

Preferences for Human Resource Practices in South Korean and U.S. Based NPOs

Sungil Chung
Mary Baldwin University

Mary Gowan
University of North Georgia

This comparative study of NPOs in the U. S. and South Korea uses social exchange and labor donation theories along with Hofstede's cultural values to identify differences in preferences for human resource practices in these two countries. Results indicate that South Korean nonprofit employees showed greater preference for HR practices related to work design than U.S. nonprofit employees, while U.S. nonprofit employees showed greater preferences for HR practices designed to manage employee attitudes and behaviors. The findings of this study provide important information for the design of HR practices in nonprofits involved in global expansion and/or operations in multinational settings.

Keywords: nonprofit, human resources, social exchange, labor donation, comparative study

INTRODUCTION

Many nonprofit organizations (NPOs) have made a deliberate decision to expand their footprint globally (Casey, 2018; Evans, Pucik, & Björkman, 2010). This decision is made for reasons such as serving in an advocacy role for human rights and democracy, addressing societal needs, and safeguarding against abusive governmental powers (Choi & Yang, 2011). The nonprofit involvement and collaboration can take place across borders through mergers with similar organizations, replicating work, or extending membership globally (Casey, 2018).

Growth in global activity by NPOs has increased the need for comparative research studies. Such studies provide information about how to operate in multiple countries. This research is similar to the research conducted with for-profit organizations that have an international footprint (Bartram, Cavanagh, & Hoye, 2017; Casey, 2016). Results from the research provide guidance for companies seeking to understand how attributes such as organizational structure and organizational processes translate across borders (Tenhiälä et al., 2016). In the for-profit sector, there also is a growing body of comparative research that examines human resource practices. Comparative research of the human resource practices of NPOs, however, is limited and needs more attention (Andreassi et al., 2014; Tenhiälä et al., 2016).

Cross-border research has shown that HR practices are deeply impacted by the political, social, and economic environment in which organizations operate (Casey, 2018; Lepak & Gowan, 2015; Tenhiälä et al., 2016). Findings from this research enables managers to better understand the importance of adapting HR practices to host country environments. Adopting what works or what is required in the home country

may not work in a different country, primarily due to differences in cultural values (Aycan et al., 2000; Esterby-Smith, Malina & Yuan, 1995; Fried, Peretz, & Kaminka, 2012; Papalexandris & Panayotopoulou, 2004; Peretz & Fried, 2009). Cultural values are part of the social environment and are of particular importance to address when studying HR practices in global organizations. Failure to consider the relationship between cultural values and human resource practices is an identified cause of organizational failure in international ventures (Papalexandris & Panayotopoulou, 2004). NPOs tend to be more labor-intensive than capital intensive due to the nature of the services provided and the fields in which they operate (Anheier, 2014). Consequently, HR practices may play an even more critical role in the recruitment, retention and maintenance of employees in NPOs and the ultimate success of the NPO than they do in for-profit firms, especially those for-profit firms that are less labor intensive.

This study explores the impact of cultural values on employee preferences for HR practices in nonprofit organizations in two countries, thus helping to address the HR practice, cross-cultural knowledge gap in the NPO literature. The results of this research can help inform decisions about how to effectively design HR practices to ensure that NPOs can achieve their unique missions when moving into a new country. In fact, Bartram, Cavanagh, and Hoyer (2017) note this focus as a need in the NPO literature.

We are specifically interested in understanding the similarities and differences in preferences for HR practices of employees working in U.S. nonprofits and employees working in South Korean nonprofits. The cultural variations between the two countries are well established (Hofstede, 1980). Additionally, over the past few decades, the development of NPOs in Korea has surpassed that of other countries (Choi & Yang, 2011), suggesting an even greater need and opportunity to study HR preferences in South Korea to heighten the success of the growing number of NPOs. Further, domestic research has shown that employees who work in nonprofits often choose to do so for different reasons than the reasons employees choose to work in for-profit organizations (Parry et al., 2005). Employees are often drawn to work at an NPO because its mission matches their values. Whether this same connection holds across borders is unknown.

THEORETICAL FRAMEWORK AND HYPOTHESES

HR practices impact organizational effectiveness and success in the nonprofit sector just as they do in the for-profit sector (Akingbola, 2006; Barbeito & Bowman, 1998; Parry et al., 2005; Ridder & McCandless, 2010). However, Ridder and McCandless (2010) note that NPOs have different needs, motivations, values, missions and goals that impact the architecture of HR management than for-profit firms. Brown and Yoshika (2003) and Brandel (2001) found that nonprofits rely on the mission of the organization to attract resources, including human capital, and to guide decision-making. Mission attachment and alignment give a competitive advantage to the organization and serve as a strong recruitment and motivational tool for nonprofit employees. Employees who are attracted to the organization's mission/value alignment often decide to join the organization because doing so provides them with an opportunity to actualize their personal values through their work. Parry et al. (2005) provides additional validation for the link between social objective/values and the reason for employees' attraction, motivation and commitment to nonprofit goals. However, even though the importance of this alignment is well documented, retaining employees with just that focus alone can be challenging because employees may decide to leave the organization if compensation or benefits are limited (Brown & Yoshika, 2003).

We draw from social exchange theory and labor donation theory to examine nonprofit HR practices in a cross-cultural context, incorporating Hofstede's (1980) work on cultural dimensions. Hofstede's studies identify significant cultural differences between the U.S. and South Korea. These differences provide the opportunity to examine cultural dimensions relative to preferences for HR practices in nonprofits located in two dissimilar countries.

Social Exchange Theory

Social exchange in an organization refers to those voluntary actions, also referred to as returns, on the part of the employee that are influenced by and result from the organization's treatment of its employees. These returns might include engagement, motivation, loyalty, and similar behaviors (Blau, 1964; Gould-

Williams & Davies, 2005). In other words, social exchange is about “interpersonal interactions from an exchange perspective in which social costs and benefits are ‘traded’ in for relationships governed by normative rules and agreements” (Di Domenico, Trachey & Haugh, 2009, p. 890).

Gould-Williams and Davies (2005) used a sample of public sector employees to test the effects of exchange relationships between managers and workers. They found that trust in management resulted in employee commitment, motivation and a low turnover rate. The voluntary reciprocal obligation evolved from the relationship built between the organization and its employees. Further, HR practices serve as signals to employees of the organization’s concern for them and affect the ability to build relationships (Akingbola, 2012; Andreassi et al., 2014). Akingbola (2013) added that the norm of reciprocity is at the core of social exchange theory. NPO employees who work for the organization because of its mission/values alignment are expected to expect less (e.g., compensation) and give more (e.g. time) to support the work of the NPO. Cropazano and Mitchell (2005) note that value alignment enhances social exchange between an organization and its employees.

Labor Donation Theory

Similarly, labor donation theory in the context of NPOs suggests that nonprofit employees willingly trade lower wages for higher social benefits (Preston, 1989). In other words, nonprofit workers provide donations in the form of accepting lower wages because of various social benefits that nonprofits may provide to their employees (Preston, 1989). Hallock (2002) explains this theory by noting that organizations providing greater value to society can find workers willing to accept lower wages.

Therefore, based on social exchange theory and labor donation theory, the reason people choose lower-paid nonprofit jobs over higher-paid for-profit jobs can be explained as follows. First, employees join a nonprofit organization because of the social benefits provided more than for financial benefits. Second, nonprofit employee employment, engagement, and motivation result from the alignment of the employee’s mission and values with those of the nonprofit. The employee desires to affect the public good and to obtain the social benefits that the organization provides because those social benefits are of value to the employee. Overall, employees are attracted to, or motivated more by, NPOs whose mission aligns with their personal values and goals because they have more opportunities to actualize their value in nonprofit work than they would in for-profit work (Brandel, 2001).

In support of the above concept, Cropazano and Mitchell (2005) note that value alignment enhances social exchange between an organization and its employees, and leads to an expectation of more engagement from the employees. Similarly, and as already noted, scholars have found that many nonprofit employees decide to join an organization because it gives them the opportunity to actualize their value in their nonprofit work (Brandel, 2001; Brown & Yoshioka, 2003); that is, they find value alignment which leads to greater engagement. Kim (2005) notes that in nonprofits, there is a greater connection to the mission and higher commitment than in for-profit and public organizations.

Other scholars have emphasized that nonprofit employees are less sensitive to monetary benefits, which are not their primary motivators, and nonmonetary benefits may be emphasized more in the nonprofit sector (Akingbola, 2013; Brown & Yoshika, 2003; Devaro & Brookshire, 2007, Parry et al., 2005; Roomkin & Weisbrod, 1999; Schepers et al., 2005). Motivators for employees in NPOs might include paid leave, vacation, and family leave. These are provided in lieu of other financial benefits due to financial constraints and concern with the public reputation of the nonprofit that could occur if more donated or grant funds are spent on employees versus on the work of the NPO (Day, 2005). In NPOs, enhanced leave arrangements, more flexible working arrangements, more control over the job and autonomy in decision-making have been found to attract and motivate more qualified employees (Akingbola, 2013; Day, 2005; Hallock, 2002; Kalleberg et al., 2006; Parry et al., 2005; Townsend, McDonald & Cathcart, 2017).

Thus, much of the research on HR practices in nonprofits has been on nonmonetary compensation/benefits, flexible working environments, and autonomy in decision making as attractors and motivators. However, absent comparative research, we do not know if these preferences as motivators hold across geographical borders.

Hofstede’s Cultural Dimensions

Researchers acknowledge that national culture is an especially important factor to consider when examining HR practices globally (Papalexandirs & Panayotopoulou, 2004; Tenhiälä et al, 2016). Research on the influence of cultural values on HR practices has examined the relationship of HR practices to organizational performance, employee preferences for HR practices, and manager preferences for HR practices (Aycan et al., 2000; Fried et al., 2012; Papalexandirs & Panayotopoulou, 2004; Peretz & Field, 2009). Papalexandirs and Panayotopoulou (2004) found a significant relationship between cultural variations and HR practices such as recruitment methods, selection process, and rewards and benefits, with the strongest relationship between cultural variations and training issues, and other strong relationships between performance and reward management and autonomy in decision making. Peretz and Field (2009) found that national culture does matter in the implementation of HR practices such that when the organization adopts culturally considerate HR practices, positive organizational performance outcomes are expected. Similarly, Fried, Peretz and Kaminka (2012) found that national culture more than organizational or professional culture had the strongest effect on HR practice preferences.

Hofstede’s work (1980) on cultural dimensions has been employed extensively in research, including HR research (e.g., Brewster & Mayrhofer, 2012; Stone & Stone-Romero, 2007), to assist managers in understanding how to design programs for attracting and motivating employees from different countries and cultures. While other approaches to understanding cultural differences have been developed, Hofstede’s work continues to evolve and is the most often referenced work on this topic.

In his cultural dimensions theory, Hofstede (1980) explains how cultural values from different countries affect common behaviors within shared value groups. From his observations of IBM employees around the globe, Hofstede identified five cultural dimensions: *power distance*, *individualism*, *uncertainty avoidance*, *masculinity*, and *long-term orientation* (Hofstede, 2001). Hofstede and Minkov later expanded the list of dimensions by adding *indulgence* (Hofstede, Hofstede, & Minkov, 2010). Table 1 provides a brief description of each of these six dimensions.

TABLE 1
HOFSTEDE’S CULTURAL DIMENSIONS

Dimension	Description
Individualism/Collectivism	Degree to which individual interests prevail over group interests (e.g., “I” vs. “we”)
Uncertainty Avoidance	Extent to which individuals have a tolerance for ambiguity
Power Distance	Extent to which less powerful organizational members accept unequal distribution of power
Masculinity/Femininity	Degree to which the culture is more or less oriented toward the masculine traits
Long-term Orientation/ Short-term Orientation	Degree to which culture is focused on future-oriented behaviors vs. present or nearer-term behaviors
Indulgence/ Restraint	Extent to which tendency is to enjoy life and have fun vs. less emphasis on happiness and personal control

Hofstede, 2011

Hofstede’s (2001) research demonstrates the cultural differences between the U. S. and South Korea. As shown in Table 2, the U.S. is significantly more individualistic than South Korea. The U.S. individualistic culture stresses personal achievements and individual rights (Hofstede, 2001). South Korea is more collectivistic, which suggests that Korean employees are more likely than U.S. employees to have pride, loyalty and cohesiveness in their organizations, and emphasize “we” rather than “I” in society (Hofstede, 2001).

TABLE 2
SCORES FOR THE HOFSTEDE CULTURAL VALUES

Country	Long-term (vs. Short-term)	Individualism (vs. Collectivism)	Power Distance	Masculinity (vs. Femininity)	Uncertainty Avoidance	Indulgent* (vs. Constraint)
U.S.A.	26	91	40	62	46	68
S. KOREA	100	18	60	39	85	29

* (“Hofstede Insight,” n.d.)

South Korea scored much higher on uncertainty avoidance than the U.S., suggesting that the South Korean society tends to prefer more stable and predictable ways of living rather than change and adventure. Relative to this cultural dimension, South Koreans are viewed as a group of people with higher stress, emotionality, anxiety, and neuroticism, all of which suggests they desire clear and structured rules, laws, and codes to bring order to their lives and to help manage stress and anxiety (Hofstede, 2011). On the power distance dimension, South Korea scores higher than the U.S., indicating that South Koreans accept and expect more unequal power distribution in society and organizations, and are used to a hierarchical structure (Hofstede, 2011).

Reasons for Choosing Current NPO and Motivation for Working in NPO

We propose that there are country differences in the reasons employees choose to work for a NPO and their motivation for staying in the nonprofit sector. As noted and following from social exchange and labor donation theories, nonprofit employees join an NPO because of the organization’s mission and values, and the mission and values serve as motivators and drive employee commitment to the organization even when wages and other benefits are low. However, drawing from work by Hofstede (2011), we propose that while participants from both countries will indicate that mission/vision/values is a strong reason for choosing their current NPO and a motivation for working in NPOs in general, there may be a difference in other reasons related to choice of current NPO and motivation for working in a NPO. Specifically, individuals from long-term oriented cultures may be more likely to see the NPO as a stepping-stone that provides more security for their future since long-term oriented cultures value high career planning, adaptability and optimism (Gunkel, Schlagel, Langella, Peluchette & Reshetnyak, 2013). Thus, we hypothesize that:

***H1a:** Employees in South Korean nonprofits will be more likely to have chosen to work in a nonprofit for career advancement than will employees in U.S. based nonprofits.*

***H1b:** Employees in South Korean nonprofits will be more likely motivated to work in a nonprofit for training and career advancement than employees in U.S. based nonprofits.*

NPO Employee Preferences for HR Practices

Lepak and Gowan (2015) provide a framework for effective HR management. We draw from that framework to identify HR practices to examine related to work design (i.e., autonomy, flexible working arrangements, and job rotation) and practices that are used for managing employee attitudes and behaviors (i.e., compensation, working relationship with supervisor, evaluations). These HR practices have been identified as those that may differ across countries, and they represent HR practices identified in the NPO literature as reasons employees might choose to work for NPOs.

We examine these practices within the context of cultural values. The two groupings of practices coincide with the categorization of HR practices noted by Tenhiälä et al. (2016), that described HR practices that deal with technical aspects (i.e., work design) and with interpersonal relationships (i.e., managing employee attitudes and behaviors).

Work Design

Individualism, power distance, and uncertainty avoidance affect individual preference for autonomy in decision-making. That is, individuals from cultures that value individual work over group work will prefer work arrangements that enable them to make decisions related to their job more than will individuals from more collectivistic cultures. Additionally, employees from cultures that emphasize greater power distance and more certainty will be less positively disposed toward having greater autonomy in decision-making in their work (e.g., Erez and Earley, 1993; Gowan, 2004; Kirkman and Shapiro, 1997). Thus, since the U.S. is more individualistic, is lower in power distance, and requires less certainty than South Korea, we hypothesize that:

H2: *Employees in U.S. based nonprofits will have a stronger preference for autonomy than will employees in South Korean nonprofits.*

As noted previously, providing a flexible work environment is one way that nonprofits compensate for lower salaries; however, whether this holds true across geographic borders is uncertain. In the for-profit sector, research has shown that the higher the cultural values of collectivism, power distance, and uncertainty avoidance, the less people prefer to have flexible working hours and places (Fried et al., 2012). South Koreans are viewed as requiring more clarified and structured rules, laws and codes to bring life into order and to manage stress and anxiety (Hofstede, 2011). Thus, we hypothesize that:

H3: *Employees in U.S. based nonprofits will have a stronger preference for flexible working arrangements than will employees in South Korean nonprofits.*

Individuals needing more structure, stability, and predictable ways of living (Hofstede, 2011) are less comfortable working in an environment that requires change, such as participating in job rotation. On the other hand, individuals comfortable with uncertainty tend to appreciate change and development, and tend to be more flexible and accepting of novelty (Aycan, 2005). Job rotations can create positive outcomes, such as reducing boredom and fatigue while increasing skill sets in different areas, and may encourage generalization (Campion, Cheraskin & Stevens, 1994). We hypothesize that because employees in the U.S. are more comfortable with uncertainty and are likely to see job rotation as good for career advancement:

H4: *Employees in U.S. based nonprofits will have a stronger preference for job rotation than will employees in South Korean nonprofits.*

Managing Employee Attitudes and Behaviors

In the for-profit sector, Fried et al. (2012) found that employees from national cultures with higher collectivism, power distance, and uncertainty avoidance prefer compensation based on group performance rather than on individual performance. Aycan (2005) notes that individualistic and performance-oriented cultures tend to provide more individual rewards compared to collectivistic ones. Although these relationships have not been studied in the nonprofit sector, we suspect the same relationship will hold based on Fried et al.'s (2012) work. Individuals from more individualistic cultures and those who have less need for power distance and are more comfortable with ambiguity are expected to prefer more individual-based compensation structures (e.g., Schuler & Rogovsky, 1998). Such structures reward individual rather than group behavior, and are higher-risk for the individual because it is the individual's performance alone that determines the outcome. More collectivistic individuals and individuals higher on uncertainty avoidance and power distance would not find this type of reward system to be as motivating and would likely prefer a reward structure focused on the group more than on the individual. Therefore,

H5a: *Employees in U.S. based nonprofits will have a stronger preference for individual-based compensation than will employees in South Korean nonprofits.*

H5b: *Employees in South Korea based nonprofits will have a stronger preference for compensation based on group performance.*

As previously noted and explained by labor donation theory, in the U. S. nonmonetary compensation is more valued by nonprofit employees. However, the long-term oriented culture of South Korea is associated with thrift and future-oriented behaviors, such as planning and investing (Hofstede 2011). Further, when there is high need for certainty, time is seen as money and security is important as a motivator (“Hofstede Insights”, n.d.). Therefore, we hypothesize that:

H5c: *Employees in South Korean based nonprofits will have a stronger preference for monetary compensation over nonmonetary compensation than will employees in U.S. nonprofits.*

Gowan (2004) suggests that individuals with a need for higher power distance will see a more directive boss and hierarchical organization structure more positively than will individuals with a lower need for power distance. In South Korea, hierarchies are expected and respect for one’s superior is important (“Hofstede Insights”, n.d.). One way to show respect is to afford greater power distance in the superior-subordinate relationship (Aycan, 2005). Employees in a lower power distance culture would show more preference for a closer working relationship with their supervisors and peers than would be found in a high power distance culture. Based on this information, we hypothesize

H6: *Employees in U.S. based nonprofits will have a stronger preference for a closer working relationship with their supervisor than will employees in South Korean nonprofits.*

Power distance and uncertainty avoidance are important cultural dimensions that influence perceptions of evaluation processes (Fried et al., 2012). Generally, one would expect that individuals from high power distance cultures would prefer evaluations by supervisors because of the appreciation of hierarchy, while those from lower power distance cultures prefer self-evaluations. On the other hand, coming from a higher uncertainty avoidance culture would lead to a greater preference for self-evaluations, but less preference for evaluations done by one’s supervisor (Fried et al., 2012). Furthermore, collectivistic and high power distance cultures also impact employees’ perceptions of the purpose of evaluation. According to Fried et al., (2012), higher power distance cultures would be less likely to prefer evaluations for development, merit, promotion and termination purposes, and higher collectivistic cultures tend to prefer evaluations for feedback more than for development and termination purposes. Thus, we hypothesize that:

H7a: *Employees in South Korean nonprofits will have a stronger preference for evaluations from peers and self-evaluations than will employees in U.S. based nonprofits*

H7b: *Employees in U.S. based nonprofits will have stronger preferences for evaluations from supervisors than will employees in South Korean nonprofits.*

H7c: *Employees in U.S. based nonprofits will have a stronger preference for evaluations to be used for development, merit, promotion, and termination than will employees in South Korean nonprofits.*

H7d: *Employees in South Korean nonprofits will have a stronger preference for evaluations used for feedback than will employees in U.S. based nonprofits.*

METHODOLOGY

This comparative study was designed to examine the preferences for HR practices in NPOs in two different cross-cultural contexts. Data were collected through a combination of convenience and snowball sampling techniques.

Sample

The participants were current nonprofit employees in South Korea and in the United States. In total, 154 nonprofit employees responded to the survey. A network of nonprofit professionals known to one of the authors was the original contact group; these original participants extended invitations to their co-workers and friends in the nonprofit sector to participate in the survey. A total of 67 Korean respondents participated in the survey, comprising 22 males and 44 females, with an average age of 32.94 years ($SD = 6.556$).

A total of 87 U.S. participants were recruited in the same way through the help of a local nonprofit network and personal connections. The U.S. sample comprised 40 males and 46 females with an average age of 42.52 years ($SD = 11.442$). The U.S. samples were homogeneous in terms of ethnicity (only one identified as non-white). Inspection of the data revealed that U.S. participants are older than South Korean participants ($t = 6.068, p < .05$). However, age was controlled in the statistical analyses. Previous research has identified generational differences in the workplace in terms of preferences for HR practices (Becton, Walker, & Jones-Farmer, 2014; Cogin, 2012; Korn, 2010; Lyons & Kuron, 2014).

Participants were recruited from similar-sized nonprofit organizations in South Korea and the United States so that the findings could be generalized across the sample. The survey was administered through the internet, a methodology that provided a more accessible and convenient way for collecting data from respondents across the two countries (Adams, 2010).

Since the study participants are from two countries that speak different languages, an appropriate method to translate the HR practice preferences questionnaire and demographic questionnaire for the Korean population was required. Specifically, the translation and back-translation procedure described by Brislin (1980) was applied. In this procedure, a bilingual translator who is a communication professor at a university first translated all English survey items into Korean. After translating the survey into Korean, the survey items were back translated into English by another co-author and the back-translated surveys were compared with the original surveys. In this way, the translation process and the accuracy of translation could be evaluated. This translation and back-translation procedure helps researchers to overcome the challenges that often appear in cross-cultural studies.

Study Variables

To examine differences in preferences for HR practices across national cultures, we adapted items from the assessment tool developed by Fried et al. (2012) for their multinational HRM research. The questionnaire contains a list of HR practices that are considered to be important for making comparisons in a cross-cultural setting and asks respondents to indicate their level of preference for each practice. The questionnaire consisted of 10 items, with some items having multiple parts. All questions except those about the reason for choosing the current NPO employer and motivation for joining a nonprofit were answered on a Likert scale of 1 (not at all) to 7 (very much). Lower scores indicate lower levels of preference, while higher scores indicate higher levels of preference.

Reason for Joining Current NPO and Motivation for Working in NPO

Respondents selected their reason for joining their current organization by choosing from the following: organization's mission and values, salary and compensation, benefits, professional development, potential career development, global experience, or working environment and relationship with co-workers. Similar choices were given to the participants to indicate their motivation for their work in a NPO.

Work Design

For the autonomy questions, respondents were asked if they would prefer to have autonomy in different situations including in decision-making, their job description, and how their time at work is spent. Preferences for flexible working environments were indicated by having participants respond to items about different working arrangements, including working from home, shared work, compressed work weeks, and flextime. Respondents also indicated the extent to which they preferred to participate in job rotation.

Managing Employee Attitudes and Behaviors

Participants indicated their preferences for compensation based on individual performance and group performance, and indicated if their preferences were more for monetary compensation (e.g., bonuses, pay raises) or nonmonetary compensation (e.g., holidays, vacation time, sick leave). Respondents were also asked about their preferences for having a relationship with their boss outside and inside the office. Also, participants indicated their preferences about the agent of evaluation and purpose of evaluation, specifically who their evaluators should be (e.g., supervisor, peer, subordinate, self) and their preferences regarding the purpose (i.e., feedback, career development, merit raises, promotion, termination) of evaluations.

Country and Age

Country was coded as “0” for the U.S. participants and “1” for South Korean participants, and respondents provided their age at the time of survey completion.

RESULTS

To test for significant differences in both reasons for joining the current organization and their motivation for working in a nonprofit, we conducted multinomial logistic regression in which the dependent variable was the reason or the motivator and the independent variable was the country identification, controlling for age. Results are in Table 3.

To test the rest of the hypotheses, we conducted ANCOVAs in which the independent variable was the country identification and the dependent variable was the strength of the preference for the HR practices listed, while controlling for the age of the participants. ANCOVA results are in Tables 4 and 5. As mentioned earlier, age was selected as a control variable in the ANCOVAs because many previous HR studies have acknowledged generational differences in workplace attitudes (Becton, Walker, Jones-Farmer, 2014; Cogin, 2012; Korn, 2010; Lyons & Kuron, 2014). Also, the different sample size (U.S.=87 and South Korea=67) did not affect the results as homogeneity of variance was not a problem in this study (Grace-Martin, 2013).

Reasons for Choosing Current NPO

Results indicate that country [$\chi^2(7)=14.427$, Nagelkerke $R^2=.202$, $p=.044$] was statistically significant for the reason for joining the current nonprofit organization, but age [$\chi^2(7)=9.450$, $p=.222$] was not. Thus, only country makes a significant contribution to the model. However, examining parameter estimates, no significant factor influenced the likelihood of choosing other responses over the choice of organization’s mission and vision as the reason for joining the current organization. U.S. based employees had a higher percentage of employees selecting the organization’s mission and vision as the most preferred reason for joining the current organization (78.2% vs. 67.2%) (see Table 3).

As explained earlier in the paper, many nonprofit employees join the NPO sector because their personal mission/vision/values align with those of the organization. A majority of employees in the study from both countries chose to join their current nonprofit organizations because of the mission and vision of the organization. However, though not statistically significant, comparing percentages of their answers in both countries, a higher percentage (more than double) of South Korean nonprofit employees indicated the importance of professional development as a reason compared to U.S. respondents (U.S.= 3.4%, South Korea=8.9%). In addition, a higher percentage of South Korean nonprofit employees indicated a reason to join the current nonprofit organization was to have global working experiences compared to U.S. respondents (U.S.=0%, South Korea=8.9%). These findings suggest that South Korean nonprofit employees use the nonprofit experience as a stepping-stone to move up to the next level or to build other careers, providing some support for hypothesis 1a. Interestingly, U.S. respondents chose the working environment and relationship with co-workers and boss as a reason to join nonprofit organizations more than the South Korean respondents (U.S.=9.2%, South Korea=3.0%). Further research is needed to confirm or disconfirm these differences since none of the differences were found to be statistically significant.

Motivation to Work for NPO

The results for the motivation to work at a NPO show that country [$\chi^2(5)=4.453$, Nagelkerke $R^2 = .099$, $p=.486$] was not statistically significant while age [$\chi^2(5)=11.383$, $p=.044$] was statistically significant (see Table 3). Thus age makes a significant contribution to the model. For instance, the negative significant coefficient for the category relationship with coworkers and boss ($B= -.082$, $p=.044$) indicates that younger employees were more likely to choose that category as their motivation than were older employees, regardless of country. Looking at the response percentages, the motivation for engaging in nonprofit work is similar to the reason for joining the current nonprofit organization and that reason is the organizational mission and values. Similar distributions were found between the two countries, although the percentage for South Korea was slightly higher (56.7% vs. 55.2%), however, that difference was not statistically significant.

Looking at all of the response percentages we found that the motivation for engaging in nonprofit work is similar to the reasons for joining their current nonprofit organizations such that nonprofit employees' motivation primarily lies in the organizational mission and value. Similar distributions were found between the two countries. However, while not statistically significant, there was a difference in training and career development as motivators for South Korean nonprofit employees more than for U.S. employees (U.S.=3.4%, South Korea=7.5%), providing some support for Hypothesis 1b.

TABLE 3
REASONS FOR CHOOSING CURRENT NPO AND MOTIVATION FOR WORKING IN A NONPROFIT

	Nonprofit Employees Choices	U.S.A.	S. Korea	Both Countries
<i>Reasons for Choosing Current NPO</i>	Organization's mission and vision	78.2%	67.2%	73.4%
	Salary and compensation	0%	3.0%	1.3%
	Benefits	0%	1.5%	0.6%
	Professional Development	3.4%	8.9%	5.8%
	Potential career development	3.4%	3.0%	3.2%
	Global Working experience	0%	8.9%	3.9%
	Working environment and relationship	9.2%	3.0%	6.5%
	Other	5.7%	4.5%	5.2%
<i>Motivations of Nonprofit Works</i>	Money and other compensation	3.4%	3.0%	3.2%
	Balance of work and home life	18.4%	19.4%	18.8%
	Organization's mission and value	55.2%	56.7%	55.8%
	Training and career development	3.4%	7.5%	5.2%
	Relationship (with co-workers and boss)	11.5%	10.4%	11.0%
	Other	8.0%	3.0%	5.8%

Work Design

Autonomy

Hypothesis 2 predicted that U.S. based employees would have a stronger preference for autonomy than would South Korean based employees. No significant difference was found for autonomy with regard to making decisions in the job or how participants spent time at work (see Table 4). However, opposite our prediction, South Korean employees did prefer more autonomy in their job descriptions compared to the U.S. nonprofit employees [$F(1,147)=5.000$, $p=.027$]. H2 was not supported.

Flexible Work Environment

Hypothesis 3 predicted that U.S. based employees would have a stronger preference for a flexible work environment than would South Korean employees. Significant differences were found for two of the four types of flexible working arrangements studied but opposite the direction predicted: job sharing [$F(1,$

148)=31.498, $p < .001$] and compressed work [$F(1, 148) = 24.442$, $p < .001$]. South Koreans preferred job sharing and compressed workweek more than U.S. based nonprofit employees. No statistical significance was found between the two countries for home/teleworking arrangement or flexible time. H3 was not supported.

Job Rotation

Results indicate that there was a significant difference in mean preferences of job rotation [$F(1,148)=4.293$, $p=.040$] between the countries while adjusting for age. However, opposite H4, the South Korean nonprofit employees preferred job rotation more than the U.S. nonprofit employees.

TABLE 4
ANCOVA RESULTS FOR WORK DESIGN

		Country	n	Mean	SD	F	p	η^2
<i>Autonomy</i>	In making decision in your job	U.S.	84	6.48	1.256	3.269	.073	.022
		S. Korea	66	5.91	1.199			
	In job description	U.S.	84	5.57	1.555	5.000	.027	.033
		S. Korea	66	5.97	1.228			
	How you spend time for your job	U.S.	85	6.61	1.176	.684	.410	.005
		S. Korea	66	6.33	1.207			
<i>Flexible Working Arrangement</i>	Home/Teleworking	U.S.	85	5.01	1.729	2.968	.087	.020
		S. Korea	65	4.38	2.005			
	Job Share	U.S.	85	2.38	1.832	31.498	.000	.175
		S. Korea	66	4.33	1.731			
	Compressed Work	U.S.	85	4.31	2.024	24.442	.000	.142
		S. Korea	66	5.88	1.259			
Flexible Time	U.S.	85	6.15	1.064	.232	.631	.002	
	S. Korea	65	6.35	.975				
<i>Job Rotation</i>	Job Rotation	U.S.	85	3.75	2.143	4.293	.040	.028
		S. Korea	66	4.73	1.853			

Managing Employee Attitudes and Behaviors

Compensation

Hypothesis 5a predicted that U.S. based employees would have a stronger preference for individual-based compensation than would employees in South Korea. There was a significant difference in mean preference based on individual performance [$F(1, 148)=25.190$, $p < .001$] between the two countries (see Table 5). U.S. based employees showed a stronger preference for individual based compensation than did South Korean employees, providing support for H5a.

H5b predicted that South Korean based employees would have the stronger preference for group-based compensation. H5b was supported. A significant difference in mean preference for compensation based on group performance [$F(1, 146)=22.521$, $p < .001$] was found between the two countries, with South Korean employees having the stronger preference for group-based compensation.

Hypothesis 5c predicted that South Korean based employees would have the stronger preference for monetary compensation over nonmonetary compensation. There was no significant differences found between the two countries in regard to the type of compensation (monetary vs. non-monetary). H5c was not supported.

Relationship With Supervisor

Hypothesis 6 predicted that U.S. based employees would have a stronger preference for a closer working relationship with their boss than would South Korean based employees. This hypothesis was

supported for inside the office relationships with the supervisor [$F(1, 143)=7.177, p=.008$] but not for outside the office. H6 was partially supported.

TABLE 5
ANCOVA RESULTS FOR MANAGING EMPLOYEE ATTITUDES AND BEHAVIORS

		Country	N	Mean	SD	F	<i>p</i>	η^2
<i>Compensation</i>	Based on Individual Performance	U.S.	85	6.69	1.512	25.190	.000	.145
		S. Korea	66	5.26	1.611			
	Based on Group Performance	U.S.	84	3.80	1.802	22.521	.000	.134
		S. Korea	65	5.29	1.702			
	Monetary Compensations	U.S.	85	4.71	1.632	.743	.390	.005
		S. Korea	66	4.24	1.832			
<i>Relationship with Supervisor</i>	Inside the Office	U.S.	80	6.21	1.689	7.177	.008	.048
		S. Korea	66	5.59	1.123			
	Outside the Office	U.S.	87	3.82	1.877	.000	.987	.000
		S. Korea	67	3.90	1.692			
<i>Agent of Evaluation</i>	Supervisors	U.S.	85	6.14	.953	30.620	.000	.172
		S. Korea	66	5.14	1.214			
	Peer	U.S.	85	4.52	1.777	1.868	.174	.012
		S. Korea	66	5.18	1.201			
Subordinate	U.S.	85	4.82	1.774	.128	.721	.001	
	S. Korea	66	5.01	1.478				
Yourself	U.S.	85	5.11	1.633	.493	.484	.003	
	S. Korea	66	5.14	1.288				
<i>Purpose of evaluations</i>	Feedback	U.S.	84	6.13	1.128	7.694	.006	.050
		S. Korea	66	5.58	1.241			
	Career Development	U.S.	85	5.71	1.518	22.823	.000	.134
		S. Korea	66	4.59	1.840			
	Merit Raises	U.S.	85	5.52	1.485	14.290	.000	.088
		S. Korea	66	4.68	1.675			
	Promotion	U.S.	85	5.24	1.667	74.714	.000	.335
		S. Korea	66	2.67	1.995			
Termination	U.S.	84	4.17	2.463	15.186	.000	.094	
	S. Korea	66	5.74	1.027				

Performance Evaluations

Hypothesis 7a predicted that South Korean employees would have the stronger preference for peer and self-evaluations. This hypothesis was not supported. No statistical significance was found between preferences of the two groups of employees for peer or self-evaluation.

H7b predicted that U. S. based employees would have a stronger preference for evaluations by supervisors than would South Korean employees. This hypothesis was supported [$F(1, 148)=30.847, p<.001$].

The results for H7a and H7b also indicated that there were significant differences based on age for evaluations done by subordinates ($F=4.536, p=.035, \text{partial } \eta^2=.030$) and by peers ($F=5.046, p=.026, \text{partial } \eta^2=.033$). Younger nonprofit employees preferred to be evaluated by peers and subordinates more than did older nonprofit employees, regardless of country.

H7c predicted that U.S. based employees would prefer evaluations to be used for development, merit, promotion, and termination more than would South Korean employees. H7c was partially supported. U.S. based employees preferred evaluations for career development [$F(1, 148)=22.823, p<.001$], merit raises

[$F(1, 148) = 14.290, p < .001$], and promotion [$F(1, 148) = 74.714, p < .001$]. However, South Korean employees showed a greater preference for evaluations to be used for terminations [$F(1, 147) = 15.186, p < .001$] than did U.S. based employees. Career development was also differentiated by age. Older employees preferred to use evaluations for career development more than did younger employees ($F = 5.746, p = .018, \text{partial } \eta^2 = .134$).

Last, H7d hypothesized that South Korean nonprofit employees would have a stronger preference for evaluations used for feedback than U.S. based employees. The results were statistically significant but opposite what was expected. U.S. based employees showed the greater preference [$F(1, 147) = 7.697, p = .006$]. H7d was not supported.

DISCUSSION

Comparative research has been noted as a useful tool to advance understanding of NPOs (von Schnurbein, Perez, & Gehringer, 2018). This research study provides a comparative analysis of HR practice preferences of employees in NPOs in the U.S. and South Korea. The findings indicate that there are some significant national differences in employee preferences related to work design and employee management of attitudes and behaviors in NPOs. These findings provide evidence of the need to address such issues in the NPO comparative literature, and point to implications for practice. Overall, the findings further confirm that the results of for-profit comparative studies cannot be generalized to NPO comparative studies of HR practices, even when cultural differences suggest they should be similar.

Reason for Choosing Current NPO and Motivation for Working in NPO

As shown in the statistical analyses, similar preferences were found between participants in the two countries in their reasons for choosing their current nonprofit organizations and the motivation for their nonprofit work, although the relationship with motivation for working was not statistically significant. As explained earlier, many people choose to work in nonprofit organizations because the organizational mission and vision aligns with their personal values (Brown & Yoshika, 2003). With this understanding, nonprofit employees are less sensitive to monetary benefits, which are not their primary motivator (Devaro & Brookshire, 2007; Parry et al., 2005; Roomkin & Weisbrod, 1999; Schepers et al., 2005). Labor donation theory and social exchange theory discussed earlier in this paper support such HR practices in the sector.

Additionally, while not statistically significant, there were some interesting percentage differences that merit further exploration in the reasons for choosing the current NPO and in the motivation for working in a NPO. With regard to reasons for choosing the current NPO, a higher percentage of South Koreans (8.9% vs. 3.4%) indicated that professional development was the reason they chose the NPO which may relate to the long-term orientation of South Koreans. No U.S.-based employees selected global working experience as a reason but 8.9% of South Koreans did. This difference may be an indicator that the U.S. respondents did not perceive their NPO as being global while South Koreans were the opposite; however, further research would need to explore this idea. Last, 9.2% of U.S.-based NPO employees indicated that the working environment was a factor in their decision to choose their current NPO while only 3.1% of South Koreans indicate that as a reason. This reason was the second most indicated reason by the U.S. sample but was in a three-way tie with salary and compensation and professional and career development for second from last choice for the South Koreans. Clearly the other factors were more important to the South Koreans and less important to the U.S. sample. This outcome was somewhat surprising given that South Korea is a collectivistic society with a focus on the in-group which could include on the job.

More than twice as many South Koreans than U.S. based employees (7.5% vs. 3.4%) selected training and career development as their motivation for working in a NPO. Except for the “other” category, this reason was the only choice where there was much difference between the two countries. This result is similar to the finding regarding professional development for reason for choosing current NPO. Also, younger employees were more likely to indicate that relationship with coworkers and boss was a motivator for working in a NPO. Workplace environment has more effect on the younger generation in their decisions to stay at a job, and they prefer to have a friendly relationship with coworkers and boss (Carter, 2015).

Work Design

Research on autonomy suggests that it is more likely to be appreciated in relatively higher individualistic and low power distance cultures. In a study of for-profit organizations, Fried et al., (2012) reported that both higher power distance and collectivistic cultures negatively influence the desire for autonomy (Fried et al., 2012). Our results differ. Contrary to expectations and previous research, this study found that there were no significant differences in preferences for having more decision making power on the job and having more ability to determine how time was spent on the job between the U.S. and South Korean employees. There was, however, a significant difference for preference for autonomy in the job description with South Koreans indicating a greater preference for that autonomy than U.S. based employees. This finding seems counterintuitive since South Korea is high on power distance, which is associated with hierarchy, everyone having a defined place in the organization, and expectations employees have of being told what to do.

The finding that South Koreans showed a preference for job sharing and a compressed work week may be explained in terms of the collectivistic and future-oriented culture that makes South Korean employees more likely to prefer a relatively high control of time (Peretz & Fried, 2009). Having control of time provides more opportunity for prioritizing family relationships, and also fits with the lower score on masculinity/higher femininity that suggests South Koreans are concerned with caring for others and with quality of life (Hofstede, 2011).

Last, the finding that South Korean nonprofit employees showed a greater preference for job rotation than did the U.S. based employees may be explained by the long-term oriented Korean culture. In this culture, planning and investing for the future and career is highly valued. In addition, contemporary Korean HR management trends indicate that many South Korean companies tend to prefer more generalists who could perform a variety of roles for the company while providing flexibility internally (Yang & Horak, 2019; Yoon & Chae, 2012), abilities which come from participating in a job rotation experience.

Managing Employee Attitudes and Behaviors

According to Aycan (2005), collectivistic societies tend to implement group-based rewards more, while individualistic societies implement individual-based rewards more. As South Korea is viewed as a collectivistic society, it was logical that they preferred group-based compensation. The U.S. preference also fits with the U.S. focus on individualism. Thus, it becomes important to ensure that compensation practices are aligned with the employee preferences in order to ensure organizational goals are achieved.

Both U.S. and South Korean nonprofit employees indicated low preference for having a relationship with their boss outside the office. However, U.S. nonprofit employees had a stronger preference for having a close working relationship in the office, which is logical given the U.S. low power distance culture in which friendship or fellowship between leader and subordinate is valued inside the office. However, for a high power distance culture that values seniority and hierarchy like South Korea's, this relationship is less preferred.

With regard to evaluations, only one significant difference was found: evaluation done by supervisor. U.S. nonprofit employees preferred this agent of evaluation for their evaluations more than did the South Korean participants. This finding can be explained by the United States' performance-oriented culture (House et al., 1999). According to Fried and his colleagues (2012), higher performance-oriented cultures tend to have higher employee preference for evaluations to be done by a supervisor. Further, Tenahiälä et al. (2016) suggest that in high power distance cultures, there is less likely to be two-way communication between supervisor and employee leading to a lower likelihood that supervisor to employee feedback is likely to occur.

This cultural aspect also explains why U.S. nonprofit employees preferred performance evaluations to be conducted for feedback and promotion purposes, as performance orientation has a positive effect on those purposes (Fried et al., 2012). On the other hand, a collectivistic culture is more likely to have less preference for their evaluation to be used for career development. Interestingly, the younger participants were, the more they preferred performance evaluation to be done by subordinates and peers. In addition, older employees preferred to use performance evaluations for the purpose of their career development,

perhaps because of their better psychological contract with the employer than younger employees have (Schalk, 2004). On the other hand, younger employees may prefer their evaluations to be done by subordinates and peers more than older employees because they value relationships in the workplace (Bannon, Ford, & Meltzer, 2011).

LIMITATIONS

Although this research provides evidence of differences in preferences for HR practices across borders, cultural awareness and information about the significance of national differences in nonprofit HR preferences, there are some limitations. One limitation of this study is the sampling technique. Even though convenience and snowball sampling techniques are economical, efficient, and effective for gathering data, they allow less control for the researchers in gathering a sample. Samples might be biased as they possibly share similar cultures, demographics, and traits (Atkins & Flint, 2001; Biernacki & Waldorf, 1981). The samples were similar within the country, but there were differences in age between the two countries. By using age as a covariate, we were able to control for this difference. Another limitation is that cultural values were not measured directly resulting in conclusions based on what is known about each country. Still, this practice has been followed in numerous other comparative studies (e.g., Andreassi et al., 2014).

Future research should include assessment of other HR practices in addition to those included in this study. There may be other practices where differences are even more pronounced or that are equally critical to the ability to attract, motivate and retain employees. The focus should be on selecting high-performance HR practices (e.g., Andreassi et al., 2014). Additional demographic information, such as nationality and tenure in the organization would add deeper understanding of the differences in preference for HR practices across borders. Last, conducting comparative research within multiple NPOs based in multiple countries will lead to a stronger comparative study with greater understanding about the impact of cultural values on preferences for HR practices by employees.

CONCLUSION

The findings in this paper can serve as a starting point for nonprofit scholars and practitioners to better understand the preferences of HR practices of nonprofit employees in South Korea versus the United States. The information provides further confirmation of the importance of considering different preferences across borders for HR practices rather than adopting a one-size fits all approach. As noted earlier, few comparative studies on HR practices exist in the literature for the nonprofit sector. However, researchers can build on this introduction and the few others that exist to expand and explore cultural aspects of HR practice and policy in the nonprofit sector.

Overall, and unexpected, the South Koreans preferred autonomy in their job design and preferred job rotation more than U.S. based employees. These findings suggest that there are other factors than the cultural values we used that impact preferences relative to work design. Further, the outcome that U.S. based employees were more likely to have stronger preferences for HR practices designed to manage employee attitudes and behaviors was more in keeping with what we expected to find. Managing employee attitudes and behaviors is much more a part of the U.S. based culture where there is greater variability in employer/employee relationships than there is in the more hierarchical-focused Korean culture. In the South Korean culture, employee attitudes and behaviors are more likely to be well-scripted along defined roles.

With regard to future research, consideration should be given to the nature of the work of the NPOs in each country. Specifically, Choi and Yang (2011) suggest that consideration should be given to the role of nonprofits in Korea relative to national and local issues. Seeking comparable NPOs in the other country or countries of interest would provide a stronger comparative analysis relative to preferences for HR practices.

These findings serve as a reminder to nonprofit HR managers in international nonprofit organizations to consider cultural influences when developing HR policies for subsidiaries, affiliates, or international/national offices around the world. Researchers indicate that although many multinational and international companies have entered the Korean market, many have failed and withdrawn from the Korean

market because they failed to adjust their global strategy to the Korean cultural context, which also includes the Korean HR management (Puck, Kittler & Wright, 2008; Yang & Horak, 2019). Overall, HR managers from international/global nonprofit organizations should carefully examine the host countries' cultural dimensions when developing HR policies for the management in the host countries. Doing so is critical for organizational success as more expansion globally of NPOs is expected. NPOs have become necessary for policymaking and service delivery in many countries, and those roles are only expected to increase (Casey, 2018).

REFERENCES

- Adams, W.C. (2010). Using the Internet. In J.S. Wholey, H.P. Hatry, & K.E. Newcomer (Eds.), *Handbook of Practical Program Evaluation* (pp. 347-364). San Francisco, CA: Jossey-Bass.
- Akingbola, K. (2006). Strategy and Human Resource Management in Nonprofit Organizations: Evidence from Canada. *International Journal of Human Resource Management*, 17(10), 1707-1725.
- Akingbola, K. (2012). Context and Nonprofit Human Resource Management. *Administration & Society*, 45(8), 974-1004.
- Akingbola, K. (2013). A Model of Strategic Nonprofit Human Resource Management. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 24(1), 214-240.
- Andreassi, J., Lawter, L., Brockerhoff, M., & Rutigliano, P. (2014). Cultural Impact of Human Resource Practices on Job Satisfaction: A Global Study Across 48 Countries. *Cross-cultural Management*, 21, 57-76.
- Anheier, H.K. (2014). *Nonprofit Organizations: Theory, Management, Policy*. New York: Routledge.
- Atkinson, R., & Flint, J. (2001). Accessing Hidden and Hard-to-Reach Populations: Snowball Research Strategies. *Social Research Update*, 33(1), 1-4.
- Aycan, Z. (2005). The Interplay Between Cultural and Institutional/Structural Contingencies in Human Resource Management Practices. *The International Journal of Human Resource Management*, 16(7), 1083-1119.
- Aycan, Z., Kanungo, R., Mendonca, M., Yu, K., Deller, J., Stahl, G., & Kurshid, A. (2000). Impact of Culture on Human Resource Management Practices: A 10-Country Comparison. *Applied Psychology*, 49(1), 192-221.
- Bannon, S., Ford, K., & Meltzer, L. (2011). Understanding Millennials in the Workplace. *The CPA Journal*, 81(11), 61.
- Barbeito, C.L., & Bowman, J.P. (1998). *Nonprofit Compensation and Benefits Practices*. New York: Wiley.
- Bartram, T., Cavanagh, J., & Hoye, R. (2017). The Growing Importance of Human Resource Management in the NGO, Volunteer, and Nonprofit sectors. *The International Journal of Human Resource Management*, 28(14), 1901-1911.
- Becton, J.B., Walker, H.J., & Jones-Farmer, A. (2014). Generational Differences in Workplace Behavior. *Journal of Applied Social Psychology*, 44(3), 175-189.
- Biernacki, P., & Waldorf, D. (1981). Snowball Sampling: Problems and Techniques of Chain Referral sampling. *Sociological Methods & Research*, 10(2), 141-163.
- Blau, P. (1964). *Exchange and power in social life*. New York: Wiley.
- Brandel, G.A. (2001). The Truth about Working in a Not-for-profit. *The CPA Journal*, 71(10), 13.
- Brandon, C. (2015, May 6). *What Millennials Want (In the Workplace): Better Relationships*. Retrieved from <https://blog.accessperks.com/what-millennials-want-in-the-workplace-friendships-and-teamwork>
- Brewster, C.J., & Mayrhofer, W. (2012). *Handbook of Research on Comparative Human Resource Management*. London: Edward Elgar Publishing.
- Brislin, R.W. (1980). Translation and Content Analysis of Oral and Written material. In H.C. Triandis & J.W. Berry (Eds.), *Handbook of cross-cultural psychology* (Vol. 1, pp. 389-444). Boston: Allyn & Bacon.

- Brown, W.A., & Yoshioka, C. (2003). Mission Attachment and Satisfaction as Factors in Employee Retention. *Nonprofit Management and Leadership*, 14(1), 5-18.
- Campion, M.A., Cheraskin, L., & Stevens, M.J. (1994). Career-related Antecedents and Outcomes of Job Rotation. *Academy of Management Journal*, 37(6), 1518-1542.
- Casey, J. (2016). Comparing Nonprofit Sectors around the World: What do we Know and How do we Know it? *Journal of Nonprofit Education and Leadership*, 6(3), 187-223.
- Casey, J. (2018, Fall). The Internationalization of the Nonprofit Sector, Part 1: The Internationalization of Domestic Nonprofits. Weissman Center for International Business. *CUNY Academic Works, Occasional Paper Series*, 18, 1-5.
- Choi, S., & Yang, S. (2011). Understanding Challenges and Opportunities in the Nonprofit Sector in Korea. *International Review of Public Administration*, 16(1), 51-70.
- Cogin, J. (2012). Are Generational Differences in Work Values Fact or Fiction? Multi-country Evidence and Implications. *The International Journal of Human Resource Management*, 23(11), 2268-2294.
- Cropanzano, R., & Mitchell, M.S. (2005). Social Exchange Theory: An Interdisciplinary Review. *Journal of Management*, 31(6), 874-900.
- Day, N.E. (2005). Total Rewards Programs in Nonprofit Organizations. In R.D. Herman and Associates (2nd Ed.), *The Jossey-Bass Handbook of Nonprofit Leadership and Management* (pp. 660-702). San Francisco, CA: Jossey-Bass.
- Devaro, J., & Brookshire, D. (2007). Promotions and Incentives in Nonprofit and For-profit Organizations. *Industrial and Labor Relations Review*, 60(3), 311-339.
- Di Domenico, M., Tracey, P., & Haugh, H. (2009). The Dialectic of Social Exchange: Theorizing corporate—social enterprise collaboration. *Organization Studies*, 30(8), 887-907.
- Easterby-Smith, M., Malina, D., & Yuan, L. (1995). How Culture-sensitive is HRM? A Comparative Analysis of Practice in Chinese and UK companies. *International Journal of Human Resource Management*, 6(1), 31-59.
- Erez, M., & Earley, P.C. (1993). *Culture, Self-identity, and Work*. New York: Oxford University Press.
- Evans, P., Pucik, V., & Björkman, I. (2010). *The Global Challenge: International Human Resource Management* (2nd ed.). New York, NY: McGraw-Hill.
- Fried, Y., Peretz, H., & Kaminka, S. (2012). *Executive Report - Human Resource Management in Multinational Companies: Effects of National, Organizational and Professional Culture on HR Practices and Organizational Performance*. Submitted to SHRM (Society of Human Resource Management) Foundation. Retrieved March 22, 2016, from <https://www.shrm.org>
- Gould-Williams, J., & Davies, F. (2005). Using Social Exchange theory to Predict the Effects of HRM practice on Employee Outcomes. *Public Management Review*, 7(1), 1-24.
- Gowan, M.A. (2004). Development of the Recruitment Value Proposition for Geocentric Staffing. *Thunderbird International Business Review*, 46(6), 687-708.
- Grace-Martin, K. (2013). *When Unequal Sample Sizes are and are not a Problem in ANOVA*. The Analysis Factor. Retrieved March 22, 2016, from <https://www.theanalysisfactor.com/when-unequal-sample-sizes-are-and-are-not-a-problem-in-anova/>
- Gunkel, M., Schlägel, C., Langella, I. M., Peluchette, J.V., & Reshetnyak, E. (2013). The Influence of National Culture on Business Students' Career Attitudes—an Analysis of Eight Countries. *German Journal of Human Resource Management*, 27(1), 47-68.
- Hallock, K.F. (2002). Managerial Pay and Governance in American Nonprofits. *Industrial Relations: A Journal of Economy and Society*, 41(3), 377-406.
- Hofstede Insights. (n.d.). *Country Comparison Tool*. Retrieved from <https://www.hofstede-insights.com/>
- Hofstede, G. (1980). *Culture's Consequences: International Differences in Work-Related Values*. Newbury Park, CA: Sage Publication.
- Hofstede, G. (2001). *Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations Across Nations*. London: Sage Publication.

- Hofstede, G. (2011). Dimensionalizing Cultures: The Hofstede Model in Context. *Online Readings in Psychology and Culture*, 2(1), 1-26. Retrieved from <http://dx.doi.org/10.9707/2307-0919.1014>
- Hofstede, G., Hofstede, G.J., & Minkov, M. (2010). *Cultures and Organizations: Software of the Mind* (3rd ed.). New York: McGraw-Hill.
- House, R.J., Hanges, P.J., Ruiz-Quintanilla, S.A., Dorfman, P.W., Falkus, S.A., & Ashkanasy, N.M. (1999). Cultural Influences on Leadership and Organizations: Project Globe. In W.H. Mobley, M.J. Gessner & V. Arnold, *Advances in Global Leadership* (2nd ed., pp. 171–233). Bingley, UK: Emerald Group Publishing Ltd.
- Huang, H.J. (1999). Job Rotation from the Employees' Point of View, *Research and Practice in Human Resource Management*, 7(1), 75-85.
- Kalleberg, A.L., Marden, P., Reynolds, J., & Knobe, D. (2006). Beyond Profit! Sectoral Differences in High-Performance Work Practices. *Work and Occupations*, 33(3), 271–302.
- Kim, S.E. (2005). Three Management Challenges Performance Improvement in Human Services Agencies: A case study. *International Review of Public Administration*, 10(1), 83–93.
- Kirkman, B.L., & Shapiro, D.L. (1997). The Impact of Cultural Values on Employee Resistance to Teams: Toward a Model of Globalized Self-managing Work Team Effectiveness. *Academy of Management Review*, 22(3), 730-757.
- Korn, K.J.M. (2010). A Second Look at Generational Differences in the Workforce: Implications for HR and Talent Management. *People and Strategy*, 33(2), 50.
- Lepak, D., & Gowan, M. (2015). Managing Employees for Competitive Advantage. In D. Lepak & M. Gowan, *Human Resource Management: Managing Employees for Competitive Advantage* (2nd ed.). Chicago Business Press.
- Lyons, S., & Kuron, L. (2014). Generational Differences in the Workplace: A Review of the Evidence and Directions for Future Research. *Journal of Organizational Behavior*, 35(S1), S139-S157.
- Papalexandris, N., & Panayotopoulou, L. (2004). Exploring the Mutual Interaction of Societal Culture and Human Resource Management Practices: Evidence from 19 countries. *Employee Relations*, 26(5), 495-509.
- Parry, E., Kelliher, C., Mills, T., & Tyson, S. (2005). Comparing HRM in the Voluntary and Public Sectors. *Personnel Review*, 34(5), 588–602.
- Peretz, H., & Fried, Y. (2009). *National Values, Human Resource Practices and Organizational Performance: A study across 21 countries*. Retrieved from <https://www.shrm.org/about/foundation/research/pages/shrmfoundationresearchfried.aspx>
- Preston, A.E. (1989). The Nonprofit Worker in a For-profit world. *Journal of Labor Economics*, 7(4), 438–463.
- Puck, J.F., Kittler, M.G., & Wright, C. (2008). Does it Really Work? Re-assessing the Impact of Pre-departure Cross-cultural Training on Expatriate Adjustment. *The International Journal of Human Resource Management*, 19(12), 2182-2197.
- Ridder, H.G., & McCandless, A. (2010). Influences on the Architecture of Human Resource Management in Nonprofit Organizations: An Analytical Framework. *Nonprofit and Voluntary Sector Quarterly*, 39(1), 124-141.
- Roomkin, M.J., & Weisbrod, B.A. (1999). Managerial Compensation and Incentives in For-profit and Nonprofit Hospitals. *Journal of Law, Economics, and Organization*, 15(3), 750–781.
- Salamon, L, Anheier, H., & associates. (1999). Civil Society in Comparative Perspective, In L. Salamon, H. Anheier, R. List, S. Toepler, S. Sokolowski, & Associates Global Civil Society (Eds.), *Dimensions of the Nonprofit sector* (pp. 3-39). Bloomfield: Kumarian Press.
- Schalk, R. (2004). Changes in the Employment Relation across Time. In J.A-M. Coyle-Shapiro, L.M. Shore, M.S. Taylor, & L.E. Tetrick (Eds.), *The Employment Relationship: Examining Psychological and Contextual Perspectives* (pp. 284-311). Oxford University Press, Oxford.
- Schepers, C., De Gieter, S., Pepermans, R., Du Bois, C., Caers, R., & Jegers, M. (2005). How are Employees of the Nonprofit sector Motivated? *Nonprofit Management & Leadership*, 16(2), 191–208.

- Schuler, R., & Rogovsky, N. (1998). Understanding Compensation Practice Variations across Firms: The Impact of National Culture. *Journal of International Business Studies*, 29(1), 159-177.
- Stone, D., & Stone-Romero, E. (Eds.). (2007). *The Influence of Culture on Human Resource Management Processes and Practices*. Psychology Press.
- Tenhiälä, A., Giluk, T.L., Kepes, S., Simón, C., Oh, I.S., & Kim, S. (2016). The Research-practice Gap in Human Resource Management: A Cross-cultural Study. *Human Resource Management*, 55(2), 179-200.
- Townsend, K., McDonald, P., & Cathcart, A. (2017). Managing Flexible Work Arrangements in Small Not-for-profit firms: The Influence of Organizational Size, Financial Constraints and Workforce Characteristics. *The International Journal of Human Resource Management*, 28(14), 2085-2107.
- von Schnurbein, G., Perez, M., & Gehringer, T. (2018). Nonprofit Comparative Research: Recent Agendas and Future Trends. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 29(3), 437-453.
- Yang, I., & Horak, S. (2019). Formal and Informal Practices in Contemporary Korean Management. *The International Journal of Human Resource Management*, 30(22), 3113-3137.
- Yoon, S.J., & Chae, Y.J. (2012). Management of Paradox: A Comparative Study of Managerial Practices in Korean and Japanese Firms. *The International Journal of Human Resource Management*, 23(17), 3501-3521.