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Organizational Culture and Firm Performance: A case of the Institute of Certified Public Accountants of Kenya

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Abstract

ICPAK has not yet established a monitoring mechanism, making it difficult to identify and pursue violations of established rules and regulations. Deep seated skepticism on the part of private investors has not yet been overcome, and private investment levels remain very low. Lack of pressure from the users of financial statements for high-quality information, and the general absence of transparency in the corporate sector, pervade the corporate financial reporting regime. This study sought to establish the effects of organizational culture on firm performance at the Institute of Certified Public Accountants of Kenya by specifically assessing the influence of the mission culture, organizational adaptability culture, organizational cultural consistency and organizational cultural involvement influences performance of ICPAK. The study was anchored on the Denison's Theory and the Goal Setting Theory and it adopted a descriptive research design. The target population consisted of 73 top, middle and low-level management staff working at ICPAK offices located at CPA Centre along Thika Road in Nairobi Kenya. The study adopted stratified proportionate sampling to give a sample size of 36 respondents, 50 percent. Data was collected using a semi structured questionnaire which was pilot tested for validity and reliability. Correlation analysis was used to test the direction of relationship between the independent variables and dependent variable. Qualitative data was analyzed using content analysis while quantitative data was analyzed using descriptive statistics such as the measures of central tendencies. Inferential statistical analysis was done using multiple regressions using SPSS Version 22. Analyzed data was presented in form of tables to facilitate comparison. Findings showed that that there was strategic direction and intent under mission culture and it is significant and has a positive relationship with performance of ICPAK. Under adaptability culture, findings indicate that creating change in the organization was a crucial component of adaptability culture and it influences performance of ICPAK. Under the consistency culture, findings revealed that agreement is an important component of consistency culture and it influences performance of ICPAK while under involvement culture, findings showed that people at all levels feel that they have at least some input into decisions that will affect their work and that their work is directly connected to the goals of the organization which implies that there is a significant positive relationship between involvement culture and performance of ICPAK. The study concludes that organizations that have mission statements and values that have a meaning serve as powerful guides for everyday action. The study also concludes that firms characterized by higher adaptability culture will perform better than did those characterized by lower adaptability culture. On consistency culture, the study concludes that successful companies have a clear set of values that support employees and managers in making consistent decisions. The study recommends that HR managers should always ensure that they consider the mission culture as one of the most important managerial tools. The study recommends that for an organization to perform well, there should be some level of consistency between the values of its employee and the organization and that those who design work in the organization should, give individuals assignments that are consistent with their strengths, interests and opportunities for continued learning and growth. This study also recommends that the organization under study extends its staff involvement in decision-making to key decisions that directly affect employees, and to involve them more in performance evaluations.

Key words: *adaptability culture, consistency culture, firm performance, involvement culture and organizational culture*

INTRODUCTION

Background of the Study

Performance of organizations is nowadays an imperative to survival of management (Sarkar, 2010). Organizations are quick to replace their top management on the allegation of poor performance. Usually this is attributed to top management on the failure to execute the organizations' strategy toward performance (De Salas & Huxley, 2014). Such execution requires a culture that is inbuilt to the management and employees and embedded in the systems of the organizations. Organizational culture focuses on the soft management of the human capital as opposed to the hard components of the machines and systems (Siriram, 2011). Surprisingly most strategies focus on the hard component where they achieve short term success or performance, which is followed by imminent failure and eventual buy out of enterprises (Sarkar, 2010). Organizational culture survives through time and performance of the organization and surpasses that of other businesses (Ibidunni & Mayowa, 2014).

All organizations, everywhere, function within a specific culture, and firm managers must develop an understanding of their cultural settings if their organizations are to perform effectively (Yakubu, 2007). Organizational culture helps to provide stability to an organization which implies that it is a very useful tool for managers, in managing a diversified workforce within the business environment (Ko, 2014). Culture can be a major source of efficiency in organizations and improve corporate performance (Besanko, 2007).

Culture is clearly an important ingredient of effective institutional performance. There is a close relationship between an organization's culture and its performance. Numerous factors of the prevailing culture such as the mission, adaptability, consistency and involvement among others influence the ultimate performance of an institution. However, very few institutional managers realize the weight that a culture of an institution has on its performance. This study seeks to

establish the effects of organizational culture on firm performance as will be observed at the Institute of Certified Public Accountants of Kenya.

Organizational Culture and Firm Performance

Research on the link between organizational culture and organizational performance had increased substantially during the past two decades (Lim, 2009). Peters and Waterman (2006) claimed that high performance firms could be distinguished from low performance firms because they possessed certain cultural traits and “strong culture”. Deal and Kennedy (2007) suggested that organizational performance can be enhanced by strong shared values. However, their recommendations were criticized by Carroll (2009), Reynolds (2010) and Saffold (2011) who asserted that a simple model relating organizational culture to performance no longer fits and a more sophisticated understanding of the tie between culture and performance must be developed.

According to Kandula (2006) the key to good performance is a strong culture. He further maintains that due to difference in organizational culture, same strategies do not yield same results for two organizations in the same industry and in the same location. A positive and strong culture can make an average individual perform and achieve brilliantly whereas a negative and weak culture may demotivate an outstanding employee to underperform and end up with no achievement.

Most of the researchers in organizational culture study have found a constructive association between organizational culture and performance. Stewart (2007) mentioned that profitability is any organizational goal and cultural norms in an organization strongly affect all who are involved in the organization. Inherently, Gallagher, Brown and Linden (2008) asserted that organizational culture is not only an important factor of an organization; it is also the central force which drives superior business performance. Gallagher *et al.* (2008) mentioned that the culture of an organization influences all the activities which an organization performs. It is the core of what the company is in actual, how it functions, what it focuses on, and how it handles its customers, employees and other stakeholders.

Kim, Lee and Yu (2004) reported that culture was found to impact a variety of organizational processes and performance. The strength of cultural values was found to be correlated with the organizational performance of firms in a few cases. Marcoulides & Heck (2009) found that organizational culture has a strong direct effect on organizational performance. Oparanma (2010) found that organizational culture is an important variable to be considered when organizational performance is in consideration. According to the results of Duke and Edet (2012), there is positive association between organizational culture and performance. Zheng, Yang and McLean (2010) reported that the positive effect of organizational culture on organizational effectiveness.

In Pakistan, Ehtesham, Muhammad and Muhammad (2011) sought to expand the base of knowledge and empirically test the relationship between the components of organizational culture and firm performance. The study adopted the exploratory research approach to explore the impact. The results from the statistical analysis show that organizational culture has a positive significant relationship with the performance.

Statement of the Problem

Organizational practitioners continue to be bedeviled by management problems that impede progress toward achieving high performance and that have their roots in the culture of an organization (Blunt & Jones, 2012). The patterns of management and employee behavior in the work place are largely culture-bound (Ahiauzu, 2010). There is a notable emphasis to contextualization of organizational culture with minimum response on generalized cultural attributes and the universality in application is therefore a basis on which successful organizations can be modeled on (Aluko, 2008). Relating ICPAK to its specific cultural settings provides the main motivation for this study by relating it more closely with its organizational cultural setting to enhance optimal performance. Notably, it is the responsibility of the management to introduce the organizational culture to its employees that will assist the employees to get familiar with the system of organization. This has not been the case at ICPAK. Management is not keen on always keeping a learning environment in the organization which leads to improved performance. At ICPAK, it is necessary for the management to identify the norms and values of the organization of the employees.

Although there are numerous articles devoted to the different aspect of culture but much of it consists of anecdotes, prescriptions based on Western experience (Ahiazu, 2010) and inconsistent results regarding the link between organizational culture and performance (Kim *et al.* 2004; Lim, 2009). Fewer articles have contributed towards culture and performance research (Reichers & Schneider, 2011). The relatively few studies from developing countries have also prompted the researcher to investigate the organizational culture-performance link. Thus, there exists the problem of a dearth of research focusing exclusively on the effects of organizational culture on firm performance and more research is needed in understanding and exploring organizational culture-performance relationship. This study therefore sought to fill this gap by establishing the relationship between organizational culture and firm performance as was observed at the Institute of Certified Public Accountants of Kenya.

General Objective

The main objective of this study was to establish the relationship between organizational culture and firm performance as will be observed at the Institute of Certified Public Accountants of Kenya.

Specific Objectives

- i. To assess the influence of mission culture on performance of ICPAK
- ii. To establish the effects of organizational adaptability culture on performance of ICPAK
- iii. To determine the extent to which consistency culture affects performance of ICPAK
- iv. To explore how involvement culture influences performance of ICPAK

Scope of the Study

A study on all aspects of management is quite complex to carry out. Therefore, the current study only focused on the relationship between organizational culture and firm performance with a special focus on ICPAK headquartered in Nairobi County, Kenya. ICPAK is the accountants' professional body mandated to regulate the accountancy profession in Kenya. The population of the study comprised of 73 employees of ICPAK and consisted of the top, middle and low-level

management. Organizational culture comprised of mission culture, adaptability culture, cultural consistency and cultural involvement.

LITERATURE REVIEW

Theoretical Review

This study was pegged on Denison's model, which explores the underlying beliefs and assumptions that represent the deepest levels of organizational culture and the goal setting theory and the goal setting theory which is essentially linked to task performance.

Denison's Theory

Denison's model grew out of his efforts to develop an integrative theory of organizational culture that explains how culture relates to organizational effectiveness, identifies a broad set of traits and value dimensions enabling a fuller understanding of the culture, effectiveness relationship, and provides further insights as to the specific processes by which these traits facilitate or inhibit effectiveness. At the core of Denison's model are the underlying beliefs and assumptions that represent the deepest levels of organizational culture (Schien 1984).

Denison (2000) contends that the four major cultural traits of involvement, consistency, adaptability, and mission highlight major tensions or contradictions faced by modern organizations to perform effectively—most specifically, the trade-offs between stability and flexibility and between internal focus and external focus. Denison's theory has been tested using comparable samples of firms from the United States and Russia as well as several North American, South American, and Asian nations and considerable evidence has been revealed in favor of its fundamental premises (Denison *et al.*, 2003a, 2003b; Fey & Denison, 2003). Evidence also suggests that the effect sizes of the culture traits on effectiveness indicators might differ from one culture to another (e.g., Denison *et al.*, 2003a, 2003b). Whereas adaptability was found to be the prime driver of effectiveness for Russian firms struggling in a transition economy, for instance, for firms in the US the mission trait appears to be the strongest determinant of effectiveness (Fey & Denison, 2003).

Goal Setting Theory

The theory was proposed by Edward Locke in 1960 and states that goal setting is essentially linked to task performance. It states that specific and challenging goal along with appropriate feedback contributes to higher and better task performance (Baum, Locke & Smith, 2001). It also indicates and gives direction to an employee about what needs to be done and how much effort is required to be put in. The goals should be specific and clear for greater output and better performance. They also should be realistic and challenging as the greater the challenge the greater the passion to achieve it (Erez & Judge, 2001). Better and appropriate feedback of results directs the employee behavior and contributes to higher performance. Goals should be clear, challenging, commitment, feedback and complex (Knight, Durham & Locke, 2001).

The core of goal setting theory asserts that performance goals lead to the highest level of performance when they are both clear (specific) and difficult. Using the mission and goals properly can mean the difference between a successful organization and one that constantly struggles or fails. An organization's mission creates a clear and focused direction for a business to follow. A goal is included in support of the mission upon which the company is focused. In this perspective, there is generally the goals that have been set support the mission which reflects the practice, and culture of an organization.

Organizational culture in a public organization is composed of the truths and realities, including assumptions, beliefs, ideologies and values that are constructed by the bureaucrats and followed by its members who have been socialized into that particular culture. Culture is passed on to the new generations of group members via the socialization process. The culture of an organization is a collection of the shared assumptions and beliefs that are typically arrived at implicitly and subconsciously, as members of the agency work together and learn how to confront challenges to their agency's mission and survival. Thus, goal setting theory assumes that there is a direct relation between the definition of specific and measurable goals and performance.

Empirical Review

The empirical review provides a review of various studies that have been done on mission, adaptability culture, consistency culture and involvement culture.

Mission Culture

Denison's (2001) findings about the mission trait being the most important determinant of effectiveness in the United States are consistent with the findings obtained by Deshpandé and Farley (2004) that the mission of a company is essential, as it is the basis for the concept of survival. A consensus on the mission is the foundation for the organizational goals and strategic objectives and expresses a vision of how the organization will look into the future. Since organizational culture as a significant contextual factor in performance management is scarcely studied, Ahmad (2012) assessed the impact of organizational culture on performance management practices in Pakistan. The aim of this study was to expand the base of knowledge and empirically test the relationship between components of organizational culture and performance management practices – mission culture included. The study adopted exploratory research to explore the impact and data was collected through questionnaires. Regression and Correlation analysis was used for statistical analysis and the findings showed that mission culture has significant positive relationship with the performance management practices. However, the study focused on performance management practices as the dependent variable while the current study explores firm performance as the dependent variable.

Adaptability Culture

Adaptable organizations are driven by their customers, take risks and learn from their mistakes, and have capability and experience at creating change (Desai, 2010). They are continuously changing the system so that they are improving the organizations' collective abilities to provide value for their customers (Hiltrop, 2005). Denison and Mishra (1995) studied five firms and linked organizational culture attributes such as adaptability to growth and profitability, and both Kotter and Heskett (1992) and Gordon and DiTomaso (1992) found that firms emphasizing adaptability and change in their cultures were more likely to perform well over time, though the specific reasons for this relationship are unclear.

Consistency Culture

Consistency is the organization's core values and the internal systems that support problem solving, efficiency, and effectiveness at every level and across organizational boundaries. Organizations tend to be effective because they have “strong” cultures that are highly consistent, well-coordinated, and well-integrated (Saffold, 2011). The fundamental concept is that implicit control systems, based upon internalized values, are a more effective means of achieving coordination than external control systems which rely on explicit rules and regulations (Pascale, 2010). Consistency is a powerful source of stability and internal integration that results from a common mindset and a high degree of conformity (Senge, 2011).

Zakari and Owusu-Ansah (2013) observed that the consistency trait is also considered critical for achieving internal integration based on its ability to facilitate the coordination of activities. According to Denison (2000), unlike involvement, however, which emphasizes flexibility, consistency emphasizes stability and involves three components labeled “core values,” “agreement,” and “coordination and integration.” These three components refer, respectively, to the degree to which organizational members (1) “share a set of values which create a sense of identity and a clear set of expectations,” (2) “are able to reach agreement on critical issues and reconcile differences when they occur,” and (3) “work together well to achieve common goals” (Denison, 2000).

Involvement Culture

Involvement is the degree to which individuals at all levels of the organization are engaged in pursuit of the mission and work in a collaborative manner to fulfill organizational objectives. Organisations empower their people, build their organizations around teams, and develop human capability at all levels. Executives, managers, and employees are committed to their work and feel that they own a piece of the organization. People at all levels feel that they have at least some input into decisions that will affect their work and that their work is directly connected to the goals of the organization (Spreitzer, 2010). When capability development is higher than empowerment, this can be an indication that the organization does not entrust capable employees with important decision making that impact their work.

Employees may feel frustrated that their skills are not being fully utilised and may leave the organisation for better opportunities elsewhere if this is not dealt with. On the other hand, when empowerment is higher than capability development, this is often an indication that people in the organisation are making decisions that they are not capable of making. This can have disastrous consequences and often happens when managers confuse empowerment with abdication (Linhorst, 2005). When team development is higher than empowerment or capability development, it provides an indication that there cannot be much substance to the team. The team is likely to go about their daily activities without a real sense of purpose or without making a contribution to optimal organisational functioning (Waruszynski, 2005).

Organization Culture and Firm performance

Many have concluded that the link between organizational culture and firm performance lacks consistent and compelling support (Hartnell, Ou, & Kinicki, 2011). In an effort to resolve these inconsistencies, some researchers have suggested that the relationship between culture and organizational performance is contingent on environmental conditions. One argument is that strong-culture firms may gain advantages in stable environments but, because of the corresponding social control that promotes conformity among members, they may perform worse or less reliably in dynamic environments and during periods of change (Van den Steen, 2005). Since many organizations operate in dynamic environments, this view suggests that strong cultures may reduce a firm's performance.

Aluko (2011) examined the multidimensional impact of culture on organizational performance in selected textile firm from Lagos, Asaba and Kano in Nigeria. The main objectives of the study were to: identify the cultural variables which influence organizational performance; determine the nature of the relationship between culture and performance; identify other determinants of performance and; determine the ways in which culture interact with other factors to influence organizational performance. Data were analysed using parametric and non-parametric statistics. The main finding of the study showed that there was a significantly positive relationship between culture and organizational performance (Aluko, 2011).

Kotter and Heskett (2010) used data collected from 207 firms spread across continents over a five years period. They used several measures of culture and long term financial performance data. Their preliminary goal of the study was to find the connection between strong cultures and long term performance in the sample organizations. While they found only a negligible correlation between strong culture and long term performance, subsequent inquiries showed that firms with cultures fit to their market environment have healthier performance than those that are lightly fixed to their environment.

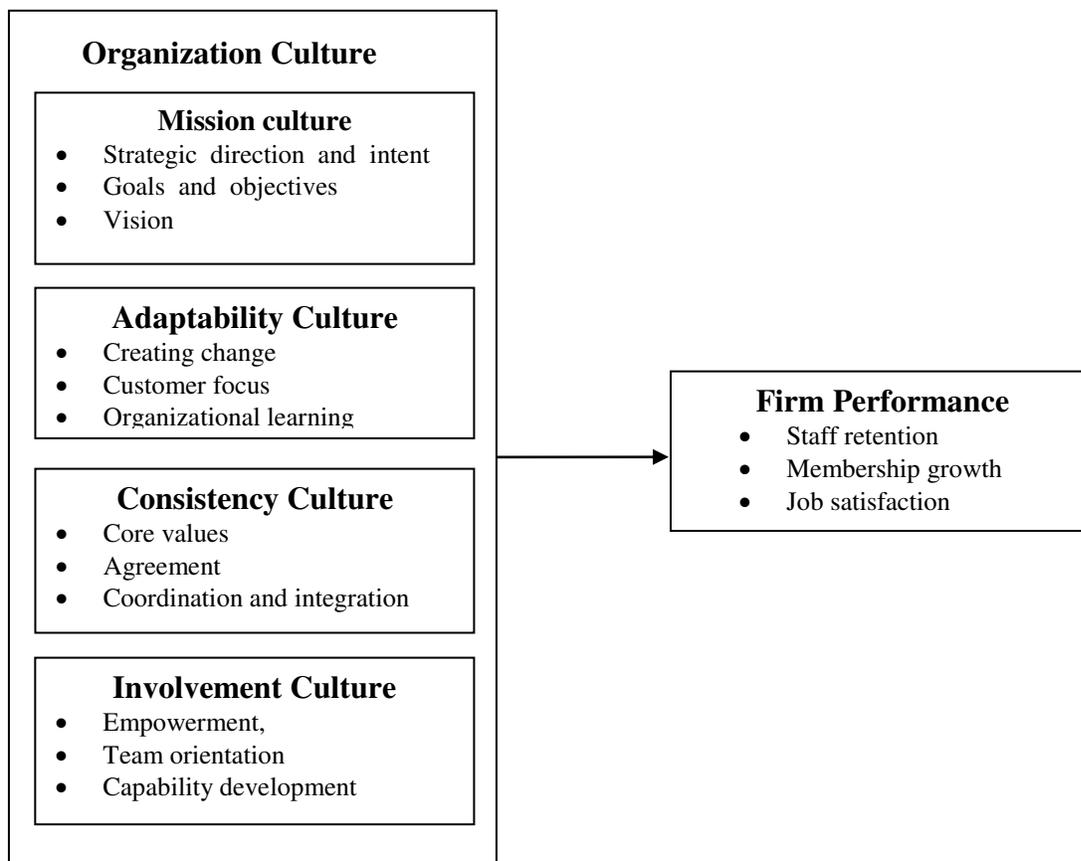
Marcoulides and Heck (2009) studied the connection between organizational culture and performance by using data collected from 26 organizations. They estimated a model in which organizational culture was measured using various latent variables like organizational structure, task organization, climate, organizational values, top management leadership and employees' values and beliefs. Organizational performance was measured by using capital, market and financial indicators.

Conceptual Framework

Research conceptual framework is based on the reviewed literature both conceptual and empirical. This is presented graphically to show the interaction of the different variables in influencing and determining the objective of the study relationships.

Independent Variable

Dependent Variable



Source: Researcher (2017)

RESEARCH METHODOLOGY

Research Design

For the purpose of this study, the researcher adopted a descriptive research design because it was designed to collect primary or secondary data from a sample with a view of analyzing them statistically and generalizing the results to a population (Blumberg, Cooper & Schindler, 2011). Descriptive research design was used to establish the cause and effect relationship between the independent variables (antecedents of organizational culture) and dependent variable (firm performance) of the study

Target Population

The study population targeted staff currently working at ICPAK Nairobi Office in their various

levels of employment. The study stratified the population into strata based on the different management levels. Therefore, the study in an endeavor to realize its objectives targeted the top, middle and tactical level management. Saunders (2003) directs why it is important to generate a sample where the practicability of reaching the population is next to impossible.

Sample and Sampling Technique

Mugenda and Mugenda (2003) point out that stratified sampling method ensures selection of sub-groups which otherwise would be omitted entirely by other compiling methods due to their small numbers considered. Saunders *et al* (2009) does concur that stratified random sampling is a modification of random sampling in which the population is divided in to two or more relevant and significant strata based on one or a number of attributes, an indication that the division is likely to present proportional population within the sample.

Stratified random sampling was used in this study because the population is heterogeneous and each respondent has an equal chance of representation. Cooper and Schindler (2003) indicates that a sample size of 10% of the target population is large enough so long as it allows for reliable data analysis and allows testing for significance of differences between estimates.

Sample Size

Category	Target Population	Sample ratio	Sample size
Top Management	10	0.5	5
Middle level Management	24	0.5	12
Low level management	39	0.5	19
Total	73	0.5	36

(Source: Study, 2017)

Data Collection Instruments

Both primary and secondary sources of data were used in this study. Primary data was obtained through self-administered questionnaires from respondents. Creswell (2008) defines data collection as a means by which information is obtained from the selected subjects of an investigation. Data collected was in the form of primary and secondary data. A semi-structured questionnaire was used to collect primary data. The questionnaires were self-administered to the respondents using a drop and pick method. The researcher also did a follow-up for those respondents who chose to fill the questionnaires at a different time.

Pilot Testing

A pilot test was conducted to detect weaknesses in design and instrumentation and to provide proxy data for selection of a probability sample (Cooper & Schindler 2011). In cases where pilot testing revealed questionable levels of reliability and validity, the instrument was adjusted appropriately.

Data Analysis and Presentation

The data collected was subjected to descriptive statistical methods, quantitative techniques, and regression and correlation analysis. Qualitative data analysis involved coding and systematically put into themes the open ended questions which will be analyzed through content analysis. Quantitative data was analyzed using descriptive inferential statistical techniques. Descriptive

statistics were also used to present the main characteristics of the sample and involved the use of mean and measures of dispersion.

Inferential statistics were used to test the hypotheses of the study. Correlation and Regression analysis statistical tools were used to investigate relationships between variables (Scarborough & Tanenbaum, 1998). Multiple-regression was an appropriate method of analyzing the relationship between the multiple variables requiring simultaneous comparison. The objective of multiple regression analysis was to predict the changes in the dependent variables in response to changes in the independent variable.

The regression model to be used in the study took the form below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots\dots\dots (i)$$

Where;

Y = Firm Performance

X₁= Mission culture, X₂= Adaptability culture X₃ = Consistency culture and X₄ = Involvement culture

β₀ = Constant (intercept), β₁, β₂, β₃ = Beta coefficients of the independent variables

ε = Error term, which is normally distributed with mean 0 and variance σ².

The coefficients path β₁, β₂ and β₃ measure the effect of the organization culture on firm performance of ICPAK.

Ethical Considerations

This study ensured that issues concerning confidentiality, honesty among respondents/participants and data collections were observed.

Results for the Pilot Study (Validity & Reliability)

Test of Content Validity

The content validity index was used to determine the validity by adding up all the items rated using a scale of 5 (very relevant) to 1 (not very relevant) by the staff and dividing the total sum by the total number of items in the questionnaires. A context of validity coefficient index of above

0.75 was obtained and this implied that the questionnaires were valid research instrument for the study.

Data Reliability

Measurement of reliability provides consistency in the measurement of variables. Internal consistency reliability is the most commonly used psychometric measure assessing survey instruments and skills (Zhang, Waszink, & Wijngaard, 2000). Cronbach alpha is the basic formula for determining reliability based on internal consistency (Kim & Cha, 2002). In this study constructs were tested for internal consistency reliability using Cronbach alpha test.

Reliability Statistics

Constructs	Cronbach's Alpha Values	Number of Items	Comments
Mission culture	.761	10	Accepted
Organizational adaptability culture	.898	10	Accepted
Organizational cultural consistency	.784	10	Accepted
Organizational cultural involvement	.777	10	Accepted
Overall	.964	10	Accepted

(Source: Study, 2017)

According to Nunnally (1978) and Malhorta (2004) the standard minimum value is $\alpha = 0.7$. Thus the values in Table 4.1 of mission culture $\alpha = 0.761$, organizational adaptability culture $\alpha = 0.898$, organizational cultural consistency $\alpha = 0.784$, organizational cultural involvement $\alpha = 0.777$, are sufficient confirmation of data reliability for the four independent variables.

Response Rate

The data was collected from staff currently working at ICPAK. A total of 36 questionnaires were administered and 31 were received as complete, and therefore, all of them were viable for

consideration. This translated to 87.32% percent response rate. The response was considered appropriate since Sekaran, (2008) argues that any response above 75% is classified as best. This commendable response rate was made a reality after the study engaged research assistants to administer the questionnaires. This survey was therefore said to be successful.

Correlation Analysis

After conducting a correlation analysis for the combined independent variables and dependent variable, the results showed a positive correlation. Pearson correlation results indicated that consistency culture is leading with a correlation of 0.467, followed by involvement culture at 0.387, then organizational adaptability with a correlation of 0.374 and finally mission culture with a correlation of 0.279 on the influence on performance of ICPAK.

Correlation Matrix

		Performance of ICPAK	Mission culture	Organizational adaptability	Consistency culture	Involvement culture
Performance of ICPAK	Pearson Correlation	1	.279**	.374**	.467**	.387**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	27	27	27	27	27
Mission culture	Pearson Correlation	.279**	1	.544**	.389**	.546**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	27	27	27	27	27
Organizational adaptability	Pearson Correlation	.374**	.544**	1	.540**	.509**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	27	27	27	27	27
Consistency culture	Pearson Correlation	.467**	.389**	.540**	1	.539**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	27	27	27	27	27
Involvement culture	Pearson Correlation	.387**	.546**	.509**	.539**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	27	27	27	27	27

** . Correlation is significant at the 0.01 level (2-

tailed).

(Source: Study, 2017)

Multiple Linear Regression for all Variables

The study further carried out a regression analysis to establish the statistical significance relationship between the influences of organization culture factors notably: mission culture, organizational adaptability, consistency culture and involvement culture on performance of ICPAK, which is the independent variable. According to Marshall and Rossman (2006), regression analysis is a statistics process of estimating the relationship between variables. Regression analysis helps in generating equation that describes the statistics relationship between one or more predictor variables and the response variable. The regression analysis results were presented using regression model summary tables, Analysis of Variance (ANOVA) table and beta coefficients tables.

The model $Y = \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$ explained 94.3% of the variations in performance of ICPAK as shown in Table 4.24. This showed that mission culture, organizational adaptability, consistency culture and involvement culture explained 94.3% of the variation in performance of ICPAK.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.971 ^a	.943	.943	6.17566

a. Predictors: mission culture, organizational adaptability, consistency culture, involvement culture

(Source: Study, 2017)

ANOVA (Analysis of Variance)

The analysis of variance results Table 4.25 indicates that the model fit is significant at $p=0.000$, $F=1.792$ with 27 degrees of freedom. This implies that mission culture, organizational adaptability, consistency culture and involvement culture have a significant and positive combined effect on performance of ICPAK.

Analysis of Variance (ANOVA)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	273373.522	4	68343.381	1.792E3	.000 ^a
	Residual	16399.688	27	38.139		
	Total	289773.210	31			

- a. *Predictors: Mission culture, organizational adaptability, consistency culture and involvement culture*
- b. *This total sum of squares is not corrected for the constant because the constant is zero for regression through the origin.*
- c. *Dependent Variable: Performance of ICPAK*
- d. *Linear Regression through the Origin*

(Source: Study, 2017)

Coefficient of Determination

Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable (performance of ICPAK). The overall model indicated that mission culture,

organizational adaptability, consistency culture and involvement culture were highly significant at $p=0.000$, $p=0.000$, $p=0.008$ respectively. Project environment was significant at $p=0.074$. The fitted model was $Y = 0.114X_1 + 0.101X_2 + 0.503X_3 + 0.244X_4$

Coefficient of determination between organization culture and performance of ICPAK

	Un-standardized		Standardized	T	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
Mission culture	.114	.042	.145	2.684	.008
Organizational adaptability	.101	.056	.086	1.790	.074
Consistency culture	.503	.056	.489	8.969	.000
Involvement culture	.244	.055	.263	4.420	.000

- a. *Dependent Variable: Performance of ICPAK*
- b. *Linear Regression through the Origin*

Conclusions

The study concludes that mission culture is significant and has a positive relationship with performance of ICPAK. The study concludes that successful organizations have a clear sense of purpose and direction that defines organizational goals and strategic objectives and expresses a vision of how the organization will look in the future as evidenced by the strategic direction and intent, goals and objectives and the vision of the organization. We can also conclude that organizations that have mission statements and values that have a meaning serve as powerful guides for everyday action.

On adaptability culture, the study concludes that it influences performance of ICPAK to a large extent. This is due to the fact that organizations that are well integrated are often the most difficult ones to change. Internal integration and external adaptation can often be at odds. Adaptable organizations are driven by their customers, take risks and learn from their mistakes, and have capability and experience at creating change. The study also concludes that firms characterized by higher adaptability culture will perform better than did those characterized by lower adaptability culture.

On consistency culture, the study concludes that it influences performance of ICPAK to a very large extent. The study has shown that organizations with strong cultures have a central core of consistency. This is true of organizations that promote this culture. From the study we can conclude that for an organization to perform well, there should be some level of consistency between the values of its employee and the organization. This can be achieved by maintaining a consistency culture of having employees whose values and behaviors are consistent with those of the organization.

On involvement culture, the study concluded that involvement culture influences performance of ICPAK to a large extent. The study concluded that an organization that has a culture of involving its employees will tend to perform well because the employees tend to own the organization's decisions. A culture of involvement emphasizes the input and participation of its employees, promotes teamwork and improves self-esteem, treats its employees with dignity and respect; hence improved job performance and productivity in the organization.

Overall, there is a strong view in the literature that organizational culture leads to increased organizational performance. However, studies on this relationship often differ as to the extent a practice is likely to be positively or negatively related to performance. Human resource management practices has been argued to affect organizational culture, and in turn lead to firm performance we need to be wary of arguing that current evidence proves this relationship. There could, and probably are, a number of other organizational elements that provide a link between HRM and firm performance.

Recommendations

The study recommends that HR managers should always ensure that they consider the mission culture as one of the most important managerial tools since it gives focus and encourages strategy implementation; it improves organisational climate through strengthening the sense of unity and belonging; it improves internal or external communication through stimulating internal and external organizational communication; and it improves management and leadership in a company by directing behavior, improving individual and collective performance, enabling valuation of different actions and behavior, guiding current, critical, strategic decision making, helping to save the time and asserting leadership. Nevertheless, this study recommends that the organization focuses more on adherence to its mission by the employees and end results that are translated into performance.

On adaptive culture, the study recommends that HR managers, in addition to their traditional functions, must set up a process to create change, to identify potential problems customer focus and to try to establish power relationships that can help in the management of organizational learning. In so doing, HR managers should ensure that they concurrently harmonize the internal amalgamation and cooperation with the external flexibility towards change in order to accomplish the objective of the organization and create the elements of adaptability and firmness in the firm's processes. This helps in organizational change and realization of new opportunities in order to mitigate the challenges of global commercial world and achieve the sustainable comparative advantage.

On the culture of consistency, the study recommends that senior executives should set the tone by exerting core values that form the overall dominant culture shared by the majority of the members in the organization. If this is adhered to, the different functions and departments of the organization will be able to work together well to achieve common goals. The study also recommends that during the hiring process the management should hire only those whose values and behaviors are consistent with those of the organization. To uphold this culture of consistency, the study also recommends that those who design work in the organization should,

give individuals assignments that are consistent with their strengths, interests and opportunities for continued learning and growth.

On the involvement culture, the study recommends that HR managers should carefully address employee participation by empowering their employees, systematize in grouped, and enhance their strengths in order to accomplish sustainable competitive advantage. HR managers should also regularly check the perception regarding organization members participation and involvement indicate both the existing and future organization financial performance. In order to further improve and maintain high performance, this study also recommends that the organization under study extends its staff involvement in decision-making to key decisions that directly affect employees, and to involve them more in performance evaluations.

In general, the findings regarding each of the organizational cultural hallmarks including consistency, involvement, adaptability and mission exert their influence towards the performance of the organization.

Areas for Further Research

The four independent variables that were studied, explained 94.3% of the variation in performance of ICPAK as represented by the R^2 . This therefore means that other factors not studied in this research contribute 5.7% of variance in the dependent variable. Therefore, further research should be conducted to investigate more organizational culture factors affecting firm performance. Further research on the same organization should be carried out but using a different Framework on Organizational Culture other than Daniel Denison's Framework.

Recommendations are also made for further research study on the influence of organizational culture on other subsets of organizational performance like financial performance, performance management, employee job satisfaction, leadership behavior, person-organizational fit, organizational change, customer satisfaction, and strategy implementation. Lastly, we recommend for further research on organizational culture in a different organization in order to broaden research in this industry.

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