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"GREAT RESIGNATION" – INFLUENCE OF COVID-19 ON WORK VALUES - AN INDIVIDUAL-LEVEL ANALYSIS.

verfasst von | submitted by

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Abstract

The aftermath of COVID-19 has had a global impact on the economy; for instance, inflation has risen in many countries. Despite the prevailing uncertainty during and after the pandemic, the year 2022 witnessed the so-called "great resignation" among employees in the United States. In Europe, a comparable phenomenon, referred to as "quiet quitting", received increasing attention. The underlying causes of these unexplained developments have not yet been thoroughly investigated and require scientific analysis. The present study seeks to shed more light on this issue. Specifically, it aims to examine whether the COVID-19 pandemic influenced employees' work values and whether such changes may help explain the wave of resignations observed in 2022.

Preliminary indications from the literature suggest that work values may affect an individual's propensity to resign. However, this relationship has not yet been comprehensively analyzed in the context of the pandemic. A quantitative empirical method was chosen for this investigation. A targeted sample (snowball sampling) data was collected through a survey to explore possible changes in work values and their relationship to resignation decisions. The findings indicate that COVID-19 did indeed lead to changes in certain work values. These altered values were, in few parts, useful in explaining resignation decisions. For many work values, no direct correlations could be established, suggesting the interplay of additional influencing factors. The analysis thus reveals that stable work values provide a partial explanatory approach to the resignation wave. This study offers new insights into employees' work values and outlines perspectives that may influence novel organizational models. In particular, the potential for more liberal management approaches is emphasized, approaches that adapt workplace conditions to the needs of employees rather than adhering to rigid, traditionally established structures.

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To wrap up the experience, there is a perfect quote from Heinrich Heine:

> "Anfangs wollt ich fast verzagen,
>
> Und ich glaubt, ich trüg' es nie,
>
> Und ich hab' es getragen, - Aber frag mich nur nicht, wie."

Table of Contents

List of Tables

1 Introduction

In 2019 humanity faced a worldwide crisis, a new form of pandemic, COVID-19, spreaded around the globe at an unprecedented speed. The world seemed to turn upside down, uncertainty about the grade of the danger, no information about useful medicine, and no clue about the consequences, social distancing seemed the solution to an unknown virus. As the virus seemed to spread uncotrollingly, measures like social distancing were first actions undertaken to try to limit the virus spread. Peak of the pandemic was between 2020 and 2021, according to WHO 5,42 million people died of COVID-19 pandemic or associated worldwide (Global excess deaths associated with COVID-19, January 2020 - December 2021, 2022).

The COVID-19 pandemic sparked intense debates that deeply divided society on multiple levels, as there were no historical precedents or established disaster recovery plans to guide decision-making. With no clear reference points, determining what was right or wrong became a matter of contention. The pandemic disrupted virtually every aspect of life, daily routines, workplaces, government policies, business operations, and beyond, creating a ripple effect that is still being analyzed today. The full scope of its impact remains uncertain, as ongoing research continues to assess the short- and long-term consequences.

So COVID-19 was disruptive in many ways, even though uncertainty increased discussion of great reshuffle, re-invention, reassessment (Richter, 2023), great resignation (Henry, 2021) became highly discussed in the media in 2022. Shifting afterwards to quiet quitting (Arzuaga, Gandolfi, & Johnston, 2023). There was no clear explanation why after the high peak of the pandemic people "re-oriented" in their workplace. That is why this paper specifically examines the pandemic's influence on work values and the subsequent implications for organizations. One of the most immediate and significant

organizational responses to COVID-19 was the widespread adoption of remote work as a means to ensure employee safety through social distancing. Initially implemented as a crisis measure, remote work quickly evolved beyond a temporary solution, accelerating a paradigm shift in workplace dynamics. This transformation not only redefined traditional office environments but also spurred organizations to explore and expand long-term remote work opportunities, reshaping the future of work.

Actually, the trend towards remote working started around the dot.com era and the improvement of the internet connection increased flexibility in the workplace (Sorenke, 2022). But COVID-19 pushed working from home or distant working to another level, organisations were suddenly forced to provide home office opportunities whenever possible, in some countries even forced by law (Corona Datenplattform, 2021). Given working flexibility without necessary presents at the physical office was a blessing for some and a curse for others. Some could avoid those awkward interactions with unloved colleagues and others were swept in managing children, jobs, and seeing the spouse 24 hours. There was a shift from the separation between work and private life to embedding work into private life due to home office necessity.

Serenko (2022) described the influence of the lockdowns as

> "a unique opportunity to pause and reevaluate their life's purpose, relationship to work and, most importantly, professional self-identity" (Serenko, 2022, p.2).

Revaluation of meaning of the work or personal happiness in the current job, might take place in the U.S., because something changed according to the statistic. The U.S. Bureau of Labor Statistics reported 2021 the highest resignation rate in the U.S., with 4.4 million employees leaving their jobs during the pandemic in 2021 (U.S. Bureau of Labor Statistics, 2021). This statistic was all-time high, and a curious effect of the current crisis, people were leaving their jobs even though the consequences of the crisis were still imaginable.

In 2021 Professor Anthony Klotz predicted high willingness to leave the job and with his statement he introduced "great resignation" as a generic term for the uncommonly high resignation rate in the US (Cohen, 2021; Chugh, 2021). The wave of resignation did not reach Germany and Austria yet, but the willingness to switch the workplace did increase according to various surveys (Gallup, 2022; Kraljic, 2022). One of the most often mentioned statistics is the Engagement Index 2021 from Gallup, a study of 1500 participants in Germany interviewed about their workplace and environment. Those studies are done each year, which makes the comparison and changes more visible. However, in 2021 the numbers of participants who were not happy with the workplace or were willing to leave the workplace in the next few months were higher than the year before (Gallup, 2022).

According to an analysis of 34 million online profiles from MIT Sloan Management Review the reasons for employment changed for employees during the pandemic (Sul et al., 2022). The authors identified the top six predictors for resignation during the pandemic: high innovative degree of a company, poor health prevention, poor career prospects, management failure to separate and award high performers, reorganization or uncertain success of a company, and corporate culture. Meaning the focus shifted from necessities in the workplace (e.g. security, payment, etc.) to a more value-oriented evaluation of the work environment.

COVID-19 left no country worldwide unaffected, as previously discussed in the US the workforce was affected by the major resignation movement, but zooming in to Germany and Austria other consequences seem to be true. The big wave of resignation did not take place, this might be due to different political mechanisms that were put in place to handle COVID-19. Short-time work was one of the big mechanisms to puffer the economic cutbacks due to COVID-19 and government support was easier accessible (Fitzenberger & Walwei, 2023). However, the workforce reaction might be delayed due to fast measures but could creep to the surface at least according to the surveys (Gallup, 2022; Kraljic, 2022; Kammer für Arbeiter und Angestellte für Oberösterreich, 2022). However, quiet quitting in Germany was apparently the equivalent of resignation wave, meaning employees already

quit in their head before doing so properly (Gallup, 2022). This tendency is not only affecting companies but also the economy, according to Gallup Index (2022) the costs are between 92.9 - 115.1 billions euros, exposing the deep effects on every level from individual to macro economical level.

To understand the underlying factors influencing the resignation is important as those have a high impact. This paper however, analyses the problem on an individual level and discusses the effects on a corporate level.

The underlying paper exhibits the following structure starting with the theoretical background to provide an overview of great resignation, occupational choice, general and specific understanding of work values. Based on the fundamentals of literature, the research gap is discussed and hypotheses are proposed. Continued by the used methodology and the analysis and interpretation of the results. Concluded by limitations and implications of the underlying paper for further research and resulting paper conclusion.

2 Theoretical Background

The underlying paper draws primarily from research on work values, general values, occupational choice, and organizational science touch upon interdisciplinary concepts and insights from decision making, behavior, and psychology, which is a common approach in areas of interdisciplinary fields like strategic management. To provide a fundamental understanding all backgrounds touching upon the underlying topic of this paper are explained and an overview of the literature is provided regarding great resignation, occupational choice, values, and specifically work values.

2.1 Great Resignation

The great resignation term was introduced by Professor Anthony Klotz in 2021, as he predicted a high resignation rate in the U.S. (Cohen, 2021). The "great resignation" describes basically the high resignation wave on the employee level during COVID-19. Reasons have been discussed mostly from

a consulting perspective, companies like McKinsey and Co. covered reasons and consequences (Why employees are quitting and what to do about it, 2022) as well as implications for companies ('Great Attrition' or 'Great Attraction'? The choice is yours, 2021). The research is still limited due to the recency of the events. But the implications are broad as COVID-19 had an impact on various areas. But in a work-related context, researchers mainly tackle the matter of how this influenced and changed our work environment (Serenko, 2022).

Great resignation also had a major influence on the labor market, employers, and employees. Companies facing the huge labor outflow are pressured to counteract by developing new strategies in employee branding, reconsidering the work environment, or pursuing new work concepts to keep needed and qualified employees.

It is quite complex to narrow down the reasons for great resignation as the pre-COVID-19 situation was already quite tense regarding research about the "war of talents" (Whysall et al., 2019, p. 120) or increasing health problems due to work like burnouts (Maslach & Schaufeli, 2018). COVID-19 could have been just the peak of an already pretty close iceberg, or it gave the needed push towards changing priorities away from a performance-oriented attitude towards a more health-oriented attitude in a work context. However some research indicated an already increasing change towards work, away from work as necessity towards work values (Serenko, 2022).

The reasons and consequences are still unfolding with every additional insight in research, as the matter is complex in nature and has crossing points with various topics which makes the isolated analysis difficult. The underlying paper is supposed to provide insights into the current situation on the labour market in German-speaking countries and unfold the influence of COVID-19 on work values.

2.2   Occupational Choice

As mentioned in the chapter before paradoxically the pandemic triggered a wave of resignation. To dive deeper into the roots of this phenomenon it is important to understand how individuals choose

occupations in the first place. However, the decision to stay, to leave, or to change occupation is a consequence of choice resulting from a process of decision influenced either by external factors or internal. The underlying paper tries to figure out how the external factors, in this case changing working environment due to the pandemic, influenced the internal factors and led to the decision to rethink individual work situations. According to Busque-Carrier and colleges, work values play an important role in the process of choosing an occupation (Busque-Carrier et al., 2022). Therefore, to understand the connection between choosing and changing an occupation, the theoretical background is elaborated upon in the following chapter.

The research on occupational choice began in the early 19th century and came from a student counselling perspective (Parson, 1909). With industrialization and new diversity of choices in occupations, the interest in occupational choice increased and the topic involved in research. Pioneers in this area are Ginzberg (1951), Super (1953), and Roe (1956), who tackled the reasons of occupational choice and different decision stages (Ginzberg et al., 1951). Super (1953) discussed profound determinants of occupational behavior, regarding differences in ability, interest, and personality (Super, 1953). Roe (1956) built a bridge from Maslow's pyramid of needs (Maslow, 1954) to a theory tangible to occupational choice, in essence, children who did not get their needs met in childhood will close the gaps through occupational choice (Roe et al. 1956). Meaning occupational choice is rooted deep in individuals psychology and needs.

Over the end of 19th century and beginning of 20th century, the research evolved from the basic understanding of factors influencing the occupational choice of individuals to more complex and interdisciplinary understanding of that matter. The research also stressed out the decision-making process itself in the context of individuals behaviour, cognitive processes and motivation (Blau et al., 1956; Payne 1998; Sauermann, 2004). Super (1953) limited the occupational choice to the life stages, this idea developed over time on generation research. Occupations change over time, so do society and the opportunities in the society, meaning an individual 30 years ago chose from a different pool of

choices and had different external influences, in contrast to individuals in the current society. Elizur et al. (1991) narrowed down the perspective to individuals having different preferences over generations when choosing an occupation. Further, Elizur and Colleges developed a more complex understanding and included framing conditions like socio-economic, cultural context, peer influence, cultural differences, and gender differences (Elizur et al., 1991; Phillips et al., 2001).

Also, some researchers paid attention to intrinsic factors influencing the occupational choice, with deeper focus on work values. The idea developed outside the theory of values (Maslow, 1954) in decision-making, assuming that we use values as underlying hierarchy when making a decision (Edmiston & Starr, 1948). Hence, work values are specific kinds of values that individuals consider when choosing an occupation (Elizur et al., 1984). The research of work values was pioneered by Emiston and Starr (1948), they narrowed the work values to twenty-seven factors that might affect occupational choices and questioned students on their importance. Ongoing research included additional cross-cultural comparisons (Elizur et al., 1984) and work values across generations (Elizur et al., 1991, Maloni et al., 2019). The work values were considered for a long time as basic values and therefore researchers attempted to figure out the basis of work values (Elizur et al., 1984; Elizur et al., 1991; Judge & Bretz, 1992; Ros, 1999; Leuty & Hansen, 2011), which to this day cannot be supported by empirical research. A deeper elaboration on work values can be found in the next chapter.

In the field of occupational choice, several theories dominate the current research (Hirschi, 2020). Hall's protean career theory is based on two pillars, value-driven and self-directed career management, which frames career decisions as a push factor instead of a dependence on organizational structure (Hall, 2004). Instead of identifying organizational values, which fit the most, the individual creates proactive occupations according to their own values.

Krumboltz (2009) developed the so-called "The Happenstance Learning Theory", which tackles the unexpected life circumstances and coincidences influencing occupational choices throughout life. Krumboltz implies trial-error learning when an individual builds up a career not based on a fixed

certain plan. But as going through different life stages and career paths, learn consciously, therefore adjust the career path according to a new mindset (Krumboltz, 2009).

Savickas's (2013) career construction theory builds upon Roe's theory and covers the influence of childhood on thinking and decision-making. His work examines occupational choice from a counseling perspective to enable individuals to choose the occupation with the best fit (Savickas, 2013). The psychological work theory by Duffy (2016) and colleagues developed a model to explain the work experience of individuals focusing on marginalised groups, especially those close to poverty. Sauermann (2005) focused on his research on occupational decision-making. Specifically, the outcome was that occupational choice depends on two perspectives we divide or have available during the decision-making. On the one hand, occupational choice depends on the general overview of alternatives that individuals choose from. On the other hand, the occupational choice depends on the attributes the one choice has which are aligned with internal values. But also the evaluation of choices varies whenever the choices are valued jointly or separately. In this context, Sauermann's (2005) research raises the question: did individuals resign based on the current work situation in their particular job or was the decision made by evaluating the alternatives on the labor market and choosing a better suitable occupation? Furthermore, the question occurs whenever individuals gain more time and perspective to pay attention to inner needs and values which could also be the factors influencing the resignation choice during the COVID-19.

2.3 Values

Mainly when talking about values three major perspectives matter, values in a cultural context, values on an individual personal level, and values in organizational context. To tackle the whole theory on values would go beyond the scope of the underlying paper, but to understand the development from values into work values the theoretical background on individual values is elaborated upon at a general level below.

The concept of values has been discussed in different contexts, in social science mostly during the 19th century moving with more complex and deep understanding into psychology, economics, anthropology, philosophy, ethics, and socio-economics (Lyons et al. 2010; Schwartz, 2012) and similar areas tackling mostly values in the context of motivation towards attitude and behavior (Schwartz, 2012).

Rakeach (1973) a Polish psychologist in Washington created the Rokeach Value Survey analyzing the core human values in social science. The survey consisted of 18 terminal (existence) and 18 instrumental (behavior) values with an importance scale. He analyzed the societal value changes in the U.S. with longitudinal data from 1968 to 1971 (Rokeach, 1974). Since then, his work has been cited in various contexts of value research. Pioneer in identifying and empirically supporting basic human values was Schwartz (1994), he identified ten basic values (power and achievement, achievement, and hedonism, stimulation and self-direction, self-direction and universalism, universalism and benevolence, benevolence and tradition, benevolence and conformity, conformity and tradition, tradition and security, conformity and security, security, and power) which are circular in nature, meaning they are part of a value system and interact and/or are independent from each other. Schwartz (2012) developed a model, the so-called circumplex, to show the circularity structure with complementary and opposing values. Those values are abstract and function as an underlying frame of reference (Elizur, 1984). The frame of reference is normative in nature and hierarchically ordered and applied when making a decision with a priority of their importance (Elizur, 1984; Lyons et al. 2009). Values are held by each individual "with varying degrees of importance" (Schwartz, 2012, p.3). Research has discussed values mainly as a subset of attitudes, underlying foundations motivators for attitudes and values as separate domains of importance scale (Elizur, 1984). As numerous researchers have pointed out, defining values is challenging due to the possibility of overlap with attitudes, preferences, norms, or perspectives (Gahan & Abeysehera, 2009). To understand the structure of individual values, it is necessary to separate values from beliefs, attitudes, norms, and traits, however

there are intersections. Whereas Lyons (2009) argues that values are "beliefs about the desirability of various goals and modes of behavior" (Lyons, 2009, p. 970), Schwartz (1994) clearly separates values from beliefs, attitudes, norms, and traits. Values can be understood as specific distinctions from attitudes in a way that they underlie the attitude based on which we judge or decide when evaluating a matter, so they are the core of individuals intrinsic importance scale (Schwartz, 2012). Beliefs on the other hand deviate from the importance scale of values to a general idea about the veracity of events or things (Schwartz, 2012). When talking about norms, values are necessary in order to decide whether we accept the norms as given or decline them, depending also on the consequences of the norms and on individual conformity or self-direction orientation in values. However, individuals tend to conform to norms to be a pleasing part in society or group, individuals would have compatible value goals to these norms instead of conflicting value goals (Schwartz, 2012). Traits are the way people behave or simply are, exhibit patterns in feeling, thought, and action, they might have conflicting values but behave naturally deviant from the values they hold (Schwartz, 2012).

According to research, values are linked to motivation and therefore highly important in organisation contexts like occupational choices, decision-making, and general individual behavior (Lyons, 2009). Further Judge and Bretz (1992) stated that values are stable in their nature, therefore matter in the allocation of person-organization fit. In their paper, they examine how and to what extent values influence occupational choices regarding the decision-making process: "Organizational work values significantly affected job choice decisions. Individuals were more likely to choose jobs whose content was similar to their own value orientation" (Judge & Bretz, 1992, p.261). The importance of value-based management in organisational context was discussed by Pruzan (1998) highlighting the importance of a deeper understanding of values and specifically work values in order to anticipate employees' behavior to changes, tasks, work environments, etc. (Pruzan, 1998; Lyons, 2009). Understanding work values lead to better identification of goals that are both congruent with organizational goals as well as personal goals. An alignment of both leads to higher individual

motivation toward the set goal (Pruzan, 1998). Whereby values are perceived as normative (Judge & Bretz, 1992), they are still formed by both societal or cultural contexts, as external forces, and from the individual experience influencing our identity and priorities. Values also can be discussed in a broader range in generalizing the values to cultural, religious, philosophical, ethical, gender-specific, societal, or socio-economic (Schwartz, 1999).

On a broader scope work values are more nuanced, understanding of employees inner compass in motivation towards value based decisions is difficult. The underlying paper mentions other disciplines like psychology or philosophy, however it narrows the perspective to economical view of values Freeman (1771) in business and focuses on the individual-level values to gather a more nuanced understanding of specific subgroups of values, the work values.

2.4 Work Values

Research on work values gained attention in the early fifties and experienced an increase in interest in the early nineties. Pioneers on work values were Edmiston and Starr (1948). However, he labeled them as important factors which influence occupational choice. In a broader perspective, they asked students about certain factors like prestige, security, social aspects, etc. to figure out what factors matter the most in occupational choice (Edmiston & Starr, 1948). In the early stage of research on work values most papers elaborate on the "work value domain" (Elizur, 1984, p.379), an underlying space of work values similar to the general value domain (Lyons, 2010; Junge et al., 1992; Elizur, 1984). Aiming to analyze whenever work values are stable over time and across situations. Basically, researchers tried to find support for an underlying basis framework of work values (Sagie et al., 1996). However, the findings imply a flexible fluctuation of work value patterns, influenced by external or internal events or simply changing over time. From a structural perspective work values encompass a range of diverse and fragmented components such as salary, working conditions, job satisfaction, and career success (Sagie et al., 1996). These elements may appear unrelated, but they hold significance for individuals within their work environments. When adopting a structural perspective, researchers and practitioners

can view these seemingly contrast items as part of a cohesive framework consisting of a few underlying factors. This approach allows for a more integrated understanding of work values and their underlying dimensions. The research on work values emerged as a sublevel of general values which focus specifically on the work-related context. Similar to fundamental values, work values are convictions related to desirable outcomes (e.g., high salary) or behaviors (e.g., collaborating with others) in the context of work (Askeland et al., 2020). These various work-related objectives are ranked based on their significance as guiding principles for evaluating work-related results and environments, as well as for selecting among different work options. Given that work values are detailed expressions of general values, similar reasoning can be applied to develop hypotheses about their connections to attitudes, behavior, background, and social experience variables (Askeland et al., 2020). The research on work values however deviated from the general value research and developed as interdisciplinary research, mostly connected to occupational, psychology, and behavior research. In many papers work values have been matter mostly of isolated analysis, leaving out tangible values, which could or are interacting with work values (Sagie et al., 1996; Ros et al., 1999). Sagie, Elizur, and Koslowsky (1996) tried to close this gap of interrelationships between work values and general values in other areas of an individual like life in general, religion, politics, culture, and sports. Current research barely touches upon work values in an isolated manner, but rather includes those in intersectional discussions (Lyons et al., 2009). The difficulties lie in the level of consciousness of work values to individuals and in systematically understanding from a research perspective. In order to identify work values we need to identify the factors but those might be on a subconscious level either not perceived internally by an individual or difficult to perceive externally by an observer. Further, difficulty arises in isolated dealing with work values because they intersect with other areas: behavior, psychology, and decision-making (Lyons et al., 2010). More complex attention was paid to work values in recent years. Another research perspectives tackled work values influencing job satisfaction mediated by psychological needs (Jalalkamali et al., 2016; Busque-Carrier et al., 2022), influencing job performance (Jalalkamali et al., 2016), work values in specific industries (Miller & Lee, 2020;

Basinska & Daderman, 2019; Hampton & Welsh, 2019), work values on a generational level (Maloni et al., 2019; Cemalcilar et al., 2019; Hapton & Welsh, 2019; Kalleber & Margden, 2019; Kuron et al., 2018) or generational context (Lonner et al., 1980) in specific cultures or countries (Rani & Samuel, 2016; Winter & Jackson, 2016; Jonck et al., 2017; Yang et al., 2018; Kalleberg & Marsden, 2019).

It is important to gather a clearer understanding about factors influencing work values as they are important on two levels, on the organisational level: organizational communication, organizing companies, managing, for personal organization, on a broader scale they are important for economics and labor markets. Further on the personal level: as work values play a role in deciding on, changing, or leaving an occupation. The emphasis in the underlying paper is on individual work values within the work environment, excluding their impact on other aspects of life (e.g. family, society, political environment, etc.).

There has been little research on factors influencing work values. Mainly studies investigate the antecedents of work values with one of two approaches: explanations on the cultural or national level and explanations on the individual level. For example, Hofstede (2001) has characterized national culture as the 'mental coding' that exerts a far-reaching impact on values. Work values are recognized as important factors in influencing individuals' anticipations of their work, their reactions to particular work circumstances, and also their probable performance in a given job position (Gahan & Abeysehera, 2009). Elizur's (1984) in his early work developed a more systematic approach to allocate work values and developed a model, which analyses the work values domain. He applied in his paper a multivariate analysis with predefined items in order to test whether the items belong in the same domain and how they interact with each other. The work value domain was structured in two facets, task performance-related and outcome-related. Among those, Elizur (1984) tested the structure of the domain to which different items belong. According to the hypotheses, outcome-related work values could be allocated as material (instrumental), social (affective), and psychological (cognitive) items. The performance-related work values could be allocated as reward and resource-based items. With

13

empirical support the outcome-related work values behave indeed among one dimension independently of the order, the performance-related work values can be allocated along other dimensions where order plays a role.

Terminology-wise the literature often distinguishes work values as either intrinsic, extrinsic, and social work value items (Dyer & Parker, 1975; Sagie et al., 1996). But the terminology of intrinsic/extrinsic does not quite cover the understanding of work values structure. Therefore, most of the papers use Elizur's (1984) terminology (Sagie et al., 1996), which allocates work values on an outcome-oriented view, and identifies them as cognitive, instrumental, and affective (Elizur, 1984). Some papers add or divide Elizur's terminology to elaborate on specific values or to distinguish in a more precise manner (Ros et al., 1999), however for the underlying paper the definition and classification from Elizur (1986) is applied. The classification is the following: instrumental work values are material in nature, affective work values are driven by social dynamics, and cognitive are linked psychological factors.

To sum up, work values have a profound impact on individual occupational choices, job satisfaction, and behavior. A deeper understanding of work values is relevant in business context for leadership and management style, decision-making, organizational culture, organizational structure in general, and personal management topics. On an individual level work values are relevant for occupational choice, engagement, job satisfaction, company match, career building. Therefore, they play a crucial role in forming personal and organizational success.

Based on the fact that cultural environment is a crucial influencing factor in the context of work values (Gahan & Abeysehera, 2009) this paper narrows down the analysis to german-speaking countries. In order to control for changes or differences in cultural influence on work values during the COVID-19.

3 Research Gap

Research on work values mainly covered the work values relatively isolated leaving related and unrelated subject areas out. The focus lies on work values domain and how work values interact with each other. Some researcher elaborated more on the cultural differences, other on job satisfaction, job performance, industry differences, and generational differences (Lonner et al., 1980; Elizur, 1984; Sagie et al., 1996; Rani & Samuel, 2016; Jalalkamali et al., 2016; Winter & Jackson, 2016; Jonck et al., 2017; Kuron et al., 2018; Basinska & Daderman, 2019; Hampton & Welsh, 2019; Maloni et al., 2019; Cemalcilar et al., 2019; Hapton & Welsh, 2019; Kalleber & Margden, 2019; Yang et al., 2018; Kalleberg & Marsden, 2019; Miller & Lee, 2020; Busque-Carrier et al., 2022). The research focused on finding a systematic and general framework for work values and specific factors influencing those like generations, cultures, industries, or how work values influence job satisfaction or job performance. But to expand the understanding of the dynamics of work values, different aspects need to be lightened up.

Based on the lack of research on the influence of socially significant events on work values the underlying approach should shed light on the influence of the pandemic on work values and help to understand the changes and ideally help to address those positively in the future. This is especially important for organizations to effectively understand the evolving needs and expectations of the workforce in a post-pandemic world. Sagie, Elizur, and Koslowsky (1996) stated that work values might be influenced by situations or environmental conditions, especially where the environment lacks structure and a clear objective, and the significance of work values becomes more crucial. COVID-19 was such an environmental condition that could not be handled by existing structure, especially at the beginning countries struggled with management of the pandemic. In uncertain times, certain work values, such as job security, gain importance. Employees increasingly prioritize stability and security,

which influences their job satisfaction and engagement. A shift in work values can also be driven by societal and economic changes, leading to a reassessment of individual priorities (Kholin, 2019).

Therefore we could argue that work values changed accordingly and were significantly important in decision-making regarding work context. However, there is a neglect in the literature stream on how and whenever the COVID-19 had an influence on work values and to what extent. Closing the research gap would provide valuable insights into the dynamic nature of work values and their influence on various aspects of individuals' lives and work experiences. Specifically, analyse however those values are in relation to the resignation or tendency to resign. Optimally the question should be answered: did the COVID-19 influence work values and did this lead to resignation or a tendency to resign in a German-speaking area?

4. Hypotheses

During the pandemic social aspect became more relevant for society (e.g. nurses, doctors, etc.) and there were discussions about system relevant jobs and functions. Those changes in public discussion could lead to change of meaning in perception and to re-evaluation of the meaning of work for society. Changing circumstances and isolations during the pandemic might impact mental and emotional health, hence, those work values might become more important. The responsibility in work on the other hand is an often mentioned work value. During the uncertain circumstances due COVID-19 additional responsibilities might have been necessary leading to more pressure and overwork (Mihalache & Mihalache, 2022). On the other hand due to uncertainty it might awaken the desire to rely on one's own responsibility rather than rely on those in charge leading to an increase of desire for responsibility. Another cognitive work value is a company's reputation, which depends on different factors and can be determined differently. During the COVID-19 factors like social responsibility of the company, management of measures during the pandemic, remote possibilities, transparent communication, etc., might contribute to the perceived reputation of the company.

Those all items mentioned above can be summarised into Elizur's work value item, of cognitive work values. And based on the arguments above, it can be argued that COVID-19 influenced cognitive work values in German-speaking areas (H1a).

H1a: COVID-19 changed the cognitive work values in german-speaking area

The importance of job security could have changed due to changing work dynamics and general uncertainty. But the COVID-19 also brought economic uncertainty and employees could have prioritised financial stability during those times. Security comes with steady salary, employees dependable on the income value the importance of salary more than employees with other financial stability. The discussions or even pilot projects (Institut für angewandte Arbeitswissenschaft e.V. (2022) of shorter work week length prior to COVID-19 was already a matter of interest, but widespread due to new possibilities of flexible work opportunities during the pandemic. The shift to more individual-level responsibility regarding suitable work hours might influence work values as different characters prefer different work hours and due to opportunity even the performance could have changed, like individuals who are productive during the night could have contributed more than before in their work. The high increase of remote possibilities changed the workspace during the pandemic, but how sustainable this change is, is still unclear. Some companies even order employees to get back to the office (KPMG AG, 2023). But surely the flexibility provides an opportunity to balance work and personal responsibilities easier, however, the closer interlinking of work and personal life could have increased the stress level. The lack of separation between both and possible expectation of employees to always be available could have crushed some existing boundaries between personal and professional life. Finally, this leading to the hypothesis that the change of work conditions could have led to change in instrumental (Elizur, 1984) work values in the German-speaking area (H1b).

H1b: COVID-19 changed the instrumental work values in german-speaking area

Employees tend to exhibit higher satisfaction and a stronger commitment to the organisation when their values align with those of their managers (Judge & Bretz, 1992; Sagie et al., 1996). Leadership in the uncertain time was especially important as many uncommon decisions needed to be made due to the pandemic. Social activities were reduced to a bare minimum or even banned, work remotely became the new standard for equipt (industries where remote work was possible) work environments. Relationships and personal interaction changed into phone calls and virtual meetings. Communication is crucial during a crisis where there is a lot of uncertainty and especially during COVID-19 the lack of knowledge about the dimension of the impact (Zhao et al., 2024). Therefore, there might be a change of importance on open and transparent communication. Also added pressure of changing work environments requires external motivation or morale boosting during the uncertain time, the recognition of performance and values could have been an instrument to enable this (Sul et al., 2022). Therefore it could be argued that COVID-19 changed the affective (Elizur, 1984) work values in german-speaking areas (H1c).

H1c: COVID-19 changed the affective work values in German-speaking area

As mentioned previously the focus in the work changed, according to the MIT Sloan Management Review work became more than a necessity (Sul et al., 2022). The high increase in resignation in the U.S. (Gallup, 2022; Kraljic, 2022) despite the uncertain economic situation and the consequences that could have followed the pandemic is incomprehensible. A McKinsey (2022) Survey of ten European countries shows a similar tendency to the U.S., employees are less satisfied with their work situation. One third of German participants also plan to quit their workplace (Kraljic, 2022). According to research, work values are a crucial influence on occupational choice or staying in an occupation (Basque-Carrier et al., 2022). The statistic above suggests that COVID-19 led to re-evaluation of work (Serenko, 2022), and the mismatch between new or changed work values could have led to the resignation of the current job. Hence, the change in work values have led to resignation or tendency to resign (H2a) or the change of workplace (H2b) which can be inside a company or outside. New work

models like hybrid work models or home offices could have influenced preferences regarding work situation, some employers might enjoy the flexibility, others might realise how important office interactions are. However the new work situation might influence the work values notably. For those who did not participate in the workplace like students, might also have been affected due to COVID-19 and change their educational path, as equivalent to resignation or workplace change. Therefore it can be argued that participants changed their educational path due to the pandemic (H2c).

H2a: Changed work values led to the resignation or tendency to resign

H2b: Changed work values led to workplace change

H2c: Changed work values led to education change

As control hypotheses it is logical that whenever the work values did not change the resignation or tendency to resign (H3a) also did not. People with stable work values prefer safety and continuity (Judge & Bretz, 1992), hence, they don't re-evaluate their job situation and prefer stability, so they did not change their workplace (H3b) or education path (H3c).

H3a: Stable work values did not let to the resignation or tendency to resign

H3b: Stable work values did not let to workplace change

H3c: Stable work values did not let to education change

4 Methodology

This chapter describes the methodological approach used to analyse the relationships hypothesised previously. For the analytical purpose, the data was obtained via an online survey delimited to a pool of German-speaking countries: Germany, Austria, and Switzerland, due to the lack of participants from Switzerland the focus will lie on Germany and Austria. The collected data is presented below with a

description of the sampling approach, variables and measurements, and a discussion of the underlying model.

4.1 Data Collection

The Quantitative method was used for primary data collection with an online survey on SoSci Survey, which is a German standard solution for online scientific surveys and free of charge for students of the University of Vienna. The sampling was done by purposive sampling, meaning peers and network was approached, and by snowball sampling, meaning peers share the survey further, to ensure the size of the sample. Further, the survey was published on SurveyCircle to eliminate network bias. SurveyCircle is a research platform that helps people find respondents for online surveys outside of their own circle of acquaintances. The survey was online from June 30 until August 15 in 2023. The conducted online survey collected N=162 responses of which N=130 are valid and can be used for statistical evaluation. Validation is ensured through participation of the whole survey (no dropouts), responses were logical and consistent. The survey can be found in the Appendix.

To test if participants paid attention, the question was included: "Did the importance of work change during the COVID-19?", and compared with the first two blocks of importance to ensure honesty and attention. When participants answered the two first blocks on the same importance level and then answered the dichotomy question about importance with "yes", this indicates bias and the data was dropped.

Since work values could be identified with a importance scale, participants of the survey were asked to rate selected work values from "not important" to "most important". The likert scale with five options of importance rating was used for closed questions (Lego, 2020). To give the option to participants to identify work values that were not in the survey and reduce the bias of leaving out important work values, some open questions were used: "What became more important for you after the COVID-19 outbreak in your work environment? (*answering on a voluntary basis)". The survey consisted of two

first blocks á 12 work values. Where work participants were asked to rate the importance in previous to COVID-19 time and in the current time, where COVID-19 is still exists. The third block was addressing the motivation to resign due to COVID-19. The fourth block asked about demographics to control for any other influence on the variables.

4.2   Variables and Measurement

The survey was designed close to previously identified and verified work values from literature and from current research work on important factors that matter in occupational choices and current work environment during the COVID-19 (Edmiston & Starr, 1948; Elizur, 1984; Tessema et al., 2022). The allocation of variables based on Elizur's (1984) division of work values into three sections: cognitive, instrumental, and affective. Associated variables are described below.

4.2.1 Pandemic (Independent Variables)

COVID-19 was introduced in the second block of the survey in the introduction text: "Please answer the following question in the current state of mind, with COVID-19 being part of daily life (2020 till today)". Otherwise to make the comparison between the work values possible is the second block about the importance of work values being identical to the first ones.

4.2.2 Work values (Dependent Variables I)

Cognitive

Cognitive items can be categorised as aspects of psychological consequences like curiosity, accomplishment, responsibility, and accountability (Elizur, 1984). The underlying survey covered four items of cognitive work values: Meaning of the work for society, responsibility at work, company's reputation and name of the position, mental and emotional health. In the underlying survey "company's reputation" is considered as a general factor.

Instrumental

Several work-related results have a tangible aspect, some are immediately implementable (like salary), while others yield direct functional implications, such as work hours or conditions (Elizur, 1984). The participants were asked to rate the importance of instrumental work value like: Job security, salary, work week length (flexible hours, four days week, etc.) and flexibility (work from abroad, home office, etc.).

Affective

Social connections and correspond to emotional consequences rather than tangible ones can be categorised as affective. This involves questions about interactions with individuals, encompassing coworkers, managers, and others (Elizur, 1984). The survey included following affective work values: Manager's values, socialising with the team and relationship to the manager (Kraljic, 2022), open and transparent communication, recognition of your performance at work.

4.2.3 Ressignation (Dependent Variable II)

This block in the survey was supposed to figure out if COVID-19 influenced the tendency to resign from the workplace. For that purpose dichotomous questions were used with "Yes/No" and the third option "not relevant". Participants were asked whenever they resigned an occupation during the COVID-19 or plan to resign in the next few months, this question includes resignation without a new job opportunity and with new job opportunity. Further whenever the participants changed the workplace, this question refines the participants resignation with new job opportunities. Based on the peer group being partly still students, questions about education were asked simultaneously, to ensure including this data if necessary. Therefore, students were asked whenever they changed their education during the pandemic. Which also play a role in the work value domain, and could indicate a change in those. Some resignation could have other reasons like change in family, which is controlled by questions about the family situation during the pandemic. This survey only considered resignations by

employees, as the aim is to analyse the employees attitude on individual level. Hence, layoffs and accidents are not considered and analysed.

4.2.4 Demographics (Control Variables)

According to Sagie and colleagues (1996) work values are not directly influenced by gender, race, or age, but rather, these demographic factors serve as proxies for societal roles, socialisation processes, and societal expectations. Therefore, it is important to exercise caution when attributing any causal effects to demographics alone, as they are interconnected with broader societal and cultural influences (Sagie et al., 1996). However, this paper incorporates various control variables that have either been documented or are presumed to impact the relationship between decentralised organizational structures and the perception of occupational stress. This is supposed to prevent the potential influence of unaccounted factors in the regression model.

Age range

However research indicated varying perceptions of work values throughout different life stages, like independence value (Reitzig, 2022). This aligns logically as during different life stages employees also prioritise differently either personal factors or carrier factors, on the narrow understanding employees with babies have other priorities at work than employees just starting the career fresh out of university. The research here lacks insights as more attention has been paid to school students or certain work groups and the focus was more on the work value domain. Consequently, age will be included as a control variable. However, also it might be that work values get stronger age accordingly and therefore are more resistant to getting influenced and changed.

Gender

Over the decades the work values encounter less gender differences (Gallie et a., 2019). However a slight difference was pointed out by Pollmann-Schult (2009) in female work values lies more

importance on altruistic work values like team work, engagement, etc.. It would be interesting to examine, however the COVID-19 did influence work values differently on gender.

Country

Based on the fact that cultural environment is a crucial influencing factor in the context of work values (Gahan & Abeysehera, 2009) this paper narrows down the analysis to German-speaking countries. In order to control for changes or differences in cultural influence on work values during the COVID-19.

Elizur (1996) could identify cultural differences in work values, hence the paper focuses on Germany, Austria and Switzerland, with somewhat homogenous norms and culture, and language. Based on the underlying sample only participants from Germany and Austria are considered (no participants from Switzerland), which reduces differences due to the closer similarity between those two countries and the political context as both countries are part of the EU.

Education

Education is introduced as a control variable. The participants could indicate what kind of education they received.

Industry

Some industries were more affected than others (e.g. healthcare), therefore industry is a control variable. Also certain work values could be differently important depending on the industry and accordingly be more or less imprinted and prone to change (e.g. consulting).

Employment

Work values might differ according to the employment situation, someone who works full-time might have other work values than someone who takes a sabbatical. Further COVID-19 could have a different impact for someone who worked full-time and who did not.

Income

Income might play a crucial role on resignation, income also covers the cost of living. Hence, who is in a higher income range might have a higher security during new job search or unemployment.

5 Results

The underlying thesis aims to understand (1) however COVID-19 led to change in work values and (2) if the changed work values led to resignation/ tendency to resign the current job occupation. To deepen the understanding the results of collected data are discussed below. First, descriptive statistics provides an overview of the data and furthermore statistical tests (inferential statistics) are performed to falsify the assumed hypothesis based on current research. The tests and description is always handled separately for cognitive, instrumental, and affective work values to have nuanced results. For the statistical analysis STATA/SE 18 was used.

5.1 Descriptive Statistics

The descriptive statistics aims in der underlying thesis to provide an overview of the data. Accordingly the certain variables for deeper understanding of the sample are described below.

Descriptive Statistics

Variables	Obs	Mean	Std. Dev.	Min	Max
resign	130	1.662	.475	0	1
workplace change	130	1.408	.509	0	1
education change	130	1.677	.469	0	1
country	130	1.292	.457	1	2
income	130	3.131	1.64	1	6
employment	130	1.715	1.094	1	8
gender	130	2.562	1.499	1	4
age	130	2.269	.785	1	5
industry	130	15.015	5.918	1	22
education	130	3.508	.79	2	7

Table 1: Descriptive statistics output

Table 1 shows the dependent variables and control variables of the sample with mean values and standard deviation from the mean, and minimum and maximum values. It is elaborated up on each variable below, to provide a more sufficient level to gather a deeper understanding.

Age range

The largest percentage of respondents (53.08%) falls within the 25 to 34 years age range, indicating that over half of the sample consists of younger adults in this age bracket. The 35 to 44 years group comprises 29.23%, making this the second-largest group. Together, these two groups (25–44 years) make up 82.31% of the total sample, highlighting that a vast majority of the population is concentrated in this age range. 13.08% of respondents are in the 18 to 24 years category. Though a smaller portion compared to the 25–44 year groups, this shows a relatively young sample overall. The 45 to 54 years age group represents only 3.08% of the total sample, while the 55 to 64 years age group represents the smallest portion at 1.54%. This suggests that participants above the age of 45 are underrepresented in the dataset, comprising only 4.62% of the total sample. This distribution suggests that the findings from this dataset may be more reflective of the experiences or opinions of younger individuals.

Education

Education in the survey was tackled with five choices from primary school till Phd. Around 52 % acquired Bachelors degree and 33% an Master education, which are dominant educations across participants. However only 15% have only an Apprenticeship or High School. This indicates that the majority of participants are highly educated individuals.

Industry

The most significant percentage of respondents, 56.15%, work in the Business Services/Consultant industry. This indicates that more than half of the sample is employed in business-related services or consulting roles, making it the dominant industry in this dataset.Business Services/Consultant is overwhelmingly the largest sector in this dataset, comprising 56.15% of the total respondents, making

it the dominant focus. Aerospace and Computer/Network Services/Consultant sectors follow, with 9.23% and 4.62%, respectively, while other industries have significantly smaller representations. A notable portion of respondents (6.92%) works in Other industries not specified in the categories. The diversity of industries is evident, but several sectors, such as Government, Education, and Utilities, have very low representation (each below 1%).

Gender

The gender distribution is relatively balanced between female (48 percent) and male (52 percent), which decreases the bias of gender specific influences. This near-equal representation suggests that any gender-based analysis within the data would benefit from robust insights, given the fairly balanced distribution between males and females.

Employment

Full-time and part-time employment are the dominant categories, almost equally represented with 47.69% and 46.15%, respectively. Self-employed/freelance, internship/apprenticeship, and in education categories are also relatively small, each contributing 2.31% or less to the sample.

Income

The distribution shows a concentration in the middle income ranges (30,001 – 60,000 €), which together comprise nearly 47% of the sample. Higher income brackets (120,001 + €) are represented by 15.38%, while lower income brackets (0 – 30,000 €) are represented by 17.69%. The data covers all income ranges, providing a comprehensive overview with balanced representation across most brackets.

Country

The geographical allocation of participants can be allocated to 70 percent of German citizens and 30 percent of Austrian citizens, as mentioned above Switzerland was dropped due to missing values.

Resignation

The majority of participants (66 %) did not resign or are not considering resigning in the next six months. The resignation implies leaving the current job without any back-up, a complete cut of the working path. But also 33.85% of respondents have either resigned their work during the pandemic or are considering resigning in the near future. This indicates that roughly one-third of the sample has either already left their job or is contemplating leaving.

Education change

In case the participants were not part of the working environment, this analysis extends to those who are not actively engaged in the workforce. It allows for an observation of tendencies toward career path shifts that resemble resignation, not merely as an act of leaving a job but as a deeper reassessment of work values and priorities. This perspective highlights how decisions to disengage from work may stem from fundamental changes in personal and career outlooks, rather than being limited to the act of resignation itself. However 32% did change the Major or educational path due to COVID-19.

Income reliance

The reliance on the income was high during the COVID-19, around 70% indicated that they were somehow still most reliant on the income. Just 10 % indicated that they were not or less reliant on the income during COVID-19.

Workplace change

Around 60% changed their workplace during COVID-19, this suggests that workplace mobility was relatively high. Meaning majority of the participants did change the workplace. However, 40% did not change their workplace during the pandemic.

Cognitive work values

For a simple analysis on change of cognitive work values a mean comparison was conducted between cognitive variables before and after the pandemic.

Descriptive Statistics Cognitive

Variables	Obs	Mean	Std. Dev.
meaning pre	130	3.285	1.036
meaning post	130	3.569	.964
responsibility pre	130	3.838	.979
responsibility post	130	4.077	.794
reputation pre	130	3.577	.947
reputation post	130	3.654	.929
health pre	130	3.531	.982
health post	130	4.369	.738

Table 2: Mean comparison of cognitive work values before and post COVID-19

The Table 2 above displays mean values of cognitive work values pre pandemic and post pandemic, to eyeball the positive or negative changes. It could be observed that the importance of cognitive work values increased after the pandemic, except the reputation of the company which remains somehow stable.

Instrumental work values

Descriptive Statistics Instrumental

Variable	Obs	Mean	Std. Dev.
security pre	130	3.654	.986
security post	130	3.762	1.062
salary pre	130	4.077	.868
salary post	130	4.231	.732
flexibility pre	130	3.285	1.115
flexibility post	130	4.123	.988
remote pre	130	2.931	1.283
remote post	130	4.508	.934

Table 3: Mean comparison of instrumental work values before and post COVID-19

The Table 3 above displays mean values of instrumental work values pre pandemic and post pandemic, to see the positive or negative changes. It could be observed that the importance of instrumental work

values increased after the pandemic except the job security remains somehow stable, seemingly it was important before the pandemic and is still after, with a small positive change.

Affective work values

Descriptive Statistics Affective

Variable	Obs	Mean	Std. Dev.
mvalue pre	130	3.431	.988
mvalue post	130	4.015	.88
social pre	130	3.646	1.041
social post	130	3.915	1.004
transparency pre	130	4.038	.968
transparency post	130	4.369	.717
recognition pre	130	4.169	.789
recognition post	130	4.292	.772

Table 4: Mean comparison of affective work values before and post COVID-19

The Table 4 above displays mean values of affective work values pre pandemic and post pandemic. The mean values increased after the pandemic, meaning more value were put on affective work values. However, "recognition" seems to have changed slightly but remaining on a higher scale, the recognition of work was important before the pandemic and is afterwards still important.

5.2 Inferential Statistics

The inferential statistics aims to statistically falsify the argued hypothesis and identify deeper relationships in the underlying data.

5.2.1 Hypothesis 1a

Hypothesis 1a states that COVID-19 led to a change in cognitive work values. In order to test for the influence on cognitive work values the Wilcoxon Signed-Rank Test was used as most variables were not normally distributed. The output of the test is displayed only with the p-value to interpret the statistical significance. Table 5 displays the p-value of each cognitive work value.

Wilcoxon Signed-Rank	P-value
H0: meaning_pre = meaning_post	0.0001
H0: responsibility_pre = responsibility_post	0.0122
H0: reputation_pre = reputation_post	0.6216
H0: health_pre = health_post	0.0000

Table 5: Results of Wilcoxon Signed-Rank Test for cognitive work values with p-values

Table 5 shows that the influence of COVID-19 on work meaning increased statistically significant. Societal appreciation for system relevant jobs increased during the pandemic so might the expectation on contribution of own work to societal benefits increased. The importance of responsibility in work significantly increased after COVID-19. This suggests that individuals value responsibility more after the pandemic. Possible explanations could include the increased focus on accountability, ethical work behavior, and resilience in times of crisis. It might be that the highly complex situation during the pandemic and the isolation provided a clearer understanding on the contribution of work to private life but also organisation and society. There is no significant evidence to conclude that the importance of the company's reputation changed due to the pandemic. Employees' importance however their company's reputation is high or low perceived remained consistent before and after COVID-19. As the pandemic had a huge influence on the individuals health it also became more important as work value that the company provides more support for mental and emotional health. The importance of health as a work value increased significantly due to pandemic.

Summa summarum the statistical analysis provides support for the H1a, COVID-19 changed the cognitive work values (meaning, responsibility, health) in german speaking area. The cognitive work value "reputation" remains somehow stable and accounts for the control hypothesis that stable work values did not lead to resignation which can be analysed later on.

5.2.2 Hypothesis 1b

Hypothesis 1b states that COVID-19 had an influence on instrumental work values. This is tested accordingly with the wilcoxon signed-rank test as the data is not normally distributed.

Wilcoxon Signed-Rank	P-value
H0: security_pre = security_post	0.1142
H0: salary_pre = salary_post	0.0380
H0: flexibility_pre = flexibility_post	0.0000
H0: remote_pre = remote_post	0.0000

Table 6: Results of Wilcoxon Signed-Rank Test for instrumental work values with p-values

The Table 6 shows the importance of job security has not changed significantly, although there is a small trendency. This could indicate that job security was already considered important before COVID-19 and has not gained or lost much importance as a result of the pandemic. The salary on the other hand changed significantly after the pandemic. Financial security may have become more important during or after the pandemic due to uncertain times. Uncertainty in the economy, inflation or changes in the world of work could have led people to prioritize their salary more. Flexibility at work became much more important due to the pandemic as COVID-19 had a significant influence on flexibility. Individuals may have realized the benefits of having control over their work schedules, leading to a long-term shift in work culture. On the other hand companies may have also adapted by offering more flexible arrangements after they were forced by the pandemic, further reinforcing its increased importance. Remote work became substantially more important after the COVID-19. The shift is highly significant, meaning it is unlikely to be due to random chance. This aligns with global trends where employees and organizations adapted to remote and hybrid work models, leading to a lasting change in work culture (Raghuram, 2021).

Finally, the H1b can not be falsified therefore COVID-19 did lead to a change in instrumental work values. However work value "security" remains stable as the influence of the pandemic was statistically significant, this will be analysed later on.

5.2.3 Hypothesis 1c

Wilcoxon Signed-Rank	P-value
H0: mvalue_pre = mvalue_post	0.0000
H0: social_pre = social_post	0.0021
H0: transparency_pre = transparency_post	0.0001
H0: recognition_pre = recognition_post	0.0112

Table 7: Results of Wilcoxon Signed-Rank Test for affective work values with p-values

The results in Table 7 show that the importance of "manager value" is significantly higher after COVID-19 than before. Since the p-value ($p=0.0000$) is very low, it can be said with a high degree of certainty that this change is not a coincidence. These results could indicate that managers have played a greater role for their employees during the pandemic or that the perception of leadership and management has changed as a result of the crisis. The importance of "social" has increased significantly after COVID-19. This implies that employees attach more importance to social aspects of work than before the pandemic. Isolation during the pandemic may have made social interaction at work seem more valuable, that's why desire for personal interaction and team cohesion may have increased. The results show that the perception of the importance of transparency has increased significantly after coronavirus. More uncertainty during the pandemic might increase the need for clear communication and openness from companies, especially in times of crisis. The results show that the perception of the importance of work recognition has increased significantly after coronavirus. Many people worked from home, which meant that there was less direct recognition from superiors and colleagues. This could have increased the desire for recognition. The statistical analysis could not

falsify the H1c, meaning according to the model COVID-19 significantly influenced affective work values.

5.2.4 Hypothesis 2a

Logistic regression

resign	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	.106	.243	0.44	.663	-.371	.583	
responsibility	.654	.254	2.57	.01	.155	1.152	**
health	.276	.246	1.12	.262	-.207	.759	
education	.761	.343	2.22	.027	.088	1.434	**
industry	.037	.042	0.89	.374	-.045	.119	
age	-.385	.314	-1.23	.22	-.999	.23	
gender	-.071	.149	-0.47	.636	-.363	.222	
employment	.093	.196	0.47	.636	-.292	.478	
income	-.302	.162	-1.86	.063	-.62	.017	*
Constant	-2.602	1.356	-1.92	.055	-5.26	.057	*

Mean dependent var		0.338	SD dependent var		0.475
Pseudo r-squared		0.164	Number of obs		130.000
Chi-square		27.298	Prob > chi2		0.001
Akaike crit. (AIC)		159.105	Bayesian crit. (BIC)		187.780

*** p<.01, ** p<.05, * p<.1

Table 8: Output of logistic regression of cognitive work values on resignation

Table 8 clearly displays that responsibility has a significant influence on resignation (p=0.01), hence if responsibility is high the probability to resign increases accordingly. The work values meaning (p=663) and health (p=0.262), do not have a significant influence on resignation. Therefore the hypothesis is only supported partly for responsibility, but not for meaning and health. The control seems to explain a degree of resignation, variable education displays statistical significance (p=0.027). Also higher income (p=0.063) suggests that the probability of resignation is lower, which makes sense, higher income indicates higher positions and those positions are more difficult to change. Other

variables like age, gender, industry, and employment type do not show strong statistical significance on cognitive work values. The overall model is significant, but the explanatory power (pseudo R^2 = 16.4%) suggests that other unmeasured factors might be influencing resignation decisions.

Logistic regression

resign	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
salary	.021	.306	0.07	.946	-.578	.62	
flexibility	-.018	.219	-0.08	.933	-.448	.411	
remote	-.001	.181	-0.01	.995	-.357	.355	
education	.693	.327	2.12	.034	.052	1.334	**
industry	.027	.04	0.68	.499	-.051	.105	
age	-.366	.303	-1.21	.228	-.961	.229	
gender	-.129	.151	-0.86	.392	-.424	.166	
employment	.029	.188	0.15	.877	-.339	.397	
income	-.32	.157	-2.03	.042	-.628	-.012	**
Constant	-1.469	1.28	-1.15	.251	-3.979	1.04	

Mean dependent var		0.333	SD dependent var			0.473	
Pseudo r-squared		0.092	Number of obs			129.000	
Chi-square		15.182	Prob > chi2			0.086	
Akaike crit. (AIC)		169.039	Bayesian crit. (BIC)			197.637	

*** p<.01, ** p<.05, * p<.1*

Table 9: Output of logistic regression of instrumental work values on resignation

The Logistic regression on instrumental work values, shows (Table 9) that they do not significantly influence the resignation. Here the control variables education and income influence resignation as described above. Salary changes, flexibility, and remote work variables do not significantly influence resignation decisions. Overall, the model is not strongly significant, suggesting that instrumental job factors may not be the main drivers of resignation.

Logistic regression

resign	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
mvalue	.535	.231	2.32	.02	.083	.988	**
social	-.13	.227	-0.57	.567	-.574	.314	
transparency	.214	.269	0.79	.427	-.314	.741	
recognition	-.472	.362	-1.31	.192	-1.181	.237	
education	.807	.345	2.34	.019	.131	1.483	**
industry	.018	.041	0.45	.656	-.062	.099	
age	-.451	.333	-1.35	.176	-1.104	.202	
gender	-.082	.148	-0.56	.577	-.372	.207	
employment	.051	.194	0.27	.791	-.328	.431	
income	-.311	.167	-1.87	.062	-.638	.016	*
Constant	-2.107	1.391	-1.51	.13	-4.833	.619	

Mean dependent var		0.338	SD dependent var	0.475
Pseudo r-squared		0.162	Number of obs	130.000
Chi-square		26.898	Prob > chi2	0.003
Akaike crit. (AIC)		161.505	Bayesian crit. (BIC)	193.047

*** p<.01, ** p<.05, * p<.1*

Table 10: Output of logistic regression of affective work values on resignation

The logistic regression on affective work values shows (Table 10) that managers' values significantly influences resignation. Employees who experience changes in the manager's sense of purpose at work are more likely to resign. Employees are more likely to resign when they perceive shifts in their managers' values. This could indicate disillusionment with leadership, misalignment of values, or loss of trust in management. Social interactions, transparency, and recognition do not significantly impact resignation. The model explains 16.2% of the variance in resignation decisions, which is a moderate level of explanatory power. The model is statistically significant overall, meaning at least one predictor is influencing resignation.

5.2.5 Hypothesis 2b

Logistic regression

workplace_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	-.033	.238	-0.14	.891	-.498	.433	
responsibility	-.25	.224	-1.12	.263	-.689	.188	
health	.029	.221	0.13	.894	-.403	.462	
education	-.221	.285	-0.77	.439	-.78	.338	
industry	-.066	.038	-1.75	.08	-.14	.008	*
age	-.123	.286	-0.43	.667	-.683	.437	
gender	.065	.14	0.46	.643	-.209	.339	
employment	.079	.223	0.35	.723	-.357	.515	
income	-.315	.148	-2.13	.033	-.605	-.025	**
Constant	3.252	1.303	2.50	.013	.699	5.805	**
Mean dependent var		0.600	SD dependent var			0.492	
Pseudo r-squared		0.105	Number of obs			130.000	
Chi-square		18.442	Prob > chi2			0.030	
Akaike crit. (AIC)		176.541	Bayesian crit. (BIC)			205.216	

*** p<.01, ** p<.05, * p<.1

Table 11: Output of logistic regression of cognitive work values on workplace change

Table 11 displays the logistic regression for testing the hypotheses 2b for cognitive work values, and results suggest that cognitive work values have no significant influence on workplace change. However, income (p=0.033) and industry (p=0.08) are significant. Higher income individuals are less likely to experience workplace change. Other variables like age, gender, education, employment, health changes, job meaning, and responsibilities are not statistically significant, indicating they do not strongly predict workplace change. The model is statistically significant overall (p=0.030), hence explaining the workplace change.

Logistic regression

workplace_change		St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
	Coef.						

salary	.444	.318	1.39	.163	-.18	1.068	
flexibility	0	.216	-0.00	.999	-.424	.423	
remote	.28	.186	1.50	.133	-.085	.645	
education	-.23	.288	-0.80	.426	-.794	.335	
industry	-.084	.04	-2.13	.033	-.162	-.007	**
age	-.052	.293	-0.18	.86	-.627	.523	
gender	.178	.154	1.16	.247	-.123	.479	
employment	.022	.201	0.11	.913	-.371	.415	
income	-.348	.152	-2.29	.022	-.645	-.051	**
Constant	2.771	1.255	2.21	.027	.312	5.231	**

Mean dependent var	0.605	SD dependent var	0.491
Pseudo r-squared	0.129	Number of obs	129.000
Chi-square	22.419	Prob > chi2	0.008
Akaike crit. (AIC)	170.720	Bayesian crit. (BIC)	199.318

*** p<.01, ** p<.05, * p<.1*

Table 12: Output of logistic regression of instrumental work values on workplace change

Table 12 shows that instrumental work values variables like salary changes, remote work, and flexibility are not statistically significant, although salary and remote work show weak positive trends. Income (p=0.022) and industry (p=0.033) remain significant in the logistic regression for instrumental work values (Table 12). Certain industries experience less workplace change than others. Other demographic factors (education, age, gender, employment type) do not significantly influence workplace change in this model. The model is statistically significant overall (p=0.008).

Logistic regression

workplace_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
mvalue	.102	.207	0.49	.624	-.305	.508	
social	.006	.207	0.03	.979	-.4	.411	
transparency	.168	.251	0.67	.504	-.324	.66	
recognition	.27	.351	0.77	.441	-.418	.959	
education	-.241	.285	-0.85	.397	-.8	.317	
industry	-.059	.038	-1.54	.124	-.134	.016	
age	-.103	.291	-0.35	.724	-.672	.467	
gender	.105	.14	0.75	.452	-.169	.379	
employment	.086	.222	0.39	.697	-.349	.521	

income	-.285	.151	-1.90	.058	-.58	.01	*
Constant	2.765	1.282	2.16	.031	.253	5.277	**

Mean dependent var	0.600	SD dependent var	0.492
Pseudo r-squared	0.112	Number of obs	130.000
Chi-square	19.604	Prob > chi2	0.033
Akaike crit. (AIC)	177.379	Bayesian crit. (BIC)	208.922

*** p<.01, ** p<.05, * p<.1

Table 13: Output of logistic regression of affective work values on workplace change

As Table 13 shows none of the affective variables related to workplace, meaning, social aspects, transparency, or recognition are not statistically significant. This indicates that perceived affective work value changes do not strongly predict workplace change in this model. Income is the only statistically significant predictor (p = 0.058, β = -0.285) in logistic regression for affective work values, though only at a weak significance level (p < 0.10). This suggests that higher-income individuals are less likely to change workplaces. Other demographic factors like education, industry, age, gender, employment type do not significantly influence workplace change. The model is statistically significant overall (p = 0.033), but the explanatory power is relatively low (Pseudo R² = 11.2%).

Overall the work values do not influence workplace change significantly, therefore, there is no support for the hypothesis 2b.

5.2.6 Hypothesis 2c

Logistic regression

education_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	-.435	.3	-1.45	.147	-1.022	.153	
responsibility	.354	.268	1.32	.187	-.171	.879	
health	.142	.256	0.55	.581	-.361	.644	
education	-.603	.357	-1.69	.091	-1.302	.096	*
industry	-.038	.039	-0.99	.322	-.115	.038	
age	.795	.301	2.64	.008	.206	1.385	***
gender	-.223	.155	-1.44	.151	-.527	.081	

employment	.344	.205	1.68	.094	-.058	.745	*
income	.36	.169	2.13	.034	.028	.692	**
Constant	-1.25 7	1.364	-0.92	.357	-3.931	1.416	

Mean dependent var		0.323	SD dependent var	0.469
Pseudo r-squared		0.205	Number of obs	130.000
Chi-square		33.612	Prob > chi2	0.000
Akaike crit. (AIC)		149.972	Bayesian crit. (BIC)	178.647

*** *p<.01, ** p<.05, * p<.1*

Table 14: Output of logistic regression of cognitive work values on education change

Table 14 reveals that cognitive work values do not have a significant impact on education change. In contrast, age (p = 0.008) and income (p = 0.034) emerge as significant predictors, indicating that older and wealthier individuals are more likely to pursue changes in their education. Additionally, employment status (p = 0.094) and prior education level (p = 0.091) demonstrate some influence, albeit with weaker significance. Overall, the model is statistically significant (Chi-square = 33.612, p = 0.000), suggesting that it holds some explanatory power in understanding the factors influencing education change.

Logistic regression

education_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
salary	.173	.336	0.52	.606	-.486	.832	
flexibility	.131	.244	0.54	.59	-.347	.609	
remote	-.011	.198	-0.06	.954	-.4	.377	
education	-.696	.359	-1.94	.052	-1.4	.007	*
industry	-.043	.04	-1.09	.277	-.121	.034	
age	.796	.301	2.64	.008	.206	1.386	***
gender	-.192	.164	-1.17	.241	-.514	.129	
employment	.369	.197	1.87	.062	-.018	.756	*
income	.351	.169	2.08	.038	.02	.682	**
Constant	-.998	1.303	-0.77	.444	-3.552	1.556	

Mean dependent var		0.326	SD dependent var	0.470

Pseudo r-squared		0.186	Number of obs			129.000	
Chi-square		30.334	Prob > chi2			0.000	
Akaike crit. (AIC)		152.465	Bayesian crit. (BIC)			181.063	

*** p<.01, ** p<.05, * p<.1

Table 15: Output of logistic regression of instrumental work values on education change

The Table 15 shows instrumental work values do not present a statistically significant influence on educational change, hence, there is no support hypothesis 2c. Table 15 indicates that age and income are the strongest predictors of educational change, mirroring their significance in relation to cognitive work values. Employment status and prior education exhibit a weak yet notable significance, offering some explanatory power for educational change. Overall, the model is statistically significant, as evidenced by the Chi-square value of 30.334 (p = 0.000).

Logistic regression

education_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
mvalue	.026	.23	0.11	.911	-.425	.476	
social	-.02	.233	-0.09	.932	-.477	.437	
transparency	.083	.273	0.30	.76	-.452	.618	
recognition	-.197	.367	-0.54	.592	-.917	.523	
education	-.699	.35	-1.99	.046	-1.385	-.012	**
industry	-.041	.039	-1.05	.294	-.117	.036	
age	.802	.299	2.68	.007	.215	1.389	***
gender	-.232	.154	-1.51	.132	-.533	.07	
employment	.386	.2	1.93	.054	-.006	.777	*
income	.361	.175	2.07	.039	.019	.704	**
Constant	-.894	1.3	-0.69	.492	-3.443	1.654	

Mean dependent var		0.323	SD dependent var			0.469	
Pseudo r-squared		0.188	Number of obs			130.000	
Chi-square		30.727	Prob > chi2			0.001	
Akaike crit. (AIC)		154.857	Bayesian crit. (BIC)			186.400	

*** p<.01, ** p<.05, * p<.1

Table 16: Output of logistic regression of affective work values on education change

Affective work values do not exhibit a statistically significant influence on education change, leading to the rejection of Hypothesis 2c. Consequently, the hypothesis is not supported and must be considered falsified. Individuals with higher incomes are more likely to pursue changes in their education, while employment status has a modest positive effect on the likelihood of education change. Additionally, older individuals demonstrate a greater propensity for altering their educational paths. In contrast, higher levels of prior education reduce the likelihood of further educational change. Overall, the model is statistically significant, as indicated by the Chi-square value of 30.727 (p=0.001). Overall, the hypothesis 2c can be falsified, there is no support that work values are significant predictors for educational change.

5.2.7 Hypothesis 3a

Logistic regression

resign	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	.346	.235	1.47	.14	-.114	.806	
reputation	-.089	.227	-0.39	.694	-.534	.355	
education	.659	.323	2.04	.042	.025	1.293	**
industry	.026	.039	0.66	.511	-.051	.103	
age	-.317	.309	-1.03	.304	-.922	.288	
gender	-.13	.141	-0.92	.356	-.406	.146	
employment	.066	.194	0.34	.735	-.315	.446	
income	-.322	.157	-2.05	.04	-.63	-.014	**
Constant	-1.613	1.304	-1.24	.216	-4.169	.943	

Mean dependent var	0.338	SD dependent var		0.475
Pseudo r-squared	0.113	Number of obs		130.000
Chi-square	18.829	Prob > chi2		0.016
Akaike crit. (AIC)	165.574	Bayesian crit. (BIC)		191.381

*** p<.01, ** p<.05, * p<.1*
Table 17: Output of logistic regression on constant cognitive work values on resignation

According to Table 17 the regression shows that constant cognitive work values "meaning" and "reputation" have slight constants however lacks statistical significance. The hypothesis 3a can not be

rejected based on p-value (p=0.14 and p=0.694). Hence, the stable work values have no significant influence on resignation. A higher level of education also in this model increases the likelihood of resignation (p=0.042). A higher income reduces the likelihood of resignation (p=0.04).

Logistic regression

resign	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
security	.027	.256	0.11	.915	-.475	.529	
education	.713	.319	2.24	.025	.088	1.338	**
industry	.027	.039	0.70	.483	-.049	.104	
age	-.366	.302	-1.21	.226	-.959	.226	
gender	-.133	.146	-0.91	.364	-.42	.154	
employment	.013	.187	0.07	.946	-.354	.379	
income	-.337	.156	-2.17	.03	-.643	-.032	**
Constant	-1.462	1.275	-1.15	.251	-3.96	1.037	

Mean dependent var	0.338	SD dependent var	0.475
Pseudo r-squared	0.099	Number of obs	130.000
Chi-square	16.524	Prob > chi2	0.021
Akaike crit. (AIC)	165.878	Bayesian crit. (BIC)	188.819

*** p<.01, ** p<.05, * p<.1

Table 18: Output of logistic regression on constant instrumental work values on resignation

As displayed on the Table 18 that constant instrumental work values "security" has slight constants however it also lacks statistical significance. The hypothesis 3a can not be rejected based on p-value (p=0.915). Hence, the stable instrumental work values have no significant influence on resignation. A higher level of education also in this model increases the likelihood of resignation (p=0.024). A higher income reduces the likelihood of resignation (p=0.03). Overall there is no significant influence of constant work values on resignation, hence these results support the hypothesis 3a, stable work values do not lead to resignation.

5.2.8 Hypothesis 3b

Logistic regression

workplace_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	-.051	.227	-0.22	.823	-.496	.394	
reputation	-.314	.225	-1.40	.163	-.756	.127	
education	-.217	.279	-0.78	.437	-.764	.33	
industry	-.074	.039	-1.90	.057	-.15	.002	*
age	-.055	.291	-0.19	.85	-.625	.515	
gender	.044	.14	0.32	.751	-.229	.318	
employment	.033	.215	0.15	.879	-.388	.454	
income	-.334	.146	-2.28	.023	-.621	-.047	**
Constant	3.386	1.294	2.62	.009	.849	5.923	***

Mean dependent var	0.600	SD dependent var		0.492
Pseudo r-squared	0.110	Number of obs		130.000
Chi-square	19.163	Prob > chi2		0.014
Akaike crit. (AIC)	173.820	Bayesian crit. (BIC)		199.627

*** *p<.01, ** p<.05, * p<.1*

Table 19: Output of logistic regression on constant cognitive work values on workplace change

Table 19 displays that meaning has a high p-value (p=0.823), indicating that this result is not statistically significant. Also, the p-value (p=0.163) of reputation is above conventional significance levels, meaning it is not statistically significant. Therefore the hypothesis can be supported, constant cognitive work values led to no change of workplace. The industry (p=0.057) is marginally significant, suggesting that industry type may have some effect on workplace change. Income (p=0.023) is also significant (p < 0.05), meaning higher income reduces the likelihood of workplace change, which is shown in other results too. Other control variables like education, age, gender, and employment are not significant (p-values > 0.1), meaning they do not have a meaningful impact on workplace change.

Logistic regression

workplace_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
security	.011	.244	0.04	.964	-.467	.489	
education	-.177	.275	-0.64	.519	-.717	.362	
industry	-.066	.038	-1.75	.08	-.14	.008	*
age	-.112	.283	-0.39	.694	-.667	.444	
gender	.078	.143	0.55	.585	-.202	.357	
employment	.081	.216	0.37	.71	-.344	.505	
income	-.308	.144	-2.14	.032	-.589	-.026	**
Constant	2.961	1.261	2.35	.019	.49	5.431	**

Mean dependent var		0.600	SD dependent var	0.492
Pseudo r-squared		0.098	Number of obs	130.000
Chi-square		17.067	Prob > chi2	0.017
Akaike crit. (AIC)		173.916	Bayesian crit. (BIC)	196.856

*** p<.01, ** p<.05, * p<.1*

Table 20: Output of logistic regression on constant instrumental work values on workplace change

The Table 20 displays that the coefficient is very close to zero (Coef.=0.011), indicating almost no impact of security on workplace change. The p-value (p=0.964) is high, meaning the effect is not statistically significant. The hypothesis 3b is supported because security has no statistically significant effect on workplace change. Observing the control variables the effect of industry (p = 0.08) is marginally significant (p < 0.1), meaning industry type may have some effect on workplace change. Income (p=0.032) is statistically significant (p < 0.05), meaning higher income reduces the likelihood of workplace change. And other control variables like education, age, gender, and employment are not significant (p-values > 0.1), meaning they do not have a strong impact on workplace change. Overall the model is statistically significant (Chi-square=17.067, p=0.017), meaning that at least some of the predictors have a meaningful impact on workplace change. However, there is no significant influence of stable work values on workplace change, hence, these results support the hypothesis 3b.

5.2. 9 Hypothesis 3c

Logistic regression

education_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
meaning	-.308	.273	-1.13	.258	-.843	.226	
reputation	.092	.253	0.36	.716	-.404	.589	
education	-.636	.349	-1.82	.069	-1.321	.049	*
industry	-.036	.039	-0.94	.348	-.113	.04	
age	.746	.303	2.46	.014	.152	1.341	**
gender	-.234	.153	-1.52	.128	-.534	.067	
employment	.342	.201	1.70	.089	-.052	.737	*
income	.342	.168	2.04	.042	.013	.67	**
Constant	-.82	1.301	-0.63	.528	-3.369	1.729	

Mean dependent var	0.323	SD dependent var		0.469
Pseudo r-squared	0.194	Number of obs		130.000
Chi-square	31.706	Prob > chi2		0.000
Akaike crit. (AIC)	149.878	Bayesian crit. (BIC)		175.686

*** p<.01, ** p<.05, * p<.1*

Table 21: Output of logistic regression on constant cognitive work values on education change

The Table 21 indicates almost no impact of meaning and reputation on education change. The p-value of meaning (p=0.258) indicates that this result is not statistically significant. Also, the high p-value (p=0.716) for reputation is above conventional significance levels, meaning it is not statistically significant. The results show that there is support for hypothesis 3c, constant cognitive work values do not lead to educational change. The results indicate that individuals do not necessarily pursue further education based on their views about work's meaning or reputation. The control variable seems to explain educational change partly. The negative coefficient education suggests that individuals with higher education levels are less likely to undergo further educational change. This effect is marginally significant (p=0.069), indicating that those who are already highly educated may see less need for additional education. The coefficient of age is positive and statistically significant (p = 0.014),

suggesting that older individuals are more likely to experience educational change. This could indicate mid-career retraining or lifelong learning trends. This positive coefficient of employment suggests that being employed increases the likelihood of educational change, and the effect is marginally significant (p = 0.089). This might indicate that people who are employed seek additional education for career advancement. Income is also significant (p=0.042), meaning higher income increases the likelihood of education change, which makes sense as higher positions require further education. Only gender is not a significant control variable. The model is statistically significant (Chi-square = 31.706, p < 0.000) overall, meaning that at least some of the predictors have a meaningful impact on educational change.

Logistic regression

education_change	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
security	.074	.281	0.26	.792	-.477	.626	
education	-.706	.346	-2.04	.041	-1.385	-.028	**
industry	-.039	.038	-1.00	.315	-.114	.037	
age	.794	.296	2.68	.007	.214	1.374	***
gender	-.222	.157	-1.42	.156	-.529	.085	
employment	.375	.198	1.89	.059	-.014	.763	*
income	.365	.169	2.16	.031	.034	.695	**
Constant	-.896	1.285	-0.70	.486	-3.415	1.623	

Mean dependent var	0.323	SD dependent var		0.469
Pseudo r-squared	0.186	Number of obs		130.000
Chi-square	30.429	Prob > chi2		0.000
Akaike crit. (AIC)	149.154	Bayesian crit. (BIC)		172.094

*** p<.01, ** p<.05, * p<.1*

Table 22: Output of logistic regression on constant instrumental work values on education change

The Table 22 displays that coefficient for security (Coef.=0.074) indicates a very weak positive relationship with educational change. However, the p-value (0.792) is highly insignificant, showing that there is no influence on educational change, hence, this supports the hypothesis 3c. Regarding

control variables, education (p=0.041), age (p=0.007), employment (p=0.014) and income (p=0.034) show significant influence on educational change. Education coefficient suggests that individuals with higher education are less likely to undergo further educational change, meaning that those who are already educated may see less need for additional education. It also seems that older individuals are more likely to experience educational change. This could reflect a retraining or might be necessary for the next career level. Being employed slightly increases the likelihood of pursuing further education. This could indicate that people invest in further education while working to improve career prospects. Higher income is associated with a greater likelihood of educational change. This makes sense, as financial resources may enable individuals to afford further education or higher career level requires it. The overall model is statistically significant (Chi-square = 30.429; p=0.000), meaning that at least some predictors meaningfully explain educational change.

6 Check the goodness-of-fit

To check how well a statistical model describes the observed data a test for goodness-of-fit is crucial. Therefore, this chapter describes the result output of Hosmer-Lemeshow test because in previous statistical analysis a Logit regression was used.

Resignation

Variable	resign
Number of observations	130
Number of groups	10
Hosmer–Lemeshow chi2(8)	6.10
Prob > chi2	0.6365

Table 23: Output of Hosmer-Lemeshow test of regression on resignation

Table 23 displays the Hosmer-Lemeshow goodness-of-fit test which was conducted to assess the calibration of the logistic regression model predicting resignation. The test ($\chi^2(8) = 6.10$; p=0.6365) indicates no significant deviation between observed and expected probabilities. Since the p-value is well above 0.05, the model provides a good fit to the data and is appropriately specified for predicting resignation outcomes.

Workplace change

Variable	workplace_change
Number of observations	130
Number of groups	10
Hosmer–Lemeshow chi2(8)	3.36
Prob > chi2	0.9099

Table 24: Output of Hosmer-Lemeshow test of regression on workplace change

The test of Hosmer-Lemeshow (Table 24) for the regression on workplace change, resulted in no significant deviation between observed and expected event probabilities. As the p-value (p=0.9099) exceeds the conventional threshold of 0.05, this fails to reject the null hypothesis, indicating that the model is well-calibrated and provides an appropriate fit for the data.

Education change

Variable	education_change
Number of observations	130
Number of groups	10
Hosmer–Lemeshow chi2(8)	10.66
Prob > chi2	0.2214

Table 25: Output of Hosmer-Lemeshow test of regression on education change

The Table 25 assesses the goodness-of-fit of the logistic regression model on education_change, the performed Hosmer-Lemeshow test shows no significance. The results indicate ($\chi^2(8)=10.66$; p=0.2214) that the model fits the data well. This indicates that the predicted probabilities align reasonably with the observed outcomes, supporting the appropriateness of the logistic regression model for predicting education change.

Finally, the goodness-of-fit shows that the logistic regression model does not show significant lack of fit, meaning the model is reasonably reliable for resignation, workplace change, and education change.

7 Discussion

The results indicate that COVID-19 had a significant effect on work values. Only work values like meaning, reputation, and security stayed stable despite COVID-19. This supports the argued arguments for hypothesis 1 (a-c), that COVID-19 did influence work values. The results of the logit regression show that among cognitive work values, only responsibility significantly influenced resignation. Apparently employees who valued responsibility more were more likely to resign. Presumably employees who value responsibility might gain more responsibilities during the pandemic, but due to uncertainty and higher workload this might fire back and those employees left their job due overwhelming increase in responsibilities. Among affective work values, only managerial values significantly influenced resignation. A lot of managers faced new circumstances, like switching to remote work and implementation of COVID-19 regulations, revealing their core values. Seemingly employees pay high attention to managers values, resulting in resignation whenever there is a misalignment. However, the results look different for workplace change, the statistical analysis found no significant relationship between work values and workplace change. Despite the shifts in work values caused by COVID-19, these changes did not directly influence employees' decisions to switch workplaces. Individuals change the workplace based on other factors than just work values. Stable cognitive and instrumental work values did not significantly influence resignation or workplace

change, which supports Hypotheses 3 (a-c), indicating that stable work values do not drive resignation, workplace change and education change.

However, it is interesting to see that control variables have explanatory elements for resignation. Seemingly, education and income were good predictor for resignation. Individuals with higher income are unlikely to resign. However, this makes sense as with higher position comes high income which is less frequent changed on a certain career level. Also individuals with higher education are more prone to resign, which also makes sense, highly educated individuals often have an easier time securing new employments and possess a clearer sense of their professional needs. If these needs are not met, they are more inclined to seek opportunities elsewhere. Additionally, industry plays a significant role in workplace change. For instance, in the consulting sector, frequent job changes are more or less the norm. The data is consulting dominated, therefore the workplace change is well predicted by industry. Regarding educational change, age mattered significantly, individuals with higher age tend to pursue further education. Seemingly after COVID-19 some retrainings were probably necessary to adopt to a remote work environment.

Additionally, participants were asked to indicate what work values became more important after the COVID-19. Majority indicated flexibility and remote work, which was covered by instrumental work values in the survey. However, uncovered by the survey were work values like:

1. Employers looking after employees, offering flexible and healthy work environments

2. Fairness and kindness

3. Myself

This shows that well-being, empathy, and self-care became important for the individuals, the pandemic seemingly led to prioritizing of non-tangible values in the work environment. Additionally, participants were asked to indicate whenever they are currently happy with their work situation.

Tabulation of work_happiness

How happy are you with your work situation? (*answering on the voluntary basis)	Freq.	Percent	Cum.
Very happy	39	30.00	30.00
Happy	33	25.38	55.38
Neutral	14	10.77	66.15
Somewhat happy	39	30.00	96.15
Not happy	5	3.85	100.00
Total	130	100.00	

Table 26: Output of happiness variable

To understand the sample it's important to consider that the majority of participants are happy (Table 26) with their job (72 %), hence, those individuals might be less prone to resignation or work place change. This could explain why there is no significant influence of work values on resignation, as this sample might not cover those individuals who resigned or changed their workplace because they were happy with their work situation. However, it does not show whenever the participants were happy with their job before the pandemic, providing less insights into evolution of happiness over time.

The underlying research suggests that the answer why individuals resign is more complex in nature and only gets explained by work values to a small degree.

But nevertheless this provides a nuanced understanding on how and to what extent COVID-19 influenced work values. However the intertwin topics which are also highly discussed in work environment research like burnout, freelancing, new work, and remote work could have been another explanation of resignation wave during and after the pandemic (Gallup, 2022; Kraljic, 2022). But this would go beyond the scope of the underlying paper and should be covered by further research.

8   Limitations and Further Research

The underlying research has its limits, which can be categorized into four major limitations. First one being the limited geographical scope, this study focuses only on Germany and Austria, other countries

could have displayed different outcomes. Second limit is the sampling methods which did not cover especially resigning individuals, this could invite the bias that participants were not relevant for the underlying research. However, the sample covers well the consulting industry, which could have its own bias of industry, which are beside the scope of this research. Third limit is the usage of the predefined work values in the survey based on research, leading to limited work value domain and objectifying to a certain degree, leaving less room for subjective work values. Lastly, the awareness of one's own work values is not guaranteed, leading to less proper participation in the survey.

A larger-scale study would be necessary for better understanding of work values and its effects. For further research also more work values should be included. The finding suggests that there are other factors that could prove a better causality. Also for further research macroeconomic factors should be considered like inflation, labor shortages, labor policies, etc which also could have had an influence on resignation, workplace change, or education change.

9 Implication for Management

As for the implications the insights into work values could be important for various areas, in the context of this study its majority important from two perspectives: novel forms of organisations and management decision making. When considered in the novel form of organisations (Puranam, Alexy, Reitzig, 2014), to provide a better and more effective workplace for employees. This is important for example because of work conditions, according to a BCG Study in 2024 half of surveyed employees around the world experienced burnout symptoms at work. The results of the study show that belonging and getting needs met are tools to address the burnout (BCG, 2024), which indicates that understanding and implying employees' work values into management knowledge and practice is crucial. The burnout problem gathered more focus in the last several years (Demerouti, et al., 2021), this indicated that the current workplace environment does not provide optimal work conditions, hence there is room for improvement.

Also deeper understanding of work values and their effects is necessary for better management decisions. Generally it is important to understand the domain of work values for a better organisation of teams and for creating incentives schemes for more productivity and less work burden. The new Gallup Engagement Index in Germany (2025) indicates that emotional connection is crucial between managers and employees, otherwise employees disconnect from their work, which leads to less productivity and innovation. The key according to the survey is to foster connection, which can be supported by matching employees' work values. Hence, meeting employees' work values lead to a more human centric management and better decision making.

The underlying study suggests that organizations should focus on work meaning, responsibility, and health to align with employees' evolving expectations. Flexibility and remote work should remain key priorities, as their importance has significantly increased. Obviously managers play a crucial role in retention, as employees are more likely to resign if they perceive a misalignment with leadership values. Therefore, communicating about managers' values and maintaining good connections is important to keep employees. The findings of this research highlight a long-term shift in work culture due to COVID-19, particularly around flexibility, health, and leadership expectations, shaping future organizational strategies.

10 Conclusion

The performed study indicated that responsibility and managers' value play a crucial role in staying or leaving the current occupation. As Spell and Bezrukova (2022) pointed out, that crisis and figuring out their source can prevent or help to better handle the future crisis. Some crises are inevitable but understanding the source and developing mechanisms that serve the consequences, in this case resignation, at best should be a priority in business research and management.

As early as in the 60s, researchers such as Roethlisberger and William Dickson already pointed out that prioritizing employees' well-being is crucial for companies' success. The Hawthorne Effect was a baseline for this revelation, which describes a phenomenon in which subjects in behavioral studies alter their performance in response to being observed (Harvard Business School, n.d.). From a business management perspective, this finding led to the conclusion competitive advantage can be gained through prioritisation of employees well-being, this is still valid (Harvard Business School, n.d.). When an employee is well at the workplace this leads to job satisfaction, accordingly job satisfaction plays a key role regarding keeping employees. People remain a crucial resource in the economy, making it essential to consider their work values. Job satisfaction plays a key role in this regard, as it is closely linked to employees' values and expectations (Otte, 2007). Overall clearly work values explain only partly the resignation wave during and after the pandemic (Gallup, 2022; Kraljic, 2022), some other factors might influence the decision to resign. However, the work values are complex in nature, every insight contributes to a better understanding.

There is also some tendency towards re-organization of work as the organisations which have been successful throughout the last decades base their work organisation on structures originating from industrialization (Bergmann, 2019). This might have worked for a long time, but the new challenges seem not to be properly addressed by organisations nowadays, therefore, novel work models are developing steadily, for example with the New Work concept. New Work focuses on freedom and participation, also integrates elements such as freedom, development, self-esteem, social responsibility, and purpose (Bergmann, 2019). Nevertheless, change is difficult, it requires engagement and openness to take risks, but it is not inevitable and must be part of management advancement.

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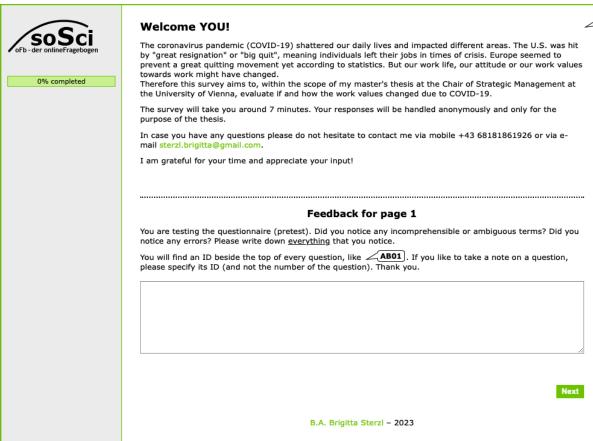
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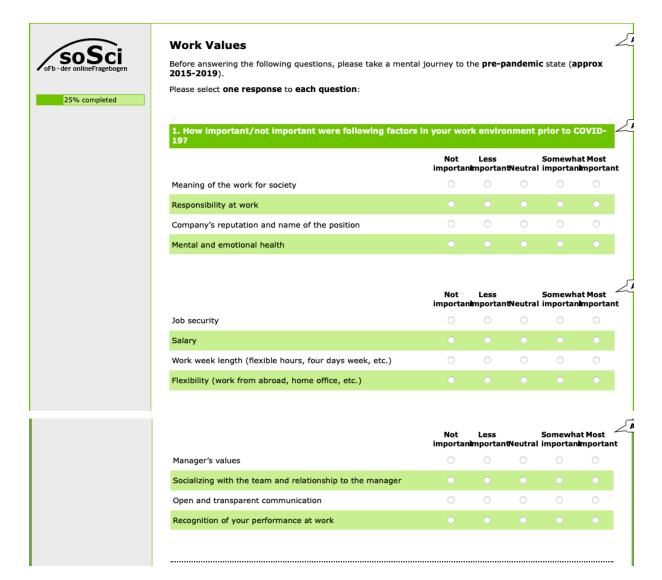
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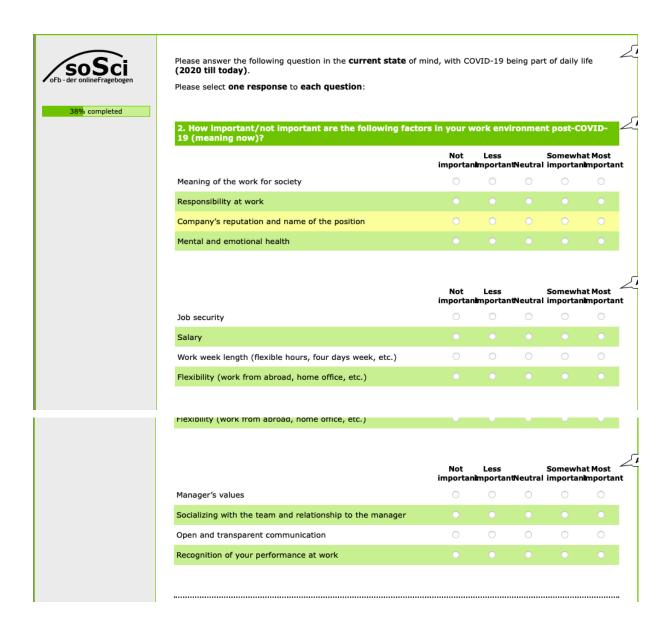
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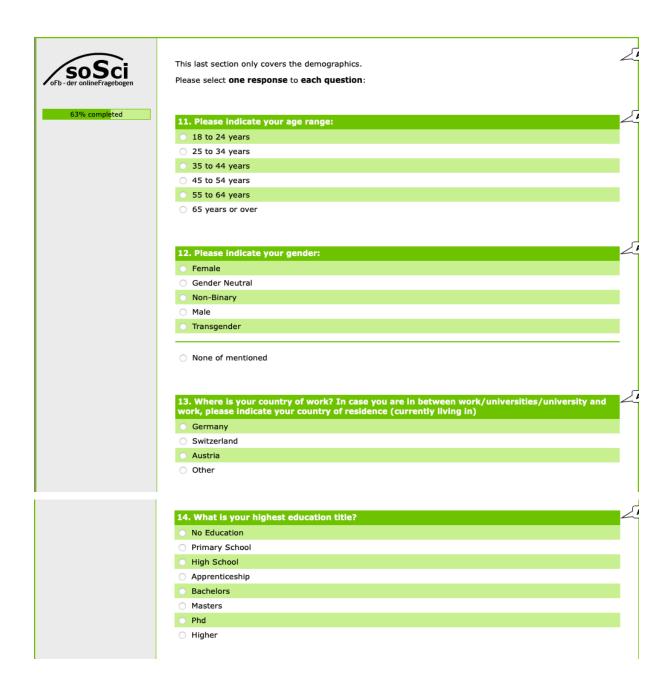
Appendix A: Survey

Welcome YOU!

The coronavirus pandemic (COVID-19) shattered our daily lives and impacted different areas. The U.S. was hit by "great resignation" or "big quit", meaning individuals left their jobs in times of crisis. Europe seemed to prevent a great quitting movement yet according to statistics. But our work life, our attitude or our work values towards work might have changed.
Therefore this survey aims to, within the scope of my master's thesis at the Chair of Strategic Management at the University of Vienna, evaluate if and how the work values changed due to COVID-19.

The survey will take you around 7 minutes. Your responses will be handled anonymously and only for the purpose of the thesis.

In case you have any questions please do not hesitate to contact me via mobile +43 68181861926 or via e-mail sterzl.brigitta@gmail.com.

I am grateful for your time and appreciate your input!

....

Feedback for page 1

You are testing the questionnaire (pretest). Did you notice any incomprehensible or ambiguous terms? Did you notice any errors? Please write down <u>everything</u> that you notice.

You will find an ID beside the top of every question, like ⊿**AB01**. If you like to take a note on a question, please specify its ID (and not the number of the question). Thank you.

Next

B.A. Brigitta Sterzl – 2023

Information

For valid scientific research, please keep in mind that **honesty** is crucial, there is no judgment and no identification of your responses in the analysis of the data.

This survey aims to figure out if and how work values changed due to COVID-19. Therefore, there will be two question blocks, one for pre-pandemic work values and one for post-pandemic work values. However, **if your work values didn't change due to COVID-19, please indicate the same importance of work values for the pre- and post-pandemic state.**

....

Feedback for page 2

You are testing the questionnaire (pretest). Did you notice any incomprehensible or ambiguous terms? Did you notice any errors? Please write down <u>everything</u> that you notice.

You will find an ID beside the top of every question, like ⊿**AB01**. If you like to take a note on a question, please specify its ID (and not the number of the question). Thank you.

Next

B.A. Brigitta Sterzl – 2023

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Work Values

Before answering the following questions, please take a mental journey to the **pre-pandemic** state (**approx 2015-2019**).

Please select **one response** to **each question**:

1. How important/not important were following factors in your work environment prior to COVID-19?

	Not important	Less important	Neutral	Somewhat important	Most important
Meaning of the work for society	○	○	○	○	○
Responsibility at work	○	○	○	○	○
Company's reputation and name of the position	○	○	○	○	○
Mental and emotional health	○	○	○	○	○

	Not important	Less important	Neutral	Somewhat important	Most important
Job security	○	○	○	○	○
Salary	○	○	○	○	○
Work week length (flexible hours, four days week, etc.)	○	○	○	○	○
Flexibility (work from abroad, home office, etc.)	○	○	○	○	○

	Not important	Less important	Neutral	Somewhat important	Most important
Manager's values	○	○	○	○	○
Socializing with the team and relationship to the manager	○	○	○	○	○
Open and transparent communication	○	○	○	○	○
Recognition of your performance at work	○	○	○	○	○

Please answer the following question in the **current state** of mind, with COVID-19 being part of daily life **(2020 till today)**.

Please select **one response** to **each question**:

2. How important/not important are the following factors in your work environment post-COVID-19 (meaning now)?

	Not important	Less important	Neutral	Somewhat important	Most important
Meaning of the work for society	○	○	○	○	○
Responsibility at work	○	○	○	○	○
Company's reputation and name of the position	○	○	○	○	○
Mental and emotional health	○	○	○	○	○

	Not important	Less important	Neutral	Somewhat important	Most important
Job security	○	○	○	○	○
Salary	○	○	○	○	○
Work week length (flexible hours, four days week, etc.)	○	○	○	○	○
Flexibility (work from abroad, home office, etc.)	○	○	○	○	○

Flexibility (work from abroad, home office, etc.)

	Not important	Less important	Neutral	Somewhat important	Most important
Manager's values	○	○	○	○	○
Socializing with the team and relationship to the manager	○	○	○	○	○
Open and transparent communication	○	○	○	○	○
Recognition of your performance at work	○	○	○	○	○

50% completed

The following questions aim to figure out if COVID-19 influenced the tendency to resign from the workplace.

Please select **one response** to **each question**:

3. Did you resign your work during the COVID-19 or are you considering to resign in the next few/six months?

	Yes	No	Not relevant
	○	○	○

4. Did you change your workplace during the COVID-19 or are you considering to change your workplace in the next few/six months? (*consider any kind of change, e.g. field, industry, department, etc.)

	Yes	No	Not relevant
	○	○	○

5. After education, did you refuse the possibility to start working during the COVID-19 or did you delay the start of working due to COVID-19?

	Yes	No	Not relevant
	○	○	○

6. Did you change your Major or your education path because of the COVID-19?

	Yes	No	Not relevant
	○	○	○

6. Did you change your Major or your education path because of the COVID-19?

Yes	No	Not relevant
○	○	○

7. Did your family situation changed during COVID-19 (e.g. getting kids, getting married, moving in with a partner)?

Yes	No	Not relevant
○	○	○

8. Did the importance of work change during the COVID-19?

Not important	Less important	Neutral	Somewhat important	Most important
○	○	○	○	○

9. How reliant were you on your income during the COVID-19?

Not reliant	Less reliant	Neutral	Somewhat reliant	Most reliant	Not relevant
○	○	○	○	○	○

This section is not obligatory, please answer on voluntary basis.

This section is not obligatory, please answer on voluntary basis.

10. How happy are you with your work situation? (*answering on the voluntary basis)

Very happy	Happy	Neutral	Somewhat happy	Not happy
○	○	○	○	○

What became more important for you after the COVID-19 outbreak in your work environment? (*answering on voluntary basis)

63% completed

This last section only covers the demographics.

Please select **one response** to **each question**:

11. Please indicate your age range:

- ○ 18 to 24 years
- ○ 25 to 34 years
- ○ 35 to 44 years
- ○ 45 to 54 years
- ○ 55 to 64 years
- ○ 65 years or over

12. Please indicate your gender:

- ○ Female
- ○ Gender Neutral
- ○ Non-Binary
- ○ Male
- ○ Transgender

- ○ None of mentioned

13. Where is your country of work? In case you are in between work/universities/university and work, please indicate your country of residence (currently living in)

- ○ Germany
- ○ Switzerland
- ○ Austria
- ○ Other

14. What is your highest education title?

- ○ No Education
- ○ Primary School
- ○ High School
- ○ Apprenticeship
- ○ Bachelors
- ○ Masters
- ○ Phd
- ○ Higher

15. In which industry are you working?

- ○ Manufacturing and Process Industries (non-computer)
- ○ Online Retailer
- ○ Internet Service Provider (ISP) or Application Service Provider (ASP)
- ○ Communications Carrier
- ○ Aerospace
- ○ Banking/Finance/Accounting
- ○ Insurance/Real Estate/Legal
- ○ Federal Government (including military)
- ○ State/Local Government
- ○ Medical/Dental/Healthcare
- ○ Transportation/Utilities
- ○ Construction/Architecture/Engineering
- ○ Data Processing Services
- ○ Wholesale/Retail/Distribution
- ○ Education
- ○ Marketing/Advertising/Entertainment
- ○ Research/Development Lab
- ○ Business Services/Consultant
- ○ Computer Manufacturer (Hardware, software, peripherals)
- ○ Computer/Network Services/Consultant
- ○ Computer Related Retailer/Wholesaler/Distributor
- ○ Other

16. What type of employment relationship best describes your current work situation?

- ○ Full-time employment
- ○ Part-time employment
- ○ Temporary/Contractual employment
- ○ Self-employed/Freelance
- ○ Internship/Apprenticeship
- ○ Unemployed
- ○ Sabbatical
- ○ In education
- ○ Other

17. What is your total annual household income?

- ○ 0 – 30,000 €
- ○ 30,001 – 44,000 €
- ○ 44,001 – 60,000 €
- ○ 60,001 – 90,000 €
- ○ 90,001 – 120,000 €
- ○ 120,001 + €

- ○ no income

69

Appendix B: German Abstract

Die Nachwirkungen von COVID-19 hat die Wirtschaft weltweit beeinflusst, bspw. Inflation ist in vielen Ländern gestiegen. Trotz der unsicheren Lage während und nach der Pandemie gab es im Jahr 2022 die sogenannte „Kündigungswelle" der Arbeitnehmer:innen in den USA, equivalent in Europa wurde vermehrt das Phänomen der „inneren Kündigung" diskutiert. Die Ursachen für diese unerklärten Entwicklungen sind bislang nicht abschließend untersucht und bedürfen einer wissenschaftlichen Analyse. Die vorliegende Analyse möchte mehr Licht in diese Thematik einbringen. Konkreter soll hier untersucht werden, ob die COVID-19-Pandemie einen Einfluss auf die Arbeitswerte von Beschäftigten hatte und ob sich daraus mögliche Erklärungen für die vermehrten freiwilligen Kündigungen im Jahr 2022 ableiten lassen. Erste Hinweise aus der Literatur deuten darauf hin, dass sich Arbeitswerte auf die Kündigungsbereitschaft auswirken könnten – allerdings wurde dieser Zusammenhang bislang noch nicht umfassend im Kontext der Pandemie analysiert. Zur Untersuchung wurde eine qualitative empirische Methode gewählt. Eine gezielte Stichprobe (Schneeballstichprobe) wurde mittels Umfrage erhoben, um mögliche Veränderungen der Arbeitswerte sowie deren Zusammenhang mit Kündigungsentscheidungen zu beleuchten. Die Ergebnisse zeigen, dass COVID-19 tatsächlich zu einer Veränderung bestimmter Arbeitswerte geführt hat. Diese veränderten Werte konnten teilweise zur Erklärung der Kündigungsentscheidungen herangezogen werden – jedoch nicht umfassend. Für viele Arbeitswerte ließen sich keine direkten Zusammenhänge identifizieren, was auf das Zusammenspiel weiterer Einflussfaktoren hindeutet. So zeigt die Analyse, dass stabile Arbeitswerte einen ausreichenden Erklärungsansatz für die Kündigungswelle bieten. Diese Untersuchung bietet neue Einblicke in die Arbeitswerte der Mitarbeiter und zeigt Perspektiven auf, die innovative Organisationsmodelle beeinflussen können. Insbesondere wird das Potenzial für liberalere Managementansätze hervorgehoben, die die Bedingungen am Arbeitsplatz an die Bedürfnisse der Mitarbeiter anpassen, anstatt sich an starre, von etablierten Traditionen übernommene Strukturen zu halten.