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Organisational Cultures and Economic Performance of Banks in Nigeria

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***Abstract*---**Through a review of extant literature, the study examined managing organizational culture and economic performance drawing from Banks in South West and South-Eastern Nigeria. Three objectives, reflecting the above theme were formulated. The concepts of culture, organizational culture, and its roles and types were examined theoretically and a conceptual model/framework was developed. In the model, the relationship between organizational culture and corporate performance was established. Three sets of theories that are relevant to the objectives of this study are examined and relevance established with categorization which showed that organizational culture affects the performance of the company. Specifically, it is indicated that the level of job satisfaction is highest in task culture, followed by power culture, and lowest in role culture. Several recommendations and suggestions for further research are made, including the subjection of the suggested model to empirical investigation, using more data and variables in selected industries. It was concluded, amongst others, that corporate performance varies in different organizational culture types and that organizational culture has a strong and deep influence on the performance of the company.

***Keywords*---**adaptation, corporate performance, organizational culture, power, role.

Introduction

Nowadays, the business environment is becoming increasingly competitive, which is a negative factor that affects business survival (Tsitmideli et al., 2016, 2017). Businesses, therefore, find new ways for creating a sustainable competitive advantage to be able to survive and develop (Skordoulis et al., 2017). This drive for sustainability and increased market share has led to synergies of two or more organizations in the form of mergers. For the last forty years, there has been a growing body of research on the antecedents for predicting the performance of

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firms, and many of the key factors that can guarantee the success or failure of an organization remain unknown. Mergers have been a famous strategy for companies intending to achieve corporate growth and diversification, especially by creating synergies (Antoniadis et al., 2014; Martynova & Renneboog, 2006; Stahl & Voigt, 2008). Mergers became an important issue and many researchers have focused on predicting the performance of companies after a merger. Many firms have no alternative but to merge, acquire, or be acquired to improve corporate performance (Bruner & Iannarelli, 2011). Until now, businesses have two choices: Grow or die. Mergers in recent times are very different. Today, the merger is quite strategic and operational (Galpin & Whittington, 2010). Koumanakos et al. (2005), noted that the basic reason for companies making this decision is the prospects of growth because the merged companies can offer more benefits for the shareholders compared to individual companies.

Mergers are the most popular form of corporate restructuring for expanding or increasing the size and volume of business. The corporate world today is witnessing a sudden surge in this form of corporate restructuring, sweeping across all the industries which have restructured the marketplace. It has been a prominent trend in advanced capitalist countries since the late twentieth century. But only in recent times, it becomes a regular phenomenon in developing countries. The total number of Mergers and Acquisitions worldwide increased almost fourfold from 1990 to 2001. This trend is different from the earlier scenario wherein the Mergers and Acquisitions were looked upon as a threat and had evoked images of dark shadows and backdoor entries to the corporate world (Bass, 1990; Abiola-Falemu, 2013; Bogler, 2002). However, at present, it has assumed an international dimension due to global economic integration and the dismantling of barriers to trade and investment.

According to Epstein (2004), acquisitions are said to be a much simpler process compared to mergers, because there is in most cases a clear sense as to which company gives direction (namely the buying company). On the other hand, in an actual merger, every little aspect of the company's culture and way of doing business is open for discussion. Both companies have their way of doing things(corporate culture). Whichever way it is to be done in the future is put to discussion. This might lead to power struggles – there needs to be a strong focus on selecting the practices that will work best in the newly formed company by a thorough, neutral analysis of its needs. Otherwise, each companies' desire to maintain its way of doing things will overrule practicality (Epstein, 2004).

Many managers today consider merging with a company for access to markets, products, technology, resources, or management talent as less risky and speedier than gaining the same objectives through internal efforts. Although we're seeing more mergers on a larger scale more often than ever before, many studies show that these deals (especially those taking companies beyond their base businesses) do not live up to their advocates' expectations.1 Clearly, there is a difference between making acquisitions and making them work. And clearly, we must look beyond conventional advice on making acquisitions to understand how to manage them better (Bateman & Strasser, 1984; Becker, 2007; Berrio, 2003). Most analysts stress one of two ways to make acquisitions work. The first emphasizes the strategic fit between the acquirer and its target and the importance of ensuring that the proposed subsidiary can contribute to the parent's strategy. The second approach stresses the need to achieve an organizational fit between the two companies by matching administrative systems, corporate cultures, or demographic characteristics. Sufficient degrees of strategic and organizational fit ought to guarantee an acquisition's success.

Smollan & Sayers (2009), state that successfully achieving change in organizational cultures is a rather difficult task that is hard to complete. The emotional outcome of changing an organization and its culture can be either positive or negative. This depends on a variety of different factors, such as the perceived attractiveness of the result, how the change is implemented (speed, frequency, processes), leadership in the change process, and, of course, the personality of the individual employee. Negative reactions or even resistance to the change targeted can be seen two ways: Either as "culturally acceptable and negotiable – or as unacceptable as a barrier to be 'dealt with' or 'managed'" (Dent & Goldberg, 1999; van Dijk & van Dick, 2009, as cited in Smollan & Sayers, 2009). This means, that it is either seen as a chance to get more helpful input for the change process by involving employees or that managers have to suppress these negative reactions and get them under control (Smollan & Sayers, 2009).

The importance of organizational culture in shaping employee behavior, motivation, and performance cannot be overemphasized. Man spends a major part of his life in the organization within which he works. When people join an organization, they are taught the values, beliefs and expected behaviors, and procedures for doing things in that organization. Just as society molds human behavior, an organization also molds the behavior of its workers. In this process, certain basic attitudes and beliefs about the organization are slowly but steadfastly accepted by the workers which eventually become the culture of the organization. It has long been established that organizational culture influences organizational practices and processes as well as attitudes to work, job satisfaction, and employee commitment such that both organizational and employee performance is also affected (Nwokah, 2008). Zhang & Liu (2006), argued that organizational culture is an intangible force believed to play a tangible role in affecting the competitiveness, development, and ultimate survival of an organization. It was also believed that the ability of organizations to successfully respond to changing business environment depends on it. This evidence has important implications for the management of firms in the banking industry in Nigeria (Nwokah, 2008). As shown by Orga & Ogbo (2012), among other things that there are challenges of human resource management in Nigeria which include: workplace diversity, the incursion of religious and ethnic groups, and changing mix, demand, and values of the workforce.

If the organizational culture in a firm in an industry is not well accepted by the employees, there will be low job satisfaction and commitment. This seems not only to be the case in Nigeria, it also appears that not much work has been done to unravel the relationship between organizational culture, and employee performance that may arise as a fallout of mergers or acquisitions. Since culture appears to have a profound impact on corporate performance, it could be an antithesis to the poor performance problem of the banking industry (Ankrah, 2007). Previous studies have identified five archetypes of organizational culture that may have an impact on organizational performance, job satisfaction, and employees' turnover intentions (Habib et al., 2014).

The problem

The merger is most of the time a management decision. Weber (2015), maintains that the most important factor of failure in mergers and acquisitions is that there is no provision for the human factor during this process. Sometimes employees have to accept it and have little participation. If a merger and acquisition take place, this fact means that two different companies or organizations have to cooperate and employees have to work together. A merger and acquisition bring on many changes with uncertainty (Davy et al., 1988). According to Scott & Jaffe (1988), the biggest challenge comes after the merger or change of workplace. A change is a fact and its acceptance requires much more energy and effort than many managers probably think. Bhansing (2010), states that managers often focused on the technical aspects of a change, while they don't give importance to the human side of the change like guiding and supporting the employees during a process (Demers, 1996). Human resource issues can reduce mistakes that are made during an M&A process (Schuler & Jackson, 2001). Part of the problem is that usually, those within the company or organization are unlikely to see and determine the culture surrounding them, they just do it and are an active part of it every day. Culture is a largely hidden force that helps to determine meaning, assumptions, and action within the organization. Additionally, organizational cultures are frequently fairly resilient to purposeful and non-organic change. Part of the reason for this resilience is that the culture is hidden and often unquestioned. Additionally, culture plays a largely underpinning role in creating the thinking and behaviors of its agents and as such forms the rhetoric and understanding of the world inherent in the organization.

It is pertinent to state that this investigation is prompted by the literature evidence that has emphasized the importance of organizational culture on the corporate acquisition, and the fact that there appears to be no Nigerian research of the relationship among these concepts, particularly in firms in the Nigerian banking industry of the Nigerian economy. An evaluation of organizational culture in this study is therefore based on the most important and prevalent dimensions identified from the literature (Brown & Laverick, 1994; Kawiana et al., 2018; Nneka et al., 2016). Hence this study attempts to determine the relationship among the variables of the four organization cultural constructs and their impact on employee performance.

Objectives

- To understand the extent of adaptation of employees of the banks to change in organizational culture.
- To examine the influence of power culture on employees of the bank, and
- To assess the relationship of role culture on an employee of the banks.

Review of Related Literature
Conceptual review

The concept of organizational culture

There is a considerable variety of possible definitions of culture. To answer the question of what company or organizational culture is, first a definition of culture is needed: Culture is the deeper level of basic assumptions and beliefs that are shared by members of an organization that operates unconsciously and defines in a basic 'taken for granted' fashion an organization's view of its self and its environment," (Schein, 2010).“Culture is the collective programming of the human mind that distinguishes the members of one human group from those of another. Culture in this sense is a system of collectively held values," (Hofstede, 1980). Building on the definitions given above, culture usually concerns and is based on symbols, values, ideologies, attitudes, beliefs, customs, (un)written rules, and assumptions that define the group or organization (Cartwright & Cooper, 1992). Therefore, organizational culture is the combination of values and behaviors that form the individual environment (social and psychological) of the organization (Business dictionary, n.n.). The organization's expectations, all its experiences, and values are included and it expresses itself in its self-image, in how the organization and its members interact with outside players, in how the organization treats its customers and employees, but also in how free decisions are made and new ideas are developed and in how power is dispersed through the hierarchy and how the flow of information is organized (Business dictionary, n.n.).

Company culture consists of the behavior of individuals as well as the company as a whole, and the organization's modus operandi. At times, culture is referred to as a kind of "social glue" holding the organization together and binding individuals to create a cohesive organization, (Cartwright & Cooper, 1992). Culture, in general, consists of the values or the ideas the members of a given group hold; the norms or the rules they follow, and the material goods they create. It refers to the whole way of life of the members of society. In its simplest form, culture is what an organization is and what it does. Culture manifests in several ways such as ceremonies or formal procedures or practices (Mead, 1998; Pheng & Leong, 2000; Mallak et al., 2003). Culture also has several properties (Barthorpe et al., 2000) that are peculiar to it and are observable. It is shared, learned, symbolic, transmitted cross-generationally, adaptive and integrated, and not biologically inherited (Bodley, 1994).

Organizational culture has no universally agreed definition but has been defined in many ways by various authors and researchers at various times. However, many of them tend to agree that organizational culture may be regarded as a set of values, beliefs, and behavior patterns that form the core identity of organizations, and help in shaping the employees' behavior (Deal & Kennedy, 1983). Viewed similarly, Schein (2010), argued that organizational culture is a pattern of basic assumptions invented, discovered, or developed by a given group as it learns to cope with its problem of external adaptation and internal integration. The positive and functional values so invented, discovered, or developed throughout its history are then taught to new members in the organization as the correct way to think, feel and act in the daily discharge of their duties. Therefore culture can be said to be the blueprint or structure and control system to generate behavioral standards.

According to Armstrong (2009), Organizational culture is the pattern of values, norms, beliefs, and assumptions that may not have been articulated but shape how people behave and things get done. The principal components of organizational culture are the symbols, behaviors, norms, rituals and ceremonies, rules, roles of persons, stories, and organizational myths. According to Schein (2010), organizational culture functions like glue holding employees and an organization system together and stimulating employees' performance and commitment. According to Njugi & Agusioma (2014), the key to good performance is a strong culture. First of all, the term “change” needs to be clarified. Austin & Ciaassen (2008), defined it as “*the adoption of an idea or behaviour - whether a system, process, policy, program, or service that is new to the adopting organization*”. Another definition given is that change is “*a process by which an organization identifies, examines, and implements a new idea.”* (Austin & Ciaassen, 2008).

To successfully change organizational culture, or blend in two different cultures, one first has to gain a deep understanding of the concept of culture. The companies have to be completely aware of how individual employees and the behavior of the whole group are influenced and defined by the company culture. Moreover, it must be taken into consideration that a company is usually not made up of one single culture, but is a collective of a variety of subcultures working together (Giffords & Dina, 2003). Smollan & Sayers (2009), state that successfully achieving change in organizational cultures is a rather difficult task that is hard to complete. The emotional outcome of changing an organization and its culture can be either positive or negative. This depends on a variety of different factors, such as the perceived attractiveness of the result, how the change is implemented (speed, frequency, processes), leadership in the change process, and, of course, the personality of the individual employee. Negative reactions or even resistance to the change targeted can be seen two ways: Either as "culturally acceptable and negotiable – or as unacceptable as a barrier to be 'dealt with' or 'managed'" (Dent & Goldberg, 1999; van Dijk & van Dick, 2009 as cited in Smollan & Sayers, 2009). This means, that it is either seen as a chance to get more helpful input for the change process by involving employees or that managers have to suppress these negative reactions and get them under control (Smollan & Sayers, 2009).

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Communication

Primarily, management has to give members of the newly formed organization a sense of belonging to the company. To achieve that, a common mission, value system, and a vision that is shared by everyone have to be developed. This gives employees a sense of moving forward together. The difficulty lies within letting everyone participate and listening to everyone, but at the same time giving direction to and shaping the merger and acquisition. The most important issue in this process is communication. To give the merger and acquisition a chance of realizing its full potential, the members of the organization have to be "brought in the loop, listened to, respected, and given time to adjust" (Giffords & Dina, 2003). This way, the response will be more positive and employees will be more likely to work towards the merger and acquisition success (Giffords & Dina, 2003).

Leadership

Another important aspect in changing company culture is leadership. According to Austin & Ciaassen (2008), leaders who have certain characteristics are generally more effective in managing change within an organization. Relevant characteristics include: considering the individuals, inspiration, an orientation towards the future, taking risks, building coalitions, and, as Giffords & Dina (2003), also mention, effective communication (Austin & Ciaassen, 2008). According to Khademian (2002), as cited in Austin & Ciaassen, 2008), some characteristics facilitate change. Among others, these include:

- “Listen and learn from the information gathered.”
- "Look for ways to broaden the base of participation.”
- "Identify and provide resources to enable all participants to excel.”
- "Practice continuous evaluation.” “Target authority structures within and without the program.”

Balancing processes

According to Duck (1993), managing change is all about connecting the individual processes and balancing them out. It is vital to understand how the pieces work together and how changing one can set off all the others. She uses the metaphor of trying to balance a baby mobile – pulling on one piece influences all the others. What is important is not that each process works well, but that the combination of all the individual processes is a success (Duck, 1993).

Emotions

Feelings and emotions have been proposed to play the most important part in getting all the employees on board (Duck, 1993):

> *"Change is fundamentally about feelings; companies that want their workers to contribute with their heads and hearts have to accept that emotions are essential to the new management style. (…) The most successful change programs reveal that large organizations connect with their people most directly through values and that values, ultimately, are about beliefs and feelings."* (Duck, 1993).

Therefore, by evoking positive emotions within employees, they are much more likely to be on board with the changes put into place by the management. By engaging emotions, leaders provoke commitment within the employees towards their cause (Seijts & O'Farrell, 2003). Back in 1996, Larkin and Larkin encouraged leaders to communicate content instead of values. However, this has changed. Using only facts and analyses has a limited power to motivate people (Kotter & Heskett, 1992). If the content is presented in a way that individuals can see and feel it, getting the required response from them becomes much more likely – and this is only possible by communicating values and emotions (Seijts & O'Farrell, 2003).

Measurement and assessment of organizational culture

Forstmann (2013), assumes in his research, that culture can be measured in two ways: either by looking at the inputs to culture, like for example the norms and values, or by looking at the outputs that are the result of deeper rooted things, e.g. the preferred way of doing things (Forstmann, 2013). According to Cartwright & Cooper (1992), it is only when one can no longer be surprised by the actions an organization takes and is even able to predict the most likely response of members to certain situations in most cases that one can claim to have completely understood a company's culture. There are a variety of ways to measure organizational culture comparably. Forstmann (2013), used a questionnaire with three parts. It is constructed as follows:

> *"Part one asked for values and norms as well as behaviors. (…) Part Two asks for the degree of occurrence of integration problems out of a list of possible problems as well as for a qualitative explanation. The third part, finally, asks for statistical data in anticipation of the need to divide the data into subcultures."* (Forstmann, 2013).

This methodology can show significant cultural differences between merger and acquisition partners (Forstmann, 2013). Another strategy to assess organizational culture is used by Cartwright & Cooper (1992). Their goal is to divide the culture into either one of the four types of power orientation, role orientation, task orientation, or person orientation which will be explained below. According to them, the more useful techniques include (Cartwright & Cooper, 1992):

- Describing the organization as an animal – why would you choose exactly that animal? Is it "aggressive like a tiger, or slow like a tortoise"?
- Finding a fitting, honest advertising slogan for the company
  Alternatively, they, just like Forstmann, suggest using a questionnaire to achieve the same result (Cartwright & Cooper, 1992).

Types of organizational culture

There are various ways to classify types of organizational culture, such as the models developed by Deal & Kennedy (1983), or a different model by Denison (1990), who describes culture on the four general dimensions of mission, adaptability, involvement, and consistency. However, the model of the cultural fit developed by Cartwright and Cooper uses Roger Harrison's model of classifying culture as a basis. Therefore, this model will be described in further detail and be used from here on. In his conceptual framework, Harrison (1972), states, that there are four types of "organization ideologies", which are different types of cultures. These determine two things: how compatible are the interests of the organization with the interests of its members and how well is the organization able to handle the external environment (Harrison, 1972)? The four types -power orientation, role orientation, task orientation, and person orientation, which will be described in detail here, hardly ever occur as pure forms. Most organizations tend to one or the other, but they are confounded (Harrison, 1972).

Power orientation

In a power-oriented culture, the company or organization strives to dominate its environment and get rid of all opposition. Within the organization, those in charge have a strong tendency to keep complete control over employees or subordinates. The organization tries to augment its territory or control with disregard for others and by exploitation of weaker organizations (Harrison, 1972). The most important characteristic of a power-oriented culture is the strong centralization of power. It often lies with a single person or a small circle of individuals. Because power cultures are very hard to keep up as the organization grows bigger, this type is more often encountered in small companies with a charismatic leader (i.e. family businesses - founder). Decisions are mostly made by the person in charge and are often based on intuition rather than logic (Cartwright & Cooper, 1992). The biggest advantage of this sort of organizational culture is that the company can react rapidly in case it needs to, due to the central decision making (ibid.). On the other hand, in such a situation the company is ill-suited to process information effectively as it needs to pass through all organizational layers (Harrison, 1972). Moreover, low morale and dissatisfaction among workers are often ubiquitous, leading to the company not fulfilling its potential (Cartwright & Cooper, 1992). Power orientation can be further differentiated into patriarchal power cultures and autocratic cultures:

- Patriarchal Power Culture
  In a patriarchal power culture, the exercise of power is perceived as legitimate. This is due to the strong personal commitment of the leader to the business and its future. He or she usually has a strong benevolent attitude towards and strong protectiveness of their employees. The staff is often treated in a familial, patronizing way and usually poorly informed of "grown-up" matters concerning the organization (ibid. 61).
- Autocratic Culture
  Leaders in an autocratic culture base their exercise of power solely on their position within the organization and their commitment to the organization is a question of personal gain. Therefore, their exercise of power is not considered legitimate among employees (ibid. 62).

Role orientation

Role orientation can be considered a reaction to Power Orientation. The focus is on being very rational and orderly; legality, legitimacy, and responsibility are valued highly (Bosomtwe & Obeng, 2018; Bryman, 1992; Burns, 1996). Every aspect of organizational life is carefully defined in agreements, rules, and procedures. Behavior in such an environment is highly predictable, with stability and respectability being cherished at least as much as professional competence. In a rule-oriented culture, there is a tendency to value procedural correctness higher than actual task effectiveness (Harrison, 1972). Cartwright & Cooper (1992), define it as "a bureaucracy, as its guiding principles are logic, rationality and the achievement of maximum efficiency. The organization's view of itself is as a collection of roles to be undertaken rather than a collection of people/personalities" (Cartwright & Cooper, 1992). This type of culture can usually be found in big organizations where highly specialized work is required and labor is highly divided (ibid.). A role-oriented culture has proven very effective in stable environmental conditions. However, the high level of formalization detains change. Quick reactions to changing market conditions are almost impossible. The security and predictability such a system offers come at the price of constrained innovation and high-risk aversion (ibid. 63).

Task orientation

As the name suggests, the completion of a task, the achievement of a higher goal is the most important thing in a task-oriented culture. This goal is not necessarily a financial or economic one; however, the whole organization's structure is fitted to the achievement of that goal. Structure, processes, and activities are constantly evaluated as to how well they contribute to the higher goal. If anything stands in the way or is not ideally suited to reach the goal, it is replaced. This also applies to people, rules, authorities, and every other aspect of the organization (Harrison, 1972). Project teams within existing organizations are often characterized by a task-oriented culture. The commitment to and the challenge the task proposes energizes and boosts the individual team members. There is no formal authority dictating how the project team has to organize itself. Rather, the characteristics of the task itself dictate how work is organized (Cartwright & Cooper, 1992).

On the one hand, such a work environment is highly flexible and grants a lot of autonomy to the individual workers. If handled effectively, this leads to a very creative environment and hugely satisfying working conditions (ibid.). What is more, is that such an organization is well prepared for changing circumstances – short communication channels and decentralized control enable a prompt and adequate reaction to a change in the external environment (Harrison, 1972). On the other hand, however, the absence of formal authority means that control can become an issue. Furthermore, when times get hard, such cultures often develop into role cultures (Cartwright & Cooper, 1992).

The concept of employee performance

According to Campbell (1990), employee performances are behaviors which employees display that are observable, measurable, and are valued by the organization because of their relevance to organizational goals. It is also evident from extant literature that most research on employee performance has focused on variables relevant to particular occupations rather than identifying broad dimensions of employee performance which would allow for greater generalizability of results beyond one occupation. Firms have realized that they have to develop unique dynamic characteristics that empower their competitive advantages to survive in a constantly changing market environment. Thus, they are focusing on the exploitation of their human resources (HR), particularly on employee performance (EP), as a source of strategic advantage (Wright & Snell, 2009). state that an employee's "performance appraisal encroaches upon 'one of the most emotionally charged activities in business life' – the assessment of a man's contribution and ability." Boxall & Purcell (2011), indicate that the implementation of a well-defined process for evaluating EP plays a crucial role in a firm's smooth running.

As pointed out by Kozlowski & Klein (2000), an organization is a consciously coordinated system where characteristics of individuals, groups, and organizations interact with each other and effective interaction among them highly depends on organizational culture that shapes the individual performance. They also argue that although environmental cultural factors support and develop EP, employee-related factors connect environmental cultural factors and EP and further research is needed for a better understanding of these relations. Several studies have also shown the interrelatedness between employee performance and employee-related factors such as employee commitment, job satisfaction, and employee turnover intentions. For example, Ndulue & Ekechukwu (2016), research findings revealed that there is a linear relationship between job satisfaction (Job reward/Pay, promotion, job safety/ security, and working condition) and employee's performance. The purpose of this review is thus to explore and integrate the relations between organizational culture as it affects employee performance.

Employee commitment

Organizational culture can be used to promote the achievement of job satisfaction and employee commitment. Commitment is an attitudinal issue reflecting an employee's loyalty to the organization and its continued success and well-being

(Northcraft et al., 1996). Employees' commitment is a multidimensional work attitude and has three aspects (Meyer & Allen, 1991; Meyer et al., 1993; Meyer & Allen, 1997). The three aspects are affective commitment or desire-based, normative commitment or obligation-based, and continuance commitment or cost-based. Commitment is determined by three major factors which are personal, organizational, and non-organizational.

The personal factors are job position, marital status, and length of service (Tsui & Cheng, 1999), including age, tenure in the organization, disposition, internal or external control attributions. The organizational factors include job design and the leadership style and non-organizational factors relate to the availability of alternatives in the job market (Meyer & Allen, 1991). Affective commitment motivates employees to higher levels of performance than continuance or normative commitment and it measures employees' commitment more effectively (Meyer, et al., 1993; Meyer & Allen, 1997). Anecdotal evidence shows that dissatisfaction with the culture of an organization impacts negatively on employees' commitment. Hence there must be compatibility between organizational culture and employees' commitment. Therefore each aspect of commitment must be compatible with the type of extant organizational culture. When an employee is committed, optimal organizational and individual performance occurs and individual employee satisfaction increases (Fornes et al., 2008). When employees are not committed, distress within the organization leads to organizational performance problems and low-performing workers. Committed employees offer several competitive advantages to the organization which ultimately impact the all-around health of the organization.

Challenges of employee performance

In today's environment, you'd be hard-pressed to find a senior business leader who has not lived through (some may say survived) a merger or acquisition in their careers (Claver et al., 1998; Shao et al., 2012; Chan et al., 2012). Why is it then, that we continue to try to convince ourselves that culture is not going to present a significant risk to our future transactions and their ability to drive the financial returns that we advocate? Mergers and acquisitions can make companies stronger by expanding their consumer base, reducing marketplace competition, and creating value that is greater than each company offers individually. Before you enter into any deal, it's important to think about the effect of a merger and acquisition on employee performance. Leaders need to find ways to maintain employee engagement, motivation, and satisfaction amidst what can be considered a tumultuous change (Tsui et al., 2006; Henri, 2006; Cheung et al., 2011).

In a merger of equals two formerly independent companies of more or less equal stature forming a kind of “marriage” – they come together, use the best of both companies and together form an entirely new company (Epstein, 2004). In an acquisition, contrary to that, one company buys and tries to fit in and integrate another company into the existing structure. For the definition of the terms, the size of the companies and the circumstances are irrelevant (Epstein, 2004). An acquisition or merger can be either friendly or hostile, depending on how it is perceived by shareholders/stakeholders of the acquired company (Gertsen et al., 1998). A friendly merger and acquisition are described as one where both owners "agree to the terms of the takeover transaction" (BusinessDictionary, 2016). On the other hand, a hostile merger and acquisition are done despite the wishes of the board of directors going in another direction. There may even be open resistance (BusinessDictionary, 2016) resulting in poor performance.

Steps that can mitigate cultural/performance problems during mergers and acquisitions

- Make culture evaluation a major component of change management.
- Insist that the cultural work focuses on making the cultural evaluation tangible. Preferably there should be a steering body for this work which should be run and managed by senior human resources managers or organizational development practitioners. f regularly scheduled (monthly/ biweekly) Steering Committee meetings."
- Identify who "owns" the corporate culture and make their report to senior management. The paper states, "Culture owners should be required to discuss issues that are specific, well defined and supported by specific examples that can be tied to business results."
- Consider the strengths of both existing cultures, not just the weaknesses. However, this should not be like a mixed CD with the "best of" tracks throughout the new organization! Companies will not always fully mix well, as with Royal Mail's acquisition of smaller IT start-ups. The paper states, "Where the cultures are different, there should be an assessment of whether the elements can be integrated." It should be noted that some cultural areas can and should be kept apart (Deal & Kennedy, 1983; Thomas, 2014; Tichy, 1982).
- Implement a decision-making process that is not hampered by differences. Identify decision-makers in each part of the organization that is affected. Identify the styles of decision-making and use this to assist decision-making. Communicate expectations to those decision-makers. Take an 'adopt and go' policy to decision-making and emphasize the importance of speed in the process to all decision-makers.
- Build an employee brand that everyone in the new organization can live with. The aim is for everyone to be just as proud to work for the new organization as they were working for the component organizations before the merger (Zheng et al., 2010; Alofan et al., 2020; Aktaş et al., 2011).
- Focus on the flow. The study says, "It is important to focus on the flow of work: how objects or information are passed from group to group or whether the information is shared effectively. The interfaces should be designed, improved, or fixed so that they help create business value and better performance."

Theoretical Review
Theories of organizational culture

The study was anchored on two theories of Culture with specific attrition to the objectives understudy in anchoring this paper which is discussed as below:

Internalization theory

The Internalisation Theory is based on the idea of intangible assets to attract mergers or acquisitions, corporations must have intangible assets corporations make them profitable. These assets can include knowledge of a particular market, know-how in a particular technology, or an enviable reputation for product quality (Roodt et al., 2002; Sergeant & Frenkel, 2000; Sims, 2002). Usually, these assets have two major characteristics they must have the attributes of a public good (i.e., their running costs within the corporation must be zero) and they must have high transaction costs so the most profitable way of acquiring them is through merger or acquisitions rather than purchase or rental. The internalization theory assumes that the purchases of the targeted corporations want to obtain their intangible assets. These assets will produce a competitive advantage that should eventually find expression in increased profit. When intangible assets are recognized, it is usually by competitors. As a result, the internalization theory best explains horizontal mergers in this study (Robbins & Judge, 2007; Robbins et al., 2008; Rossmiller, 1992).

Technological competence theory

The mounting importance of technology has given rise to a new theory that is an extension of the internalization theory, namely the technological competence theory recently developed by John Cantwell and based on the internalization of intangible technological assets. It assumes that technology consists of two factors one that cannot be codified (e.g., written information about the technology, plans, etc.) and another that cannot be codified (e.g., certain abilities needed to operate it, particular knowledge, how it operates, etc.) it is this latter constitutes technological competence, that is to say, an intangible asset. Technological competence is thought, moreover, to be of cardinal importance for corporate success. This theory has certain consequences. First, when targeted corporations are in industries with high technological coefficients, potential purchasers will be more inclined to install research and development capacity there, thus enhancing local innovation. Second, when local corporations have low technological capacities, mergers and acquisitions may increase the technological content of the production. Third, in intermediary cases when corporations engage in research but are not on the cutting edge of technology, mergers and acquisitions may result in the complete absorption of the targeted industry (Ramdhani et al., 2017; Rashid et al., 2003; Riaz, & Haider, 2010).

Leadership theory

The work of Kennerly (1989), revealed the relationship between job satisfaction, leadership behaviors, and organizational culture. More specifically, organizational behaviors, like warmth among employees, mutual trust, respect, and rapport between employees and superiors can be significant predicting factors of the job satisfaction experienced by employees in the field of health. The work of Billingsley & Cross (1992), showed that leadership support, work involvement, and low role conflict can be predicting factors of job commitment, job satisfaction, and unwillingness to quit. Moody (1996), found that job satisfaction was higher among employees with many years of experience in the specific institution, in terms of nature of work, income, and cooperation among colleagues. In the years that followed, the interest of researchers was turned to a cognitive approach of job satisfaction, taking into account not only the employees' needs but their cognitive processes that determine their attitudes and perspectives. Spector (1997), reviewed the most popular job satisfaction instruments and summarized the following facets of job satisfaction: appreciation, communication, coworkers, fringe benefits, job conditions, nature of the work itself, the nature of the organization itself, organization's policies and procedures, payment, personal growth, promotion opportunities, recognition, security, and supervision. The study of Doughty et al. (2002), showed that the most appreciated job satisfaction factors were job involvement, cohesion among colleagues, support from superiors, and opportunities for autonomous action. The counterpart factor revealed by the study of Cano & Castillo (2004), was the work itself while working conditions were reported to be the less important factor. Other factors of job satisfaction reported in the study of Ambrose et al. (2008), were salaries, mentoring, and promotion opportunities.

Review of empirical studies

In their study, Orga & Ogbo (2013), undertook an empirical evaluation of the challenges of human resources management in Nigeria. The authors argued that in this era of globalization, organizations are not only paying for their inefficiencies, they are also paying for the global inefficiency, and environmental degradation. The descriptive survey research design was adopted in the study. The opinions of the staff in the area of study were sought on current human resource management challenges in the company, which made the survey method on the current issue imperative. The study was based on banks located in the southwest and southeast of Nigeria. Both primary and secondary sources were adopted. The primary sources resorted to in the study included staff, both management staff and operations. The secondary sources were books relevant to the study. Other secondary sources included books, journals, and seminar and workshop papers (Cameron & Quinn, 2011; Charmine, 2008; Currivan, 1999). The management staff and the operatives constituted the population for the study. A total number of 249 management staff and other cadres was the population. The population of study being just 249, a complete enumeration was undertaken. However (94.4 percent response rate was achieved, that is 235. Both personal interview and mail questionnaire methods were the methods of data collection adopted to elicit information from the respondents. On the validity of the instrument, the interview guide and the questionnaire were assessed using Pearson's product-moment of correlation and it yielded r = 0.80, which was good and was approved as validly constructed. The reliability was tested using a pilot sample which indicated that the instrument would measure what it set out to measure and it sure did (Peters & Waterman, 1982; Pool, 2000; Price & Mueller, 1981). The Cronbach Alpha was also adopted and it indicated a reliability coefficient of 0.85. In analyzing the data, the study adopted the tabular approach and simple percentages. Analysis of the data shows that the operatives and other junior cadres represent 85 percent of the workforce, while the administrative cadre was 15 percent. On the challenge of human resource management, both cadres agreed that labour unions, information overload, a mix of the workforce, changing demand of the workforce, and changing demand of employers were serious challenges. The majority of the administrative cadre (70 percent) insisted that workplace diversity was a challenge in the organization. The challenges facing human resource management in the organization were identifiable by other administrative and operative cadres (Daft, 2010; Dessler & Starke, 2004; Egan et al., 2004). Challenges exist such as a mix of the workforce, demand of workerless, workplace diversity, unionism and conflict, changing demand of employers, and interference by government and other highly placed individuals. Also, information explosion and the ICT have created no hiding place for the human resource manager and even the entire human. The study found out that challenges include losing man-hours through office religious activities. Among other things, the study recommended that an industry-wide and cross-industry study be conducted of the challenges of human resource management to ascertain comparatively the challenges of human resource management in Nigeria.

Andrew (2017), undertook an empirical study on employees' commitment and its impact on organizational performance. The purpose of this study was to identify the impact of Employees' Commitment on Organizational Performance in the Eravurpatru Divisional Secretariat in the district of Batticaloa, Sri Lanka. The three commitments (Affective, Normative, Continuous) have been taken as independent variables and Organizational Performance as the dependent variable. Both descriptive and explanatory research methodologies were adopted in this study. A five-point Likert-type scaled questionnaire was constructed and administered among selected Staff of Eravurpatru Divisional Secretariat. The results of the study indicate that the Employees' Commitment (Affective, Normative, Continuous) are significantly related to Organizational Performance in Eravurpatru Divisional Secretariat. The research findings reveal that there exists a positive relationship between the three commitments and Organizational Performance. It has also been proved from the results that there exists a strong correlation between the three independent variables and Organizational Performance. These outcomes in turn are associated with guiding the top management for working towards increasing employees' commitment level, and the management should hire employees who are likely to become linked to the organization, this shall have a great impact and take the organization towards a promising competitive edge.

Adigun et al., (2017), examined the influence of job satisfaction on employees' performance in MTN, Nigeria. The researchers pointed out that organization usually sees an average worker as the source of quality and productivity gains. They argued that any organization that does not put the welfare of its employee-first such an organization is endangering its performance and productivity. The study examines the relationship between job satisfaction and employees' performance and the relationship between job satisfaction and employees' commitment. The sample size used for the study was drawn from the staff of MTN Nigeria. Structured questionnaires were then used to elicit data from these staff. The chi-square was used to analyze the elicited data and the study findings revealed that job satisfaction has a significant influence on both employee performance and employees' commitment. Thus, the study recommends that organizations should intensify efforts in the area of non-financial rewards as a means of influencing greater performance from the employees as well as getting the employees to be committed to the organization.

Janićijević et al. (2018), examined the influence of organizational culture on job satisfaction in Montenegro. The paper explains the impact of organizational culture on employees' job satisfaction. Organizational culture, through its values and norms, shapes an organization's internal context and thus impacts different elements, including job satisfaction. The paper develops two theoretical explanations of organizational culture's impact on job satisfaction, which are verified through empirical research on a sample of 324 employees from 16 companies in Montenegro. The first theoretical explanation starts with the assumption that organizational culture impacts job satisfaction by harmonizing its values and norms with specific types of employee needs, while the second starts with the assumption that organizational culture impacts job satisfaction based on the content of its values and norms, regardless of the employees' needs. The research shows that employees' job satisfaction level systematically and significantly varies in different organizational culture types, proving that organizational culture is a job satisfaction factor; and that organizational culture does not impact the job satisfaction level by harmonizing with employee needs but through the content of its values and norms. It also shows that the level of job satisfaction is highest in task culture, followed by power culture, and lowest in role culture (Mullins & Christy, 2005; Oladapo, 1991; Oyewobi et al., 2012).

Gaps in research

The reviewed literature in this section has provided significant knowledge on managing organizational culture in the performance of employees – a study of banks in the southwest and southeast Nigeria. Moreover, from a theoretical perspective, extant literature has indicated a strong relationship between organizational culture and corporate performance. However, there seems to be a fundamental gap in the extant literature. First, no study has attempted to theoretically examine how different organization theories, organizational culture theories, motivation theories, and leadership theories collectively impact corporate performance. It is observed that these three aspects in organizational theory cannot be used separately and in isolation of one another in our attempts to understand the intricacies surrounding corporate performance. This is a huge gap in the existing theorizing in employee performance (Martins, 2000; McDermott & O'dell, 2001; McGregor, 1960).

Second, the concept of culture and that of organizational culture is also subject to changes. Values and assumptions may change either from internally generated mechanisms or change mechanisms from outside such as pressure to go global and to compete in highly competitive global markets. These changes place tremendous pressure on existing culture, both national and organizational. Now, the existing research tradition has overtly conceived organizational culture in the context of stability (Handy, 1993; Jones & George, 2014; Koh & El'fred, 2004). The question of how changes in culture as a result of outside influences impact existing organizational cultures and how the impact of the changes on existing human resource management practices has remained unanswered. Again, this is a gap in extant literature.

Summary and Discussions

The general objective of this literature review is to examine managing organizational culture and employee performance. The concept of organizational culture was examined. Specifically, the concepts of culture, organizational culture, the roles and types of organizational cultures are examined. The concepts of performance and challenges of employee performance are examined, this involves merger and acquisition challenges. Types of organizational cultures are identified. These include people-oriented culture, power-oriented culture, task-oriented culture, and role-oriented culture. Three sets of theories that are relevant to the objectives of this study were examined. These include (i) theories of organizational culture, (ii) merger theories, and (iii) leadership theories. The theoretical review indicated a link between the theories and the conceptual framework and the three sets of theories established this relationship. The reviewed literature showed that organizational culture, employee motivation, and leadership behavior have an impact on job satisfaction, and consequently on employee performance (Lok & Crawford, 2004; Lund, 2003; Martin & Epitropaki, 2001).

The review also established that organizational culture impacts job satisfaction by harmonizing its values and norms with specific types of employee needs. Furthermore, the assumption that organizational culture impacts job satisfaction based on the content of its values and norms regardless of the employees' needs is also noted. Specifically, it is indicated that the level of job satisfaction is highest in task culture, followed by power culture, and lowest in role culture. Leadership behavior also plays an important role in job satisfaction, employee performance. A good example is that transformational leadership and transactional leadership behavior affects employee job commitment and his/her performance. Similarly, the features in Herzberg's Two Factor Theory of motivation and Vroom's expectancy theory are seen to have a significant relationship and effect on employee commitment and performance in general. The implications of these theories to our understanding of the impact of organizational culture on job satisfaction resulting in employee performance (Kristof, 1996; Kotter, 1999; Locke, 1976).

From the review of the empirical studies, there is a correlation that shows that a positive relationship existed between adequate recognition opportunities and a feeling of accomplishment. Empirical results also indicated that there is a significant correlation between organizational culture and job satisfaction and the commitment of employees. Both job satisfaction and employee performance equally show a significant relationship. The empirical review also showed that challenges are facing human resource management, including a mix of the workforce, unionism, and conflict, changing demand of employers, and interference by government and other highly placed individuals.

Empirical research findings reveal that there exists a positive relationship between the three commitments (affective, normative, and continuous) and organizational performance. These studies revealed that employees' affective and normative commitments are positively associated and their continuance commitment is contingent upon their affective commitment and not normative commitment. There are only three factors, i.e. promotion, fringe benefits, and operating procedures, that are conducive to employees' continuous commitment. The review also showed that sometimes organizational culture differs from employee norms and values so whenever an employee joins the organization, he/she should allow room for adaptation. From this literature review, it is observed that organizational culture is an important element that highly influences employee commitment and satisfaction. As the organizational culture impacts positively or negatively on these variables, it is considered as the base for the performance of any organization. If the organizational culture is positive, it will enhance employees' commitment, job satisfaction and, organizational performance will increase.

Conclusion

The literature revealed a positive relationship between organizational culture, job satisfaction, employee commitment, and employee performance. Also, conceptually, we can draw the conclusion that successfully achieving change in organizational cultures is a rather difficult task that is hard to complete. The emotional outcome of changing an organization and its culture can be either positive or negative. This depends on a variety of different factors, such as the perceived attractiveness of the result, how the change is implemented (speed, frequency, processes).

While improving the performance of the target company is one of the most common value-creating acquisition strategies. Put simply, you buy a company and radically reduce costs to improve margins and cash flows. In some cases, the acquirer may also take steps to accelerate revenue growth. Finally, economies of scale are often cited as a key source of value creation in mergers. While they can be, you have to be very careful in justifying a merger by economies of scale, especially for large mergers. That's because large companies are often already operating at scale. If two large companies are already operating that way, combining them will not likely lead to lower unit costs

Recommendations

- Organizational policies regarding culture should be clear for understanding how the culture of the organization aligns with the goals, objectives, and mission of the organization.
- The organization should have a flexible culture and top management should use the decentralized technique of management so that employees at a low level have authority and power to make decisions regarding any problem they face according to their authority.

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