

## Issues of time in international, intercultural management: East and Central Europe from the perspective of Austrian managers<sup>\*</sup>

Gerhard Fink, Sylvia Meierewert<sup>\*\*</sup>

*In 339 interviews we identified 449 time related and culturally determined critical incidents. We can clearly distinguish time behaviour of Anglo-German managers from that of managers from France and Italy and East Central Europe. These incidents with East Central European Managers can be grouped in two categories: slow speed of solving tasks and extreme length of negotiations and decision making processes. This time behaviour can be explained by working in collectives and priority setting by supervisors. Risk aversion, harmony seeking, and 'saving own face' are values/culture standards that determine time consuming discussion and decision making behaviour. Wasting time of their (West European) counterparts is of no concern for East Central European Managers, unlike harmony within the collective.*

*In 339 Interviews konnten wir 449 zeitbezogene und kulturell determinierte kritische Interaktionssituationen identifizieren. Wir können dabei klar unterscheiden zwischen dem Zeitverhalten englischer/deutscher Manager, dem Verhalten von Managern aus Frankreich und Italien und denen aus Ost- und Mitteleuropa. Diese Situationen mit Managern aus OME können dabei in zwei Kategorien eingeteilt werden: hoher Zeitbedarf bei Problemlösungen und extreme Verzögerungen bei Verhandlungen und Entscheidungsprozessen. Dieses Zeitverhalten kann erklärt werden durch die Arbeitsweise in Kollektiven und die Prioritätensetzung durch den Vorgesetzten. Risikoaversion, Harmoniestreben und Gesichtwahren sind Werte/Kulturstandards die hier zeitaufwändige Diskussionen und Entscheidungsprozeduren beeinflussen. Zeitverschwendung bei ihren (westeuropäischen) Partnern wird von Managern aus OME als nicht so wichtig eingestuft wie die Harmonie im Kollektiv.*

*Keywords: East Central Europe / Austria / international management*

---

\* Manuscript received: 18.3.02, revised: 12.12.02, accepted: 26.02.03

\*\* Gerhard Fink, born 1944, professor, Vienna University of Economics. Research interests: Managerial Economies in European Integration, Corporate strategies on Eastern and Western European markets, Fairness in international trade, East enlargement of the EU. Corresponding address: Gerhard.fink@wu-wien.ac.at

Sylvia Meierewert, born 1968, assistant professor, Institute for European Affairs, Vienna University of Economics. Research interests: Impact of cultural standards on international management, cross-cultural relations and business strategies in Central and Eastern Europe. Corresponding address: Smeierew@isis.wu-wien.ac.at

## Introduction

In economic history the time factor has gained in importance with progressing division of labour. As more and more people have become involved in a particular production process the interaction of the involved people has needed to be more precisely co-ordinated. Timing of interaction (the importance of precisely defined points of time: “punctuality”) has gained in importance since the middle ages when the clock tower became more widespread up to the “just in time“ concepts of modern times.

As economic competition forces firms to make more efficient use of capital, labour, and materials better combination and synchronisation of production factor use is required. Thus, time for use of production factors is becoming another important production factor. Pressure on more efficient use of time is increasing. As work time becomes more distinct from leisure time, the latter is becoming more scarce and more valuable by itself. Pressure for efficient use of work time manifests itself in two ways: time needed to perform a task (“time requirement”) should become shorter and work time available should be used only for economically efficient purposes (the issue of “time use”).

People feel more and more constrained to use time more efficiently. Nobody can be sure that s/he meets all of his obligations within the given time frame and uses time optimally. The economic principle means that the time required by a person to meet his economic tasks should be brief. While incomes become higher, goods become cheap, but time becomes scarce. People feel under permanent time pressure. However in certain cultures the optimisation with respect to time meets strong resistance. There the feeling for singularity of time is missing. In the context of industrialised societies time becomes a valuable good, leisure time without any pressure for performance, in particular. Based on de Grazia (1972) John Hassard (1996:582) calls this view of time the "linear time metaphor".

The phenomenon of better use of time (rationalisation) exceeds by far the sphere of business. Efficiency and economies of time also determine the sphere of consumption. Leisure time is increasingly planned for sports, travel and entertainment. (Brockhaus 1994; Schulz 1992; Lübbe 1983; Hawking 1989; Cramer 1993; Klenter 1995; Croft 1996)

Firms pursue different strategies to achieve competitive advantage. Due to knowledge diffusion major success factors have changed dramatically in course of time. In the 1960s and 70s cost leadership seemed to be the dominant success factor (Porter 1985; Gilbert/Strebel 1987). In the 1980s because of increased consumer wealth the emphasis had to be shifted from prices to quality and product variety as new major success factors (Zink 1994; Abell/Hammond 1979; Bühner 1993). In the 1990s without compromising price and quality demands, consumers wanted to have products “here and now”. Suppliers had to

respond with just-in-time concepts. Delivery at short notice and exactly at the agreed point of time became additional success factors (Stahl/Hejl 1997; Braun 1990; Weber 1994; Bleicher 1986; Simon 1989; Stalk/Hout 1990; Sommerlatte/Mollenhauer 1992; Hamprecht 2000; Voigt 1998; Hässig 1994; Kirschbaum 1995; Klenter 1995).

Beyond that, global competition accelerates the pace of time: life cycles of products become shorter, product variety is further increasing and markets change quickly. Time has become an increasingly important factor of competitive success (Simon 1989; Lingg 1992; Wildemann 1992; Gruhler 1991; Klenter 1995; Stalk 1991; Hout 1994; Bitzer 1992; Kern 1992; Valentino/Christ 1990).

Various concepts to improve on time use emerged with different emphasis, but largely overlapping content: Time Based Management (Hässig 1994; Valentino/Christ 1990), Speed Management (Hirzel/Leder 1992; Schwickert 1995; Beeker 1996), Quick Response Management (Mooney/Hessel 1990), and Fast Cycle Management (Meyer 1993).

Time concepts for firms still are dominated by ideas of Business Process Reengineering (Theuvsen 1996) and Work Time Management (Marr 1987). Business Process Reengineering puts major emphasis on consumer oriented acceleration of processes within a firm to save time and reduce costs. Work Time Management puts major emphasis on time efficient use of human resources. In addition, individuals could improve their competitive position within a firm, improve their qualifications and contribute to a firm's success by more efficient use and better planning of their individual work time (Woolfolk/Woolfolk 1986; Simon 1995).

Beyond that firms have to build and exploit "internal and external firm specific competencies to address changing environments" (Teece et al. 1997: 510). In this context time management can contribute to enhance core competencies of a firm if objectives of the firm and of its individual employees can be harmonised in a time management approach (Wehling et al. 2000; Slaven/Totterdell 1993).

As both objectives of the firm and individuals are embedded in the context of markets (competition and customer preferences) and societies (values, rules, institutions, restrictions) time management concepts are not easily transferred across cultures. In international cross cultural management the "time factor" may become a significant source of misunderstanding or even conflict.

In cross cultural literature three concepts dominate: 1. Cultural dimensions such as Hofstede (1990), Trompenaars (1993) and the GLOBE leadership project by House, Javidan, Hanges and Dorfman (2002) with a global design of macro-approaches. In these studies concepts of time are not used.

2. *Cultural standards* by Thomas (1988) to "Culture as an orientation system structures a specific field of action for the individual belonging to that society,

thereby creating the conditions for the development of independent forms for mastering the environmental milieu” (Thomas 1988: 149). In cultural standard research, issues of time use can emerge, but are not a predetermined category.

3. Time use is a core construct in the *Anthropological concept* employed by Hall and Hall (1990: 159) to distinguish between polychronic and monochronic cultures. Polychronic people divide time over uses. They perform several tasks more or less simultaneously. Monochronic people distribute uses over time and keep to an earlier defined schedule. They perform one task after the next and are highly identified with their immediate work. Similarly Trompenaars (1993: 176) distinguished cultures by consecutive and synchronic behaviour. Consecutively organised cultures base planning mostly on forecasts, on the extrapolation of trends into the future. For such a culture, strategy consists of selection of desirable goals and analytic search for the best, most logical, and efficient way to reach the target. For consecutive planning timing (punctuality) is of fundamental importance. All steps should be taken appropriately and at the right time. People with a culture of synchronic planning would rather work with moving targets. Earlier defined targets are circumvented, or planning moves ahead of these targets. New combinations of trends are readily integrated into earlier concepts which are more easily given up.

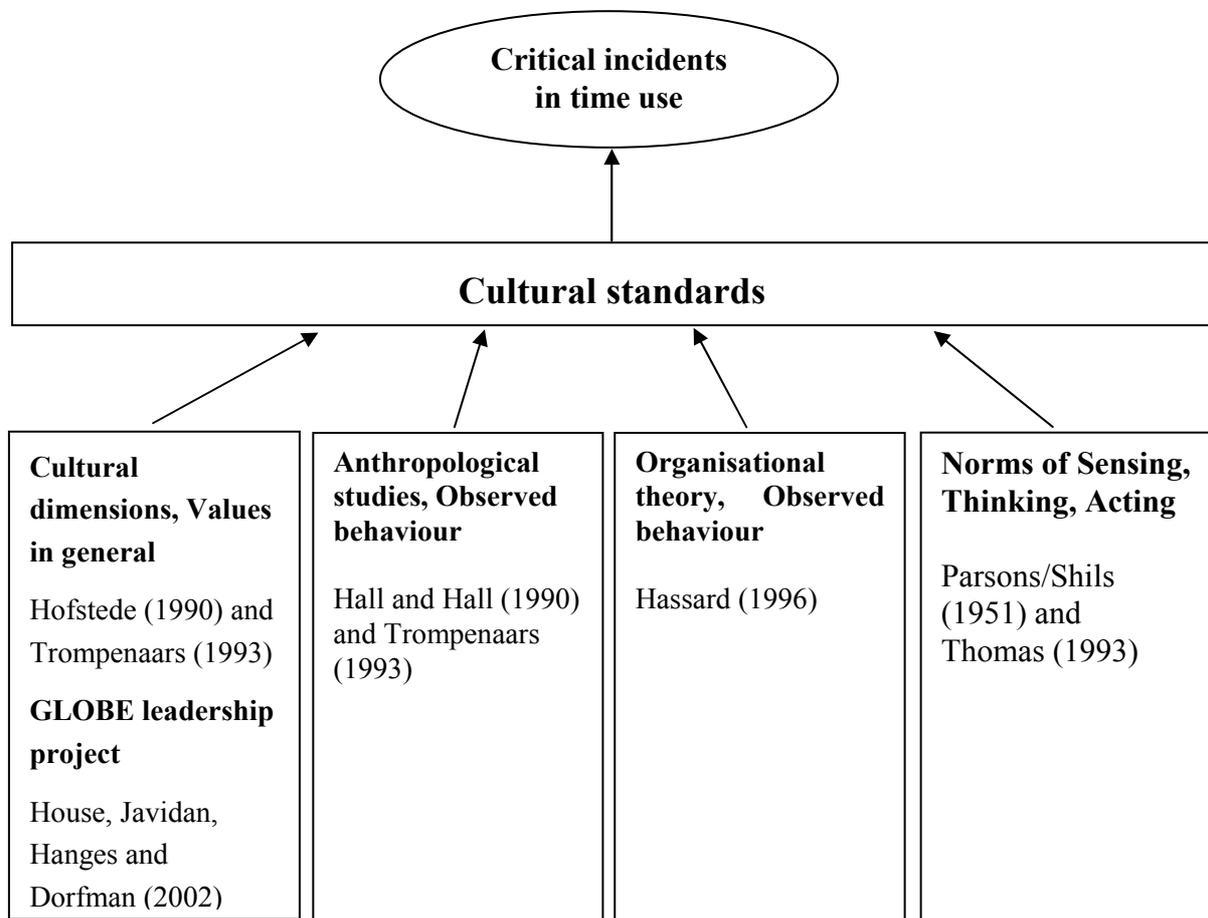
The issues of time use, time requirement and punctuality are basically derived from the “linear time” concept. *Organisations* must solve three main time problems: “the reduction of temporal uncertainty; inter-unit conflicts of interest over temporal matters; and the inevitable scarcity of time” (Hassard 1996: 581). Beyond time as a commodity of the industrial process there is another important aspect to be considered: *How people cope with time?* Hassard (1996: 585-6) bluntly writes: “The qualitative dimension of working time is understated”. Societies “hold pluralities of qualitative time reckoning systems, and that are based on combinations of duration, sequence and meaning”. Meaning can be covered by the concept of structural pose “which denotes: the set of rules for categorising a recurring situation; the type of social actors required for that situation; and forms of actions that should be employed. In developing such repertoires, employees are able to account for the recurrent, but varying, rhythms of the organisation, and thus for its heterogeneous time-reckoning system” (Hassard 1996: 589).

Hassard (1996) distinguishes three basic time related tasks and identifies some remedies: the reduction of temporal uncertainty by punctuality; the reduction of inter unit-conflicts of interest over temporal matters by scheduling of time use and attributing different values to “their time” and “our time”; and reducing the pressure from the inevitable scarcity of time by increasing productivity of time and the speed of solving tasks.

In this paper we can show that the canonical distinctions between monochronic and polychronic or consecutive and synchronic time behaviour (Hall/Hall 1990;

Trompenaars 1993) are insufficient to understand the differences between time related behaviour in management in Europe. To explain time related behaviour we also have to have recourse to culture dimensions Individualism/Collectivism, Masculinity/Femininity, Uncertainty Avoidance, Power Distance (Hofstede 1990), Humane Orientation and Institutional Collectivism/In-Group Collectivism (House et al. 2002). Following Parsons and Shils (1951) and Thomas (1993) we assume that values and norms in a society and organisations determine cultural standards, which in turn may trigger critical incidents in cross cultural interaction. Thus, critical incidents could be validated with help of identified values, observed and implicit norms of behaviour (Figure1).

Figure 1. Critical incidents in time use



### Research and data

We aimed at collecting information about culturally determined differences in the international and intercultural interaction of a specific group: managers in East Central Europe: Hungary, Poland, Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Russia and the Ukraine. We consider as managers persons who have a leadership function within a firm. In their leading position they communicate, set action, conclude agreements with other persons and make

decisions. We are not aiming at defining a specific culture of Austrian, Czech, Hungarian etc. managers. We want to identify time relevant differences in their work organisation, the way they take action, and how communication processes are embedded in time.

We used the experience of Austrian with West European managers as a control group. Basically we have assumed that the interviewed managers behave according to their own national culture, that no country specific and culture specific advance adjustment takes place, or if some adjustment took place that is far from perfect assimilation. We used the method of comparative narrative interviews with feedback which was developed by Alexander Thomas (1996) based on the work of Witzel (1982) and Lamnek (1995) which is most adequate for collecting information (Bewley 2002).

When making appointments for interviews the managers were informed that the interviewer wanted to hear about remarkable or critical incidents in international cross-cultural interaction with managers/business people of other nations in the context of their own work. This means we gave up the hypothesis of the naive interviewed person, because in our earlier research efforts we found that the interviewed person needs to have a chance to mobilise his memory to be able to tell consistent stories. The interviewers were advised not to ask for time related incidents. Thus, the time related incidents emerged up during the interviews among other reported incidents according to the importance the interviewed persons assigned to issues of time.

We set up a team of nine interviewers which has so far completed nine bilateral or trilateral studies on international, intercultural management experience between Austrian and foreign managers in eight bilateral and one trilateral study. For each of the completed country studies so far between 20 and 40 managers were interviewed. With respect to perceptions of time we also analysed the interviews of our team with managers of seven more Central and East European countries. These country studies are not yet completed. We analysed a total of 339 narrative interviews according to the culture standard concept (Thomas 1996).

The first feedback was implemented in the narrative interview. After the interviewed person reported a specific incident the interviewer was prompted to ask: "How do you explain that?", "How do you cope with that problem?", "What was your reaction?". These questions on one hand helped to identify whether the interviewed person considered the respective incident to be culturally determined or rather to be determined by conflict of interests. They also helped to ascertain whether the interviewed person was advance adjusted to the critical interaction situation or not.

The narrative interviews which usually lasted between one and two hours were recorded and transcripts were made about incidents, stereotypes, and culturally

divergent remarks. The transcripts were used for a second feedback round with specialists on the specific cultures of the compared countries. For example, in the case of Austria/Hungary other Hungarians who had lived for many years in Austria were asked to interpret the cases and to explain whether these events could be culturally determined or were rather determined by individual behaviour, by interest conflicts or contextual factors.

*Table 1. Survey of interviews and incidents in international, intercultural management in Europe*

<b>Partner countries</b>	<b>Number of interviewed persons</b>	<b>Number of incidents reported</b>	<b>Of which: time related incidents</b>	<b>Interviewer</b>
Austria	20 Hungarians	118	24	Horvath
Austria	24 Belgians	123	3	Hotter
Bulgaria	10 Austrians	42	17	Meierewert
Czech Republic	21 Austrians	125	50	Meierewert
England	28 Austrians	126	5	Fischer
France	21 Austrians	121	34	Lichtblau
France	34 Austrians	265	101	Zimmerberger
Hungary	21 Austrians	152	36	Meierewert
Italy	20 Austrians	157	36	Valtingojer
Austria	21 Italians			
Poland	13 Austrians	137	44	Meierewert
Romania	9 Austrians	107	24	Meierewert
Russia	15 Austrians	186	88	Meierewert
Slovakia	14 Austrians	101	46	Meierewert
Slovenia	21 Austrians	129	10	Feichtinger Meierewert
Switzerland	19 Germans	121	0	Brück
Germany	5 Austrians			
Austria	15 Swiss			
Switzerland	7 Austrians			
Ukraine	2 Austrians	21	8	Meierewert

This was done both in interviews with single persons and group discussions. The incidents were also checked with theoretical, cultural and historical explanations by Austrian historians identified as specialists for the comparative country. We presented the same questions to specialists in the country to be compared, and finally had recourse to leading publications on the history of thought and culture (e.g. with respect to Austrian and Central- and East European Culture: Johnston 1974, Haiss/Schicklgruber 1993, Holden et al. 1998, Globokar 1995, Langer 1999; Austrian and West European Culture: Caciagli 1992, Dosenrode von 1993, Haller 1996, Hill 1998, Schilling/Taubrich

1990, Child 1981, Collett 1994, Gannon 1994, Laurent 1983, Breuer 1996, Gruère/Morel 1991 and Simonet 1992; plus 50 additional sources).

In comparisons between Hungary and Austria, Italy and Austria, Switzerland, Germany and Austria and Czech Republic, Germany and Austria (Schroll-Machl 1997; Novy/Schroll-Machl 2000) the results were also bilaterally compared to examine whether critical incidents noted by managers of one nation also found expression in more or less symmetric remarks (incidents reported) by managers from the counterpart nation. For example, Austrians complained about the slack time management of the Hungarians, whilst Hungarians complained about the rigid time management of Austrians. We considered this type of critical incident as typical for this specific bilateral international intercultural management relationship.

For this paper we only make use of those incidents which refer to differences in time related issues. The analysis of other incidents which may be of much more relevance in intercultural management between the various nations will be published elsewhere (Fink/Meierewert 2001).

## Results

### *Control group I: Similar monochronic cultures in Austria, Belgium, England, Germany and Switzerland*

In the studies on culturally determined management differences between Switzerland, Germany and Austria (Brück 1999) between Austria and England (Fischer 1999) and Austria and Belgium (Hotter 1999) only marginal differences in time perceptions were reported. Only three out of 107 interviewed managers reported time related critical incidents. In these few cases Austrians were considered to displayed rather loose time management. The few reported incidents (8 out of 370) refer to slack handling of agendas, that speakers do not keep to the allotted time, and that Austrians waste time by exchanging of polite phrases before and after a meeting.

A typical incident reported by an Austrian: “They (English managers) focus immediately on work without any special rituals before and after a meeting as occurs in these central European countries. They enter the meeting room at nine o’clock, exchange business cards, then at five past nine you receive the agenda and can have a look at the data. You jump into it without any preliminary phase. We Austrians are certainly a bit more gentile and shake hands and ask 'how do you do' and so on. They are extremely focused, factual, and time saving.” (Fischer 1999:75).

The Austrian style of a little time wasting can be attributed to the cultural dimensions of Femininity (Hofstede 1990) and Humane Orientation (House et al. 2002), High Context (Hall and Hall 1990) and cultural standards (Thomas

1988): including predominant indirect style of communication, conflict avoidance, and a certain calmness with respect to rules. In organisational theory Hassard (1996) offers some remedies to deal with scarcity of time. These include the reduction of temporal uncertainty by punctuality; the reduction of inter unit-conflicts of interest over temporal matters by scheduling of time and considering “their time” and “our time”; and reducing the pressure of the inevitable scarcity of time by increasing productivity of time and the speed of solving tasks. In this cultural context these remedies are commonly accepted. In all these cultures “our time” is the time of all members in a team or of people engaged in negotiations. The conclusion of feedback discussions with culture specialists was that Austrians do not have a significantly different perception of time than Swiss, German, English, or Belgian managers.

### ***Control group II: Polychronic cultures in France and Italy***

France and Italy were described as polychronic (Hall/Hall 1990). Managers of these countries practice much more flexible and loose time management than Austrian, Belgian, English, German or Swiss managers.

In these polychronic cultures, before a person enters into a new business relationship, one shows interest in the prospective partner as an individual person, in his personal hobbies, his family and his business surroundings. It is important to know the position and the way of thinking of the prospective partner. Simultaneously one presents ones own position. The best occasion to get acquainted with each other are frugal dinners or extensive luncheons. From the perspective of Austrians or Germans such long and unstructured conversations can be easily seen as waste of time because for them the office is actually the place to have negotiations about business.

One hundred and seventy one (31.5 per cent) of all reported critical incidents (543) by 95 managers from Austria, France and Italy centred around the issues of time: including timing/punctuality- 86 incidents (15.8 per cent), different work rhythm during the day- 59 incidents (11.9 per cent) and use of time and simultaneous dealing with different affairs- 26 incidents (4.8 per cent) (Zimmerberger 1999; Lichtblau 1999; Valtingoer 1999).

Below is a typical case about different work rhythms (translation by the authors):

“From the mode of living perspective it is obvious that a regular workday in France is different from Austria. We (Austrians) may have a short lunch - may be - but basically we work from morning to evening. The French start later. You may reach them after 9 a.m. They certainly take a two hour lunch break and really take a good meal. Therefore, they take off a relatively long time. This makes a difference. With us, when somebody takes off two hours at noon, but starts to work only at 9 o'clock, he is assumed not work at all” (Lichtblau 1999: 66).

With respect to intercultural differences between Austrian managers on the one side and French and Italian on the other, there are three cultural aspects that seem to play an important role: free decision making, overlapping fields of work and oral exchange of information. Elitist attitudes of French counterparts were also found to be remarkable by the Austrians interviewed (58 of 386 reported incidents, i.e. 15 percent).

The French work differently. The French say: “Jamais je ne m’assujettis aux heures: les heures sont faites pour l’homme, et non l’homme pour les heures.” (Never I bend to time: time is made for mankind, not mankind for time) (Breuer 1996: 213). Work should be enjoyable. Monotonous, repetitive work soon becomes boring for French managers. They prefer creativity and a certain easiness with respect to their tasks in order to secure also a certain degree of freedom at work (Herterich 1989: 83). Italian managers, too, do not like restrictions on their own decision making capacity. They have a certain aversion towards job descriptions and too tightly regulated work procedures (Valtingojer 1999: 46).

The phenomenon of personal freedom in Italy was mentioned by the interviewed Austrians and the Italians (39 of 157 reported incidents: 24.8 per cent).

In Italy and France managers prefer a rather generalised style of work. Problems are solved across fields of competency and divisions. Since the fields of responsibility are overlapping, individual team members organise their information actively, individually and relating to a particular case. Work according to bureaucratic rules, with quasi automatic receipt and passing on of information is rather exceptional. For Austrians this constitutes a significant problem as decision making processes in Italian firms are not easily understood and a decision maker cannot be easily singled out. Many decisions are not documented in written form and decision making processes seemingly do not follow a clear scheme or format.

Among French and Italian managers there seems to occur a permanent and repetitive exchange of information. What was said before has to be repeated several times to give reality to what was said. Italian managers love the telephone and prefer it over written messages. Personal encounters with business partners and staff members are of greater importance than any document. Thus, there are more meetings and personal encounters, which takes time, but which also guarantee a rather high overall level of information exchange between business partners and staff members. This also permits a sort of rotational planning with permanent feedback. Once established, plans are easily adjusted when new information makes this advisable.

Most critical incidents were reported with respect to the Austrian style of “working to schedule” and “timing”. For Italians it is apparently of more

importance that a meeting does happen than to make it happen precisely at the agreed time. Austrian managers tend to organise their time in a way to make most efficient use of time and try to minimise efforts required to co-ordinate meetings.

Thus, Austrians expect to arrange meetings in a way to meet the counterpart at the agreed time and meet one person or group after the next. In contrast, the more relationship orientated Italians do not feel so closely bound by earlier agreed appointments. For Italian managers the predominant permanent exchange of information makes it easy to delay appointments because another meeting will happen very soon anyway.

In Austria or Germany lack of punctuality is considered as a lack of discipline and grave impoliteness. In Germany whoever arrives ten minutes late is suspect to miss the date of delivery by ten weeks. In the perceptions of Germans and Austrians, keeping the agreed time of an appointment is closely related to reliability (Gfader 1995; Rentzsch 1999; Schnitt 1999).

A typical incident was reported by an Austrian manager: “Often I note a certain arrogance. I went to Italy with the head of the production department of a client firm. Immediately upon arrival we took a taxi to my supervisor’s office, the Italian manager in charge of production of the whole international corporation. He was not there. We waited one hour, two hours, but he didn’t arrive. Then we asked his secretary where he was. She telephoned and found that had gone to another plant in Italy. A little later he called and said he was sorry, he had forgotten to have an appointment with us. This didn’t happen only once. It frequently occurred that we had an appointment in the morning, but the Italian guy only arrived in the afternoon. You feel treated as the lowest of the low if somebody calls you and then is not there” (Valtingoer 1999:0113).

In summary we found time related incidents which could be attributed to Individualism (cultural standard: freedom at work) (Hofstede 1990) and In-Group Collectivism (House et al. 2002), High Context (cultural standards: unwritten decisions, permanent exchange of information, importance of personal contact), but also due to classical notion of Polychrony/Consecutive Behaviour, Particularism and Diffusion (overlapping fields of responsibility, flexibility in planning) (Hall/Hall 1990; Trompenaars 1993). When applying Hassard’s (1996) “our time” concept to reduce scarcity of time, individualism helps to explain simultaneous dealing with affairs. There is a strong inclination that “our time” is interpreted first of all as “my time”, and “my time” can be better used when simultaneously dealing with different affairs. “Their time” is of little relevance.

### ***The core group: Management in East Central Europe - time consuming behaviour***

From an Anglo-German perspective there are significant differences between the cultures of France and Italy and the cultures of Central and Eastern Europe. 26.6% (298) of all critical incidents (1118) reported in the narrative interviews with 146 managers in Hungary, Poland, Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Russia and the Ukraine deal with issues of time. These include the slow speed of solving tasks- 21.1 per cent (236 incidents) and length of negotiations- 5.5 per cent (62 incidents). There were also problems reported with respect to contract sanctity and punctual delivery (4.4 %, 49 incidents). However, these problems could not be validated in the feedback interviews as culturally determined. Various contextual factors may have an impact, such as short capital endowment and high uncertainty of supplies, as well as transport problems. Nevertheless it has to be added that the weak judicial system and difficulties in enforcing contracts make it easier for suppliers to tolerate delayed delivery.

Typical incidents about slow speed of solving tasks were (translation by the authors):

“You have to devote a lot of time to achieve a specific agreement or to create business, because everywhere one talks about the general situation in the country and in the world. Such talks are mostly linked with much eating and drinking. Only later do you come to the core points” (Meierewert 1999, Russia incident reported by Austrian managers).

“Waiting is the characteristic feature of public or government offices. Extreme and noteworthy examples are the railway ticket boxes. At the train station, you get crazy. People are not willing to consult the printed schedule at the board, or to collect the information at an information counter. No! They go to the ticket box! There you will wait in the line. Although there are only 3 people ahead of you, you wait 15 minutes. And when the line is 25 people then it becomes a disaster” (Meierewert 1999 Poland incident reported by Austrian managers).

The interviewed people hardly made any reference to the issues of punctuality or to the organisation of work time during the day (beginning of work time, length of work day, length of luncheon, and end of work time). It could not be sufficiently clarified whether punctuality of Austrians and Central European managers is the same, or whether Austrians tolerate some lateness by Central and East European partners. It may very well be the case that the major problems with slow work speed and extreme length of negotiations dominate over the relatively small issues of punctuality.

The extreme length of negotiations and decision making processes can be attributed to several factors. Difficulties in enforcing contract sanctity enhance Risk aversion and Uncertainty avoidance (how to avoid that risk). Feelings of

disorientation and passivity are enhanced by Risk aversion, Uncertainty avoidance, Power distance, Collectivism, and “Their time”. Lack of authority to make decisions is due to Hierarchy, Institutional Collectivism, Power distance, and Status Ascription.

Although for some East Central European countries EU accession is within reach, behaviour of people is still dominated by a feeling of uncertainty and lack of adequate regulation. The judicial system still is perceived to be rather inefficient and to work extremely slowly. Thus, it is of importance to secure contract sanctity by other means: sympathy, friendship and family ties. As one cannot rely on signed contracts with the legal/judicial system, confidence in the (prospective) business partner has to be established first and friendly relations with business partners have to be cultivated.

In international, intercultural negotiations it is also of relevance to think about ones own understanding of responsibility. Austrian managers/negotiators mostly have the authority to make decisions and to sign contracts or agreements on the spot. In the economies in transition this is very often not the case. Managers and staff members very often can act only in a rather narrowly defined field of authority which must not be exceeded. Any steps towards decision making and every move during the negotiations have to be coordinated with other people. The responsibility of the individual manager is replaced by responsibility of a group, better called a “collective”. This phenomenon which still dominates in collectivist cultures in Central and East European economies, such as the Czech Republic or Hungary may emerge from the socialist planned economy in the past. A typical situation is reported below:

“It happens quite often that you have almost completely set an agreement and only a few points remain open and you say: ‘Okay, the minor points we will finalise later.’ When you return you find two more new faces in front of you and you start all over again. It is the norm that everybody is responsible for the same thing and also has something to say. Quite often open issues have not been discussed before internally within our counterpart firm. They discuss matters between themselves directly in the negotiations. Therefore it sometimes takes a very long time before you can finalise a contract. The good thing is that, in the end, everybody accepts it, because everybody had the opportunity to ideas and objections.” (Meierewert 1999, Romania incident reported by an Austrian manager).

Most individuals also feel insecure and disoriented because of the radically changed underlying assumptions of the new economic system (Fink/Holden 2002). While the communist system was dismantled, new rules were only partially established and many people lack adequate information. This generates the feeling of inferiority. Therefore, individuals do not feel competent enough to take responsibility for their own decisions. They seek shelter in a group (collective) and secure their position (job) by remaining anonymous in the

decision making process. This also explains why Central and Eastern European managers and staff members have a strong preference for being told what they have to do. It is expected that the supervisor gives instructions and is responsible for an instruction and its consequences. Subordinates are willing to “shut up and keep pace”. In case of doubt subordinates always ask their supervisors, in order not to be made responsible at a later stage.

The strategy of risk avoidance is visible also with respect to time schedules. People prefer long time lags in order to be able to solve their task in time, without pressure. A typical case:

“I gave a staff member three tasks and said: ‘We’ll see each other in one and a half hours.’ He solved everything within half an hour and then he waited. He didn’t do anything. He didn’t come and say: ‘I’m ready. Please look. What else can I do?’ If I hadn’t have come after one and a half hours he possibly would have waited for two days“ (Meierewert 1999: 24).

From 146 narrative interviews we can derive the following basic scheme of the decision making process in Eastern and Central Europe (Hungary, Poland, Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Russia and the Ukraine). This can be considered a typical structural pose:

Decisions are delegated to supervisors who are authorised to make decisions. Information is not easily passed on or collected. With respect to dissemination of information the organisational setting seems to be rather “sticky“. People tend to be rather passive during discussions in group, when their supervisor is present, in particular.

When individuals assume initiative because of their own interest they can assume leadership and impose their opinions and interests on the whole group. The views and perceptions of the supervisor always dominate over the subordinates. Negotiations and decision making processes take much more time in East and Central Europe because of the principle of permanent feedback with superiors and colleagues with similar competencies. For a Western counterpart the basis for the final decision is often not clear. For outsiders the decision making process is not transparent.

In numerous instances Austrians or Germans interpret their experience in their negotiations with Eastern and Central European managers rather negatively. They tend to consider their counterparts as incapable, disinterested and sometimes irresponsible or even dull. If the Eastern and Central European counterpart senses he is being regarded in this way, the climate of negotiations deteriorates rapidly. However, sometimes long procedures in negotiations and decision making hide conflicts of interest. Central Europeans have a strong inclination to maintain harmony. Avoiding decision making is the easiest way to show resistance without outright destroying harmony.

The Austrians interviewed mostly expressed a perception of time consuming behaviour: slow speed of solving tasks and length of negotiations. The culturally valid explaining factors are Uncertainty Avoidance, Power Distance, Collectivism, Institutional Collectivism (Hofstede 1990; House et al. 2002), Status Ascription (Trompenaars 1993), Cultural standards which we established are strong desire for Harmony, High risk aversion, Hierarchy, Indirect communication and Saving ones own face. Important points from an organisational point of view are wasting “their time”, priorities set by supervisors who are mainly seeking to maintain harmony; improvisation and decision only under time pressure; avoiding discussion in group with supervisor; and lack of adequate regulation (laws, directives, etc.).

### ***Time behaviour in comparison***

To understand reasons for the differences in time behaviour the standard literature on cultural dimensions (Hofstede 1990; House et al. 2002) has little to offer. From the concepts of monochronic/polychronic or consecutive/synchronic behaviour (Hall/Hall 1990; Trompenaars 1993) we could derive three notions of “linear time” which are of relevance:” use of time“, „timing“ (punctuality) and “ time requirement”. However, these notions offer no explanation as to why time behaviour is different. According to Hassard (1996) the differences can be attributed to different sets of conditions into which organisations in these countries are embedded. Concepts from organisational behaviour theory prove to be useful to clarify the cultural contents of the identified culture standards. The observation of slow decision making processes in Central and East European countries (slow speed of solving tasks and length of negotiations) can be explained with the help of the concept of structural pose (set of rules, type of social actors; forms of action).

We have to distinguish between “team” and “collective” to understand the difference between West and East. “Teams” predominate in Western Europe. Decisions are made among equals who set their priorities. “Collectives” are groups of people working together, but highly dependent on a superior. The superior finally will make a decision after having considered the interests and views of all of his subordinates and his own supervisor, too. The views of the others should not outrightly contradict his own interests and/or views – in this case decision- making is postponed (Ferencikova 2000: 199; Sidorenko and Miroshnichenko 2000: 290). In the context of a collective, employees know their limits and priorities are to be set by the supervisor. Thus, employees avoid discussion in groups with the supervisor to avoid conflict with their supervisor, react slowly, show little flexibility before and after the supervisor decides, and take the risk of a decision only under extreme pressure of circumstances (Tables 2 and 3).

## **Discussion**

The culture standard method allows us to derive more detailed information about culture differences between nations in the context of a specific field of action. The derived information is not ex- ante determined by the researcher's understanding of culture.

We could clearly show that concepts of culture dimensions are imposing constraints on a researcher's view. Material collected with the help of largely unstructured narrative interviews about critical incidents provide much richer material than culture dimension concepts can do.

With the culture standard method we learn little about the actual time behaviour and time productivity standards in Austria, Germany, etc.

Table 2. Explaining critical incidents in Time use – Survey Table Western Europe (Source: own compilation)

Method: Interviews	Narrative	Explanatory concepts used in validation process			
Critical incidents in time use		<b>Cultural dimensions, Values in general</b> Hofstede (2001):H GLOBE (2002) leadership project House, Javidan, Hanges and Dorfman (2002): G	Anthropological studies <b>Observed behavior</b> Trompenaars (1993), Hall/Hall (2001)	Organisational theory (OT) <b>Hassard (1996)</b> and own findings	Cultural standards Thomas (1996) Fink Meierewert (2001) <b>Sensing, Acting Thinking</b>
Control group I: Austria, Belgium, England, Germany and Switzerland: - Austrians „waste time“ by exchanging of polite phrases - High punctuality		Masculinity/ <b>Femininity (H)</b>  <b>Humane Orientation (G)</b>	Low/ <b>High Context</b> Hall/Hall (2001)	<b>“Their time” and “our time”:</b> saving our time (OT) The reduction of temporal <b>uncertainty by punctuality</b> ; the reduction of inter unit-conflicts of interest over temporal matters by <b>scheduling of time use</b> , and considering "their time" and " <b>our time</b> "; and reducing the pressure from the inevitable <b>scarcity of time</b> by <b>increasing productivity</b> of time and the speed of solving tasks (OT)	Indirect style of communication Conflict avoidance, Respect to rules
Control group II: France and Italy - Low punctuality, - Schedules not binding, - Different work rhythm during the day, - Use of time and simultaneous dealing with different affairs		- <b>Individualism/ Collectivism (H)</b> - Institutional Collectivism/ <b>In-Group Collectivism (G)</b>	- <b>Individualism/ Collectivism</b> - Universalism/ <b>Particularism</b> , - <b>Consecutive/Synchronic</b> behavior, Specific/ <b>Diffuse</b> Trompenaars (1993), - Low/ <b>High Context</b> <b>Polychronic/Monochronic</b> cultures, Hall/Hall (2001)	<b>“Their time” and “our time”:</b> <b>saving our time (OT)</b> reducing the scarcity of “my” time by simultaneous dealing with affairs	- Freedom at work, - Decisions not written, - Permanent exchange of information, - Personal contact important, - - overlapping fields of responsibility, - Flexibility in planning

Table 3. Explaining Critical Incidents in Time Use – Survey Table East Central Europe (Source: own compilation)

Method: Narrative Interviews	Explanatory concepts used in validation process			
Critical incidents in time use	<b>Cultural dimensions, Values in general</b> Hofstede (2001):H GLOBE (2002) leadership project House, Javidan, Hanges and Dorfman (2002): G	Anthropological studies <b>Observed behaviour</b> Trompenaars (1993), Hall/Hall (2001)	Organizational theory (OT) <b>Hassard (1996)</b> and own findings	Cultural standards Thomas (1996) Fink Meierewert (2001) <b>Sensing, Acting Thinking</b>
Hungary, Poland, Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Russia and the Ukraine: - Slow speed of solving tasks, - Extreme length of negotiations and decision making processes	- <b>Uncertainty</b> - <b>Avoidance</b> (H,G) - <b>Power Distance</b> (H,G) - Individualism/ - <b>Collectivism</b> (H), - Institutional Collectivism - In-Group Collectivism (G)	Status Achievement/ <b>Status Ascription</b> , Trompenaars (1993)	- „ <b>Their time</b> “ and „ <b>our time</b> “: Wasting their time (OT) - <b>Collectives</b> and not teams - <b>Priorities set by supervisor</b> who mostly seeks to maintain harmony - <b>Improvisation and decision</b> only under pressure - <b>Avoiding discussion in group with supervisor</b> - <b>Lack of adequate regulation</b> (laws, directives, etc.)	- <b>Strong desire for harmony,</b> - <b>High risk aversion,</b> - <b>Hierarchy,</b> - <b>Indirect communication</b> - <b>Saving own face</b>

However, we learn much more than by other methods about the differences between Austria, Germany, and other cultures. We can reap the benefits of an inductive research method and cross the limits of a researcher's ex- ante theoretical understanding of culture.

However, we have to leave for a later stage the problems of deductive theory generation, testing, and capability of a theory to make forecasts, when much more information on a broad range of cultures and contexts such as management, university students, tourists, and so on will be available.

## Summary

In 339 interviews with managers we identified 449 time related and culturally determined critical incidents. We can clearly distinguish time behaviour in Anglo-German Countries from France and Italy and from East Central European time behaviour.

Managers from Anglo-German Cultures tend to reduce inter unit conflicts by scheduling time use and by increasing productivity of time. Managers from France and Italy exhibit strong individuality. They reduce scarcity of their "own time" that is valued very highly, by simultaneously dealing with different affairs, low punctuality and not following schedules. They do not bother to waste the time of others ("their time"). The behaviour of managers in East Central European cultures is dominated by organisational features: working in collectives (not in teams) and priority setting by supervisors. Risk aversion, harmony seeking, and saving own face are values/culture standards that also assist us in understanding the time consuming discussion and decision making behaviour in East Central Europe.

## References

- Abell, D./Hammond, J. (1979): Strategic Marketing Planning. Problems and Analytical Approaches. New York.
- Beeker, R. (1996): Speed Management zur Steigerung des Unternehmenswertes. Wien.
- Bewley, T. (2002): Interviews as a valid empirical tool in economics, in: The Journal of Socio-Economics 31 (2002), pp 343-353.
- Bitzer, M.R. (1992): Zeitbasierte Wettbewerbsstrategien – Die Beschleunigung von Wertschöpfungsprozessen in der Unternehmung. Gießen.
- Bleicher, K. (1986): Zeitkonzeption der Gestaltung und Entwicklung von Unternehmungen, in: Zukunftsaspekte der anwendungsorientierten Betriebswirtschaftslehre. Stuttgart, pp 75-99.
- Braun, C.F. v. (1990): Die Beschleunigungsfalle, in: Zeitschrift für Planung, Vol. 2, pp 51-71.
- Breuer, N.J. (1996): Frankreich für Geschäftsleute: Den Markt erschließen, gekonnt verhandeln, erfolgreich verkaufen. Frankfurt/Main.

- Brockhaus-Enzyklopädie. (1994): Bd. 24, 19. völlig neu bearbeitete Auflage Brockhaus, Mannheim, p 474
- Brück, F. (1999): Anwendbarkeit von bestehenden Methoden und Instrumentarien zur Bewältigung interkultureller Differenzen im österreichischen Management – Kulturvergleich Österreich-Deutschland-Schweiz. Wien.
- Bühner, R. (1993): Betriebswirtschaftliche Organisationslehre. München und Wien.
- Caciagli, M. (1992): Die vielschichtige politische Kultur der Italiener, in: Morass, M. /Pallaver, G. Österreich-Italien. Was Nachbarn voneinander wissen sollten. Wien.
- Child, J. (1981): Culture, Contingency and Capitalism in the Cross-National Study of Organisations, in: Research in Organisational Behaviour, Vol.3, pp 303-356.
- Clark, P.A. (1982): A review of the theories of time and structure for organisational sociology. Working paper no. 248, Management Centre, University of Aston (as quoted by Hassard 1996).
- Collett, P. (1994): Der Europäer als solcher ... ist unterschiedlich: Verhalten, Körpersprache, Etikette. Hamburg.
- Commer, H.(1990): Knigge International. Düsseldorf.
- Cramer, F. (1993): Der Zeitbaum. Grundlegung der allgemeinen Zeittheorie. Frankfurt am Main.
- Croft, C. (1996): Time management, London, Internat. Thomson Business Press.
- De Grazia, S. (1972): Time and work, in: H. Yaker, H. Osmond and F. Cheek (eds), the future of Time, New York: Anchor Books.
- Dosenrode, S.Z. v. (1993): Westeuropäische Kleinstaaten in der EG und EPZ. Chur.
- Feichtinger, C. (1998): Individuelle Wertorientierungen und Kulturstandards im Ausland - Theorie, Empirie und Anwendung bei der Auslandsentsendung von Mitarbeitern, Peter Lang Verlag, Frankfurt a. M.
- Feichtinger, C./Fink G. (1998): Post-Communist Management: Towards a Theory of Collective Culture Shock, Journal of Cross-Cultural Competence & Management, 1, pp 35-59.
- Ferencikova, S. (2000): The role of Human Resource Issues in Transition progress (case of FDI- invested Companies in Slovakia). Paper presented at "The 6<sup>th</sup> International Conference on Marketing Strategies for Central & Eastern Europe", Vienna (December 13-15, 2000)
- Fink, G./Holden, N. (2002): Collective culture shock: contrastive reactions to radical systemic change, October 2002, 32 pages ( IEF Workingpaper Nr. 45).
- Fink,G./Meierewert, S. (2001): Interkulturelles Management: Österreichische Perspektiven. Springer Verlag Wien New York.
- Fischer, A. (1999): Analyse kritischer Interaktionssituationen zur Identifikation handlungswirksamer Kulturstandards zwischen Engländern und Österreichern - ein qualitativ-empirischer Ansatz. (Unveröffentlichte Diplomarbeit). Wirtschaftsuniversität Wien.
- Gannon, M.J. (1994): Understanding Global Cultures: Methaphorical Journeys through 17 countries. Sage Publications.

- Gfader, H. (1995): Mit guten Manieren zum Erfolg. Knigge für den internationalen Manager. München.
- Gilbert, X./Strebel, P. (1987): Strategies to Outplace the Competition, in: The Journal of Business Strategie, 1/1987, pp 28-32.
- Globokar, T. (1995): Eastern Europe meets Owest: An Empirical Study on French Management in a Slovenian Plant, Paper presented at the 12th EGOS Colloquium, Turkey, 1995 Contrasts and Contradictions in Organisation, Istanbul, July 6-8, 1995.
- Greenberg, J./Baron, R.A. (1997): Behaviour in Organisations: understanding and managing the human side of work, 6.Aufl. Upper Saddle River, NJ: Prentice Hall International.
- Gruère, J-P./Morel, P. (1991): Cadres Français et Communications Interculturelles. Comment sont-ils perçus? Comment se perçoivent-ils? Comment perçoivent-ils les autres?. Paris.
- Gruhler, W. (1991): Die zeit als zunehmend knapper und strategischer Erfolgsfaktor, in: Oppenländer, K.H. (ed.): Beschäftigungsformen moderner Technologien. Berlin, New York, pp 121-130.
- Haiss, P./Schicklgruber, W. (1993): Austria, in: Peterson, R.B. (ed.): Managers and National Culture: A Global Perspective, Westport, Conn.
- Hall, E., Hall, M. (1990): Understanding Cultural Differences: Keys to Success in West Germany, France, and the United States. Maine.
- Haller, M. (1996): Identität und Nationalstolz der Österreicher, Wien Köln Weimar.
- Hamprecht, M. (2000): Grundlagen des betrieblichen Zeitmanagements. Heidelberg. pp 57-72.
- Hassard, J. (1996): Images of time in work and organisation. In: Clegg, Stewart R., Cynthia Hardy and Walter R. Nord (eds.), Handbook of Organisation Studies, London, thousand Oaks, New Delhi: Sage Publications, pp 581-598.
- Hässig, K. (1994): Zeit als Wettbewerbsstrategie (Time Based Management), In: Die Unternehmung, Heft 4, pp 249-263.
- Hawking, S.W. (1989): A brief history of time, New York.
- Hill, R. (1998): EuroManagersMartinans, Brussels.
- Hirzel, Leder et al. (ed.) (1992): Speed Management: Geschwindigkeit zum Wettbewerbsvorteil machen. Wiesbaden.
- Hofstede, G. (1990): Empirical models of cultural differences; in: Bleichrot, N. and PJD. Drenth, (Hg.): Contemporary issues in cross-cultural psychology. Amsterdam.
- Holden, N./ Cooper, C./Carr, J. (1998): Management Cultures in Collision: Dealing with the new Russia. New York.
- Horvath, K. (1998): Handlungswirksamkeit zentraler Kulturstandards in der Interaktion zwischen Österreichern und Ungarn. Unveröffentlichte Diplomarbeit, Wirtschaftsuniversität Wien.
- Hotter, C. (1999): Österreichische Kulturstandards aus der Sicht belgischer Manager -Eine qualitative Studie-. Unveröffentlichte Diplomarbeit, Wirtschaftsuniversität Wien.

- House, R./Javidan, M./Hanges, P./Dorfman, P. (2002): Understanding cultures and implicit leadership theories across the globe: an introduction to project GLOBE, in *Journal of World Business*, Vol. 37, pp 3-10.
- Hout, T.M./Stalk, G. (1994): Zeitwettbewerb: Besser und schneller mit weniger Personal, in: Oetinger, B. von (ed.). *Das Boston Consulting Group Strategie-Buch*, 2. Aufl. Düsseldorf. pp 565-568.
- Johnston W.M. (1974): *Österreichische Kultur und Geistesgeschichte*. Wien.
- Kern, W. (1992): Die Zeit als Dimension betriebswirtschaftlichen Denkens und Handelns, in: *Die Betriebswirtschaft*, 52. JG. pp. 41-58.
- Kirschbaum, V. (1995): *Unternehmenserfolg durch Zeitwettbewerb. Strategie, Implementation und Erfolgsfaktoren*. München.
- Klenter, G. (1995): *Zeit – Strategischer Erfolgsfaktor von Industrieunternehmen*. Hamburg.
- Lamnek, S. (1995): *Qualitative Sozialforschung. Band 1: Methodologie, Band 2: Methoden und Techniken*. Weinheim.
- Langer, J. (1999): Considerations about Culture in an Era of Accelerated Social Change, *Journal of Cross - Cultural Competence & Management*, 1,pp 241-269.
- Laurent, A. (1983): The cultural diversity of western conceptions of management; in: *International Studies of Management and Organisations*, XIII (1-2), pp 75-96.
- Lichtblau, B. (1999): *Französische Kulturstandards aus der Sicht österreichischer Manager – Eine qualitative Analyse*. Unveröffentlichte Diplomarbeit, Wirtschaftsuniversität Wien.
- Lingg, H. (1992): Von der Bedeutung des Wettbewerbsfaktors Zeit, in: *io Management Zeitschrift*, 61. JG. pp. 73 – 77.
- Lübbe, H. (1983): *Zeitverhältnisse. Zur Kulturphilosophie des Fortschritts*. Graz.
- Marr, R. (ed.) (1987): *Arbeitszeitmanagement. Grundlagen und Perspektiven der Gestaltung flexibler Arbeitszeitsysteme*. Berlin.
- Meierewert, S. (1998): *Ungarische Kulturstandards aus österreichischer Sicht. Beitrag zur Euroconference The use of cultural standards in cross-cultural business training and education of business students*, October 1998.
- Meierewert, S. (1999): *Kulturstandards im österreichischen Zentral- und Osteuropamanagement (Fonds für wissenschaftliche Forschung, Abschlussbericht)*. Wien
- Meyer, C. (1993): *Fast Cycle Time – How to Align purpose, Strategy, and Structure for Speed*. New York.
- Mooney, M./Hessel, M. (1990): Quick Response management Helps Organisations That Are Pressed For Time, in: *National Productivity Review*. Vol. 9, pp 419-427.
- Novy, I./Schroll-Machl, S. (2000): *Perfekt geplant oder genial improvisiert? Kulturunterschiede in der deutsch - tschechischen Zusammenarbeit*. Regensburg.
- Parsons, T./Shils E. (ed.) (1951): *Toward a General Theory of Action*. Cambridge/M.: Harvard University Press.
- Porter, M. (1985): *Competitive Advantage-Creating and Sustaining Performance*. New York.

- Rentzsch, H.P. (1999): Erfolgreich verhandeln im weltweiten Business. Verhalten, Taktik und Strategie für internationale Meetings und Präsentationen. Wiesbaden.
- Schilling, J./Taubrich, R. (1990): Belgien. München.
- Schnitt, P. (1999): Cross-Cultural Communication – Geschäftsverhandlungen mit fremden Kulturen. Wirtschaftskammer Österreich. Wien.
- Schroll-Machl, S. (1997): Handlungswirksamkeit zentraler Kulturstandards in der Interaktion zwischen Österreichern, Deutschen und Tschechen. Regensburg. (unveröffentlichter Bericht).
- Schulz, G. (1992): Einführung in die Zeit. Bd. 18, p 84.
- Schwickert, A.C. (1995): Speed Management durch IuK-Systeme. München.
- Sidorenko, E./Miroshnichenko, M. (2000): Teamwork Models in Small Russian Companies. Paper presented in Vienna (December 13 to 15 2000) Marketing Strategies for Central & Eastern Europe.
- Simon, H. (1989): Die Zeit als strategischer Erfolgsfaktor, in: Zeitschrift für Betriebswirtschaftslehre, Vol. 55 No.1, pp 70-93.
- Simon, W. (1995): Ist das Zeitmanagement-Konzept noch zeitgemäß? Zeitmanagement auf dem wissenschaftlichen Prüfstand, in: Die Betriebswirtschaft, 55 Jg., Heft 4/1995, pp 541-545.
- Simonet, J. (1992): Pratiques du management en Europe. Gérer les différences au quotidien, Paris.
- Slaven, G./Totterdell, P. (1993): Time Managment Training. Does it Transfer to the workplace?, in: Journal of Managerial Psychology, Vol.8, No. 1/1993, pp 20-28.
- Sommerlatte, T./Mollenhauer, M. (1992): Qualität-Kosten-Zeit-das magische Dreieck, in: Das Managment von Spitzenqualität. Little, A. (ed).Wiesbaden. pp. 26-30.
- Stahl, H./Hejl, P. (1997): Zeitbewußte Unternehmensführung. Grenzen und Möglichkeiten der Handhabung von Zeit aus einer systemtheoretischen Perspektive, in: Die Betriebswirtschaft, Vol. 57 No. 4, pp 517-528.
- Stalk G./Hout, T. (1991): Zeitwettbewerb: Schnelligkeit entscheidet auf den Märkten der Zukunft, 2. Aufl., Frankfurt am Main, New York.
- Stalk, G./Hout T. (1990): Competing against Time. How Time-based Competition is reshaping Global Markets. New York.
- Teece, D./Pisano, G./Schuen A. (1997): Dynamic Capabilities and Strategic Management. Strategic Management Journal, 18 (7), August 1997, pp 509-533.
- Theuvsen, L. (1996): Business Reengineering – Möglichkeiten und Grenzen einer prozeßorientierten Organisationsgestaltung, in: Zeitschrift für betriebswirtschaftliche Forschung, Heft 1/1996, pp 65-82.
- Thomas A. (1996): Psychologische Wirksamkeit von Kulturstandards im interkulturellen Handeln; in: Thomas A (ed). Psychologie des interkulturellen Handelns. Göttingen.
- Thomas, A. (ed.) (1993): Kulturvergleichende Psychologie, Göttingen.

- Thomas, A. (1988): Untersuchungen zur Entwicklung eines interkulturellen Handlungstrainings in der Managerausbildung, in: Psychologische Beiträge, Bd. 30, pp 147-165.
- Trompenaars, F. (1993): Handbuch globales Managen: wie man kulturelle Unterschiede im Wirtschaftsleben versteht. Düsseldorf.
- Valentino D. /Christ, B. (1990): Time based Management Creates a Competitive Advantage, in: Planning Review, Nov./Dec., pp 8-11.
- Valtingojer, T. (1999): Handlungswirksamkeit von Kulturstandards in der Interaktion zwischen österreichischen und italienischen Managern – Ein empirischer Vergleich. Unveröffentlichte Diplomarbeit, Wirtschaftsuniversität Wien.
- Voigt, P. (1998): Der Zeitfaktor im Change Management. München 1999.
- Weber, J. (1994): Zur Bildung und Strukturierung spezieller Betriebswirtschaftslehren. WHU Forschungspaper No. 27.
- Wehling M./Franzen, A./Schaade, B. (2000): Implikationen des individuellen Zeitmanagements für die Unternehmensführung, in: Götze, U./Mikus, B./Bloech, J. (ed.): Management und Zeit. Heidelberg.
- Wildemann, H. (1992): Zeit als Wettbewerbsinstrument in der Informations- und Wertschöpfungskette, in: Wildemann, H. (ed.).Zeitmanagement. Strategien zur Steigerung der Wettbewerbsfähigkeit. pp 15-24.
- Witzel, A. (1982): Verfahren der qualitativen Sozialforschung. Überblick und Alternativen. Frankfurt.
- Woolfolk, A.E./Woolfolk, R.L. (1986): Time Management: An experimental investigation, in: Journal of school Psychology, Vol. 24. No. 3/1986, pp 267-275.
- Zeit in der sozioökonomischen Realität. Brockhaus-Enzyklopädie (1994): Bd. 24, 19. völlig neu bearbeitete Auflage Brockhaus. Mannheim, p 474.
- Zimmerberger, J. (1999): Interkulturelles Management – Abteilung von Kulturstandards im französisch-österreichischem Vergleich. unveröffentlichte Diplomarbeit, Wirtschaftsuniversität Wien.
- Zink, J. (1994): Qualität als Managementaufgabe. Landsberg/Lech.