Corporate values are essential for organisations as they shape commitment and behaviour of employees (Barrett, 1998; Lebow, Simon, 1997), are associated with innovativeness (Kumar et al., 2024), sustainable practices (Mitra, 2024), and provide a foundation for decision-making (Schwartz et al., 2012). They serve as a factor that aligns stakeholders around a common vision and mission. By embedding key corporate values into day-to-day operations, companies can enhance employee engagement, strengthen brand reputation, and improve business efficiency.

The key role of organisational values has been reflected in the concept of managing by values (MBV) proposed by Blanchard and O'Connor (1998) and developed and improved by Dolan and Richley (2006). MBV is not only an interesting theoretical construct, but also a useful tool for managers. It shows how to align business practices with core values and create a purpose-driven and ethically responsible organisation.

Corporate values are mutually interrelated and are often integrated and ranked in various sets, models, and theories, e.g. Corporate Values Index, Schwartz Value Circle, or Spiral Dynamics. For example, Corporate Value Index categorises values into 8 groups: professional, combative, behavioural, societal, relational, fulfilling, moral, and social (Corporate Values Index, 2013). Schwartz's value circle presents a set of 19 universal basic values (Schwartz et al., 2012), and the major theoretical achievement of this theory is the arrangement of the identified values in a circle, which allows for the presentation of their proximity and tensions (Illes, Vogell, 2018). Another concept presenting a set of ordered values linked with different developmental stages is Spiral Dynamics (Beck, Cowan, 2014), depicted in the next section in detail.

2.3. The concept of Spiral Dynamics

In our study, we refer to the Spiral Dynamics framework, an interesting concept based on Graves' existence levels of individuals and societies, that was adopted to organisational context by Beck and Cowan (2014). Spiral Dynamics presents a variety of values and explains the evolution of value systems in a multi-stage spiral framework. Each stage in the model is associated with a particular belief system and a way of perceiving the environment. Values characteristic of each level shape leadership styles, organisational structures, routines, and strategic choices. The levels and values selected for the examination are presented in Table 2.

Table 2.
Spiral Dynamics levels and characteristic corporate values under study

	Level/Stage	Description	Characteristic Values
1	Beige (Survival-Instinctive)	Basic survival focus; driven by instincts, hunger, shelter, and reproduction.	Survival
2	Purple (Tribal-Magical)	Values tradition, rituals, and ancestral wisdom; common in early human societies and tribal or clan cultures.	Safety Tradition
3	Red (Egocentric-Power)	Focuses on dominance, discipline, and strength; often seen in warlords or authoritarian leadership.	Authority Dominance Discipline
4	Blue (Order-Absolute Truth)	Seeks structure, hierarchy, discipline, and moral absolutes; common in religious institutions and traditional bureaucracies.	Orderliness Righteousness Honesty
5	Orange (Achievement-Strategic)	Values innovation, quality, success, and measurable outcomes; seen as the key mode of business in Western societies.	Success Efficiency Quality

Cont. table 2.

6	Green (Community-Relativistic)	Focuses on empathy, egalitarianism, and social justice; critical of excessive materialism and competition.	Trust Cooperation
7	Yellow (Integrative-Systemic)	A flexible and adaptive perspective that recognises the need for different perspectives and solutions.	Creativity Learning Flexibility
8	Turquoise (Global-Holistic)	Advanced level that integrates complexity, harmony, and interconnectedeness.	Balance/Harmony Responsibility Coherence

Source: (Beck, Cowan, 2014; Butters, 2015).

The theory of Spiral Dynamics suggests that individuals and organisations progress through the eight levels, from Beige to Turquoise, but not always in a fixed or linear order. Several factors contribute to this variability. First, companies can exhibit multiple levels simultaneously due to their complexity and internal differentiation. Second, organisations may skip certain levels during rapid transformation or regress in response to environmental pressures and long-term crises (Butters, 2015; McDonald, 2010). Spiral Dynamics is used as a framework in management science to analyse cultural change, organisational transformation, and growth potential (Nykyforchyn, 2022). Spiral Dynamics is also recognized as a component of Wilber's Integral Theory (Donkers, 2016), explaining and supporting development of leadership skills. We used this framework cautiously, as a conceptual, not a theory-building inspiration, as we were aware of some controversies and critique around this approach, e.g. referring to insufficient empirical evidence, or elitism and hierarchical bias (Butters, 2015), as well as lack of validated tools for measurement (Merk at al., 2017). However, despite the theoretical shortcomings of this concept, it has been successfully used in the past in heuristic, discussion-building contexts (Van Marrewijk, Werre, 2003; Ferreira, 2023), guiding the analysis of diverse, co-existing value logics.

3. Research Methods

3.1. Research goal and design

The study aims to examine relationships between organisational values and the paradoxical approach in strategic management. Specifically, we look to answer whether and which corporate values support a paradoxical approach in strategic decision-making.

Based on the literature, we identified and examined twenty corporate values and seven strategic paradoxes. Then we looked for correlations, identifying those values that present a statistically significant correlations with the two opposite ends (polarities) in a given dilemma, thus supporting the "both/and" paradoxical mindset. The literature and empirical study were carried out in 2022-2023 as part of the research project *Compass of Strategy*, performed by a research team from the Department of Strategic Management at Wroclaw University of Economics and Business, of which the Authors are members. The data collection was carried out in cooperation with the market and public opinion research institute *IMAS International*.

3.2. Methods and Techniques

The empirical study was preceded by a literature review on strategic dilemmas and paradoxes, as well as organisational values. In the empirical study, we employed the quantitative approach with a survey as the main research method. We used questions with 7-point Likert scales to measure variables.

We used quota sampling and addressed the questionnaire to company owners and managers responsible for strategy formulation and implementation. Due to the instability of organisational culture, limited organisational complexity, and measurement and variability issues (e.g. risk of domination of individual-level values), we decided to exclude micro companies (up to 9 employees) from the research sample. To collect empirical data, we used both the CAWI and CATI techniques. All incomplete responses were removed from the final procedure. The correlative analyses are based on Spearman's correlation coefficient. Statistical calculations were performed using the StatSoft Inc. STATISTICA.

3.3. Research Sample Description

The research sample comprised n = 253 companies operating in Poland, including 188 small (10-50 employees), 65 medium-sized (51-250 employees) and 9 large enterprises (over 250 employees), and was designed to reflect the size distribution of enterprises in the population. The studied companies operated across various sectors, specifically production (n = 58), services (n = 123), and trade (n = 42), with an additional category for mixed-profile activities (n = 30). Each company was represented by a senior management representative with a minimum of 5 years of experience in the position and a significant influence on the formulation and implementation of corporate strategy. Table 3 presents selected characteristics of the respondents.

Table 3.
Characteristics of the respondents

Position		Education (profile)		Gender	
Owner/Co-owner	45,8%	Humanities	16,6%	Female	39,5%
President of the Board	19,4%	Technical	33,6%	Male	60,1%
Other Board Member	11,1%	Economy and Finance	43,9%	Prefer not to say	0,4%
CEO/Managing Director	15,8%	Other	5,9%		

Source: authors' own.

Respondents declared to have full (83.8%) and partial (16.2%) autonomy in formulating and implementing strategy of the company, including decision-making and taking actions towards competitors.

4. Results

In our research we aimed to examine the relationships between organisational values and paradoxical approach in strategic decision-making. Specifically, we measured the importance of the twenty corporate values (as listed in Table 2), as well as the organisational preferences within the seven strategic dilemmas (as listed in Table 1). We aimed to check if there are any specific corporate values that are associated with paradoxical approach in strategic management, represented by a similar and high preference for both contradictory polarities of at least two strategic dilemmas. This would indicate a relatively stable paradoxical mindset in which a company chooses simultaneously both contradictory options.

Of the twenty values in total, we chose only those that showed significant correlations with both polarities of at least two strategic paradoxes (Table 4).

Table 4.
Correlations of corporate values with both polarities of at least two strategic dilemmas (paradoxical approach)

Value	SD Level	P1a	P1b	P4a	P4b	P5a	P5b	P6a	P6b
safety	2	-	-	0.428^{**}	0.179^{*}	0.232^{**}	0.187^{*}	-	-
discipline	3	0.216^{*}	0.217^{*}	0.349^{**}	0.195^{*}	-	-	-	-
orderliness	4	0.247^{**}	0.170^{*}	0.394^{**}	0.214^{*}	0.245^{**}	0.179^{*}	-	-
quality	5	-	-	0.410^{**}	0.222^{**}	0.152^{*}	0.152^{*}	-	-
effectiveness	5	-	-	0.333^{**}	0.158^{*}	0.160^{*}	0.167^{*}	0.211^{**}	0.245^{**}
flexibility	7	-	-	0.333^{**}	0.200^{*}	0.184^{*}	0.226^{**}	-	-
creativity	7	-	-	0.309^{**}	0.355^{**}	0.221^{**}	0.301^{**}	-	-
balance	8	-	-	0.386^{**}	0.330^{**}	0.221^{*}	0.191^{*}	-	-
coherence	8	-	-	0.303^{**}	0.299^{**}	0.235^{*}	0.257^{**}	-	-

Table note:
SD: Spiral Dynamics (as described in Table 2)
P1: Participation level in strategy making paradox; P1a: individual, P1b: collective
P4: Attitude toward change paradox; P4a: exploration, P4b: exploitation
P5: Attitude toward resources paradox; P5a: efficiency, P5b: flexibility
P6: Flexibility level paradox; P6a: planning, P6b: Improvisation
* $p < .05$.
** $p < .01$.
"–" indicates that no statistically significant correlation was found.

Source: authors' own.

This way we identified nine values – i.e. safety, discipline, orderliness, quality, effectiveness, flexibility, creativity, balance and coherence, that seem to support a paradoxical approach in strategic decision-making. The first three of these values: safety, discipline and orderliness, represent less advanced levels of the Spiral Dynamics framework, and can be considered conservative, focused on securing the basic functioning of the organisation. The other six, however, refer to more mature levels of value development in the organisation and prioritise achievement and strategy (values: quality, effectiveness), integrity and systems approach (values: creativity, flexibility) and holistic and global mindset (values: balance, coherence). Values that correlate with the paradoxical approach in strategic decision-making represent most levels of the Spiral Dynamics framework, with the exception of level 1 (survival-instinctive) and level 6 (community-relativistic). However, predominance of more advanced-level values in this group may suggest that companies that function within a more mature value logic (prioritising systemic, holistic and strategic approach) are better prepared to manage the uncertainty of the environment and contradictory challenges in strategy-making.

To further examine this proposition, we created a product term by multiplying the two correlation coefficients for each strategic dilemma to check which values are most associated with the paradoxical approach, understood as simultaneous preference for both polarities. This approach reflects an interaction effect, where the highest values occur when both correlations are simultaneously high. In other words, it refers to situations where neither polarity dominates, consistent with the idea that a paradoxical approach emerges when both options are developed in tandem rather than in isolation. As a result, we identified values particularly important for a paradoxical approach in strategic decision-making, that is, flexibility, balance and coherence. All of them refer to level 7 or 8 in the Spiral Dynamics framework and are aligned with mature values logic.

Out of the seven strategic paradoxes, two turned out to be most sensitive to values. The attitude to change polarities (exploration vs exploitation) and the attitude towards resources polarities (flexibility vs. optimisation) most frequently simultaneously correlated with corporate values (Table 4). These paradoxes are known from literature and empirical studies (Lichtarski et al., 2025) as ones that often require organisational ambidexterity, so the result is consistent with previous studies.

5. Discussion and conclusions

The goal of the study was to examine relationships between organisational values and paradoxical approach. Particularly, we wanted to find out whether and which corporate values support a paradoxical approach in strategic decision-making. The study shows that certain corporate values—such as safety, order, discipline, efficiency, flexibility, creativity, coherence, and balance—tend to co-occur with both opposing orientations within the seven examined dilemmas. These values are particularly conducive to fostering a paradoxical approach. Simultaneously, some values like survival, honesty, quality, responsibility and success do not show any correlations – even with one of the opposing ends within the dilemma.

Furthermore, the analysis shows that the strongest alignment with a paradoxical orientation is associated with values corresponding to the more advanced stages of Spiral Dynamics theory, namely the Yellow and Turquoise levels. Values that show the strongest relationship to paradoxical approach in decision-making are flexibility, balance and coherence.

An interesting finding is the absence of statistically significant relationships for the Green level values, particularly trust and cooperation. Although these values are commonly associated with openness, dialogue and collective problem solving, they were not related to simultaneous support for both poles of the analysed strategic tensions. One possible explanation is that Green-level values facilitate relationships and consensus rather than embracing contradictions. In contrast, paradoxical thinking may require a stronger integrative and systemic perspective, represented by the Yellow and Turquoise levels, where opposing strategic demands are recognised as complementary rather than reconciled through agreement. This interpretation, however, requires further empirical investigation.

Despite the contribution to the paradox literature this study has several limitations. First, the findings rely on self-reported data, which may be affected by individual response bias, subjective perceptions, and social desirability. Moreover, each company was represented by a single key informant. Although all respondents occupied senior managerial positions with substantial responsibility for strategy formulation and implementation, their assessments may not fully reflect organisational values shared across the entire company. Future research could reduce this limitation by collecting data from multiple respondents within each organisation and triangulating managerial perceptions with additional organisational data. Second, the research sample is limited to companies operating in Poland and is dominated by small and medium-sized enterprises. Consequently, the findings should be interpreted with caution when generalising them to other institutional contexts or to larger organisations with more complex structures and governance mechanisms. Finally, the correlational design of the study does not allow causal inferences regarding the relationships between organisational values and the paradoxical approach. Future studies could employ longitudinal or experimental designs to examine the direction and underlying mechanisms of these relationships.

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