Manuscript ID	ManuscriptTitle	Abstract	Author Names
ANZAM-2017-199.R1	The effect of	This paper explores the relationship between the amount of disclosed	Neher, Alain
	voluntarily	managerial values of small and medium-sized enterprises (SMEs) and the	
	disclosed	embedment of managerial values. In adeparture from previous research of	
	managerial values	managerial values, a conceptual Maturity Model of Managerial Values	
	on the level of	was developed which articulates the extent to which values are	
	embeddedness of	integrated or embedded within organisations. This allowed a rigorous	
	managerial values: A	examination of the amount of values disclosure as to the degree of values-	
	focus on Swiss SMEs	embeddedness in SMEs. Results suggest a positive relationship between	
		quantitatively disclosing more information and a higher degree of values-	
		embeddedness.Implications of results are discussed and suggestions for	
		furtherresearchare presented.	