

Considering Organisational Cultural Aspects on Performance Management

Master's Thesis 2017

MSc in International Management

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Practice partner: Kambly SA

Place, date: Olten, December 1st, 2017

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Declaration of Authenticity

I the undersigned declare that all material presented in this paper is my own work or fully and specifically acknowledged wherever adapted from other sources. I understand that if at any time it is shown that I have significantly misrepresented material presented here, any degree or credits awarded to me on the basis of that material may be revoked. I declare that all statements and information contained herein are true, correct, and accurate to the best of my knowledge and belief. This paper has not been published to date. It has thus not been made available to other interested parties or examination boards.

Place: Olten

Date: 01.12.2017

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Signed: 

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To begin with, I would like to thank Kambly SA for offering the unique opportunity to conduct this research for and with the company as a practice partner. This work provided me with valuable insights into the business and its organisational culture. Furthermore, I highly appreciated the possibility to execute the activity in-house and obtain a professional impression. Equally, I would like to thank Jürg and his team for the support and warm welcome.

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Management Summary

Organisations are facing increasing pressure to improve organisational performance and effectiveness. The management of employees' performance is an essential part thereof. An effective structured performance management system positively affects the performance of employees and ultimately, improves the overall organisational performance and results in valuable resources and competitive advantage (Ishizaka & Pereira, 2016, pp. 628-633; Aguinis, Joo, & Gottfredson, 2011, p. 507; Lawler, Benson, & McDermott, 2012, p. 191).

In fact, one aspect that defines how businesses outline success and performance is the overall organisational culture. Organisational culture provides an emotional sense of involvement and commitment and strongly affects employee performance, which in turn influences the organisational performance. Hence, organisational culture is a determinant to organisational excellence and effectiveness and is a contextual factor that influences the design of performance management systems (Khosla, 2015, p. 151; Sokro, 2012, p. 107; Liu, Shuibo, & Meiyung, 2006, p. 328; DeNisi & Smith, 2014, pp. 143-153).

However, although the academic literature recognises the influence of organisational culture on performance management, a recent study highlights that the importance is neglected by researchers, or precisely, merely recognised as a contextual factor and therefore, does not highlight its influence on performance management (DeNisi & Smith, 2014, pp. 133-134).

It follows that his thesis concentrates on performance management and the impact of organisational culture on performance management systems. The aim of the thesis is to highlight which organisational cultural aspects influence performance management and need to be considered for the implementation of an effective performance management system that strives to improve the performance of its employees and ultimately, the overall organisational performance.

The author of this paper combined the two fields of study with the help of theoretical frameworks and a conceptualisation thereof. The conceptual framework of organisational culture and its impact on performance management has been elaborated to highlight the correlation between organisational culture and performance management.

This study follows a qualitative, deductive approach with a single method option. The author of this paper chose the case study research method, in particular a single-case design with single context, in order to be able to investigate the phenomena within an individual company, in this case the Swiss confectionary manufacturer Kambly.

In particular, thirteen narrative interviews with representatives from the management unit of Kambly and its German subsidiary were conducted. The interview partners were chosen according to their function, which provided the possibility to gather information within the fields of performance management and organisational culture. The empirical data has been coded with the help of Atlas.ti, a computer assisted qualitative data analysis software, and was subsequently analysed with the pattern matching technique.

The within-case analysis revealed various findings concerning the company's organisational culture and its performance management practices. The major inferences with respect to the research question and sub-questions were the following.

The participants are empowered and perceive certain responsibility and ownership towards the organisation. All interviewees share common values. However, communication and coordination within the business are less efficient. The organisation is quick, flexible, and customer-oriented with respect to changing external demands. To the contrary, this is not true for internal clients. The vision and direction are usually present and with the help of goal-setting incorporated in the daily work. Accordingly, the values are aligned with the organisational goals and employees are committed.

The majority of interviewees sense a relationship between the individual and organisational goals and the contribution of their work towards the success of the business. In addition, performance appraisals are the main performance management practice and constitute an important instrument to align goals and improve the individual performance of employees. Similarly, the majority of interviewees think that education and training, regular feedback, support, and appreciation are important performance management practices.

According to the empirical research, a performance management system should be characterised through a solid structure. Moreover, the participating employees should all be treated equally and be involved in the decision-making process in order to increase fairness and relevancy. A thorough communication is perceived to be the most important implementation feature. Additionally, a performance management system should be well-grounded and reasoned before it is to be implemented. In conclusion, the empirical analysis shows that performance management is expected to improve performance and ought to be consistent with the organisational culture.

The findings of this study reveal that certain organisational cultural traits are more favourable for the implementation of a performance management system and that organisational culture is

more than a contextual factor. Therefore, the author of this paper fills the gap in the academic literature. However, due to the scope of this study, the findings follow a mitigated generalisation.

Nevertheless, the practical implications of the findings are various. The empirical analysis highlights the participants' perception, attitude, requirements, and important practices and characteristics that need to be considered prior implementing a performance management system.

Lastly, the author of this paper submits several suggestions for further research. The proposals range from multiple-case study designs to mixed method approaches to extending the context in order to compare different organisations with different national backgrounds, or the investigation of culture strength on performance management.

This study concludes with specific recommendations for the practice partner, which provide the ability to revise the performance management practices in-house and, more significant, enables the implementation of a performance management system in its foreign subsidiary.

Keywords: Performance management, performance management systems, implementation, organisational culture, organisational cultural traits

Table of Contents

Declaration of Authenticity	II
Acknowledgements.....	III
Management Summary	IV
Table of Contents.....	VII
List of Abbreviations	X
List of Figures.....	XI
List of Tables	XII
1. Introduction	1
1.1. Topic Discussion	1
1.2. Problem Statement.....	3
1.3. Research Context.....	4
1.3.1. Organisational Background	5
1.3.2. Preliminary Work.....	6
1.4. Scope, Delimitation, and Limitation.....	7
1.5. Overview of Chapters	8
2. Research Objectives	9
2.1. Research Question.....	9
2.2. Sub-Questions.....	10
2.3. Contribution	10
3. Literature Review	11
3.1. Performance Management	11
3.1.1. Objectives	11
3.1.2. Benefits	12
3.1.3. Characteristics of Effectiveness	13
3.1.4. Contemporary Approaches and Issues	15
3.1.5. Performance Appraisals as an Integral Part.....	17
3.1.6. Process	19
3.1.7. Theoretical Underpinning.....	21
3.1.8. Conclusion.....	25
3.2. Organisational Culture	28
3.2.1. Relevancy.....	31
3.2.2. Merger & Acquisitions.....	32
3.2.3. Theoretical Underpinning.....	33
3.2.4. Conclusion.....	39
3.3. Conclusion.....	42
3.3.1. Connection of Concepts	43
3.3.2. Conceptual Framework	44

3.3.3. Theoretical and Practical Implications.....	48
4. Methodology.....	49
4.1. Research Objectives.....	49
4.2. Research Approach and Strategy	51
4.3. Research Design and Process.....	53
4.4. Sampling.....	58
4.5. Data Collection.....	59
4.5.1. Secondary Data	59
4.5.2. Primary Data	60
4.6. Data Analysis.....	63
4.6.1. Coding.....	63
4.6.2. Pattern Matching.....	64
4.6.3. Within-Case Analysis	64
4.7. Quality Criteria.....	65
4.7.1. Construct and Internal Validity	65
4.7.2. External Validity and Generalisability.....	66
4.7.3. Reliability.....	67
4.8. Researcher's Role	67
4.9. Ethical Issues	68
4.10. Limitations	69
5. Findings.....	71
5.1. Within-Case Analysis.....	71
5.1.1. Organisational Culture.....	71
5.1.1.1. Involvement	72
5.1.1.2. Consistency	74
5.1.1.3. Adaptability.....	76
5.1.1.4. Mission	77
5.1.2. Performance Management.....	78
5.1.2.1. Practices	80
5.1.2.2. Performance Appraisal.....	82
5.1.2.3. Characteristics	89
5.1.2.4. Implementation	90
5.1.2.5. Correlation of Objectives	92
5.2. Discussion and Conclusion	93
6. Conclusion	104
6.1. Answer to Research Sub-Questions.....	104
6.2. Answer to Research Question	107
6.3. Implications	108
6.4. Suggestions for Further Research.....	109
7. Recommendations.....	110
Reference List.....	112

Appendices	117
Appendix A: Interview Outline	117
Information for the Interviewee	117
Important Note	117
Personal Data	117
Interview Questions	118
Appendix B: Symbols for Data Transcription	120
Appendix C: Categories and Codes	121
Appendix D: Transcriptions.....	125
Transcription of First Interview (Pre-Test)	125
Transcription of Second Interview	142
Transcription of Third Interview	160
Transcription of Fourth Interview	172
Transcription of Fifth Interview	186
Transcription of Sixth Interview	200
Transcription of Seventh Interview	208
Transcription of Eighth Interview	220
Transcription of Ninth Interview	228
Transcription of Tenth Interview	237
Transcription of Eleventh Interview	253
Transcription of Twelfth Interview	261
Transcription of Thirteenth Interview	272

List of Abbreviations

%	Percent
ARU	Anglia Ruskin University
CEO	Chief Executive Officer
DOCS	Denison Organisational Culture Survey
e.g.	Exempli Gratia (For Example)
et al.	Et Alii (And Others)
EUA	Embedded Units of Analysis
FHNW	University of Applied Sciences and Arts Northwestern Switzerland
GmbH	Gesellschaft mit beschränkter Haftung (Limited Company)
HR	Human Resources
HRM	Human Resources Management
i.e.	Id Est (That is to Say)
Ibid.	Ibidem (In The Same Place)
M&A	Merger & Acquisition
MNC	Multinational Corporation
MSc	Master of Science
n.d.	No Date
n.p.	No Place
p.	Page
PA	Performance Appraisal
PM	Performance Management
PMS	Performance Management System
POP	Practice-Oriented Project
pp.	Pages
SA	Société Anonyme (Corporation)

List of Figures

Figure 1	Some benefits resulting from a well designed and executed performance management system	13
Figure 2	Characteristics of an ideal performance management system.....	14
Figure 3	Integrated performance management process	20
Figure 4	A proposed model of the effects of performance management on firm performance.....	24
Figure 5	Schein's three levels of organisational culture and their interaction	29
Figure 6	Theoretical model of culture traits	35
Figure 7	The Denison organisational culture model.....	37
Figure 8	Conceptual framework of organisational culture and its impact on performance management	44
Figure 9	Conceptual framework of organisational culture and its impact on performance management demonstrating the research objectives	46
Figure 10	Case study design	52
Figure 11	An interactive model of research design	54
Figure 12	Design map of current research	56
Figure 13	Research process	57

List of Tables

Table 1	Summary of performance management literature review	25
Table 2	Definitions of culture traits and indexes from the DOCS	38
Table 3	Summary of organisational culture literature review	40
Table 4	Connection of concepts	43
Table 5	Overview of interview partners	62
Table 6	Summary of involvement analysis	73
Table 7	Summary of consistency analysis.....	75
Table 8	Summary of adaptability analysis	76
Table 9	Summary of mission analysis.....	78
Table 10	Summary of performance management practices analysis	81
Table 11	Summary of performance appraisal analysis.....	88
Table 12	Summary of performance management characteristics analysis.....	90
Table 13	Summary of performance management implementation analysis.....	91
Table 14	Summary of correlation of objectives analysis	93
Table 15	Conclusion of organisational culture empirical analysis.....	95
Table 16	Conclusion of organisational culture literature review	96
Table 17	Conclusion of performance management empirical analysis.....	98
Table 18	Conclusion of performance management literature review.....	101
Table 19	Consolidation of organisational culture and performance management literature review and empirical analysis	102
Table 20	Categories and codes	121
Table 21	Overview of codes and citations according to codes.....	124
Table 22	Overview of codes and citations according to groups.....	124

1. Introduction

The current paper focuses on performance management (PM) and the impact of organisational culture on performance management systems (PMS). The researcher's aim is to combine these two fields of study in order to determine which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS. The following sub-section briefly discusses the two concepts of PM and organisational culture and provides a short definition for the relevant terms.

1.1. Topic Discussion

Organisations are facing increasing pressure to demonstrate how well they are performing in order to remain competitive (Selden & Sowa, 2011, p. 251; Ishizaka & Pereira, 2016, p. 628; Andersen, Henriksen, & Aarseth, 2006, p. 61) and to improve organisational performance and effectiveness (Esu & Inyang, 2009; Roberts, 2003; Rubin, 2011; Scott & Einstein, 2001 as cited in Harrington & Lee, 2015, p. 215). "An essential part of measuring and fostering effectiveness is managing the performance of employees" (Coff, 1997; Vaiman and Vance, 2008 as cited in Ishizaka & Pereira, 2016, p. 628), especially as employees are considered the most important and complex asset of an organisation.

Individual performance is key to organisational success and competitive advantage (Ployhart, Weekley, & Baughman, 2006 as cited in Aguinis, Joo, & Gottfredson, 2011, p. 507). However, despite its importance, PM does not accomplish its purpose in most organisations and is seen as inconsistent and ineffective (Jones, 2016, p. 100). A major reason is that PMSs focus almost exclusively on performance appraisals (PA) and neglect benefits and features of a system that realises benefits, such as increased competitive advantage (Aguinis et al., 2011, p. 507).

The main objective of PM is to align individual performance with organisational performance and strategic goals and is "a continuous process of identifying, measuring, and developing the performance of individuals and teams" (Aguinis, 2009b, p. 2 as cited in Aguinis et al., 2011, p. 504). The management of individual performances should result in higher employee satisfaction, motivation, and in turn, lower employee turnover rate (Selden & Sowa, 2011, p. 253).

Therefore, an effectively structured, consistent, fair, and transparent PMS positively affects individuals and the organisation - resulting in valuable resources and a competitive advantage for the company (Ishizaka & Pereira, 2016, p. 633; Lawler, Benson, & McDermott, 2012, p. 191).

For this research, PM is defined as the on-going process of aligning the performance of employees with the organisational performance by including key human resources (HR) practices with the ultimate goal of improving the overall firm performance. PMS, further, is defined as the overall bundle of these HR practices including defined processes, measures, and outcomes.

One factor that defines how businesses outline success and performance is the overall corporate culture (DeNisi & Smith, 2014, p. 151). PM practices are related to the organisational context and strategy (p. 143), whereas the organisational culture is a contextual factor that influences the PM design (p. 153.), i.e. the specific content of the PMS depends upon the corporate culture. A corporate culture that reflects the organisation's values determines what performance aspects are important. This in turn, influences the organisation's PMS (p. 151).

The concept of organisational culture consists of a system of shared beliefs, values, behaviour, and assumption in an organisation (Khosla, 2013, p. 106; Sokro, 2012, p. 106; MacIntosh & Doherty, 2007, p. 46). According to the idea of several researchers (Schein, 1985; Dyer, 1985; Kilmann et al., 1985 as cited in Khosla, 2013, p. 106), organisational culture should consist of three different levels: assumptions, values and norms, and artefacts.

Artefacts are the physical and tangible aspects. Values are the supportive strategies, goals, and the philosophy of the organisation. The basic assumptions on the other hand are the unconscious, taken-for-granted beliefs that tell the members how to think, perceive, and feel (Cresswell, Moizer, & Lean, 2014, p. 361). As the assumptions are unconscious, they are difficult to change and rarely debated (Ibid.).

Organisational culture provides an emotional sense of involvement and commitment to values and norms and strongly affects employee performance (Ott, 1989 as cited in Liu, Shuibo, & Meiyung, 2006, p. 328). Various scholars acknowledge that the organisational culture has an impact upon organisational performance (Martin, 1992; Denison, 1990; Kotter & Heskett, 1992; Truskie, 1999; Schein, 2004 as cited in Sokro, 2012, p. 107; Khosla, 2015, p. 151) and, according to Khosla, is determinant to organisational excellence and effectiveness (2015, p. 151).

Concluding, for this research the term organisational, or corporate, culture is defined as a system of shared beliefs, values, behaviour, and assumptions in an organisation and is expressed in different ways such as stories, artefacts, symbols, or myths. The concept is a notion developed by an emotional sense of involvement and commitment of those who work within an organisation.

1.2. Problem Statement

According to an Accenture study, surveying 2,100 leaders and employees from organisations across North and South America, Europe, and Asia Pacific, 94% of leaders believe that PM improves business performance (Brecher, Eerenstein, Farley, & Good, 2016, p. 2). However, only 34% of the respondents believe that their current PMS supports their business objectives and 89% of employees believe that their performance would improve if PM would be subject to change (Ibid.).

Another study by Cascio (2006) surveying 278 mostly multinational companies across 15 countries showed that about 91% of the organisations implemented some form of PMS (as cited in Kinicki, Jacobson, Peterson & Prussia, 2013, p. 2). However, recent statistics show that employees do not perceive the intended benefits of their PMS. For example, only 30% of employees reported that the PMS helped to improve their performance and less than 40% stated that the system provides clear goals and regular, honest feedback (Pulakos, 2009 as cited in Kinicki et al., 2013, p. 2). These statistics highlight the necessity for improvement of PMSs in organisations.

An open and transparent organisational culture is vital for a functioning PM. According to Accenture's study, 79% of leaders and 69% of employees believe that making PM transparent is expected and required. This would create an explicit and consistent PMS (Brecher et al., 2016, p. 9), which in turn improves both, employee and organisational performance.

Organisational culture is key to organisational excellence (Khosla, 2015, p. 151). Hofstede defined organisational culture as the "shared mental software of the people in an organisation" (Hofstede, 1997, p. 18 as cited in Winklhofer, Pressey, & Tzokas, 2006, p. 174). Organisational culture is perceived as important since the influence it exerts on management practice and its use in predicting the future success of the firm (Kabanoff, 1993; Hofstede, 1997 as cited in Winklhofer et al., 2006, p. 174) has a major impact on productivity and strategic development of a business (Khosla, 2015, p. 152; Varghese, Das, & Jebamalai, 2015, p. 118).

The recent research by DeNisi and Smith indicated that, although the interest in PM led to the publication of new models, none considered the importance of corporate culture. Some theories are interested in motivational processes, while other discuss corporate strategy as part of the PM process. Several studies consider contextual factors whereas others present detailed information on how PM processes can be carried out (DeNisi & Smith, 2014, pp. 133-134). Furthermore, Kinicki et al. recognise that research on PM in the organisational science is limited (2013, p. 2). Nevertheless, all studies focus on changing individual (or team) performance in order to align these with

corporate goals, with the intention to ultimately improve corporate performance (DeNisi & Smith, 2014, pp. 133-134).

Nevertheless, according to the literature review of this paper's author, previous proposed theoretical models and related research do not explicitly consider organisational culture as variable of PM. Furthermore, those models which do consider organisational culture as a factor, as the proposed model of the effects of performance management on firm performance by DeNisi and Smith (2014, p. 153) (see section 3.1.7. Theoretical Underpinning), do not highlight how or what aspects of corporate culture influence a PMS.

Furthermore, those studies that consider corporate culture frequently adopt quantitative methods, although the relevance of this approach to understand culture is strongly contested (Pettigrew, 1979; Smircich, 1983; Schein, 1985; Alvesson, 2002; Martin, Frost & O'Neill, 2006 as cited in Mathew & Ogbonna, 2009, p. 655).

Likewise, DeNisi and Smith (2014, p. 157) suggest measuring corporate culture as general construct, asking employees and managers about their views of mission, vision, values, and customs in the organisation. Considering DeNisi and Smith's proposed model of the effects of PM on firm performance (see Figure 4) the researchers suggest considering, among others, Denison and Mishra's model of culture traits (see Figure 6) for further research, which is discussed by the author of this paper in the following chapters.

As a result, a gap in the academic literature concerning the attention of organisational culture as an influential factor of PM and PMSs was identified. This gap in literature motivated the author to undertake this study in collaboration with a practice partner. The aim is to determine which organisational cultural aspects need to be considered for the implementation of a PMS that could be beneficial for the practice partner and to academia - as far as generalisable.

1.3. Research Context

This thesis is conducted in partnership with Kambly SA. The author, who has previously to this paper completed a practice-oriented project (POP) with the company, received the possibility to collect empirical data for this thesis from and in collaboration with the organisation. Kambly's CEO and Head of HR personally are highly interested in this field of study and assured full support. Furthermore, an international context for this research is given, since Kambly acquired German-based Tekrum (former Griesson - de Beukelaer, now Kambly Deutschland GmbH) at the beginning

of the year 2017 and this study aims to consider the organisational culture of both entities. Additionally, the results and recommendations will be implemented in both, the headquarters in Switzerland and its subsidiary in Germany.

1.3.1. Organisational Background

Kambly is a Swiss family-owned confectionary manufacturer located in the Bernese Emmental. For three generations and over 100 years the company produces the finest biscuits (Kambly, 2017). Today, Kambly is an internationally recognised brand and its products are sold in over 50 countries. The brand is Switzerland's best-known and most popular biscuit product and, in the premium segment of the global fine biscuit market, the leader in terms of quality and innovation (Ibid.).

Kambly strives for uncompromising quality (Kambly, 2017). It achieves its aim by constantly developing and renewing its technological requirements. Moreover, the manufacturer solely uses premium ingredients for its products, whereby the majority of the raw materials come from local suppliers (Ibid.).

The company's corporate culture is shaped by the founder's attitude "for people by people". Kambly employs around 450 people in Trubschachen, its headquarters, and in Lyss, Switzerland. As of January 1st, 2017 Kambly acquired the German confectionary Tekrum in Ravensburg, to secure an independent future based on sustainable growth (Graf, 2015). Tekrum commands modern production facilities and employs between 150 and 200 people.

As a responsible company, aimed at long-term success, Kambly perceives its employees as its most important asset. "The potential of a business is as high as the potential of its employees" (Kambly, n.d.a) states an internal document. Kambly's passion for improvement is rooted in its existence and the company seizes every opportunity to learn and develop.

Kambly's employees are overall highly satisfied and committed to their workplace and their employer. According to the "Swiss Arbeitgeber Award" survey of 2015 the percentage of satisfaction is around 80% and the one of employees' commitment 88%. These numbers show an increase of 2% and 1% respectively compared to the last survey of 2013 and are in the upper limit, which only 20% of the top companies achieve (icommit, 2015). The Swiss Arbeitgeber Award is conducted every two years since 2001 and gives the employees the opportunity to evaluate their employer according to several criteria. The latest survey in 2015 included over 27,200 respondents and compares the companies with previous surveys, an overall benchmark, and the related industry.

1.3.2. Preliminary Work

Despite Kambly's good results, there are areas of activity. The Swiss Arbeitgeber Award survey of 2015 determined potential for improvement in the areas of internal structures and processes, cooperation, work content, knowledge management, team, and involvement of employees (icommit, 2015).

Kambly established sound PA tools, which are connected with its knowledge management, however, decoupled from salary discussions (Wahlen, Aemmer, & Liestel, 2017). The company relies on long-time, proven processes, which are important management tools that are based on its values and management principles. The PAs of all employees are done completely on a yearly basis and should secure personal assessments and development possibilities (Wahlen et al., 2017; Kambly, n.d.b).

However, Wahlen et al. detected several weaknesses (2017; Kambly, n.d.b). Kambly's PAs are partially seen as a routine and performance of duty. Furthermore, it does not always take the individual development needs of employees into account. Moreover, it implies a high time exposure and the standardised form complicates the process. These weaknesses correspond to some of the results gathered by the Swiss Arbeitgeber Award's survey of 2015. For example, "only" 71% of the participants stated that they see potential for professional development, 76% think that the peers in their work environment possess the required skills to exercise the job, and regular feedback is received by 79% of the respondents (icommit, 2015).

Due to detected weaknesses by the management, the insights of the latest Swiss Arbeitgeber Award survey, and the fact that Kambly recently incorporated German-based confectionary Tekrum arranged the company for reviewing its PAs including its process and tools. The company's aim was to simplify the process and to adjust the tools to the stakeholders (Kambly, n.d.b; Wahlen et al., 2017). Kambly's top management expected an analysis of the current situation, a comparison with state-of-the-art practices, and specific recommendations (Wahlen & Aemmer, 2017).

The author of this paper and three fellow students of the University of Applied Sciences and Arts Northwestern Switzerland (FHNW) completed the POP relating to this subject for Kambly. The students' aim was to analyse the company's PA of its production division and submit recommendations for improvement and additionally, highlight aspects that are done proficient.

The recommendations were, soon after the project was completed, implemented in the company's PA system and the HR department is currently running trials before the final end result

will be implemented. In a further step, the insights are transferred to the production site of Tekrum in Germany, after having labour legislation and other crucial aspects considered.

This work forms the basis for the author's master's thesis, although the scope and context are extended. The collaboration with Kambly provides the possibility to collect primary data and therefore, constitutes the empirical part that supports the answer to the research question and sub-questions.

1.4. Scope, Delimitation, and Limitation

This master's thesis is conducted by a single researcher within a timeframe of five months. Additionally, the research is conducted for and with the collaboration of a practice partner. The focus of the paper lies within the consideration of organisational culture on PM. Furthermore, the researcher investigates how the practice partner's PA and its process can be improved in order to suit the current business environment.

In agreement with the practice partner, the research on PM and its organisational cultural impacts is delimited to the company's management unit, which consists of around a quarter of headcounts. Moreover, the study focuses on the general terms of organisational culture and PM. PM in this context is viewed as a general HR management practice and, with the exception of PAs, specific HR practices within PM are not investigated as separate practices.

Furthermore, the study includes not only the management unit of the practice partner but also the management unit of its newly acquired subsidiary in Germany. In order to get a holistic viewpoint and complement the study, the subsidiary's management unit will be part of the data collection. This, in turn, guarantees the relation to international management issues. Likewise, the current scholarly interest in PM, especially the changeover of PM practices in (American) multinational corporations (MNC) confirms its international relevance.

Several limitations affect this study. Firstly, the delimitation of the management unit excludes the opinion of the remaining employees. However, the researcher has conducted a study on the effectiveness on PAs prior to this paper for the production department of the same practice partner (see previous section). Nevertheless, the outcome of the previous study does not influence the current research in every respect. Secondly, although the researcher detected a vast collection of academic literature on organisational culture and PM, only a few highlighted the importance of organisational culture on PM and none emphasised what cultural aspects influence the

implementation of PMSs. Thirdly, the author of this paper utilises general definitions of the concepts of organisational culture and PM. Fourthly, the short timeframe limits the amount of data collection. Moreover, since the population is small, sampling to a certain extent biased, and the study conducted by a single researcher, the research faces methodological constraints. However, the methodological limitations are further explained in the methodology chapter under sub-chapter 4.10. Limitations. Lastly, the findings of this paper follow a mitigated generalisation resulting from scope and delimitation of the study.

1.5. Overview of Chapters

This master's thesis is organised as follows: the subsequent chapter two states the research question and the associated sub-questions that guide the researcher and this study. Chapter three is devoted to the literature review concerning PM and organisational culture. The chapter identifies the most relevant issues of the concepts and critically evaluates and discusses the topics. Furthermore, the chapter provides the theoretical and conceptual frameworks for this study. The research question and sub-questions are repetitively illustrated, connected with the theoretical framework, and graphically presented in the conceptual framework for this research. Chapter four describes the design of the study and the methods employed. The following chapter five is dedicated to the discussion of the findings in order to prepare to answer the research question and sub-questions. The gathered primary and secondary data are analysed and compared within the case. In chapter six the paper is concluded by summarising the most important parts and key statements, answers the research question and sub-questions, and makes, if appropriate, suggestions for further research. Finally, chapter seven proposes recommendations for the practice partner in the form of a catalogue with the aim to highlight important aspects that need to be considered for the implementation of a PMS.

2. Research Objectives

This thesis concentrates on PM and the impact of organisational culture on PMSs, whereby the researcher combines these two fields of study with the help of theoretical frameworks. The aim of the thesis is to highlight which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS that strives to improve the performance of its employees and ultimately, the overall organisational performance. This is the objective of the researcher, however, the practice partner targets a more concise objective.

Kambly, in the first place, would like to examine how their PM can be improved, but especially their PA system and processes. Besides the aim to update the PA system and improve the processes, Kambly demands to implement the system into the acquired subsidiary based in Germany.

Notwithstanding, the researcher's objective and the practice partner's aim do not deviate but in fact complement each other. The organisation's objective is part of the researcher's objective, as PAs are an integral - if not the most important - part of PM. The findings of the research will directly support the goal of the organisation.

Moreover, the completion of Kambly's objective and the overall outcome of the research, which will be of supplementary interest for the organisation, will be implemented into the business' practices, and assist the company in its future development in the area of personnel management and development as well as knowledge and talent management.

2.1. Research Question

Taking the research problem and its importance into account, which was elaborated in the previous chapter, this study tries to fill the research gap of the attention of organisational culture as an influential factor of PM and PMSs in the academic literature by applying theoretical knowledge and practical application in answering the following research question:

Which organisational cultural traits can be utilised for the implementation of a performance management system?

2.2. Sub-Questions

With the examination and the support of relevant theories, the following sub-questions guide the overall research question:

1. What organisational cultural traits does academia characterise with effective organisations?
2. What aspects of the concept of performance management are crucial with regard to its content and strength?
3. Which organisational cultural traits are conducive to the implementation of a performance management system?
4. Under which proposed conditions succeeds the implementation of a performance management system?

Part of the sub-questions will be answered with the help of the literature review, whereas others can be solely answered through the empirical findings. The answers of the sub-questions will allow the researcher the answer the overall research question. More precise explanation of the methodological procedure can be found in chapter 4. Methodology of this paper.

2.3. Contribution

This paper will make significant contribution to both research and practice. By researching how organisational culture influences PM the author is likely to fill the gap in the academic literature of the attention of organisational culture as an influential factor of PM and PMSs. Furthermore, parts of the findings will be implemented into Kambly's and its subsidiary's business practices. The findings can be of interest for other companies in the industry, related field of activity, size, or business situation - although the findings follow a mitigated generalisation. Additionally, the review of current literature and practices in the field of PM and organisational culture can be of interest for any type of business and HR manager. This contribution highlights the importance for the practice.

3. Literature Review

3.1. Performance Management

Organisations are facing increasing pressure to demonstrate how well they are performing in order to remain competitive (Selden & Sowa, 2011, p. 251; Ishizaka & Pereira, 2016, p. 628; Andersen, Henriksen, & Aarseth, 2006, p. 61) and to improve organisational performance and effectiveness (Esu & Inyang, 2009; Roberts, 2003; Rubin, 2011; Scott & Einstein, 2001 as cited in Harrington & Lee, 2015, p. 215). In recent challenging economic conditions, many organisations seek internally for performance and productivity gains instead of awaiting external improvements, such as market growth or technological advances (Buchner, 2007, p. 59). Consequently, PM gains increased attention as a mean to improve results (Boxall & Purcell, 2003 as cited in Buchner, 2007, p. 59).

"An essential part of this process of measuring and fostering effectiveness, next to organisational PM, is managing the performance of employees" (Coff, 1997; Vaiman and Vance, 2008 as cited in Ishizaka & Pereira, 2016, p. 628), especially as employees are considered the most important and complex asset of an organisation. According to Twomey and Twomey every HR function is increasingly important, however, none is more crucial than PM (as cited in Selden & Sowa, 2011, p. 252; Aguinis et al., 2011, p. 503).

The management of individual performances should result in higher employee satisfaction, motivation, and in turn, lower employee turnover rate. Barber argues that feedback and recognition are essential factors to motivate employees (as cited in Selden & Sowa, 2011, p. 253). Research shows that effective feedback does improve employee performance. Moreover, researchers have highlighted that effective PM leads to an overall better organisational performance (Cho and Lee, 2012; Liu et al., 2007 as cited in Ishizaka & Pereira, 2016, p. 629).

3.1.1. Objectives

The main objective of PM is to align individual performance with organisational performance. PM is a "continuous process of identifying, measuring, and developing the performance of individuals and teams and aligning performance with the strategic goals of the organization" (Aguinis, 2009b, p. 2 as cited in Aguinis et al., 2011, p. 504). This process gives employees an understanding of the organisational goals, priorities, and expectations and how they contribute to the success of the company (Selden & Sowa, 2011, p. 252).

At an organisational level, PM ensures that the employees' skills are aligned with the overall goals of the business (Ishizaka & Pereira, 2016, p. 630). An assessment provides the possibility to determine whether the organisation possesses all capabilities. Moreover, it supports the implementation of change programmes and promotes workplace harmony (Merritt, 2007; Amaratunga and Baldry, 2002; Heathfield, 2007 as cited in Ishizaka & Pereira, 2016, p. 630).

At an individual level, PAs help improving employee performance, as an important part of the PMS (DeNisi & Pritchard, 2006, p. 255). Reviewing and evaluating the performance of employees is an important task (Ishizaka & Pereira, 2016, p. 629). This task helps to measure how well employees perform job-related tasks and moreover, help to distinguish the more efficient employees from those who are to a lesser extent (p. 628). Decisions such as promotions, pay rises, rewards, retention, training etc. rely on these appraisals. Additionally, with the help of PAs managers observe employees' attitudes, (organisational) behaviour, and absenteeism. Therefore, PAs are a basis to determine development and training needs of employees (p. 629) and effectively manage an organisation's talent (Lawler et al., 2012, p. 191).

The ultimate goal of PM is the improvement of performance, on the level of the individual employee, resulting in the performance improvement on the level of the organisation (DeNisi & Pritchard, 2006, p. 255). The ultimate goal of PA is to provide information for managers that help improve employee performance. Therefore, the purpose of conducting PAs is to help improving employee performance, as a part of a larger organisational PMS (Ibid.).

3.1.2. Benefits

Organisations require effective PMSs in order to promote and develop values, principles, and competencies to sustain optimal outcomes (Sahoo & Mishra, 2012, p. 3). An effective PMS supports the management achieving strategic business objectives, since the systems incorporates overall organisational goals into individual goals (Aguinis et al., 2011, p. 505). Furthermore, it serves as a communication tool with respect to results and behaviours that are valued and rewarded. This, in turn, conveys organisational culture and values (Ibid.). Moreover, as talent and know-how management is an important part of the PMS, organisations are able to improve workforce and succession planning (Ibid.). The following Figure 1 provides an overview of major PM benefits for employees, managers, and the organisation.

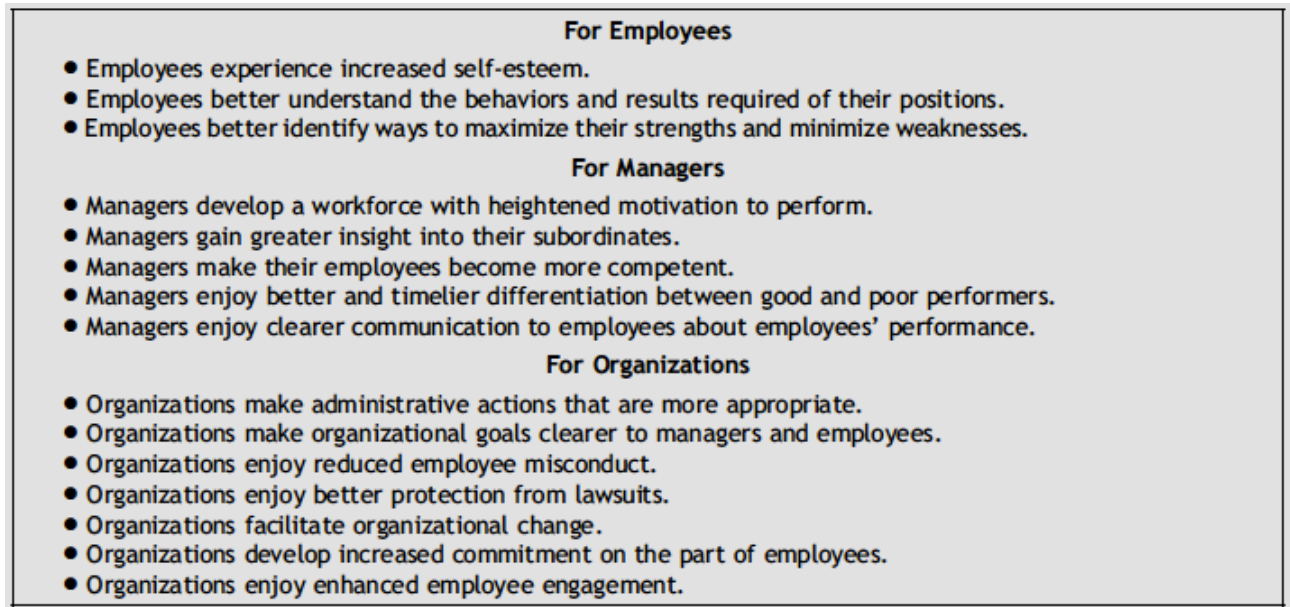


Figure 1: Some benefits resulting from a well designed and executed performance management system (Aguinis, 2009b; Plump, 2010; Thomas & Bretz, 1994 as cited in Aguinis et al., 2011, p. 505)

3.1.3. Characteristics of Effectiveness

Aguinis et al. (2011, p. 506) highlight four main characteristics of an ideal PMS. First, the PMS must be consistent with the organisational culture as well as the regional or national culture (Ibid.). Second, the system should evaluate the following dimension: all employees, including managers. All major job responsibilities should be evaluated, including behaviour and results of the respective employees. Moreover, the performance should be evaluated over the entire review period and feedback should be given on positive as well as negative performance aspects (pp. 506-507). Third, the system should be reliable and must minimise errors and maximise consistency. Regular trainings of appraisers ensure consistency throughout the system (Ibid.). Fourth, the system should be practically feasible, i.e. that the benefits of using PM processes outweigh the costs and time exposure. The following Figure 2 presents several characteristics of an ideal PMS.

The proposed characteristics by Aguinis et al. (2011, p. 506) are crucial aspects that need to be considered when a PMS is to be implemented and therefore, must be taken into consideration for the further analysis of this paper.

- **Strategically congruent.** Individual goals are aligned with unit and organizational goals.
- **Contextually congruent.** The system is congruent with the organization's culture, as well as the broader cultural context of the region or country.
- **Thorough.** All employees are evaluated (including managers), all major job responsibilities are evaluated, the evaluation includes performance spanning the entire review period, and feedback emphasizes both positive and negative performance.
- **Practically feasible.** Benefits resulting from the system outweigh the costs.
- **Meaningful.** The standards and evaluations conducted for each job function are important and relevant, performance assessment emphasizes only those functions that are under the control of the employee, evaluations take place at regular intervals, the system provides for the continuing skill development of evaluators, and results are used for important administrative decisions.
- **Specific.** There is detailed and concrete guidance about what is expected of raters and ratees, and how they can meet these expectations.
- **Identifies effective and ineffective performance.** The system provides information that allows for distinguishing between effective and ineffective behaviors and results, thereby also allowing for the identification of employees displaying various levels of performance effectiveness.
- **Reliable.** Performance scores are consistent and free of error.
- **Valid.** Performance measures include all relevant performance facets and do not include irrelevant ones.
- **Acceptable and fair.** The system is acceptable, and the processes and outcomes are perceived as fair by all participants.
- **Inclusive.** All participants are given a voice in the process of designing and implementing the system.
- **Open.** A good system has no secrets. Performance is evaluated frequently and performance feedback is provided on an ongoing basis, the appraisal meeting consists of a two-way communication process during which information is exchanged, not delivered from the supervisor to the employee without his or her input, and performance standards are clear and communicated on an ongoing basis.
- **Correctable.** No system is 100% error-free. Thus, establishing an appeals process, through which employees can challenge what may be unjust decisions, is an important aspect of a good performance management system.

Figure 2: Characteristics of an ideal performance management system (Aguinis et al., 2011, p. 506)

PMSs, which typically include PAs and employee development, are, according to Pulakos (2004, p. 1), the backbone of human resources management (HRM). PMSs mostly suffer flaws, however, not due to poorly designed tools and processes but rather because PM is a highly personal and threatening process for employees and managers (Ibid.).

Researchers and practitioners have identified several characteristics for effective PMSs (see Figure 2). Nevertheless, there are also many decisions that need to be made in order to design an ideal system for the organisation's needs (Pulakos, 2004, p. 2). One decision is what purpose(s) the system will serve. However, a PMS that aims to achieve too many objectives may lack focus and therefore, might not be effective after all (Ibid.).

There is no ideal system or set of objectives that suits all organisations. The design of a PMS should consider business needs, organisational culture, and the system's integration with other HRM practices and is therefore, almost entirely context-dependent (Pulakos, 2004, p. 3; Ishizaka & Pereira, 2016, p. 632).

However, a PMS used for decision-making and employee development purposes does rarely support both objectives equally well (Pulakos, 2004, p. 3). When a PMS is used for decision-making, the PA information is used as a basis for salary discussions, promotions, assignments, or other HR administrative functions. To the contrary, when a PMS is used for employee development, the PA information is used to guide trainings, job experience, mentoring and coaching, and other development activities to develop employee capabilities (Pulakos, 2004, p. 3; Ishizaka & Pereira, 2016, pp. 628-629). Although it is theoretically possible to combine both purposes in a PMS, it can practically become difficult to achieve (Pulakos, 2004, p. 3).

Furthermore, PM contains more aspects than solely measuring individual performances (Aguinis et al., 2011, p. 505). An effective PMS first, sets goals employees and supervisors agree upon, which include results (the outcome the employee produces) and behaviour (how these outcomes are achieved). Second, PM takes past and future performance into account (Ibid.). Specific development action plans specify the course to improve performance. Such plans help employees to stay up-to-date in their profession and highlight strengths and weaknesses that need further development. Third, a PMS ensures that employees' activities are consistent with overall organisational goals (Ibid.). Fourth, PM is an on-going process of setting goals, observing performance, and giving and receiving feedback and coaching (DeNisi & Kluger, 2000 as cited in Aguinis et al., 2011, p. 505). Fifth and in contrast to traditional PA, PM is owned by its users, the appraiser and appraisee. Aguinis et al. state that those who take part in the system benefit most (2011, p. 505). Moreover, it should not be seen as a HR function, but rather as a business unit function (Ibid.). Lastly, the employees' perception of PM is crucial for the success and the efficiency of the PMS (Dobbins et al., 1990 as cited in Suutari & Tahvanainen, 2002, p. 56).

The stated PM aspects are crucial for the development of a PMS and in combination with the proposed characteristics by Aguinis et al. (2011, pp. 505-506) constitute the backbone of a PMS. These aspects are crucial for the further analysis of this paper and the development of arguments.

3.1.4. Contemporary Approaches and Issues

The aim of contemporary PM is the transition from traditional PA systems to a comprehensive, integrated, and business-driven system that aims at people and organisational development (Aguinis et al., 2011, p. 504; Spangenberg & Theron, 2001, p. 36).

This approach entails conversations between managers and employees. Organisations need to shift their approach and culture to regular feedbacks and coaching where discussions are the norm

(Jones, 2016, p. 100; Aguinis et al., 2011, pp. 504-505). Informal feedbacks or performance-related information attend the formal PAs and should include tracking and collaborating on goals and projects, exchanging meaningful feedback, providing coaching, discussing career development opportunities, and any other issue of importance (Jones, 2016, p. 101). On-going feedbacks shift the focus on what does not work to what works and hence, empowers employees to take action and supervisors to become more effective coaches (p. 100). Therefore, employee performance becomes manageable and needed corrections can be taken in a more agile and collaborative manner.

Employees and supervisors set goals cooperatively, which are reviewed throughout the year. The yearly PA does not disappear, however, incorporates feedback from different sources, evaluates the progress towards the jointly set objectives, and identifies areas of improvement. Moreover, managers need extensive and regular trainings (Aguinis et al., 2011, p. 504). An on-going relationship between the employer and the employee is a key driver for performance and employee engagement and therefore, vital.

Additionally, Lawler et al. highlight that it is unlikely that a single PMS fits companies, since most businesses possess a variety of different jobs (2012, p. 197). According to the researchers, the systems differ by function, by country, if they exist, but more likely by management level. The researchers argue that the most effective approach is probably by varying the PMS by the level of the organisation (Ibid.). An employee's position in the hierarchy determines the kind of work and therefore, it makes sense to adapt appraisals by the level of the organisation. Hence, there is an effort to match PMSs to work-related characteristics (Ibid.).

Furthermore, all stakeholders in the PM process can, according to Jones (2016, p. 101), benefit from a centralised, electronically supported system that enables to track discussions, goals, and developments, provides information for decision-making, identify areas of strengths and weaknesses, take course correction steps, and allows to link PM goals to the overall business goals and success. In this way, PM becomes a strategic process that supports organisational success (Ibid.).

Nevertheless, if it comes to computer-based systems Lawler et al., in accordance with their study, state that such PMS do not have a statistically significant difference in their effectiveness (2012, p. 195). Although such systems have a high potential and offer many opportunities, such as speed, cost, and integration, it is not obvious why web-based systems do not help the HR function and PMS to become more effective (p. 196).

To conclude this section, several studies highlight evidence that HR practices are related to organisational performance, however, only when they are bundled (DeNisi & Smith, 2014, p. 142). On the other hand, a direct link between firm performance and PM practices is limited. DeNisi and Smith therefore state, that traditional PAs or PMSs cannot improve overall organisational performance. Rather a proper bundle of HR practices has a much greater effect on organisational performance (Ibid.). Therefore, a PMS must be viewed as a bundle of HR practices that, in combination, are used to improve the performance of individuals and ultimately, the overall organisational performance. This point of view must be considered for the further course of this study.

3.1.5. Performance Appraisals as an Integral Part

Selden and Sowa define PA as "a formal and systematic process for reviewing performance and providing oral and written feedback to staff about performance at least annually" (Selden & Sowa, 2011, p. 253). PA is clearly a part of the PM process and while PM is a daily task, PAs are conducted only once a year (Kinicki et al., 2013, pp. 1-2).

A thorough structured, consistent, and transparent PA enhances organisational commitment and behaviour, whereas in contrast an inferior system creates conflict and negative consequences (Narcisse and Harcourt, 2008; Organ, 1988; Heathfield, 2007; Law, 2007; Chen et al., 2007 as cited in Ishizaka & Pereira, 2016, p. 630).

Goal-setting is perceived as the most effective PA type that contributes to an increase in performance and motivation (Kuvaas, 2011 as cited in Ishizaka & Pereira, 2016, p. 631). Many researchers suggest that this tool is successful, nevertheless, Schweitzer et al. (2004 as cited in Ishizaka & Pereira, 2016, pp. 631-632) argue that goal-setting does not increase performance if the goal does not get adopted by the employee or if it is too simple to achieve.

In accordance with Cappeli and Conyon and their recent working paper on "What do performance appraisals do?" (see National Bureau of Economic Research, Working Paper 22400, July 2016 for further details), PAs are functional and informative. Furthermore, PA outcomes are related to key employment aspects such as salary and bonuses, promotion, dismissal, and resignation (Fisk, 2016).

However, many organisations perceive PM as inconsistent and ineffective (Jones, 2016, p. 100) and the annual PA is seen as a negative experience for managers and employees. The traditional

approach is often unrelated to the business and mostly fails to meet the needs for receiving feedback, coaching, and recognition (Jones, 2016, p. 100; Lawler et al., 2012, p. 191).

For fear of creating conflict at the workplace, supervisors are reluctant to highlight poor performance of subordinates. This in turn yields a biased score distribution, where no employee is below average (Fisk, 2016; Pulakos, 2004, p. 1). Furthermore, supervisors develop personal relationships with their employees and therefore, might ignore substandard performance. PA systems are widely perceived as dysfunctional and are becoming unpopular, whereas some critics have called to discard the proven system (Fisk, 2016).

Furthermore, research also shows that managers often "trivialise the process or even totally avoid it" (Ishizaka & Pereira, 2016, p. 629). This results in a belief that PA systems are rather bureaucratic, a waste of time, and do not add much value (Pulakos, 2004, p. 1) and thus, are seen negatively (Pettijohn et al., 2001 as cited in Ishizaka & Pereira, 2016, p. 629; Aguinis et al., 2011, p. 503). Moreover, PAs are often overdue, which leads to a loss of trust and leadership ability (Heathfield, 2007; Reinke, 2003 as cited in Ishizaka & Pereira, 2016, p. 629). The process often appears as a paper-based annual task, which is reviewed on a yearly basis and is then put aside (Jones, 2016, p. 100). In manual procedures HR faces paper-processing tasks that might become overwhelming. Additionally, employees feel that their managers are unskilled at discussing performance and are ineffective at coaching and developing skills (Pulakos, 2004, p. 1; Sahoo & Mishra, 2012, p. 4; Buchner, 2007, p. 60).

One of the major challenges for HR practitioners is to establish both an effective and fair PA system (Harrington & Lee, 2015, p. 214; Selden & Sowa, 2011, p. 253). A critical factor that drives PA effectiveness and acceptability is the appraisee's reaction to the system (Carroll & Schneier, 1982; Murphy & Cleveland, 1991 cited in Giles, Findley, & Feild, 1997 as cited in Harrington & Lee, 2015, p. 215). In other words, the perception of fairness determines the acceptance or the rejection of the PA system (Kim & Rubianty, 2011 as cited in Harrington & Lee, 2015, p. 215).

The more the PA system is perceived as fair, higher levels of trust and satisfaction are recognised, several studies suggest (Gabris & Ihrke, 2000; Hedge & Teachout, 2000; Mani, 2002; Masterson, Lewis, Goldman, & Taylor, 2000; Roberst & Pavlak, 1996 as cited in Harrington & Lee, 2015, p. 215). Therefore, managers must focus on fairness of PAs in order to improve the overall organisational performance (Cho & Sai, 2013; Kaplan & Atkinson, 1998; Kim & Rubianty, 2011; Krats & Brown, 2013; Lau & Moser, 2008; Lawler, 1967; Roberts, 2003; Sholihin & Pike, 2013 as cited in Harrington & Lee, 2015, p. 216).

An effective structured, consistent, fair, and transparent PA system positively affects individuals and the organisation resulting in valuable resources and a competitive advantage for the company (Ishizaka & Pereira, 2016, p. 633; Lawler et al., 2012, p. 191). Nevertheless, employees and managers perceive PAs as a necessary task that should be minimised rather than apprehending the importance of PM that enables individuals and organisations to improve performance and increase competitive advantage. Nonetheless, PAs are still seen as the most important instrument of appraising employees and improving employee performance in organisational PMSs (Jones, 2016, p. 101; Aguinis et al., 2011, p. 504; Kinicki et al., 2013, p. 2).

Since PAs are an important component of PM and the improvement of the PA process is an objective and desirable outcome of this study for the practice partner, the theoretical background on PAs is necessary to consider for the further course of this research study.

3.1.6. Process

PM is described as a set of activities aimed at improving employee performance, beginning with performance evaluations and subsequent feedback and continuing with training and rewarding (DeNisi & Pritchard, 2006, p. 255; DeNisi & Smith, 2014, p. 131; Kinicki et al., 2013, p. 1). Although PAs provide important information for the PM process, PM additionally focuses on ways to motivate employees and improve their performance.

Effective PMSs possess a well-articulated process. Based on Kinicki et al.'s examination of recent process models, the researchers developed a conceptual depiction of the PM process (2013, p. 4). Figure 3 represents the integrated PM process model on the next page.

Figure 3 shows that the PM process starts with defining performance. This is a critical step as it sets the standard for performance and provides the foundation for setting goals, communicating expectations, and action plans (Kinicki et al., 2013, p. 4). The second step involves the evaluation of performance and encompasses behaviours associated with performance monitoring, facilitating, and discussion and evaluation (Cardy, 2004; Cascio, 2006; Pulakos, 2009 as cited in Kinicki et al., 2013, p. 5). The third step in the process, reviewing performance (generally connoted with PAs), requires managers to provide performance feedback and coaching for future success (Ibid.). Providing feedback is a key PM behaviour and, if specific, frequent, and positive, leads to enhanced performance (Greve, 2010; Kinicki et al., 2004 as cited in Kinicki et al., 2013, p. 5). The final step in the process entails providing consequences and serves to reinforce and reward employees (Ibid.). Therefore, the last step integrates performance improvement and employment decisions (Cardy,

2004; Cascio, 2006; Aguinis, 2009; Pulakos, 2009 as cited in Kinicki et al., 2013, p. 5). The PM literature and meta-analytic results both support the significant effects of consequence management on task performance as well as the positive relationship between reward behaviour and employee satisfaction (Hitchcock, 1990; Stajkovic & Luthans, 1997; Podsakoff, Todor, & Skov, 1982 as cited in Kinicki et al., 2013, pp. 5-6).

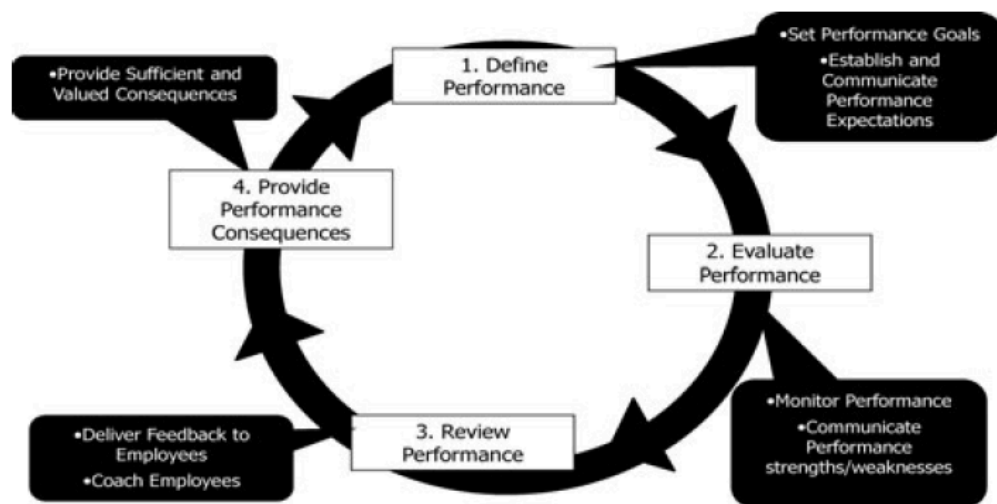


Figure 3: Integrated performance management process (Kinicki et al., 2013, p. 4)

Nevertheless, practitioners agree that effective tools and processes are necessary but not sufficient conditions for an effective PMS. How effectively the system is used and how seriously managers and employees utilise it is of importance. Therefore, the most important and challenging part of the development of PMSs is a successful implementation (Pulakos, 2004, p. 21). The core of a successful implementation consists of a user-friendly, value-added system that both employees and managers will use effectively (Ibid.). The cornerstones of such an implementation contains the alignment with other HR systems, the involvement of organisational members, communication, automation, testing, training, and the evaluation and improvement of the system (Ibid.).

Concluding, the individual steps within the PM process and especially the aspects for a successful implementation of a PMS are important aspects concerning the further analysis of this research. Moreover, the proposed PM process is key for the development of the conceptual framework, which is elaborated at the end of this chapter.

3.1.7. Theoretical Underpinning

According to DeNisi and Smith, the scholarly interest in PM is relatively recent (2014, p. 131). Given substantial resources from organisations and advanced theoretical models, PM is typically described in process terms that present the standard steps from objective setting, through formal appraisals, to the start of the next cycle (Buchner, 2007, p. 60). Although there is theory behind the descriptions, the connections, according to Buchner, are weak, which is unfortunate, as volumes of theories exist (Ibid.). Managers would benefit from a stronger understanding how theories link to the practice of PM.

DeNisi and Pritchard further state that a gap between research and practice exist. The researchers believe that a major reason for this gap is that academic research focused on measurement issues, which is not helpful to practitioners who must find ways to improve performance (2006, p. 254).

The recent study by DeNisi and Smith indicates that, although the interest in PM led to the publication of new models, none considered the importance of corporate culture. Some theories are more interested in motivational processes, while other discuss corporate strategy as part of the process. Several consider contextual factors whereas certain present detailed information how PM processes can be carried out (2014, pp. 133-134). Nevertheless, all studies focus on changing individual (or team) performance in order to align these with corporate goals, with the assumption to ultimately improve corporate performance (Ibid.). Therefore, these models and the related research do not explicitly consider organisational culture as variable.

Moreover, scholarship has moved concerns from PA and improving rating accuracy to a greater concern with PM (DeNisi & Smith, 2014, p. 136). Recent papers discuss systems that are designed to change behaviour. This is also true for publications by and from practitioners (Ibid.). Other papers discourse PM in terms of talent management, however, still considering practices related to PAs and PM. Furthermore, Kinicki et al. recognise that research on PM in the organisational science is limited (2013, p. 2).

A review of relevant academic literature on PM from an international perspective by Claus and Briscoe revealed that, although eight conceptual and 56 empirical articles were analysed, none included the concept of organisational culture, however, the majority focused, although implied to some extent, on national cultures (Claus & Briscoe, 2009, pp. 178-180).

In order to build upon research academia must further understand how practices affect performance. Several recent papers explain the underlying processes (DeNisi & Smith, 2014,

p. 142). Besides results that explain behavioural factors, Ostroff and Bowen (2000) suggest that PM practices should be related to the organisational context and strategy (as cited in DeNisi & Smith, 2014, p. 143). These in turn affect organisational climate as well as individual psychological climate. This development creates a "performance climate" or "climate for performance" (Ibid.). "Organizational climate can be defined as employees' shared perceptions of and the meaning attached to practices, policies, and procedures in the workplace and the behaviors they observe being supported, expected, and rewarded" (Schneider, Ehrhart, & Macey, 2013 as cited in DeNisi & Smith, 2014, p. 143). The existence of a performance climate entails that employees share the perception that organisational performance is important.

While corporate culture refers to actual shared values, traditions, philosophy, and policies that influence the employees' loyalty and behaviour, a corporate climate refers to shared perceptions of practices and policies (DeNisi & Smith, 2014, p. 143). As many management scholars tend to focus on values and value congruence, the concept of corporate climate is closely related to the concept of corporate culture (Ibid.). Therefore, if employees share the idea of organisational performance improvement, if procedures and policies are developed, and if they are rewarded, employees are more likely in participating and enhancing firm performance.

DeNisi and Smith argue that these changes in culture (or climate) should cause changes in individual attitudes, behaviours, and skills as well as collective human capital and therefore, the latter changes affect both individual and organisational performance (2014, pp. 144-145). Therefore, improving organisational performance cannot be enhanced by solely improving individual performance.

Instead, PM must include the entire HR system, which comprises the following crucial aspects. First, PMSs must include all HR practices to ensure that employees have the means, motivation, and opportunity to improve performance. Second, it is important that every aspect of the PMS is aligned with the organisation's goals. Third, the employees must be shown that whatever they do on their jobs has some affect on the organisations performance and the achievement of strategic goals (DeNisi & Smith, 2014, p. 145).

Different organisations define success differently and therefore, different aspects of performance. One factor that defines how businesses outline success and performance is the overall corporate culture (DeNisi & Smith, 2014, p. 151). A corporate culture that reflects the organisation's values, determines what performance aspects are important. This in turn, influences the organisation's PMS (Ibid.).

Additionally, an organisational culture is formed by the national or regional culture the business operates in, although there is cultural variability within nations (House, Hanges, Javidan, Dorfman, & Gupta, 2004 as cited in DeNisi & Smith, 2014, p. 151). Some studies provide evidence that paying attention to national culture can be beneficial, however, this point of view is related to PA systems.

Furthermore, cultural differences do not solely exist across countries, but also organisational cultures vary within countries. This leads to the result that organisations demonstrate different values both within and across countries (DeNisi & Smith, 2014, p. 151). Therefore, PMSs are likely to vary as how performance is defined, which partly depends upon corporate and national culture.

The proposed model of the effects of PM on firm performance by DeNisi and Smith (2014, pp. 152-157) (see Figure 4) includes several HR practices that are considered as part of the PM process. The researchers divide the PM practices into skill-enhancing, motivation-enhancing, and opportunity-enhancing practices and follow the suggestion by Jiang et al. (2012 as cited in DeNisi & Smith, 2014, p. 152).

Skill-enhancing practices include recruitment, selection, and training. Furthermore, motivation-enhancing practices contain traditional PM (PAs), compensation and benefits, career development, and job security. Lastly, opportunity-enhancing practices involve job flexibility, work teams' design, employee involvement, and information sharing (DeNisi & Smith, 2014, p. 152).

DeNisi and Smith argue that the specific content of the system depends upon the corporate culture, organisational strategy, and the definition of performance, as discussed earlier (2014, p. 152). However and regardless of the content, PM will be most effective when integrated with other HR practices, is consistent with the organisational goals, and focuses on behaviours to achieve the overall objectives, which employees are able to relate to (Ibid.). Therefore, the specifics of the PMS should be determined by the company's strategic goals. This in turn implies, that a company's PM objective is not directly related to performance, however, it is the way the system is structured and other HR practices are integrated (Ibid.).

The effective PMS bundles these HR practices, which is termed as a "strong" system by Ostroff and Bowen (2000 as cited in DeNisi & Smith, 2014, p. 152). A strong HR system is one that employees can attribute their success on the job to the HR system, which requires the system to be visible and salient, valid, legitimate, relevant, consistent, instrumental, and fair (Ibid.). Such a strong system signals employees what is required.

Considering preceding scholarly work (for example from Jackson & Schuler, 1995; Jackson et al., 2014; Den Hartog, Boselie, & Paauwe, 2004; Ostroff & Bowen, 2000; Bowen & Ostroff, 2004; Ployhart & Moliterno, 2011; Reilly & Aronson, 2009; Pulakos, Mueller-Hanson, O'Leary, & Meyrowitz, 2012 as cited in DeNisi and Smith, 2014, p. 153) the researchers DeNisi and Smith developed the resulting model of the effects of performance management on firm performance which is presented in Figure 4.

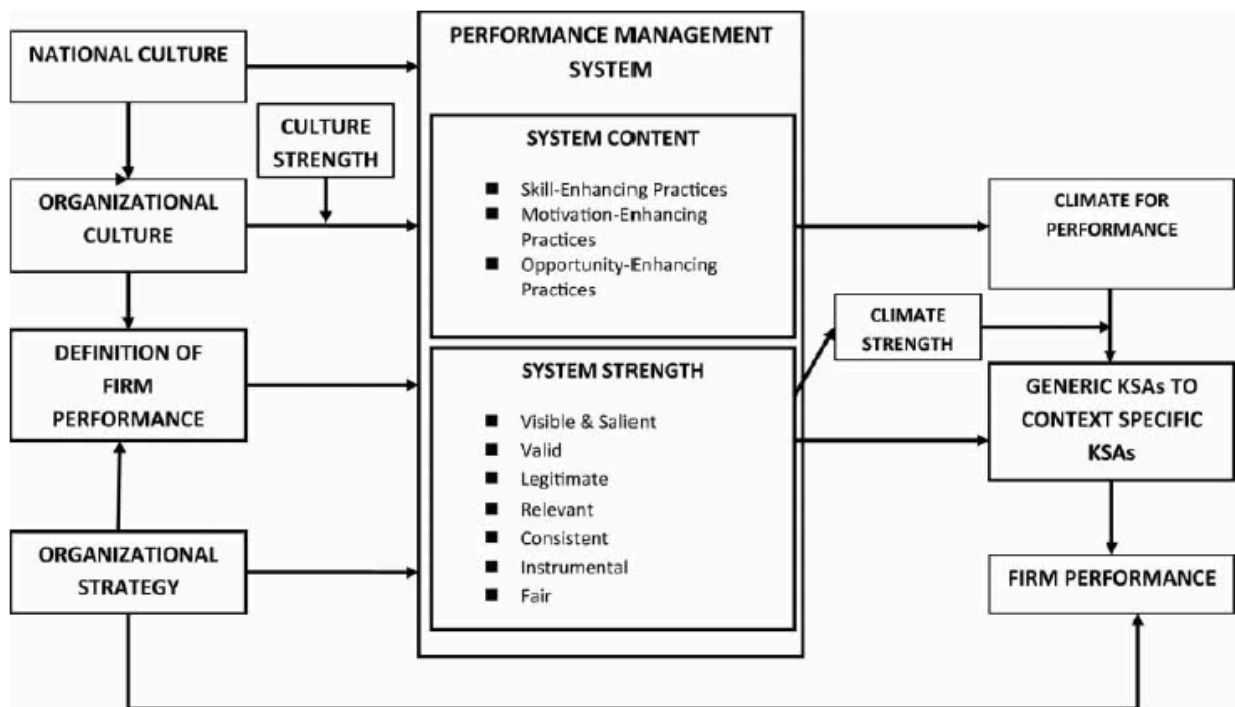


Figure 4: A proposed model of the effects of performance management on firm performance (DeNisi & Smith, 2014, p. 153)

The proposed model begins with the consideration of the factors on the left hand side of Figure 4. DeNisi and Smith state that the national and corporate culture must be considered firstly, however, admit that these are contextual factors (2014, p. 153). However, considering organisational culture factors, the authors do not further touch upon which, or how, explicit factors influence the PMS's content, except that it is likely to influence the way performance within the organisation is defined (p. 154).

The proposed model in Figure 4 is an extensive framework that highlights the effects of PM on an organisation's performance and proficiently highlights a PMS's desired content and strength.

Therefore, the proposed model by DeNisi and Smith (2014, p. 153) is considered as a foundation for the further research of this paper. Moreover, it specifically highlights the importance of organisational culture on PM, although the authors do not further discuss its influence, which in turn provides the basis for this paper's objective.

3.1.8. Conclusion

A PMS is a comprehensive, integrated, business-driven system that aims at people and development. Its ultimate goal is to improve performance of both, employees and the organisation by aligning individual goals with the overall organisational objectives. This in turn, delivers the employees an understanding of the organisational goals, priorities, and expectations. Crucial decisions like pay rises, promotion, or training and development depend on PAs, which are an integral part of PM. The management of individuals results in higher employee satisfaction and motivation and lowers the turnover rate. Moreover, the concept of PM promotes and develops organisational values and principles.

There is no standardised form of an effective PMS, however, an ideal PMS is consistent, reliable, practically feasible, fair, and inclusive. In addition, a system must be consistent with the organisational culture. A comprehensive PMS includes various HR practices such as recruitment, selection, training and development, evaluation, or compensation and benefits. A strong PMS is defined as a system that includes all HR practices.

The purpose of the PMS is crucial for a successful outcome. The definition of success and performance within a company does depend, among other things, upon the corporate culture and therefore, the importance of the organisational culture for the successful existence of a PMS is given. The following Table 1 summarises the most important points in the previous discussed section 3.1. Performance Management of this paper.

Summary of performance management literature review	Remarks
Is a mean to improve results (Boxall & Purcell, 2003 as cited in Buchner, 2007, p. 59)	Ultimate goal is to improve performance (DeNisi & Pritchard, 2006, p. 255)
Is a comprehensive, integrated, business-driven system that supports the management to achieve strategic business objectives (Aguinis et al., 2011, pp. 504-505; Spangenberg & Theron, 2001, p. 36)	Aiming at people and development (Aguinis et al., 2011, pp. 504-505)

Serves as a communication tool (Aguinis et al., 2011, p. 505)	
Align individual performance with organisational performance (Aguinis et al., 2011, p. 503), every aspect of PM must be aligned with the organisational goals (Ishizaka & Pereira, 2016, p. 630)	As well as individual skills (Ishizaka & Pereira, 2016, p. 630)
Gives employees understanding of organisational goals, priorities, and expectations (Selden & Sowa, 2011, p. 252)	
Decisions are made upon PAs (Ishizaka & Pereira, 2016, p. 629), which are an integral part of PM	Like promotion, pay rises, rewards, retention, training and development needs (Ishizaka & Pereira, 2016, p. 629)
Management of individuals results in higher satisfaction, motivation, and lowers turnover rate (Selden & Sowa, 2011, p. 253)	
Promotes and develops values, principles, and competencies (Sahoo & Mishra, 2012, p. 3)	Conveys organisational culture and values (Aguinis et al., 2011, p. 505)
Should be related to organisational context and strategy, which affects organisational climate (Ostroff & Bowen, 2000 as cited in DeNisi & Smith, 2014, p. 143)	And creates a performance climate (Ostroff & Bowen, 2000 as cited in DeNisi & Smith, 2014, p. 143)
An ideal (and strong) PMS must be relevant, consistent, reliable, practically feasible, legitimate, visible, fair, and inclusive (DeNisi & Smith, 2014, p. 152)	Must be consistent with the organisational culture (Aguinis et al., 2011, p. 506)
The purpose of the PMS is crucial for its success (Pulakos, 2004, p. 2), the corporate culture, inter alia, defines success and performance (DeNisi & Smith, 2014, p. 151)	Design should consider organisational culture (DeNisi & Smith, 2014, p. 152)
Contains various aspects like PAs, collaboratively goal-setting, takes past and future performance into account, ensures that it is consistent with the overall goals, is an on-going process, owned by users, perception is crucial, regular feedbacks, coaching, entails conversations (Aguinis et al., 2011, p. 505)	Empowers employees to take action and supervisors become more effective coaches, however, this needs a shift in culture (Jones, 2016, p. 100; Aguinis et al., 2011, pp. 504-505)
Must include the entire HR system and practices (recruitment, selection, training, compensation & benefits, employee involvement, job security & flexibility) to become a strong PMS (DeNisi & Smith, 2014, pp. 145, 152-157)	
The process consists of a set of activities aimed at improving employee performance (DeNisi & Pritchard, 2006, p. 255; DeNisi & Smith, 2014, p. 131; Kinicki et al., 2013, p. 1), it is an effective tool, however, a thorough implementation (involvement, communication, automation, testing, training, evaluation, and improvement) is crucial for its success (Pulakos, 2004, p. 21)	The activities are defining, evaluating, and reviewing performance and provide consequences (Kinicki et al., 2013, p. 4)

Table 1: Summary of performance management literature review (own illustration)

Nevertheless, there are a number of weaknesses with this concept of PM and its outlined foundations. One weakness is that the researchers fail to demonstrate how the individual objectives can be aligned with the overall organisational objectives. Another, particular, criticism is that the academic literature does not state the downside of PM or, if at all, PM can do harm within an organisation. Although organisations perceive PM as inconsistent and ineffective (Jones, 2016, p. 100) and PA systems are widely recognised as dysfunctional and becoming unpopular (Fisk, 2016), it is questionable whether they do harm or solely are perceived as ineffective.

Moreover, the literature fails to highlight what further decisions, next to what purpose the PMS should serve, need to be taken into account in order to design an effective PMS. Furthermore and although Pulakos (2004, p. 3) states that the design of a PMS should integrate other HRM practices, the researcher does not show which practices are essential. On the contrary, DeNisi and Smith outline several practices, such as recruitment, selection, training and development, compensation and benefits, job security and flexibility, and employee involvement, however, these are HR practices that are considered as part of PM (2014, p. 152) and are not considered as design-influential practices.

Similarly, the author of this paper argues that a PMS is a bundle of HR practices and therefore, is able to improve the overall organisational performance, opposing to DeNisi and Smith's view (2014, p. 142). Otherwise, if a PMS does not include other HR practices, the researchers state that this system cannot be strong. In spite of this viewpoint, the author of this paper further argues that it depends on the purpose of the system and this can be strong, although no other HR practices are included in its design.

Furthermore, the literature highlights the importance of employee perception toward the PMS as crucial factor for its success and efficiency. Nevertheless, the researchers do not further elaborate on how the employee's perception should be like and how it can, if necessary, be adapted.

Lawler et al. (2012, p. 195) have argued that web-based PMSs do not have a significant difference in their effectiveness. However, it would be beneficial to investigate if users of such an electronic system could use it more effectively if they are trained thoroughly.

Another drawback within the academic literature is that the PM process highlights that sufficient and valued consequences must be drawn. Nevertheless, with the exception of Kinicki et al. (2013, pp. 5-6) no other researchers have discussed this final step of the PM process.

Perhaps the most serious limitation of the academic literature and DeNisi and Smith's proposed model of the effects of performance management on firm performance (2014, pp. 152-157) is the

relevance of organisational culture on performance management. It is unclear what DeNisi and Smith opine by stating that national and organisational cultures are contextual factors and that they must be considered first (p. 153). Further explanation on how the contextual factors impact a PMS is required. Lastly, the author of this paper did not detect reasons why the scholarly interest in PM is limited to process-describing terms and measurement issues.

3.2. Organisational Culture

Many researchers and authors have focused and worked on the concept of organisational culture and therefore, a variety of approaches and definitions exist (Khosla, 2013, p. 105; Winklhofer et al., 2006, p. 174). Nevertheless, the concept of organisational, or corporate, culture is difficult to be characterised and therefore, remains broad (Khosla, 2013, p. 105). Organisational culture has several features such as a system of shared norms and values. It is further expressed in different ways such as stories, artefacts, symbols, or myths (p. 106).

The commonly used concept of organisational culture is derived from anthropology and was defined as "the system of ... publicly and collectively accepted meanings operating for a given group at a given time. This system of terms, forms, categories and images interprets a people's own situation to themselves" (Pettigrew, 1979 as cited in Khosla, 2013, p. 106). A further definition from Schwartz and Davis (1981) states that organisational culture is "a pattern of beliefs and expectations shared by the organization's members" and is able to create "norms that powerfully shape the behaviour of individuals and groups in organization" (as cited in Khosla, 2013, p. 106).

A further and more detailed description was provided by Schein (1985): culture is "a pattern of basic assumptions invented, discovered or developed by a given group as it learns to cope with its problems of external adaptation and internal integration that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think and feel in relation to those problems" (as cited in Khosla, 2013, p. 106). Further points of view interpreted organisational culture as a means of stabilising behaviour, as a glue that holds organisations together, and separates insiders from outsiders (Graves, 1986; Kramer, 1974; Foy, 1974 as cited in Khosla, 2013, p. 106). A group of organisational researchers conclusively noted that organisational culture "has to do with shared assumptions, priorities, meanings and values - with patterns of beliefs among people in organizations" (Frost et al., 1985 as cited in Khosla, 2013, p. 106).

Although the definitions of organisational culture are diverse, they reflect some kind of consensus and commonality on the fact that the concept of organisational culture consists of a system of shared beliefs, values, behaviour, and assumption in an organisation (Khosla, 2013, p. 106; Sokro, 2012, p. 106; MacIntosh & Doherty, 2007, p. 46).

According to the idea of several researchers (Schein, 1985; Dyer, 1985; Kilmann et al., 1985 as cited in Khosla, 2013, p. 106), organisational culture should consist of three different levels: assumptions, values and norms, and artefacts. Figure 5 shows Schein's three levels of organisational culture, which among others is the most well-known model of organisational culture and has been the most influential (Brown, 1998; Hatch, 1993 as cited in Winklhofer et al., 2006, p. 174).

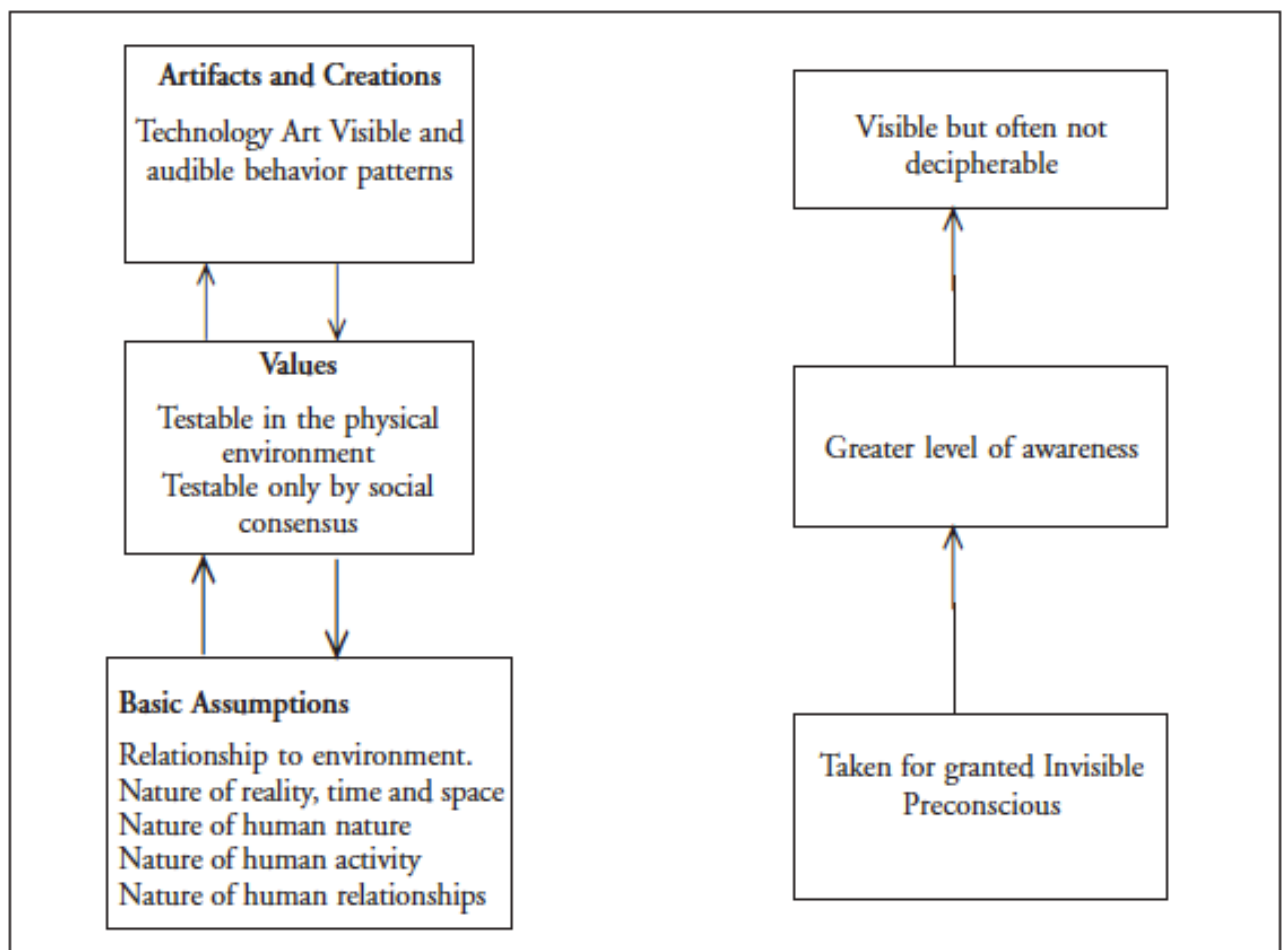


Figure 5: Schein's three levels of organisational culture and their interaction (Khosla, 2013, p. 107; Schein, 1990, pp. 111-112)

The model of organisational culture by Schein describes the three levels as follows: Artefacts are the physical and tangible aspects. The values are the supportive strategies, goals, and the philosophy of the organisation. The basic assumptions are the unconscious, taken-for-granted beliefs that tell the members how to think, perceive, and feel (Cresswell, Moizer, & Lean, 2014, p. 361; Schein, 1990, pp. 111-112). As the assumptions are unconscious, they are difficult to change and rarely debated (Ibid.). Schein's model demonstrates that that organisational culture is of great importance to organisations as it is something that is able to unite or alienate individuals (Sokro, 2012, p. 107).

Schein mentioned that the definition of organisational culture is difficult since the concept of organisation is vague in itself. Moreover, the existence of a group is no evidence for the existence of culture (Schein, 1990 as cited in Khosla, 2013, p. 107). Culture is what a group learns over a period of time and it is important that a group of people had enough time, common history, and stability to allow the culture to form (Ibid.).

An important point is that organisational culture is dynamic and evolving and, over time, becomes more embedded into the "out-of-awareness" function of an organisation (Morgan, 1986; Schein, 1989 as cited in Khosla, 2013, pp. 107-108; Sokro, 2012, p. 107). Moreover, organisational cultures are created by key individuals, i.e. are created by leaders and probably the most decisive function of leadership is the creation, management, and, if needed, destruction of culture (Khosla, 2013, p. 108; Schein, 1983, p. 17). Nevertheless, this point of view is debatable, since an organisation lives like its members and is exposed to several internals and external influences that might influence the organisational culture.

The concept of organisational culture remains broad, however, the concordance of a system of shared beliefs, values, behaviour, and assumption in an organisation that are expressed in different ways such as stories, artefacts, symbols, or myths is taken into consideration for the further research of this paper. Particularly, Schein's levels of organisational culture are important and used for the further conceptualisation of this paper. With respect to the objective of this study, PM can be assigned to the level of artefacts, which according to Schein includes among the feel of the place, the dress code, or the physical layout, "the more permanent archival manifestations such as company records, products, statement of philosophy, and annual reports" (Schein, 1990, p. 111). The processes, management systems, or regulations of a PMS can therefore, be assigned to the artefact level. However, Schein states that artefacts are "palpable but hard to decipher" (Schein, 1990, p. 111). Therefore, in order to be able to make correct inferences, the underlying assumptions must be known to understand the belonging to the company (Ibid.), which can be traced by

interviews, questionnaires, surveys, observation, or involvement - that is also true for studying organisational values (p. 112).

3.2.1. Relevancy

The importance of organisational culture is given by the following quote of Graves (1986), who stated that culture is "the one thing that distinguishes one firm from another, gives it coherence and self-confidence and rationalises the lives of those who work for it. Culture satisfies the basic needs for affiliation and security in attempting to describe as a unified grouping that may seem to be random. It is life-enhancing to be different, and safe to be similar, and culture is the concept that provides the means of accomplishing this compromise" (p. 157 as cited in Khosla, 2015, p. 152).

Chiefly, organisational culture is key to organisational excellence (Khosla, 2015, p. 151). Hofstede defined organisational culture as the "shared mental software of the people in an organisation" (Hofstede, 1997, p. 18 as cited in Winklhofer et al., 2006, p. 174). Organisational culture is perceived as important since the influence it exerts on management practice and its use in predicting the future success of the firm (Kabanoff, 1993; Hofstede, 1997 as cited in Winklhofer et al., 2006, p. 174) has a major impact on productivity and strategic development of a business (Khosla, 2015, p. 152; Varghese, Das, & Jebamalai, 2015, p. 118).

Besides, organisational culture provides an emotional sense of involvement and commitment to values and norms and strongly affects employee performance and, ultimately, organisational effectiveness (Ott, 1989 as cited in Liu, Shuibo, & Meiyung, 2006, p. 328). Martin (1992) contends that the objective to study organisational culture is to understand organisational life, which in turn is important as a wide range of scholars acknowledge that it has an impact upon organisational performance (Martin, 1992; Denison, 1990; Kotter & Heskett, 1992; Truskie, 1999; Schein, 2004 as cited in Sokro, 2012, p. 107; Khosla, 2015, p. 151). Moreover, Deal and Kennedy (1999) argue that establishing a business without paying attention to organisational culture is detrimental to its long-term success (as cited in MacIntosh & Doherty, 2007, p. 46).

The organisational culture supports businesses with the following practices to achieve its goals: (1) it motivates employees to work hard and towards common goals, (2) supports newly hired employees to learn the expected behaviour, and (3) provides the unique characteristics of the company (Ebert & Griffin, 2000 as cited in Shiu & Yu, 2010, p. 796). Furthermore, Robbins (2000) states that organisational culture serves as a determinant and control mechanism in order to guide and form employee attitude and behaviour (as cited in Shiu & Yu, 2010, p. 796).

The role of organisational culture to achieve goals and guide employees correlates with the concept of PM, which states that PM supports the management to achieve business objectives (Aguinis et al., 2011, pp. 504-505; Spangenberg & Theron, 2001, p. 36), gives the employees the understanding of organisational goals, priorities, and expectations (Selden & Sowa, 2011, p. 252), and promotes and develops values and principles (Sahoo & Mishra, 2012, p. 3). The commonalities highlight yet again the relation between organisational culture and PM.

3.2.2. Merger & Acquisitions

Merger & Acquisitions (M&A) are problematic and mostly fail to meet shareholder expectations. Research shows that one of the major reasons for M&A failure has been cultural integration (Vazirani & Mohapatra, 2012, p. 31). Moreover, organisational culture is perceived to have different impacts on the M&A process than any other type of organisational change (Cresswell et al., 2014, p. 362).

Stahl and Voigt state that organisational cultures evolve over time, however, M&As represent a sudden and major change and might generate uncertainty (2008 as cited in Cresswell et al., 2014, p. 362; Paul & Berry, 2013, p. 1). In most cases, M&As lead to changes in the management throughout the organisations that may trigger a phenomenon called "culture shock", which is characterised by defensive behaviour and low levels of trust (Kavanagh & Ashkanasy, 2006 as cited in Cresswell et al., 2014, p. 362; Vazirani & Mohapatra, 2012, p. 31). Cartwright and Shoenberg suggest that positive attitudes towards change are associated with intrinsic motivation, whereas, as in the case of M&As, extrinsic motivation is the result of external factors and is driven by the need to comply (2006 as cited in Cresswell et al., 2014, p. 362). Additionally, the employees of the acquired company particularly experience significant stress and tension in interacting and adjusting to the new organisational culture (Cartwright & Cooper, 1993 as cited in Vazirani & Mohapatra, 2012, p. 31).

Carlton (1997) reported that senior managers, who have experienced M&As, underestimate cultural aspects, which lead to severe integration issues (as cited in Vazirani & Mohapatra, 2012, p. 33). Therefore, the way employees cope with and respond to a M&A has a direct impact on the organisation's performance (Paul & Berry, 2013, p. 1). A further issue of merging organisations is the assumption that M&As become more difficult if the cultural differences between organisations vary widely (Buono et al., 1985; Bligh, 2006; Stahl & Voigt, 2008 as cited in Cresswell et al., 2014, p. 362).

The author of this paper recognises the importance of M&As on organisational cultures and is aware that combining organisational cultures is highly complex. However, M&A is not perceived as the main body of literature for this study. Furthermore, the paper is not a longitudinal study and therefore, the researcher does not investigate the change of organisational cultures due to a M&A. Instead, this section serves as an introduction and starting point for this research and additionally highlights the complexity of organisational cultures.

3.2.3. Theoretical Underpinning

According to Robbins, the concept and study of organisational culture is fairly recent and has only been used in the last couple of decades (1993 as cited in Khosla, 2015, p. 152). Although it is said that every organisation possesses its own unique organisational culture, in terms of scope and content, researchers have divided it into various types (Kono, 1990; Rue & Holland, 1986; Silvester & Anderson, 1999 as cited in Khosla, 2015, p. 152).

Therefore, under the umbrella of organisational culture a mixture of ideas, theories, and frameworks from other traditions, notably anthropology and sociology, are unified (Liu et al., 2006, p. 328; Khosla, 2015, p. 152). The interest in organisational culture partly developed from the work on organisational climate, which refers to attitudes held by employees about their organisation (Ibid.). Several researchers developed integrative organisational culture frameworks, however, with respect to a general theory, little consensus exist among them (Denison, Haaland, & Goelzer, 2003, p. 207). According to Schneider and Reichers, the organisational culture research in the management area goes through the stage of evaluation and augmentation due to the fact that the clarification and specification of the concept is not well developed (1990 as cited in Liu et al., 2006, p. 329).

There are two different types of cultural studies: the typological (cultural types) and the trait (cultural dimensions) approach (Liu et al., 2006, p. 329). However, there is little agreement in the field on how to categorise cultural types (Ibid.). Various works on cultural types (see e.g. Wallach, 1983; Deal & Kennedy, 1982; Hood & Koberg, 1991; Quinn, 1988 as cited in Liu et al., 2006, p. 329), as well as various studies about cultural dimensions from different perspective exist (see e.g. Ansari et al., 1982; Chatman & Jehn, 1994; Reynolds, 1986; Hofstede et al., 1990; Bate, 1984; Albert & Whetten, 1985; Cooke & Lafferty, 1987; Denison & Mishra, 1995; Marcoulides & Heck, 1993; Ashkanasy et al., 2000; Trompenaars & Hampden-Turner, 2000 as cited in Liu et al., 2006, pp. 329-330).

Nevertheless, discussing the different types, ideas, and theories of cultural studies exceeds the scope and research interest of this paper.

Van den Berg and Wilderom (2004, p. 571) state that many researchers have focused on the values that define corporate culture. However, research showed that organisations differ more in practices than in values, although values are important elements of organisational culture (Hibbard, 1998; White, 1998; Hofstede, 2001 as cited in Van den Berg & Wilderom, 2004, p. 571).

Therefore, Van den Berg and Wilderom argue that organisational cultures can be better defined by organisational practices (2004, p. 571). Values are typically not visible, however, the researchers assume that values are expressed by practices and therefore, values can be derived from existing practices within an organisation (Ibid.).

The emphasis on shared values in the concept of organisational culture raised the idea of culture strength. In a strong culture, employees possess the same set of values, i.e. have the same ideas on how the organisation should operate (Van den Berg & Wilderom, 2004, p. 572). This point of view was influenced by Peters and Waterman (1982), who argued that "the best companies were characterised by values to which employees were strongly committed" (Van den Berg & Wilderom, 2004, p. 572) and if the values were in line with organisational goals (Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48). To the contrary, a weak culture does lack cultural consensus, which is detrimental to the organisation since a mechanism to guide employee behaviour is not available and uncertainty about behaviour expectations increases (Deal & Kennedy, 1992; Martin, 1992 as cited in MacIntosh & Doherty, 2007, p. 48).

The concept of culture strength, although not further elaborated for this research, connects to the theoretical framework of the effects of PM on firm performance by DeNisi & Smith (2014, p. 153), who acknowledge that culture strength influences the organisational culture as a contextual factor and therefore, a PMS.

Additionally, researchers have examined the concept of (organisational) culture at different levels. First, it was analysed from a national perspective. Second, the concept was used to study organisations. Third, subcultures within the organisation were differentiated. And fourth, cultures have been studied at a team level (Van den Berg & Wilderom, 2004, p. 573).

Denison and Mishra (1995) developed a model of organisational culture and effectiveness based on four traits of organisational cultures: involvement, consistency, adaptability, and mission (p. 204), which has been further developed throughout the years into a working model (Denison Consulting, 2017). The two traits involvement and adaptability are indicators of flexibility,

openness, and responsiveness and are strong predictors of growth (Denison & Mishra, 1989, p. 168, 1995, p. 204). High level of involvement and participation create a sense of ownership and responsibility, which in turn create commitment and capacity to operate autonomously (Ibid.). The adaptability trait asserts that organisations must possess a system of norms and beliefs that supports receiving, interpreting, and translating signals from the environment into internal behavioural changes that increase the chance of survival, growth, and development (Denison & Mishra, 1989, p. 169).

Further, the two traits consistency and mission are indicators of integration, direction, and vision and are good predictors of profitability (Denison & Mishra, 1989, pp. 168-169, 1995, p. 204). A shared system of beliefs, values, and symbols that is widely understood and adopted within the organisation, has a positive impact on the ability to reach consensus and carry out coordinated actions (Denison & Mishra, 1989, p. 168). Furthermore, the mission trait is a shared definition of the purpose and direction of the organisation and its members (p. 169). Moreover, each of the four traits is a predictor of general effectiveness criteria such as quality, employee satisfaction, and overall performance (Denison & Mishra, 1995, p. 204).

The work of Denison and Mishra further states, that specific cultural traits are useful predictors of performance and effectiveness (1995, p. 204). The authors' aim was to develop a model of cultural traits that characterises effective organisations. They stated that their theory explicitly includes implicit, but often unelaborated themes that appear in preceding cultural studies (p. 205). Figure 6 represents the theoretical model of cultural traits by Denison and Mishra.

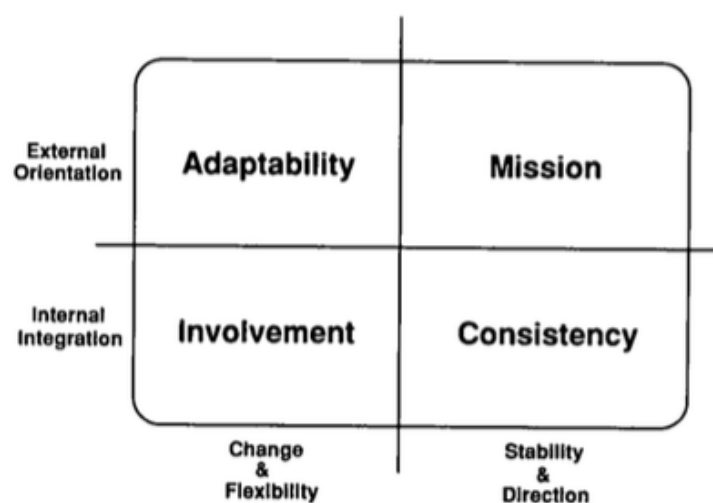


Figure 6: Theoretical model of culture traits (Denison & Mishra, 1995, p. 216)

Figure 6 organises the four traits into a framework that highlights two contrasts: the contrast between internal integration and external adaption and the contrast between change and stability (Denison & Mishra, 1995, p. 216).

The traits involvement and consistency for example focus on internal integrations, whereas the traits adaptability and mission focus their dynamics of external adaption (Denison & Mishra, 1995, p. 216). The authors state that this view coincides with Schein's observation that "culture is developed as an organization learns to cope with the dual problems of external adaption and internal integration" (Schein, 1990, p. 111 as cited in Denison & Mishra, 1995, p. 216). Denison et al. further argue that effective organisations are those organisations that manage to balance these contrasts without being forced to make trade-offs (2003, p. 209).

In addition, the traits involvement and adaptability describe the organisation's capability to change. To the contrary, consistency and mission contribute to the organisation's ability to remain stable and predictable over time (Denison & Mishra, 1995, p. 216). Denison and Mishra argue that each trait is balanced by the others (Ibid.). Moreover, the framework by Denison and Mishra bears similarity to other authors' attempt to present general organisational culture and effectiveness theories (Parsons, 1951; Katz & Kahn, 1966, 1978; Mitroff, 1984; Lewin & Minton, 1986; Quinn, 1988 as cited in Denison & Mishra, 1995, p. 217).

Following the research by Denison and Mishra, who used data from 764 organisations and demonstrated that the four cultural traits involvement, consistency, adaptability, and mission were related to different criteria of effectiveness (Denison et al., 2003, p. 207), Denison and colleagues (Denison, 1984, 1990, 1996; Denison & Mishra, 1995, 1998; Denison & Neale, 1996; Denison, Cho, & Young, 2000; Denison, Haaland, & Neale, 2002; Fey & Denison, 2003 as cited in Denison et al., 2003, p. 207; Denison, Nieminen, & Kotrba, 2014, pp. 150-151) further developed the model of culture traits, combining qualitative and quantitative methods, into an "explicit model of organizational culture and effectiveness" (Denison et al., 2003, p. 207).

The four traits presented by Denison and Mishra (1995, p. 216) were expanded to include each three dimensions (Denison & Neale, 1996; Denison, Cho, & Young, 2000 as cited in Denison et al., 2003, p. 209) resulting in a total of 12 dimensions. The "reviewed" working model is presented in Figure 7. The Denison organisational culture model (Figure 7) was developed through the Denison Organisational Culture Survey (DOCS), which emerged in conjunction with the theory of culture traits by Denison and Mishra of 1995 (Denison et al., 2014, p. 150).

The core of the Denison model are, based on Schein's three levels of organisational culture, the underlying beliefs and assumptions of the organisation's members (Denison et al., 2003, p. 209). The researchers undertook a further step in adding a "second-order measurement model", whereby each trait is assessed by three dimensions (Denison et al., 2014, p. 152). In turn, each dimension measures a specific aspect of the trait (Ibid.). Figure 7 highlights the model's four traits and the 12 dimensions. However, the model does not highlight that each dimension consists of five items (60 in total) that guide the dimensions. These items, in turn, are represented in the DOCS and are used to measure the dimensions and ultimately, the four traits.

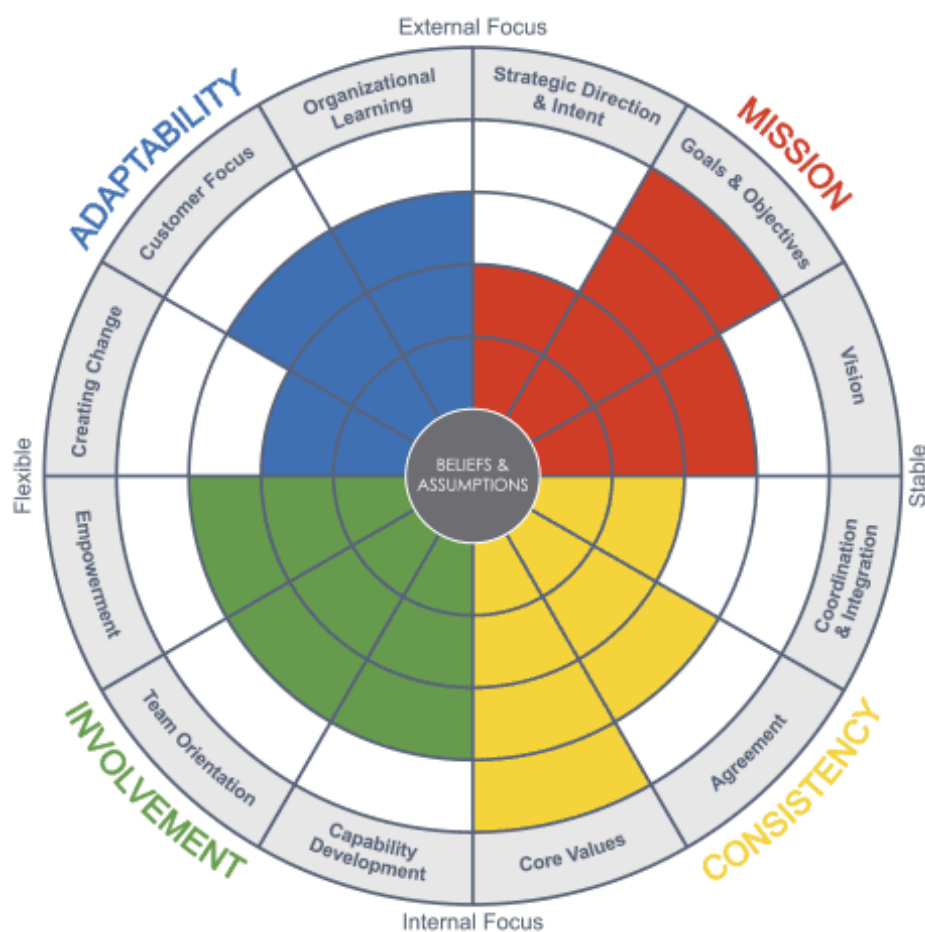


Figure 7: The Denison organisational culture model (Denison Consulting, 2017)

Denison et al. state that the dimensions "are designed to measure 12 understandable and actionable content areas ... whereas the traits organize these concepts into broader principles that are portable across organizational contexts and support the theoretical grounding of the model and instrument" (Denison et al., 2014, p. 152). The most effective organisations possess high levels of all four traits

and therefore, show a complete picture (Denison et al., 2014, p. 152). (The following model in Figure 7 does not show a complete picture and might represent an organisation, which, in this case, is strong in the "Goals & Objectives" and "Core Values" dimensions, however, weaker in the "Coordination & Integration", "Strategic Direction & Intent", and "Creating Change" dimensions for example).

The following Table 2 shows the four traits and its 12 dimensions from de DOCS with the corresponding definitions.

Effectiveness traits and corresponding index definitions

Involvement concerns the personal engagement of individuals within the organization and reflects a focus on the internal dynamics of the organization and on flexibility.

Empowerment—Individuals have the authority, initiative, and ability to manage their own work. This creates a sense of ownership and responsibility towards the organization.

Team orientation—Value is placed on working cooperatively towards common goals for which all employees feel mutually accountable. The organization relies on team effort to get work done.

Capability development—The organization continually invests in the development of employees' skills in order to stay competitive and meet ongoing business needs.

Consistency refers to shared values, and efficient systems and processes and reflects an internal and stable focus.

Core values—Members of the organization share a set of values which create a sense of identity and a clear set of expectations.

Agreement—Members of the organization are able to reach agreement on critical issues. This includes both the underlying level of agreement and the ability to reconcile differences when they occur.

Coordination and integration—Different functions and units of the organization are able to work together well to achieve common goals. Organizational boundaries do not interfere with getting work done.

Adaptability refers to employees' ability to understand what the customer wants, to learn new skills, and to change in response to demand. The focus of adaptability is external and flexible.

Creating change—The organization is able to create adaptive ways to meet changing needs. It is able to read the business environment, react quickly to current trends, and anticipate future changes.

Customer focus—The organization understands and reacts to their customers and anticipates their future needs. It reflects the degree to which the organization is driven by a concern to satisfy their customers.

Organizational learning—The organization receives, translates, and interprets signals from the environment into opportunities for encouraging innovation, gaining knowledge, and developing capabilities.

Mission refers to an organization's purpose and direction, and reflects a focus external to the organization and on stability.

Strategic direction and intent—Clear strategic intentions convey the organization's purpose and make it clear how everyone can contribute and "make their mark" on the industry.

Goals and objectives—A clear set of goals and objectives can be linked to the mission, vision, and strategy, and provide everyone with a clear direction in their work.

Vision—The organization has a shared view of a desired future state. It embodies core values and captures the hearts and minds of the organization's people, while providing guidance and direction.

Table 2: Definitions of culture traits and indexes from the DOCS (Denison et al., 2014, p. 151)

Overall, Denison et al. precisely summarise the organisational culture model and its preceding studies as "the idea that highest performing organizations find ways to empower and engage their people (*involvement*), facilitate coordinated actions and promote consistency of behaviours with core business values (*consistency*), translate the demands of the organizational environment into

action (*adaptability*), and provide a clear sense of purpose and direction (*mission*)" (Denison et al., 2014, p. 151).

The theoretical model of culture traits by Denison and Mishra and its development into the organisational culture model, provide the basis for the further elaboration of this research. The model effectively highlights culture traits that characterise effective organisations and incorporates Schein's three levels of organisational culture, from which one can be assigned to PM and the content of PMSs. Following the suggestion from Ostroff and Bowen (2000 as cited in DeNisi & Smith, 2014, p. 143) to consider the organisational culture as contextual factor for effective PMSs, the organisational culture model outlines the organisation cultural requirements for the implementation of a PMS.

3.2.4. Conclusion

The concept of organisational culture, although considerably investigated, remains broad. An organisational culture is a system of shared norms and values, beliefs, behaviour, and assumptions in an organisation. They are expressed in different ways, generally exemplified as stories, artefacts, symbols, or myths. The organisational culture distinguishes companies from one another. Furthermore, it unites, or alienates, individuals in an organisation and satisfies the need of affiliation and security. Likewise, organisational culture is dynamic and evolving and takes a certain time to get formed among the workforce.

An organisation's culture influences management practices and has an impact on strategic development and productivity and strongly affects organisational effectiveness and performance and hence, employee performance is ultimately affected. Thus, organisational culture is key to organisational excellence.

Moreover, organisational culture serves as a determinant and control mechanism to guide and form employees' attitude and behaviour. It provides the unique characteristics of a company, supports employees to learn the expected behaviour, and motivates the workforce. Culture strength describes a cultural consensus among the employees of a business and how these employees are committed and if the individual goals are aligned with the organisational goals. In other words, a corporate culture is strong if employees possess the same values and if the values are in line with the organisational goals.

Lastly, (national and organisational) culture can be analysed at different levels. Despite this possibility, the author of this paper chose to characterise organisations according to the theoretical model of culture traits and the developed working model of organisational culture. It is based on four traits, namely involvement, consistency, adaptability, and mission. The theory suggests that each trait is a predictor of general effectiveness and performance. Therefore, the levels of national culture and culture strength are not considered for the purpose of this study.

The following Table 3 summarises the most important points in the previous discussed section 3.2. Organisational Culture of this paper.

Summary of organisational culture literature review	Remarks
The concept remains broad, but consists of a system of shared beliefs, values, behaviour, and assumptions in an organisation (Khosla, 2013, p. 105; Sokro, 2012, p. 106; MacIntosh & Doherty, 2007, p. 46)	
It is expressed in different ways such as stories, artefacts, symbols, or myths (Khosla, 2013, p. 106)	
It unites (or alienates) individuals, but needs time to get formed and is dynamic and evolving (Graves, 1986; Kramer, 1974; Foy, 1974 as cited in Khosla, 2013, p. 106)	
It distinguishes companies from one another and satisfies the basic needs for affiliation and security (Graves, 1986, p. 157 as cited in Khosla, 2015, p. 152)	
Is key to organisational excellence (Khosla, 2015, p. 151), influences management practices and can be used in predicting future success (Kabanoff, 1993; Hofstede, 1997 as cited in Winklhofer et al., 2006, p. 174)	Has a major impact on productivity and strategic development (Khosla, 2015, p. 152; Varghese et al., 2015, p. 118)
Strongly affects employee performance and organisational effectiveness/performance (Ott, 1989 as cited in Liu et al., 2006, p. 328)	
Motivates employees, supports to learn expected behaviour, and provides unique characteristics of the company (Ebert & Griffin, 2000 as cited in Shiu & Yu, 2010, p. 796)	Serves as a determinant and control mechanism to guide and form employee attitude and behaviour (Robbins, 2000 as cited in Shiu & Yu, 2010, p. 796)
There are two types of cultural studies: the cultural types and cultural traits approach, however, there is little agreement when it comes to the categorisation of types (Liu et al., 2006, p. 329)	
According to two researchers, organisational culture could be better defined by organisational practices, however, values are	As organisations differ more in practices than in values

expressed by practices and therefore, values can be derived (Van den Berg & Wilderom, 2004, p. 571)	(Van den Berg & Wilderom, 2004, p. 571)
Culture strength describes the cultural consensus within a firm and how employees are committed and if goals are aligned (Van den Berg & Wilderom, 2004, p. 572; Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48)	If values are in line with organisational goals (Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48)
Culture can be analysed at different levels, from national to team level (Van den Berg & Wilderom, 2004, p. 573)	
The theoretical model of culture traits is based on four traits: involvement, consistency, adaptability, and mission (Denison & Mishra, 1995, p. 204), which was expanded to include each three dimensions (Denison & Neale, 1996; Denison, Cho, & Young, 2000 as cited in Denison et al., 2003, p. 209) whereas the core of the model are, based on Schein's three levels of organisational culture, the underlying beliefs and assumptions (Denison et al., 2003, p. 209)	Each trait is a predictor of general effectiveness and performance (Denison & Mishra, 1995, p. 204)

Table 3: Summary of organisational culture literature review (own illustration)

However, the concept of organisational culture and the outlined foundations in the previous sections pose several questions. First of all and according to Schein's organisational culture model, an organisational culture should consist of three different levels (Schein, 1985; Dyer, 1985; Kilmann et al., 1985 as cited in Khosla, 2013, p. 106). It is unclear if an organisation, which does, for example, not possess one of the three levels, can still be considered having a form of organisational culture. For instance, virtual teams or even virtual organisations may not possess common basic assumptions and therefore, miss out on one level. Similarly, if a group does not have had time to allow forming a culture, especially at teams with a high turnover rate or, again, at virtual teams, an organisational culture is not able to emerge. Accordingly, do such organisations simply not possess an organisational culture or is the non-existence of a culture also a cultural form?

Furthermore, a strong organisational culture is perceived as a key to organisational excellence and has a major impact on productivity and development (Khosla, 2015, pp. 151-152). However, if an organisational culture is perceived as weak, does it imply that it cannot strive for organisational excellence? Conversely, this interpretation concludes that a stagnant or less successful firm possesses a weak organisational culture. Moreover and according to Peters and Waterman, a strong culture defines a good company by which the employees are strongly committed (1982 as cited in Van den Berg & Wilderom, 2004, p. 572). Having said this, it is unclear according to which criteria the researchers have defined a "good" company.

Additionally, academic literature states that the organisational culture serves as a determinant and control mechanism. The author of this paper argues, however, that organisational culture alone is not able to execute this task. A person or group within the organisation must monitor this control mechanism and initiate corrective actions to guide and form employee attitude and behaviour.

Lastly, the model of culture traits by Denison and Mishra does not address if the criteria for effectiveness adhere to every type of organisation. Furthermore, the model does not state how practitioners are able to implement the gathered knowledge into practice and, more important, what each characteristic tells about the effectiveness of the organisation, or rather how the traits can be used to transform the organisational culture into a more effective one.

Notwithstanding the academic background of Denison's model, it must be highlighted that the model presented in Figure 7 and its corresponding definitions in Table 2 were further developed by a commercial consultancy providing consulting services, culture surveys, leadership development, and industrial expertise (Denison Consulting, 2017). Therefore, concerns must be raised in what sense academic research contradicts the commercialisation of such a model. However, it seems typical for well-grounded academic models as examples like Hofstede's cultural dimensions or Lewis' dimensions of behaviour demonstrate (both researches led to the creation of businesses providing consultancy services based on their models).

3.3. Conclusion

In this sub-chapter the author of this paper summarises and compares the relevant points of the previous elaborated concepts of PM and organisational culture. Further, the author illustrates the developed conceptual framework, which is the author's synthesis of the literature review and theoretical frameworks in the form of a summarising model. The conceptual framework shows how the author connects important variables with each other, which, based on the problem statement, sets the stage for the description of the research question and objectives (McGaghie, Bordage, & Shea, 2001, p. 923). To set the conceptual framework in conjunction with the research objectives, the research question and sub-questions are shortly emphasised. To conclude this part, the author highlights the theoretical and practical implications of this study, referring to chapter two of this paper.

3.3.1. Connection of Concepts

According to the thorough literature review, the author of this paper detected several aspects in the concepts of PM and organisational culture that are of mutual accordance. A key example is that PM promotes and develops organisational values and principles whereas in a strong organisational culture employees are committed and the values are in line with the organisational goals. On one hand, the purpose of the PMS and its definition of success and performance is shaped by the organisational culture. On the other hand, organisational culture is key to organisational excellence and has an impact on performance and effectiveness. The following Table 4 highlights the most relevant points of the previous elaborated concepts of PM and organisational culture, which are of mutual accordance.

Performance management	Organisational culture
Promotes and develops values and principles (Sahoo & Mishra, 2012, p. 3), conveys organisational culture and values (Aguinis et al., 2011, p. 505)	Is key to organisational excellence (Khosla, 2015, p. 151), influences management practices, and has a impact on productivity and strategic development (Kabanoff, 1993; Hofstede, 1997 as cited in Winklhofer et al., 2006, p. 174; Khosla, 2015, p. 152; Varghese et al., 2015, p. 118)
An ideal (and strong) PMS must be fair and inclusive and be consistent with the organisational culture (Aguinis et al., 2011, pp. 506-507)	Strongly affects employee performance and organisational effectiveness/performance (Ott, 1989 as cited in Liu et al., 2006, p. 328)
The purpose of the PMS is crucial for its success (Pulakos, 2004, p. 2), the corporate culture, inter alia, defines success and performance (DeNisi & Smith, 2014, p. 151)	Serves as a determinant and control mechanism (Robbins, 2000 as cited in Shiu & Yu, 2010, p. 796)
The design of the PMS should consider organisational culture (DeNisi & Smith, 2014, p. 152)	In a strong culture, employees are committed and values are in line with the organisational goals (Van den Berg & Wilderom, 2004, p. 572; Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48)
Empowers employees to take action and supervisors become more effective coaches, however, this needs a shift in culture (Jones, 2016, p. 100; Aguinis et al., 2011, pp. 504-505)	Each culture trait is a predictor of general effectiveness and performance (Denison & Mishra, 1995, p. 204)

Table 4: Connection of concepts (own illustration)

3.3.2. Conceptual Framework

The conceptual framework of organisational culture and its impact on performance management, presented in Figure 8, is a synthesis of the relevant frameworks outlined in the previous sections.

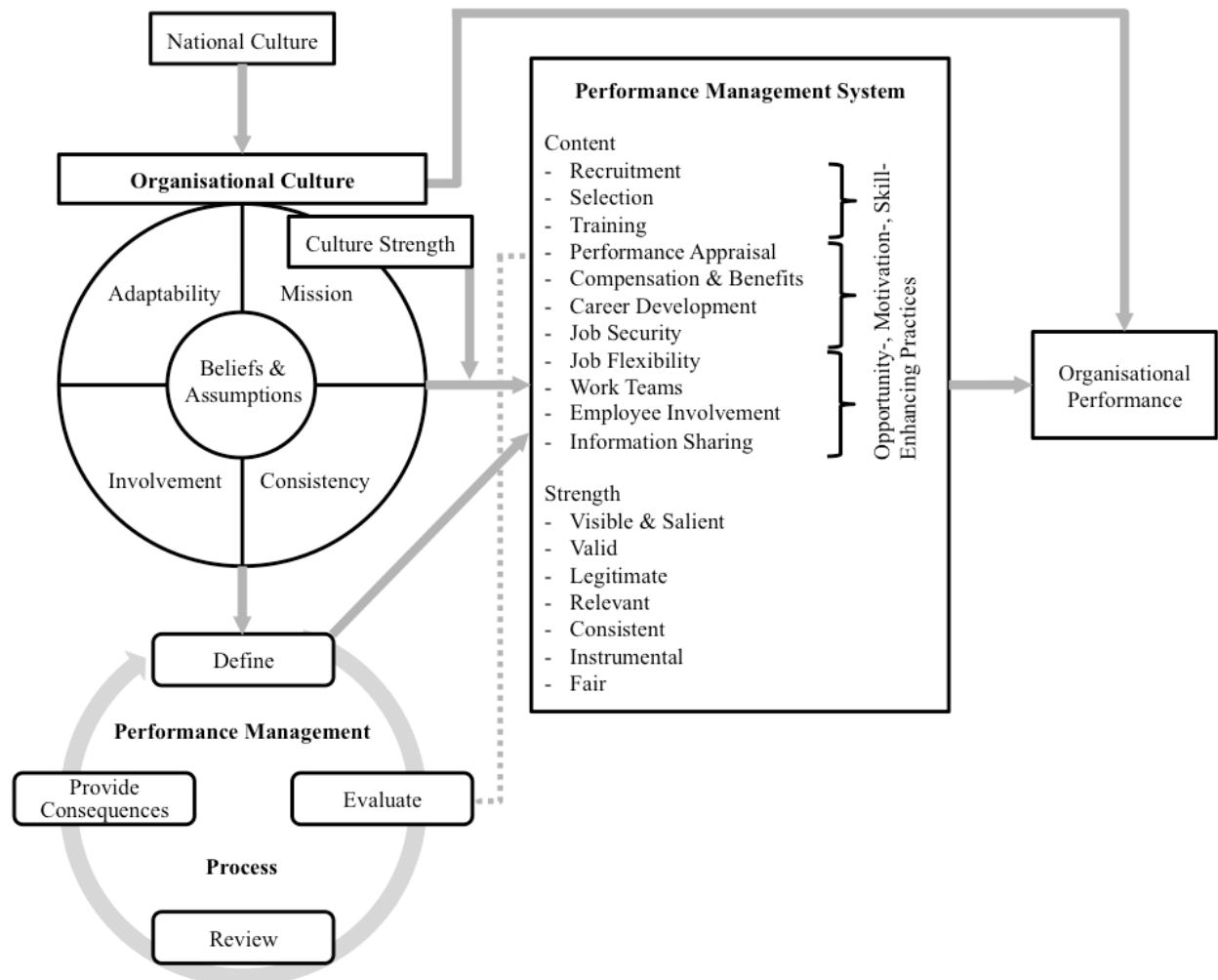


Figure 8: Conceptual framework of organisational culture and its impact on performance management (own illustration, based on DeNisi & Smith, 2014, p. 153; Kinicki et al., 2013, p. 4; Denison & Mishra, 1995, p. 216; Denison Consulting, 2017)

The author of this paper used DeNisi and Smith's proposed model of the effects of performance management on firm performance as a basis. However, the contextual factors, as well as the outcomes, were eliminated and replaced by Denison and Mishra's theoretical model of culture traits and Denison's organisational culture model. In addition, Schein's three levels of organisational culture, which is included in Denison's and Denison and Mishra's model, are highlighted by its first

level, basic assumptions and beliefs as a centre of the framework. Lastly, the integrated performance management process by Kinicki et al. was integrated in order to highlight the connection between organisational culture and PM and to demonstrate the on-going process of the concept.

As the left hand side of Figure 8 presents, the organisational culture is influenced by the national culture. Although this paper does not touch upon the concept of national culture, it is worthwhile mentioning. Organisational culture, in Figure 8 represented by Denison and Mishra's theoretical model of culture traits, on one hand influences the definition of success and performance within a company, which in turn influences the PM process. On the other hand, organisational culture influences the overall PMS. Yet the idea of culture strength exerts influence on the impact of organisational culture on PM. Figure 8 further highlights the connection between the PM process and the PMS. For instance, the evaluation of employees in the form of yearly PAs is an integrated practice of the PMS. On the right hand side of Figure 8 is the outcome of both, the organisational culture and PM evident, namely organisational performance. As apparent, organisational culture has a direct as well as an indirect impact on organisational performance. Again, this paper does not touch upon the concept of organisational performance, however, it is apparent that the outcome of a PMS is organisational performance, which is influenced by organisational culture.

The synthesis of the theoretical frameworks and the preceding theoretical presentation highlights that organisational culture impacts PM. However, as the academic literature fails to acknowledge the attention of organisational culture as an influential factor of PM and its impact, this study aims to fill the gap in answering the following research question:

Which organisational cultural traits can be utilised for the implementation of a performance management system?

The following sub-questions guide the overall research question:

1. What organisational cultural traits does academia characterise with effective organisations?
2. What aspects of the concept of performance management are crucial with regard to its content and strength?

3. Which organisational cultural traits are conducive to the implementation of a performance management system?
4. Under which proposed conditions succeeds the implementation of a performance management system?

To illustrate how the research objectives relate to the conceptual framework the following Figure 9 repeatedly shows the framework including marks that highlight the research question (RQ) and the four sub-questions (SQ1-4), as only just mentioned.

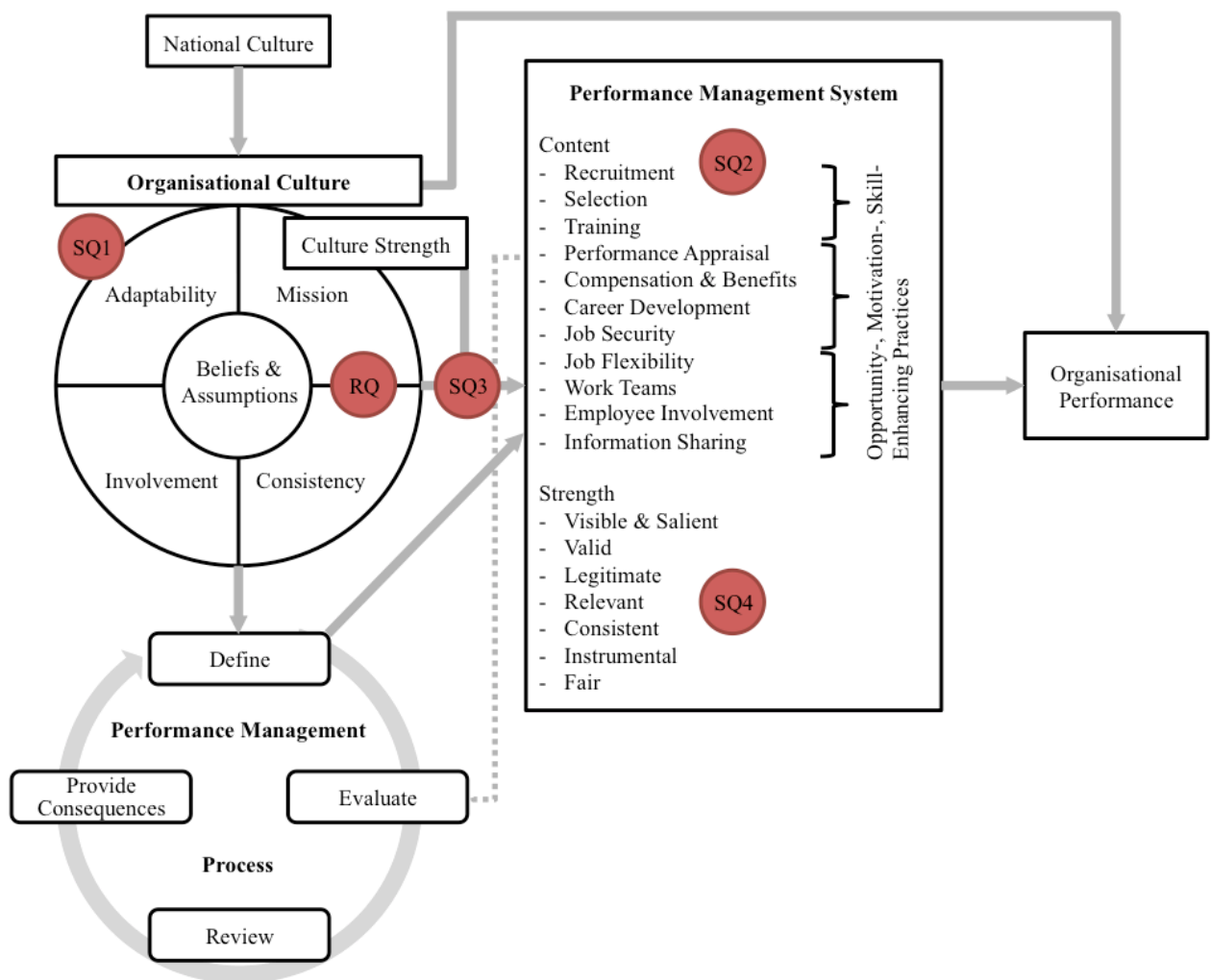


Figure 9: Conceptual framework of organisational culture and its impact on performance management demonstrating the research objectives (own illustration, based on DeNisi & Smith, 2014, p. 153; Kinicki et al., 2013, p. 4; Denison & Mishra, 1995, p. 216; Denison Consulting, 2017)

Figure 9 represents what the researcher and the study aim to detect. The literature review of PM and organisational culture indicated that organisational culture influences a performance management system through affecting employee performance and organisational effectiveness. According to the theoretical model of culture traits by Denison and Mishra, each of the four culture traits is a predictor of general effectiveness and performance. Furthermore, in a strong culture employees are committed and employee objectives are aligned with the overall organisational objectives. Therefore, sub-question one (SQ1) aims to figure out, which organisational cultural traits, according to the academic literature, are characterised with effective organisations. The first sub-question can be answered with the literature review of this paper. Nevertheless, as the academic literature fails to highlight which traits or specific aspects of an organisational culture are important and/or can be used when PMSs are to be implemented, sub-question three's (SQ3) aspiration is to detect which organisational cultural traits are useful for the implementation of a PMS. Since the academic literature neglects this approach, sub-question three will be answered with the help of the empirical research.

Moreover, the purpose of the PMS is crucial for its success. Above all, the organisational culture defines performance and success within an organisation. Furthermore, an ideal and strong PMS should be fair, inclusive, legitimate, relevant, visible, and consistent - not solely with the organisational culture, which must be considered in its design. A PMS consists of various aspects and should include all HR practices in order to become a strong system. Sub-question two (SQ2), which aims to work out which aspects of PM and PMSs are crucial with regard to its content and strength, can be answered anew by the literature review. With the help of the fourth and last sub-question (SQ4) the researcher aims to identify which proposed conditions are needed in order to successfully implement a PMS. Since the academic literature does not include organisational culture attributes to describe a strong PMS, this research will answer sub-question four with the empirical findings, although the last sub-question could be answered with the help of the theory.

Overall, the research question will be answered by means of the sub-questions. Therefore, a combination of answers through the literature review and the empirical research will answer the question of which organisational cultural traits can be utilised for the implementation of a PMS. Two sub-questions focus on the organisation cultural part that exerts influence on PM, whereas the other two sub-questions focus on the PMS itself. Conclusively, the answer to the research question (RQ) will highlight to what extent, but especially which attributes, organisational culture exerts on PM and a PMS. Therefore, the literature and empirical research aim to combine the different

theoretical frameworks and, by answering the research and sub-questions, proving the researcher's conceptual framework as soundly.

3.3.3. Theoretical and Practical Implications

This paper will make significant contribution to both research and practice. By researching how organisational culture influences PM the author is likely to fill the gap in the academic literature of the attention of organisational culture as an influential factor on PM and PMSs. Furthermore, parts of the findings will be implemented into Kambly's and its subsidiary's business practices. The findings can be of interest for other companies in the industry, related field of activity, size, or business situation - although the findings follow a mitigated generalisation. Additionally, the review of current literature and practices in the field of PM and organisational culture can be of interest for any type of business and HR manager. This contribution highlights the importance for the practice.

4. Methodology

This chapter describes the methodological procedure that was undertaken in order to carry out the study, which aims to gain deeper understanding of which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS. The term methodology describes the complete process of the research (Creswell, 2013, p. 20). This chapter provides an overview of the researcher's procedure and is structured as follows: the first sub-chapter repeatedly highlights the research objectives. Following, the research approach, strategy, and design are illustrated. The subsequent parts deal with the data collection and analysis procedure and the quality criteria that establish the quality of this empirical research (Yin, 2014, p. 45). The chapter is concluded with the researcher's role during the study, perceived ethical issues, and limitations that restrict this paper.

4.1. Research Objectives

This thesis concentrates on PM and the impact of organisational culture on PMSs, whereby the researcher combines these two fields of study with the help of theoretical frameworks. The aim of the thesis is to highlight which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS that strives to improve the performance of its employees and ultimately, the overall organisational performance.

Taking the research problem and its importance into account, which was elaborated in the first chapter, this study tries to fill the research gap of the attention of organisational culture as an influential factor of PM and PMSs in the academic literature by answering the following research question:

Which organisational cultural traits can be utilised for the implementation of a performance management system?

With the examination and the support of relevant theories, the following sub-questions guide the overall research question:

1. What organisational cultural traits does academia characterise with effective organisations?

2. What aspects of the concept of performance management are crucial with regard to its content and strength?
3. Which organisational cultural traits are conducive to the implementation of a performance management system?
4. Under which proposed conditions succeeds the implementation of a performance management system?

The answers of the sub-questions will allow the researcher the overall answer of the research question. Part of the sub-questions will be answered with the help of the literature review, whereas others can be solely answered through the empirical findings.

More precisely, sub-question one aims to figure out, which organisational cultural traits, according to the academic literature, are characterised with effective organisations. The first sub-question can be answered with the literature review of this paper. Nevertheless, as the academic literature fails to highlight which traits or specific aspects of an organisational culture are important and/or can be used when PMSs are to be implemented, sub-question three's aspiration is to detect which organisational cultural traits are useful for the implementation of a PMS. Since the academic literature neglects this approach, sub-question three will be answered with the help of the empirical research.

Moreover, sub-question two, which aims to work out which aspects of PM and PMSs are crucial, can be answered anew by the literature review. Although the fourth and last sub-question could be theoretically answered with the help of the theory, the researcher's objective is to identify which proposed conditions are needed in order to successfully implement a PMS. Since the academic literature does not include organisational culture attributes to describe a strong PMS, this research will answer sub-question four with the empirical findings.

Overall, the research question will be answered by means of the sub-questions. Therefore, a combination of answers through the literature review and the empirical research will answer the question of which organisational cultural traits can be utilised for the implementation of a PMS. Two sub-questions focus on the organisation cultural part that exerts influence on PM, whereas the other two sub-questions focus on the PMS itself. Conclusively, the answer to the research question will highlight to what extend, but especially which attributes, organisational culture exerts on PM and a PMS. Therefore, the literature and empirical research aim to combine the different theoretical

frameworks and, by answering the research and sub-questions, proving the researcher's conceptual framework as soundly.

4.2. Research Approach and Strategy

The purpose of this paper is to highlight which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS. As PM deals with the performance of employees and since an organisation's culture is shaped and lived by its members, the research area is surrounded by people's attitude, behaviour, and values. Silverman (2013, p. 8) argues that the most appropriate methodology for the purpose of measuring areas in social reality, which statistics cannot measure, is a qualitative approach and, according to Yin (2014, p. 4), enables to understand complex social phenomena. A qualitative study is able to express human experiences and personal opinions of individuals into words (Saunders, Lewis, & Thornhill, 2009, p. 594).

Hutchinson critiques that research in the area of PM has been dominated by quantitative surveys looking at the impact of HR policies on organisational outcomes and gathering data from single respondents, mostly HR managers (2013, p. 4). This is important, since these studies ignore the impact on employees and solely capture intended practices rather than experiences by those who are affected. Therefore, a qualitative approach is reasonable since every company possesses a unique corporate culture. Since every organisational culture and PMS is unique, a qualitative approach will allow deep insights into this field of study.

The case study research method is a common research method in various fields of study, among others in business, and is used to contribute to the "knowledge of individual, group, organizational, social, political, and related phenomena" (Yin, 2014, p. 4). Case studies emphasise the importance of holistic and real-world perspectives (Ibid.). This approach understands a case as embedded in a context. Case study research design is flexible and can be applied to different level of analysis, epistemological orientations, includes single and multiple case designs, and can accommodate quantitative and qualitative data (Ibid.).

On other words, in a case study research, mostly perceived as a qualitative approach, a researcher investigates a real-life phenomenon of a bound system (the case) or multiple systems (the cases) over a certain time period with the help of in-depth data collection including different sources of information and a case study report in conclusion (Creswell, 2013, p. 97). Moreover, the case study is able to consist of multiple-cases or a single-case study design (Ibid.).

The author of this paper chose the case study research method since firstly, the appropriate methodology for the respective area in social reality is a qualitative approach (Yin, 2014, p. 4). Secondly, the author aims to investigate the phenomena in an individual company within the same context. Thirdly, the case study research method allows the researcher to collect data from multiple sources of information and furthermore, enables to select the data analysis approach as well as the nature of the case study report according to the case study design.

Therefore, this research follows a single-case design with single context and different (multiple) types of embedded units of analysis (EUA). In this case, the organisation represents the case whereas the employees and managers of Kambly and its subsidiary, who will be interviewed, are the EUAs, since the EUAs are logical subunits of the case and enhance "the insights into the single case" (Yin, 2014, p. 56). The phenomenon of interest, the influence of organisational culture on PM, is the context of the study (pp. 55-56). The following Figure 10 demonstrates the single-case design, whereas the amount of EUAs is used for illustrative purposes only.

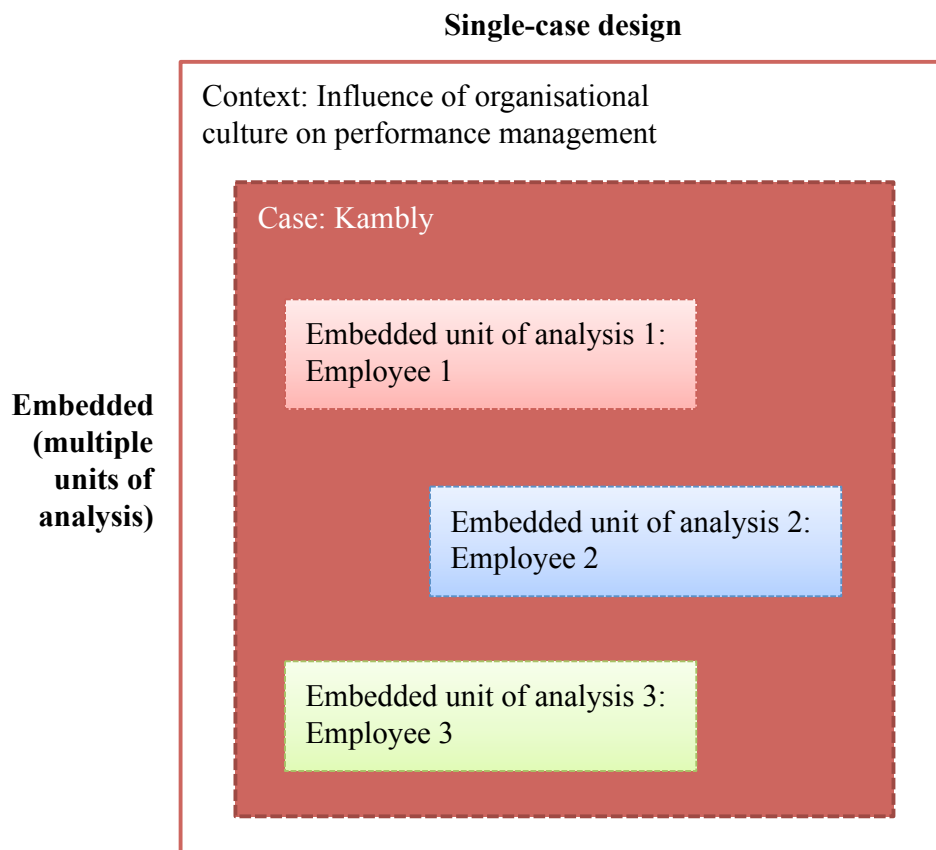


Figure 10: Case study design (own illustration, based on Yin, 2014, p. 50)

A single-case design is justifiable under certain conditions. Yin proposes five rationales: where the case represents (1) a critical, (2) an unusual, (3) a common, (4) a revelatory, or (5) a longitudinal case (2014, p. 56). In this instance, the author of this research justifies the single-case design with the first rationale, a critical case. Since the theory of PM specified a clear set of circumstances and contextual factors, which influence the design of a PMS, "the single case then can be used to determine whether the propositions are correct or whether some alternative set of explanations might be more relevant" (Yin, 2014, p. 51). That is to say, the author's objective to determine which organisational cultural traits can be utilised for the implementation of a PMS "can represent a significant contribution to knowledge and theory building by confirming, challenging, or extending the theory" (Yin, 2014, p. 51). Moreover, such studies are able to propose further research in this field (Ibid.).

Conclusively, this research follows a deductive approach and, with the usage of a case study strategy, a single method option. The deductive logic and the research strategy influence how the research is presented. The analytical part of the study, e.g. linking data to the findings and back to the literature review (analytical generalisation), is the main area of influence for this research (Lindeque, 2016, p. 9).

4.3. Research Design and Process

According to Yin, every type of empirical research possesses a research design (2014, p. 28). Yin further states that the "design is a logical plan for getting from here to there" (Yin, 2014, p.28) or in other words, that it is a logical procedure of connecting the empirical data to the research question and the research's conclusion (Ibid.). The design should include five components: (1) the case study's questions, (2) its propositions, (3) its unit(s) of analysis, (4) the linking of the data to the propositions, and (5) the criteria for interpreting the findings (p. 29). Yin suggests that the first three components will identify the data that need to be collected whereas the last two components anticipate the analysis (pp. 36-37).

However, Yin's approach represents an on-going and linear process. This approach has been criticised by Maxwell, who states that components in qualitative research may need to be reconsidered or altered during the time period of the study in order to be able to respond to developments or changes (2005, p. 2). Therefore, according to Maxwell, sequential models for qualitative research are not appropriate. Maxwell argues that "the activities of collecting and analyzing data, developing and modifying theory, elaborating or refocusing the research questions,

and identifying and addressing validity threats are usually all going on more or less simultaneously, each influencing all of the others" (Maxwell, 2005, p. 2).

Consequently, Maxwell proposes a model that considers the research design as an entity and not as a plan (2005, p. 2). Yin states that "every type of empirical research study has an implicit, if not explicit, research design" (Yin, 2014, p. 28). However, since a design always exists, Maxwell argues that it is important to make the design explicit (2005, p. 3). Thus, a qualitative research design cannot be developed in advance and be implemented. According to Maxwell, researchers need to construct and reconstruct their design, which involves going back and forth between the different parts of the research design (Ibid.). Researchers continually need to assess how the design works, how the context influences it, and to adapt it in order to accomplish what the researcher is aiming for (Ibid.). Therefore, Maxwell developed an interactive model consisting of an interconnected and flexible but definite structure (Ibid.), as Figure 11 represents.

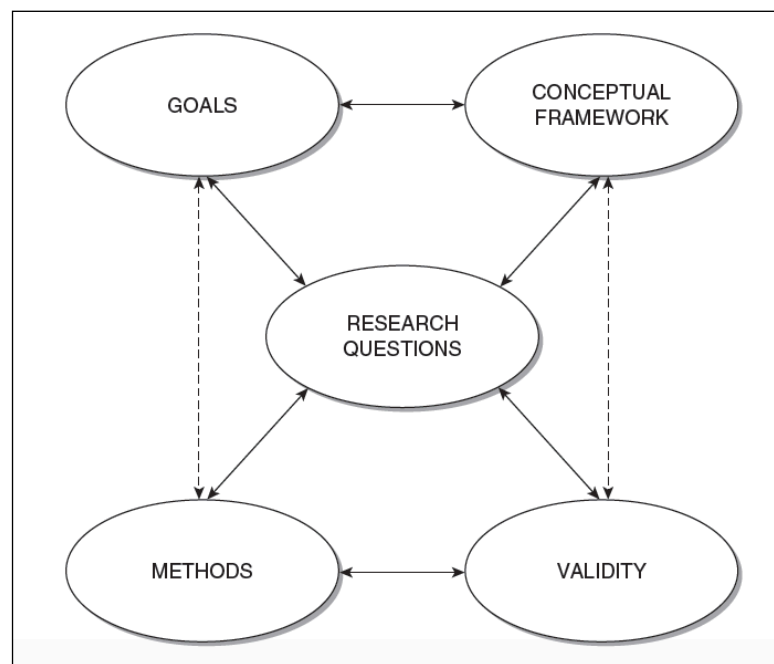


Figure 11: An interactive model of research design (Maxwell, 2005, p. 5)

The interactive model, as presented in Figure 11, possesses five components: (1) goals, (2) conceptual framework, (3) research questions, (4) methods, and (5) validity.

The different parts of the design are integrated and interactive rather than outlining a linear or cyclic sequence (Maxwell, 2005, p. 4). The contrast to other research designs is that the research questions are at the centre of the design and not the starting point (Ibid.). The upper half of the model is more conceptual whereas the lower half of the model is operational. The research questions must have a clear relationship with the study's goals and must be grounded in existing theories and frameworks. The goals on the other hand should be depended on the chosen theories, which in turn are relevant to your goals and research questions (p. 5). Moreover, the chosen methods must enable the researcher to answer the research questions. Additionally, the methods must consider validity issues and the research questions must deal with the feasibility of the methods and the seriousness of validity threats (Ibid.). However, the validity depends on the chosen methods, the questions, and, to some extent, the conceptual framework (Ibid.).

Maxwell further draws the attention to other factors that influence the design of a study, which include "resources, research skills, perceived problems, ethical standards, the research setting, and the data you collect and results you draw from these data" (Maxwell, 2005, p. 6). However, Maxwell considers these factors as part of the research environment or products of the study and not of its design (Ibid.).

The author of this paper argues that Maxwell's approach of an interactive design is more appropriate to the actual procedure of this research. The construction and continuous adjustment of the research design constituted the rational for the author of this paper to select Maxwell's model in order to exhibit this paper's research design. The interactive design and the relationships among the components are useful. Furthermore, the model identifies the key components that need to be considered in any research design (Maxwell, 2005, p. 10).

The following Figure 12 presents the design map of this research according to the proposed interactive model. Figure 12 highlights the design of the completed study and displays the main parts of the design (Maxwell, 2005, pp. 8-9) and ultimately provides a decent research design overview.

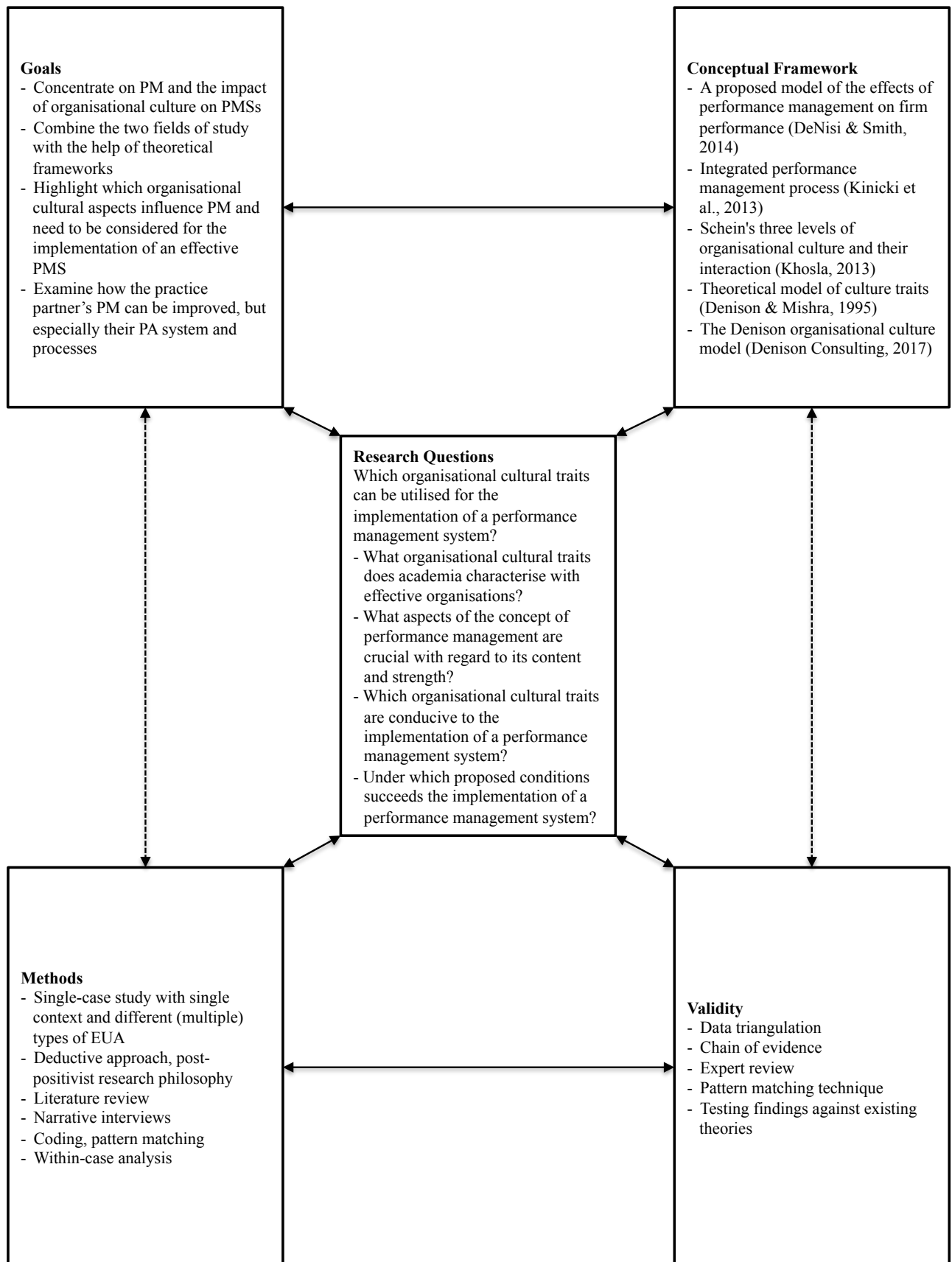


Figure 12: Design map of current research (own illustration, based on Maxwell, 2005, p. 9)

Moreover, since the author of this paper chose an interactive research design model, the following Figure 13 represents the complete research process of this study in an interactive cycle, which, however, follows a deductive logic. Furthermore, the report structure of this paper can be derived from this research cycle, which inherently follows a linear-analytic structure (Yin, 2014, p. 188).

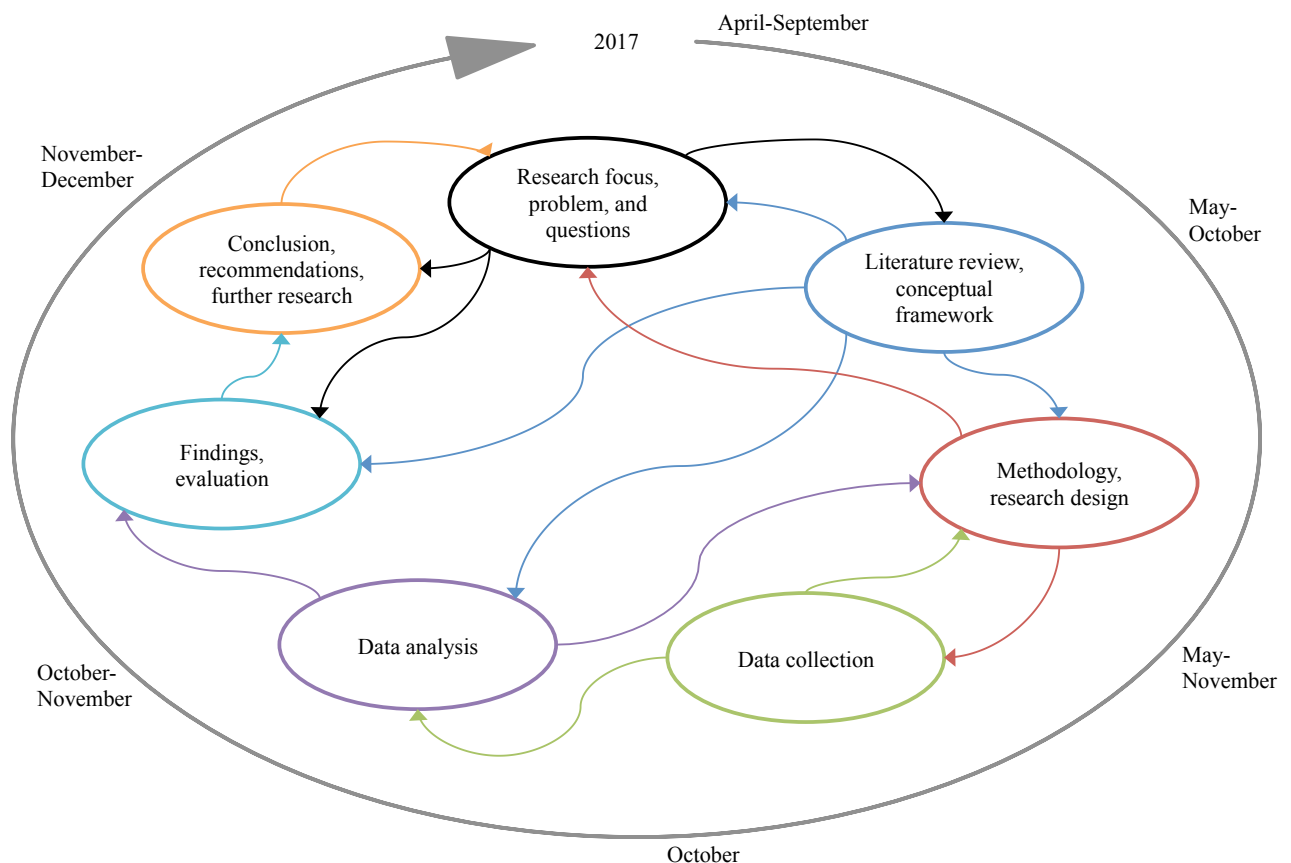


Figure 13: Research process (own illustration, based on Lindeque, 2016, p. 18)

The research process in Figure 13 shows, although following a deductive logic, how the individual steps during the study correlate. Following the identification of the research interest and focus for the proposed study, the author developed a first draft of the research question. After a thorough literature review and the creation of a conceptual framework, the research question and sub-questions needed to be refined. This adjustment is especially true for the methodological procedure, which has been influenced from the literature review and the data collection and analysis. The methods, on the contrary, influenced the research questions, especially how they are formulated and which method they follow. Following the data collection, the data was coded with the help of deductive, and if appropriate inductive, codes that were derived from the literature and the primary

data respectively. Afterwards, the data was analysed according to the previous defined codes, interpreted, evaluated, and reasoned in the findings section. The findings are connected with the literature review of the paper in order to establish an analytical generalisation. The research focus and questions further influence the findings, but especially the conclusion section, by guiding the parts in order to achieve the objectives. Finally, the conclusion and recommendations complete the study by answering the research and sub-questions, contributing to academia, and proposing further research work.

In addition, the outer direction arrow in Figure 13 demonstrates the sequence of the work by indicating when each part has been done. However, as demonstrated, the parts were not completed chronological but in an interactive manner. Hence, the interactive research design fits to the actual research process and vice versa. The following sub-chapters provide further details concerning the individual parts of this paper.

4.4. Sampling

In order to gather primary data for analysis (elaborated in the next section) the author of this paper considered which persons are able to give profound insights and possess experience in the current field of study according to their function. As introduced in the first chapter of this thesis, the concern is placed on employees of Kambly and its subsidiary in Germany in order to detect which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS - which will be accomplished for the German subsidiary. Therefore, the author's goals was to interview employees from both, Kambly and its German subsidiary, to get profound insights in the prospective subject and get miscellaneous opinions. A list of interviewees is presented in Table 5 in sub-chapter 4.5.2. Primary Data.

According to Yin, EUAs, which in this case represent the interview partners, can be selected by using a sampling or clustering strategy (2014, pp. 53-55). The establishment of EUAs define and bound the case (pp. 31-32).

The sampling method for the planned interviews with representatives of Kambly and its subsidiary in Germany will be done collaboratively with Kambly's contact person. The contact person ensured access to interviewees and, to disclose a broad spectrum and maximise contributions, assists in choosing and contacting interview partners. The contact person organised the interview partners and the premises and set up a schedule accordingly. The close collaboration between the management and subordinates should lead to a well-balanced sample that is able to

represent the population. Nonetheless, this procedure is likely to be biased, which ultimately might affect the outcome of the study.

Moreover, limiting the sample to a specific group may influence the outcome of the research, which raises the question of data credibility. However, given the limited timeframe and scope of this paper, a balance is sought through the diversification of interviewees among the management team of Kambly's organisation. Therefore, differentiating opinions can be expected (Rubin & Rubin, 2005, p. 64). Contending or even contrasting points of view may even out an unintended perspective in results and deliver a balanced perspective in the information acquired (Ibid.). These points may re-establish the credibility of the data given the strict and relatively small sampling range suggested, which in this case was between eight and twelve interview partners.

4.5. Data Collection

Saunders et al. (2009) emphasise the significance of multiple sources of information that should be used when conducting case studies, such as observations, interviews, audio-visual material, documents, and reports (Creswell, 2013, p. 97; Yin, 2014, p. 103). For this study the following data, described in the subsequent parts, were used.

4.5.1. Secondary Data

For this research, the sources of secondary data were collected through the examination and deepening of relevant academic journal articles, books, e-books, and textbooks. These were accessible through the databases of Anglia Ruskin University Cambridge (ARU) and FHNW.

The literature review and theoretical background were gradually deepened with sub-topic literature throughout the stages of the paper in order to get pursuing understanding of the topic and concepts. Furthermore, the literature review allowed the author to identify the research gap and importance of the topic. The secondary data was chosen carefully to ensure academic relevance and sources that are at least peer-reviewed and from renowned publishers.

Moreover, the author of this paper had the possibility to analyse wide-ranging internal documents from Kambly with respect to its PA process and forms. The internal documents are supplemented with data from an external employee survey covering aspects of PM such as commitment, supervisor relationship, cooperation, employee development, goal setting, knowledge management and value orientation (icommit, 2015). However, since the internal documents are

confidential and should not become public knowledge, the documents solely served as supportive information for this study (and therefore, is not regarded as additional method).

4.5.2. Primary Data

Interviews are the most important source of evidence for case studies (Yin, 2014, p. 110). Narrative interviews, which represent the source of primary data in this study, were conducted with representatives, both employees and supervisors, of Kambly and its subsidiary - considering Hutchinson's criticism that research in the area of PM has been dominated by gathering data from single respondents, mostly HR managers (2013, p. 4).

The aim of narrative interviews is to obtain detailed stories of experiences and current thoughts from the interviewees and provides the backbone for the qualitative data analysis for this paper. As opposed to structured interviews, interviewees possess the chance to give encompassing answers and they might "hold the floor for lengthy turns and sometimes organize replies into long stories" (Riessman, 1993, p. 3).

Rubin and Rubin point out that, in order to avoid setting limitations for the interviewee on the depth and specificity of an answer, the interviewer should refrain from interrupting and allow the interviewee to expand on the answer (2005, p. 112). This could ensure that the researcher refrains from making too early evaluations and allows all aspects and topics relevant to the research questions to be mentioned during the interview. However, Rubin and Rubin also accentuate that in interviews, the researcher is seeking particular information and consequently should gently guide the discussion. The ideal way to achieve this would be by focusing into specific topics with follow-up questions and encouraging the interviewee to answer the questions at length (2005, p. 113).

Therefore, the author of this paper pursued the suggestions of Riessman and Rubin and Rubin and set up a narrative interview guide consisting of thematic main questions and follow-up questions to encourage the interviewee to answer the questions at length and obtain detailed stories of experiences and thoughts (Rubin and Rubin, 2005, p. 113; Riessman, 1993, p. 3) (see Appendix A for the interview questions and possible follow-up questions).

To prepare the data collection, Yin suggests using a case study protocol that guides the researcher in carrying out the data collection (2014, pp. 84-86). The author of this paper prepared a case study protocol that, consisting of the most important features suggested by Yin and which were

adapted to fit this study, guided the data collection. The protocol, in this case named Interview Outline, is attached in Appendix A of this paper.

Furthermore, Yin suggests four principles that further guide the data collection for case studies: (1) the use of multiple sources of evidence, (2) the creation of a case study database, (3) maintaining a chain of evidence, and (4) exercising care when using data from electronic sources (Yin, 2014, pp. 118-129). The author of this paper attempted to consider these four principles for the data collection phase of the research. Further details concerning these principles with respect to this research are elaborated in the following sub-chapter 4.7. Quality Criteria.

Additionally, Yin recommends conducting a pilot case study to refine the data collection with respect to its content and procedures (2014, p. 96). Due to the focus of this paper, and the time restrictions, the author of this study was not able to conduct a pilot case study. However, in order to test the interview outline, the author conducted a pre-test, which in this case represents the first interview partner. The author tested the procedure, the interview questions, and possible follow-up questions and, as far as necessary, adapted them after having conducted the first interview. Nevertheless, this procedure does not equal a pilot case: "it is important to note that a pilot test is not a pretest" (Yin, 2014, p. 96). Nevertheless, the author of this paper perceived it as necessary to test the interview outline before conducting the remaining interviews.

The interviews with the selected interview partners were held in an intimate atmosphere. The procedure followed the interview outline and the interviewer secured anonymity (see more in sub-section 4.9. Ethical Issues). In order to ensure reliability, the interviews were recorded and in a later stage transcribed (see next section). The following Table 5 displays the interview partners and additional information.

First of all, the author of this paper intended to conduct between eight to twelve interviews, however, raised the amount in a later stage to fourteen or fifteen. Furthermore, the author aimed at conducting interviews with participants, who are able to give profound insights and possess experience in the current field of study, from different management levels of Kambly and its subsidiary in Germany.

	#	Function	Conducted	Duration	Total
Management Level 1	■ ***	■ ---	■ ---	■ ---	0
Management Level 2	■ 2 ■ 1* ■ 3 ○ ** ○ 10	■ Head of Procurement ■ Head of Process Development ■ Head of Sales Switzerland ○ Head of Administration ○ Head of Human Resources	■ Oral ■ Oral ■ Oral ○ --- ○ Oral	■ 70 min ■ 57 min ■ 40 min ○ --- ○ 46 min	4
Management Level 3	■ 4 ■ 5 ■ 8 ■ 7 ■ 6	■ Human Resources ■ Business Development Manager ■ Product Manager ■ Head of Material Planning ■ Master Data	■ Oral ■ Oral ■ Oral ■ Oral ■ Oral	■ 52 min ■ 43 min ■ 26 min ■ 37 min ■ 29 min	5
Clerk	■ 9 ■ 12 ○ 11 ○ 13	■ Accounts Receivable & Payable ■ Reception & Secretariat ○ Administration ○ Chairman of the Works Council	■ Oral ■ Oral ○ Oral ○ Video	■ 34 min ■ 39 min ○ 28 min ○ 56 min	4
Total					13
Notes	* Pre-Test, ** Cancelled, *** Unable to arrange a meeting, ■ Kambly SA, ○ Kambly Deutschland GmbH				

Table 5: Overview of interview partners (own illustration)

Table 5 highlights that, in the end, the author was able to conduct thirteen interviews (see first column) with employees from three different management levels. Unfortunately, the author and the contact person within the organisation were not able to arrange an interview date with a representative of the executive management. Furthermore, it was challenging to find more interview partner from the German subsidiary. Alas, one interview had to be cancelled on health grounds. The first column of Table 5 additionally highlights that the first interview served as the pre-test. Column two shows the interviewees' function whereas the third and fourth columns give insights to the type and duration of the interview. Overall, some participants had to be exchanged since the day-to-day business absorbed several potential interview partners.

4.6. Data Analysis

4.6.1. Coding

Before any data is analysed, the author of this paper established codes and categories, which are developed according to the theoretical background and, if apparent, the empirical data collection, therefore, deductively and inductively (Miles, Huberman, & Saldana, 2014, pp. 69-104).

Codes can be seen as labels that are applied to words, sentences, or paragraphs to retrieve and organise a text (Miles et al., 2014, pp. 69-104). Coding is the act of applying the codes to the text(s). Therefore, coding condenses the analysed data, allows retrieving the most meaningful data, and allows the data to be linked. Through this process, patterns emerge (Ibid.). In a second step, codes, which identify an emergent theme, configuration, relationship, theoretical construct, or explanation, are brought together to get more meaningful and parsimonious units of analysis (Miles et al., 2014, pp. 69-104; Rubin & Rubin, 2005, p. 56). See the next sections for further information.

The established codes are used to generate a codebook, which represents a list of all codes in an organised manner. Within the codebook, the codes are systematically specified with a clear and meaningful code name, a code abbreviation, and a focused and meaningful definition (Miles et al., 2014, pp. 69-104). The codebook for this research is attached in Appendix C and is named Categories and Codes.

In order to analyse the collected data, the data needs to be processed beforehand. The preparation seeks to convert and organise the data suitable for analysis (Miles et al., 2014, pp. 69-104). For this research, the data is prepared and made suitable for analysis with Atlas.ti, a computer assisted qualitative data analysis software. The data, in form of interview transcriptions (see Appendix D), were prepared as PDF files and uploaded to the programme Atlas.ti.

The software allows coding parts of documents and enables to contract codes in groups, colour them, and extract defined codes and citations from the data for a single text or through the whole data set. The author of this paper coded all thirteen interviews transcriptions according to the defined codes in Appendix C. By applying the codes to the transcripts, citations are generated and assigned to the respective code or codes (citations can be applied to various codes or vice versa). Table 21 and Table 22, both attached in Appendix C, provide an overview of the assigned codes and citations to the interview transcriptions.

In order to be able to analyse the gathered codes and citations, Atlas.ti provides various possibilities to output data in form of reports or tables. The author of this research chose to issue

reports of all quotations according to codes and code groups for the purpose of analysing the data corresponding to the following described analytical technique.

4.6.2. Pattern Matching

Case studies can, among others, be analysed with the pattern matching technique. The pattern matching logic is one of the most desirable techniques (Yin, 2014, p. 143). Other techniques are explanation building, time-series analysis, logic models, and cross-case synthesis (pp. 147-168).

By analysing the codes and categories and by comparing them, patterns are likely to emerge. Comparing the empirical patterns to prior detected patterns from the academic literature further evince patterns. If the empirical and theoretical patterns appear to be similar the results improve the internal validity of the study (Yin, 2014, p. 143). Therefore, the patterns are related to the theoretical background and, in the case of multiple case studies, to the replication logic (Ibid.).

The author of this paper chose to apply the pattern matching technique to identify patterns in the empirical data across the various interviews and then, in a second step, use the analysis to answer the sub-questions, of which are to be answered by the empirical data. Moreover, the other proposed techniques are not applicable to this single case study. The detected patterns are used for the subsequent within-case analysis.

4.6.3. Within-Case Analysis

The analytical analysis will be done with the help of a within-case analysis. In this form of analysis the data is linked to the argued findings with the previous detected patterns. The accordance of data is presented in the form of a report, however, can additionally "take the form of a table ... [that] can be created to display the data from individual cases according to some uniform framework" (Creswell, 2013, pp. 199-200).

Such matrix tables integrate the key concepts of the theoretical background and aspects of the research question and sub-questions and combine the empirical data with the findings and analysis (Miles et al., 2014, p. 114). To present the analysis it typically requires a series of tables.

However, analytical tables present only one part of the analysis. The major part of the analysis is reasoned in textual form (Yin, 2014, pp. 183-184). During the discussion part, the findings are linked back to the literature review to make sense of the analysis and, if possible, make generalisable statements. By using the theoretical background, also by structuring the matrix tables

with respect to the theoretical background, the analysis is more likely to lead to findings that are generalisable (Lindeque, 2016, p. 29).

4.7. Quality Criteria

In order to be able to assess the quality of a research, concepts to test statements are available. These concepts examine the statements according to logical tests (Yin, 2014, p. 45). Yin identified several test and tactics to deal with when conducting a case study research (Ibid.). The commonly used tests to establish quality in empirical studies are discussed in the following sub-chapters. In fact, the author of this paper addresses the tests and tactics that are relevant for this single-case study with a single method and a single investigator.

4.7.1. Construct and Internal Validity

Construct validity identifies the correct measures for the studied concepts (Yin, 2014, p. 46) and is, in the situation of case study research, challenging to test (Ibid.). Critics of case study research highlight that researchers fail to develop measures. In addition, the data collection follows a subjective decision. Internal validity to the contrary, aims to establish a causal relationship between statements (Ibid.). Several weaknesses with false conclusions concern internal validity, however, mainly relate to explanatory case studies (Ibid.).

The usage of multiple sources of evidence is one method to ensure construct validity (Yin, 2014, pp. 46-47). Additionally, data triangulation to corroborate the findings is achieved by collecting information from multiple sources (Yin, 2014, pp. 120-123; Mertens & Hesse-Biber, 2012, p. 75). This technique enhances the balance of argumentations and prohibits subjectivity. A further factor is the establishment of a chain of evidence, as it is represented in section 4.5. Data Collection. Another method that is used for this research is the review of a draft of parts of the case study by an expert, which in this case is represented by the author's supervisor.

In order to address concerns about internal validity, the author applies the pattern matching technique to establish a causal relationship (Yin, 2014, p. 47). The pattern matching technique was elaborated in the previous sub-chapter. Therefore, a few techniques can be applied in this research in order to meet construct and internal validity issues.

4.7.2. External Validity and Generalisability

Testing external validity deals with the "problem of knowing whether a study's findings are generalizable beyond the immediate study, regardless of the research method used" (Yin, 2014, p. 48). Therefore, external validity is crucial to realise if the findings are applicable to a wider audience and/or constitute significance for academia.

In fact, scholars argue that it is difficult to achieve generalisability in qualitative studies, which continually makes this kind of studies vulnerable to criticism due to potential biases and the absence of quantitative data (Ali & Yusof, 2011, p. 35; Maxwell, 2005, p. 115). Moreover, Ali and Yusof determined that, with respect to the different quality criteria, researchers are divided and "there are varied positions over quality consideration for qualitative research" (Ali & Yusof, 2011, p. 30). This is true for the various aspects of quality criteria, where more than one type exists and where academics argue if a certain types of criteria are even valid and useful (Ibid.).

However, in order to address external validity concerns, the findings are tested against existing theory to determine whether or not the findings are generalisable (Yin, 2014, p. 48). Additionally, the form of the research question favours, or hinders, preferences for generalisability and external validity (Ibid.). Furthermore, the sub-questions provide a more detailed link to the academic literature and theoretical background in order to structure the analytical generalisation. Lastly, the domain to which extend the findings are generalisable might propose working propositions that contribute to academia or recommend further research.

Therefore, the findings of this case study research are not widely generalisable due to the nature of the study. However, the findings are applicable to first of all, the practice partner, who will implement the findings in its business practices and second, can be of interest for other businesses in a comparable situation. Further, although the findings are not widely generalisable, the researcher is able to contribute to academia by highlighting the gap in the academic literature and with the proposal of which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS. At least, the author of this paper is able to demonstrate conclusions drawn upon a single case study and the provisioning of suggestions for further research. To conclude, readers of this paper are able to determine whether the findings of this study are of importance or not and whether they are applicable to other cases or not.

4.7.3. Reliability

The quality criterion reliability demonstrates the operational part of a study and tests if a research, when repeated, gathers the same findings and draws same conclusions (Yin, 2014, p. 46). "The emphasis is on doing the same case over again, not on "replicating" the results" (Yin, 2014, pp. 48-49). Therefore, the objective is to minimise errors in qualitative research (Ibid.).

To demonstrate reliability of the study, the researcher includes the research design, sampling criteria, data collection and analysis, and quality criteria in this chapter. Furthermore, the usage of the case study protocol and the case study database (both stored on the researcher's personal device) address the concerns about reliability. The descriptions in this chapter try to incorporate as many stages as possible to be clear about the taken steps and to provide the possibility to replicate the study (Yin, 2014, pp. 48-49) as the validity of results is reliant on the transparency and precision of the methodology (Davies, 2007, p. 241).

Thus, the author of this paper undertakes the possible tactics to accomplish the reliability criterion relating to this research study.

4.8. Researcher's Role

The role of the researcher in qualitative research is important, especially with regard to the desired skills and values (Yin, 2014, p. 72). The author of this paper is aware that its role influences the process and the outcome of the study and therefore, is of importance. The following issues are taken into account.

The author of this study recognises and accepts the difficulty and the challenge of conducting a case study research. The person is aware of certain shortcomings in its research skills and values, albeit unintentional. Conducting a high-quality case study research demands a well-trained and experienced researcher (Yin, 2014, p. 72). Although the author of this paper possesses certain skills and experiences in qualitative research, mainly in minor assignments and a dissertation, the author would not consider this experience as adequate to call itself well-trained and experienced. Furthermore, the author accepts that there is no standard qualitative research strategy and that the author has not conducted a case study research, with regard to size and scope, as such beforehand.

Additionally, since the author of this paper has already conducted a minor research for the practice partner, certain knowledge and attitude towards the company exists. However, as the scope

and focus of this study is different and as the interview partners are disparate to the author's previous project, the perception of the "case" is likely to be less biased.

Nevertheless, the researcher conducting this case study makes every effort to be able to "ask good questions and interpret the answers fairly, be a good listener and not be trapped by existing ideologies and preconceptions, stay adaptive to newly encountered situations, have a firm grasp of the issue being studied, and avoid biases by being sensitive to contrary evidence and to know how to conduct research ethically" (Yin, 2014, p. 73). With respect to conduct research ethically, the author prepared the following sub-chapter.

4.9. Ethical Issues

Research ethics deals with biases and responsible scholarship. Unbiased research is about being open and honest, not trying to prove an outcome, and being open to findings that are contrary to personal assumptions (Yin, 2014, p. 76). Furthermore, responsible scholarship is the duty not to plagiarise, falsify data or findings, avoid deception, accept responsibility, or provide a clear overview of the study's methodology, to name a few (pp. 76-77).

Furthermore, several ethical concerns and issues are featured by some degree of tension, conflicts, dilemmas, and trade-offs (Miles et al., 2014, pp. 55-68). However, the overall guiding rule is to do no harm and, as put forward by Bryman and Bell (2007, p. 128), researchers have to minimise the potential of harm to research participants. The author of this paper incorporates this rule in this case study.

The researcher identifies the following ethical issues during the different stages of this paper. First of all, the researcher asserted the practice partner that the internal documents will solely be used for the proposed study and that the information will be treated in strictest discretion.

Further, the researcher is aware of the sampling bias that the sampling method represents, which might alter the outcome of the research. In addition, although the gathered data from the interviews will be anonymised to protect the privacy of the interviewees, confidentiality cannot be fully guaranteed. The ownership of the data and results belongs to the university and copies of this paper will be distributed to the supervisor and third parties within the university. However, the participants are not "unwittingly put in any undesirable position" (Yin, 2014, p. 78).

Additionally, all participants are, primary to the start of the interviews, asked for informed consent and for the permission to record the conversation for transcription purposes. The records

will be deleted after transcriptions are completed. Nevertheless, the time span in between poses risks of loss or theft. Furthermore, all interviewees will be informed about their right not to answer questions that lead to unease and unrest. The researcher further acknowledges that not all interviewees might be truly honest and open by providing answers, as some might still fear reprisals - although the practice partner assured that this will not be the case, since the field of study as a whole is of importance and not individual matters.

Moreover, the risk that persons involved in the study could be harmed by delivering information, which is detrimental for the employer, exists. Although the data is anonymised and therefore, this should not become the case, it might be possible for the organisation to determine who provided certain information, since the sampling is carried out in collaboration with the company and its contact person (this is another point that adds to the inability of guaranteeing confidentiality). Although, this train of thought is unfounded, it is necessary to consider the possibility. Additionally, and with respect to the sampling procedure, it is noteworthy that the interviewees were selected equitably, "so that no groups of people are unfairly included or excluded from the research" (Yin, 2014, p. 78).

The findings of this paper will be beneficial for all interested parties in this field of research and practice and does not favour or benefit one party solely. However, data and findings are subject to misuse if interpreted wrongly, especially if they are not considered in the particular context.

Lastly, the author strives to achieve highest research integrity and quality, however, is aware that this ambitious target is, due to various reasons, rarely attainable.

Concluding, the author of this paper makes every effort to protect the participants of this study from any harm, including the avoidance of any deception (Yin, 2014, p. 78). The author gained informed consent from all participants (Ibid.) and affirms full assurance from the contact person (and the executive management) within the business in order to avoid the stated issues.

4.10. Limitations

This section highlights several methodological limitations that restrict this research. In the first place, this paper follows a single-case study design investigating empirical analysis from one practice partner. The single-case design was chosen with regard to the practice partner's objective and the time frame the study was conducted. A multiple-case study design considering businesses in the same context could increase generalisability and the richness and value of the findings.

Second, the time frame limits the data collection and analysis process. Furthermore, since the study pursues a single, qualitative method, the combination of qualitative and quantitative research methods could be beneficial for more comprehensive results and findings. Additionally, a supplementary qualitative method, e.g. observations, would increase the validity of the study. Although initially intended to execute, the author of this paper decided to omit the observation method due to time restrictions and, more importantly, the author's inexperience in this procedure.

Third and as a consequence, the abilities of the researcher of this paper in conducting qualitative research limit the study, since it poses a source of bias and limits credibility.

Fourth and with respect to interviewees, it has been difficult to gather information about PM and PMSs. The author of this paper experienced that the concept of PM is too abstract and the majority of interviewees overwhelmed and restricted by giving information and ideas about this notion. As a result, some gathered information from the empirical data was not useful because a couple of interviewees were not able to answer (partly important) questions. It can be argued that this is an indication that the subject of PM and PMS is not perceived as important or too complex, at least for a Swiss SME. However, this statement is not generalisable likewise.

Moreover, the author of this paper has been restricted with respect to interview partners. Some anticipated interviewees could not keep the appointment whereas the range of interview partners from the German subsidiary was limited. It is assumed to be beneficial if the author of this paper could have conducted more interviews with representatives from the subsidiary in order to get a more comprehensive picture. Lastly, the inclusion of experts in the field of PM as interview partners would have been additionally favourable, however, was not considered during the research design.

5. Findings

This chapter discusses the findings of the empirical research by analysing the gathered data. The subsequent part does so with the help of a within-case analysis. The data is analysed according to the code groups, which were elaborated in the previous chapter 4. Methodology and Appendix C of this paper. The conclusion part of this chapter following the empirical analysis is dedicated to combine the findings of the literature and empirical research, which lays the foundation for answering the research question and sub-questions of this thesis (see chapter 6. Conclusion).

5.1. Within-Case Analysis

5.1.1. Organisational Culture

Kambly's organisational culture is perceived as family-oriented and human where the individual employee is paramount. It is perceived as an open and exceptional culture. Respect, esteem, kindness, openness, and politeness are traits that are omnipresent. Individual needs of employees are taken into consideration and employees feel that they are heard and taken serious. The company is a family business and since the owners are still involved, the culture is lived top down from the owners to the employees. Furthermore, the culture matches the region the business operates in.

All interviewees feel comfortable in this surrounding. The company employs a wide range of long-term and loyal employees. The employees feel that they are treated equally whatever their position is. Moreover, it is perceived that everyone supports each other and tries to help out. Meeting the workforce with esteem is valued the most.

Even though the culture is human, fair, and down-to-earth, the environment is demanding. It is perceived hierarchical (although flat) and the employees need to perform. The routes within the company and the decision paths are short. The organisation is flexible and the communication open. Overall, the employees work target-oriented.

Nevertheless, some interviewees criticise that due to the human and family-oriented culture, criticism is rarely placed. An interviewee stated that the harmony is a challenge, since it complicates to criticise objectively. Discussions should be the norm and people should, if needed, have the courage to speak up objectively. Since the culture is perceived as attentive, some interviewees think that it should sometimes be less friendly in order to take actions faster and address consequences.

Another interviewee indicated that the family-oriented and human culture is contradictory to its hierarchical structure. It restricts the person's freedom of decision, which on the other side is perceived as a positive aspect by the other participants.

The interviewees think that the organisational culture exerts a strong influence on the long-term performance of the business. Employees who share and live a common culture, identify themselves with the company and its products, and are engaged, motivated, and passionate are committed and are perceived to automatically perform superior than those who do not share a common culture. At Kambly, the employees are pulling into the same direction. With this regard, goal-setting is perceived as crucial. Since the overall organisational goals are cascaded down to individual goals, every employee goes into the same direction. Overall, the organisational culture is noticed as a crucial, if not the most important, factor for success.

The interviewee's perception of their organisational culture gives a brief and interesting overview about the organisation and how their employees feel and operate. It should be kept in mind for further analyses and, in the end, to answer the research question and sub-questions.

5.1.1.1. Involvement

The interviewees all stated that they are highly motivated and empowered by positive feedback from different positions, internally as well as externally. Such positions are primarily the supervisor and colleagues and additionally employees or customers. Praise, appreciation, and esteem are perceived more important than e.g. financial rewards.

Furthermore, some interviewees appreciate a visible result, in this case a good product, as praise and further motivation. The support of supervisors, the free space to develop, and the area of responsibility are supplementary aspects that empower employees. Nevertheless, one interviewee stated that it feels that it does not receive enough motivation and empowerment. The person lacks appreciation for the work and feels that it is taken for granted.

The empirical research shows that the company invests with internal as well as external training courses in its employees and their skills. Internal courses include e.g. leadership seminars. With the help of external training courses the company reacts to individual needs of employees. The employees perceive the company as flexible in this matter. Nonetheless, one interviewee highlights concerns that more junior employees are supported. It is notable that it is the same person who lacks motivation and appreciation of its supervisor.

The supervisor plays an important role to first of all, detect potential of employees and second, to initiate training and development possibilities. Nevertheless, employees must prove themselves and show interest, engagement, and possess the willingness to develop. However, some interviewees experience that the targeted support is rather slow compared to the internal trainings.

It seems that the business purposely establishes ways to develop employees, e.g. through the possibility of internal job transitions or the takeover of new duties. An interviewee stated that the best possible way to develop and delegate authority is to let the people operate within the set boundaries. Eventually, not solely the employee but also the organisation profits.

The preceding analysis shows, on one hand, that the majority of interviewees are empowered and motivated by positive feedback from colleagues and supervisors. The employees perceive a certain responsibility toward the organisation and are involved in their work. On the other hand, the enterprise invests in its employees through training and development programmes. Authority is delegated to a certain extend.

The following Table 6 summarises the preceding empirical analysis. The table shows the organisational culture trait and two dimensions according to Denison's organisational culture model (see Figure 7 and Table 2) related to the analysis including associated quotes of interviewees (see Appendix D). The last column highlights how many participants perceived this trait and dimension to be applicable, important, or noteworthy.

Culture trait	Culture dimension	Description	Quotes of interviewees	Perceived by # of interviewees
Involvement	Empowerment, Team Orientation (OCE)	Individuals possess a sense of ownership and responsibility towards the organisation (Denison et al., 2014, p. 151)	"Through positive feedback. If someone, does not matter from which level, if someone says well done, go ahead. Yes, confirmation" (Appendix D, Transcript 2, Lines 77-78)* or "If the product is right, that is praise for everyone ... motivation through money is a short-term issue" (A. D, T. 13, L. 91-93)	12 out of 13

* For the subsequent tables in this chapter, the terms are abbreviated as follows: Appendix = A., Transcript = T., Line(s) = L.

Involvement	Capability Development (OCC)	The organisation invests in the development of the employees and their skills in order to remain competitive (Denison et al., 2014, p. 151)	"Let the people do, that is more important than any training ... they can develop best" (A. D, T. 1, L. 81-84) or "Through internal as well as external training courses" (A. D, T. 2, L. 95) and "Through targeted support, conditional that the employee wants to, but you always have the possibility for trainings" (A. D, T. 6, L. 31-32)	12 out of 13
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Table 6: Summary of involvement analysis (own illustration)

5.1.1.2. Consistency

Kambly's values are conveyed primarily through the owners, the executive management and site manager. The values are exemplified and the way the owners and the management interact and approach the employees is how the values are lived and passed on. The employees sense the values by social interactions and the communication within the company. Additionally, the core values and the organisational culture are conveyed through leadership seminars and the principles of governance, which are pervasive. Therefore, the values are cascaded down to the employees.

Disagreements are resolved objective, immediate, and open. The interviewees state that it is attempted to always find a solution. Otherwise, the help of supervisors or the HR can be demanded. Nevertheless, the interviewees perceive that agreement is reached and the general communication within the company is good, open, and manifold. Exchange within teams and across departments take place regularly and in the end, the organisational goals and the customer are of capital importance.

However, one interviewee highlights that, with respect to the organisation's human and polite culture, disagreements actually do not occur. The person demands more direct and objective discussions. Additionally, the interviewee, who lacks motivation and appreciation from the supervisor, experiences that it takes too long until something is amended or attention to certain issues is paid.

Generally, the teams and departments are perceived to work well together. Exchange takes place regularly and the communication is good and open. The interviewees experience mutual

support and short communication and decision-making routes. Overall, the teams adhere to the organisational goals.

However, the interface between the management and the production side of the company is sometimes not straightforward. The complexity of processes complicates communication. Furthermore, additional strain and pressure for the employees, especially with regard to the acquisition of the new subsidiary, pose further obstacles for communication. Lastly, since the subsidiary's organisation has been totally rearranged, the cooperation is perceived to improve.

The organisational cultural values are primarily conveyed through the owners who exemplify and pass the values on to the employees. Cooperation and communication within and across the business is perceived as good and open. Employees support each other although some strains complicate collaboration. Disagreements are settled objectively and open although not all interviewees possess the same experiences. The subsequent Table 7 summarises the preceding empirical analysis including related quotes of interviewees.

Culture trait	Culture dimension	Description	Quotes of interviewees	Perceived by # of interviewees
Consistency	Core Values (OCV)	Members of the organisation share a set of values that creates a sense of identity (Denison et al., 2014, p. 151)	"Through the owners, Mr Kambly, how he appears, that is an example. You can orient yourself, that is for sure but he really exemplifies it, solely through the appearance" (A. D, T. 6, L. 37-39)	13 out of 13
Consistency	Agreement (OCA)	Members of the organisation are able to reach agreement on critical issues (Denison et al., 2014, p. 151)	"I try to clarify that directly und try that it remains objectively ... and I think that works very well" (A. D, T. 8, L. 51-52) or "It was a long time until someone paid attention" (A. D, T. 11, L. 62-63) but "It is attempted to always find a solution" (A. D, T. 11, L. 54)	11 out of 13
Consistency	Coordination and Integration (OCI)	Different functions and units are able to work together and achieve common goals	"In my opinion they work well together, the mutual support ... the adherence to the overall goals" (A. D, T. 2, L. 120-121) and "The interface production and	10 out of 13

		(Denison et al., 2014, p. 151)	office is sometimes not so easy" (A. D, T. 7, L. 72-73)	
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Table 7: Summary of consistency analysis (own illustration)

5.1.1.3. Adaptability

The company is perceived to react quickly, flexible, and innovative to changing customer demands. Customer-oriented acting is the focus and is repeatedly communicated top down and therefore, presents the highest priority for the organisation. However, two interviewees state that the environment is changing fast, sometimes too fast or at short notice in order to adapt to the changing needs. One interviewee detects challenges that it is critical to rest on the company's success. The person realises the need to continually develop and adapt to changing needs in order to remain market leader.

To the contrary, the interviewees perceive that the business is rather slow in responding to internal customers and changing demands. The participants do not see how the business reacts to internal changes. Reasons are seen in economic pressure, time issues, and scarcity of resources. However, internal demands are noticed and taken serious - the possibility to provide suggestions for improvement is given by a mailbox. Further, since the subsidiary experienced organisational rearrangements, reacting to changing demands proceeds not unobstructed and is perceived to take time.

Generally, the company reacts to changing customer demands, however, does not possess the capability to do so for internal customers. The company is able to translate the signs into innovative products and is perceived as flexible. The subsequent Table 8 summarises the preceding empirical analysis including related quotes of interviewees.

Culture trait	Culture dimension	Description	Quotes of interviewees	Perceived by # of interviewees
Adaptability	Creating Change, Customer Focus, Organisational Learning (OCY)	Refers to the ability to understand customers' needs and respond to changing demands. The focus is exter-	"External customers really fast ... that is the highest priority" (A. D, T. 1, L. 117-118), "Show performance, adapt to the market or the demands of the customers ... critical is to rest" (A. D, T. 2, L. 178-180) or "We are innovative and we try to	11 out of 13

		nal and flexi- ble (Denison et al., 2014, p. 151)	adapt to the trends" (A. D, T. 12, L. 74-75) and "The customer is king, of course" (A. D, T. 11, L. 58)	
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Table 8: Summary of adaptability analysis (own illustration)

5.1.1.4. Mission

The vision and the organisation's direction are conveyed with the help of various tools. First, the vision is conveyed during the periodic management meetings and internal trainings. Second, the vision and objectives are presented on notice boards. Third, the owner conveys the vision and mission during various internal occasions such as speeches, Christmas celebrations, or company outings - this is also true for the organisational values. Lastly, the vision is transformed into goals, which are yearly developed and broken down to individual goals. These individual goals are communicated appropriately. An important tool to do so is the yearly PA.

However, an interviewee assumes that the organisational vision is solely known up to the lowest cadre and that, for example, employees in the production area are probably not aware of the organisation's vision and overall objectives. Another interviewee feels that employees on its level are not included in the decision-making process and that the information must be requested. However, this statement originates from the interviewee who lacks motivation and appreciation from the supervisor. Contradictory, this person states that this information is posted on the notice boards where all employees, who are interested, are able to inform themselves.

Concluding, the vision and direction of the business are conveyed through different tools that reach most employees. Due to the versatile application the vision and mission of Kambly are present and shared among the employees. It is assumed that the lowest level of employees might not be informed. However, through goal-settings the vision and objectives of the organisation are integrated into the daily work of employees and can be tracked via the yearly PA. The following Table 9 summarises the preceding empirical analysis including related quotes of interviewees.

Following Table 9, the empirical analysis with respect to PM is presented and discussed. A conclusion regarding the previous empirical analysis of organisational culture is set out at the end of this chapter, including a consolidation of the two fields of study (see sub-chapter 5.2. Discussion and Conclusion).

Culture trait	Culture dimension	Description	Quotes of interviewees	Perceived by # of interviewees
Mission	Strategic Direction and Intent, Goals and Objectives, Vision (OCM)	Refers to the organisation's purpose and direction (Denison et al., 2014, p. 151)	"At the management reports or from the different levels ... or at the notice boards, for those who were not at the reports" (A. D, T. 1, L. 136-140) or "Until management level 3 the vision and goals are known ... but if you ask someone at the machine, they would not know the vision of Kambly" (A. D, T. 4, L. 118-125)	13 out of 13

Table 9: Summary of mission analysis (own illustration)

5.1.2. Performance Management

At Kambly, PM is not perceived as a system of integrated, comprehensive procedures that aims at people and the development of the employees' performance and the overall business results - unlike the academic literature. The following quote illustrates this state: "We have never considered that it could merge to a greater whole, we do a lot ... the many individual things that we do, they all have an impact, but they are not bundled that we could say, that is what we do in order to increase the performance" (Appendix D, Transcript 4, Lines 159-167). Therefore, PM is not considered as a holistic approach but rather separate processes and practices, which all have a certain impact on the performance of individuals. All these processes and practices were not considered as a PMS or something related - at least not specifically.

However, the interviewees primarily define PM as target attainment. Therefore, the goals, which are set during the yearly PAs and which are broken down from the overall organisational objectives, are perceived to define or demonstrate what performance within the organisation means or what is expected. Likewise, the achievement of figures and the budget are equally important whereas other interviewees additionally perceive the interpersonal level and soft factors, such as the way how tasks are tackled, the willingness, positive attitude, or the well-being of employees, as equally important with respect to individual performance.

Additionally, one interviewee stated that issues concerning PM are located in the departments. The advantage in this case is that the supervisor is rather quick in initiating and deciding on measures. To the contrary, the HR department would be faster in detecting and realising such

matters since the departments and supervisors often do not possess the resources to do so, due to the extent of the day-to-day business. Despite this, another interviewee feels that the employees, due to the organisational culture, do their best in any case. In addition, the organisation does not possess any incentive wage or bonuses, which is an indicator of the same body of thought.

Generally, the interviewees agree that performance is demanded, however, the employees receive a lot in return, primary non-financial rewards.

Across the board, the interviewees perceive the following features as important. The PA is probably the most important practice with respect to the PM. It appears that especially the goal-setting during the yearly PA is crucial. Furthermore, the recruitment is important in order to employ people who are suitable for the prospective job and, even more vital, share the common culture. Additionally, the initial training of new employees was also mentioned to be thorough. Moreover, one interviewee highlighted the importance of the knowledge matrix, which states the current know-how and responsibilities of employees in a spreadsheet. The knowledge matrix demonstrates weaknesses, strengths, and development possibilities of employees and, according to that interviewee, is a useful management tool. Overall, some interviewees perceive that lot of PM practices are covered by the HR with the help of concepts and forms. Lastly, with the help of colleagues individual employees feel encouraged and supported.

Nevertheless, the interviewees also recognise areas of improvement, however, not in a consistent manner. One suggestion is that the discussion of sensitive issues, e.g. wages and bonuses, are communicated frankly. Another recommendation is that perspectives for further developments should be demonstrated and actively be encouraged, especially to young employees. This point contradicts the opinion of the interviewee, who does not feel motivated from its supervisor, who stated that the company invests in young employees predominantly. That interviewee, besides, proposed that job flexibility and remuneration are areas of improvements. A further suggestion is to include the employees of different departments in the decision-making process of the overall organisational objectives - or at least to consider the employees' perspectives and experiences, e.g. through an employee survey. Hence, there are opportunities for improvement in different aspects of PM, or as the interviewee from the introductory quote said: "There is potential in every aspect" (Appendix D, Transcript 4, Line 171).

In summary, PM at Kambly is not perceived and implemented as considered in academia. However, target attainment is perceived to be the main objective of PM. Yet, interpersonal actions and soft factors are also considered as important proof of performance. HR processes like PAs,

recruitment, initial training, and the knowledge matrix appear to be important tools with regard to PM. Communication, a development programme, job flexibility, remuneration, and the involvement of employees are possibilities for improvement. Overall, performance at Kambly is demanded, however, rewards are returned and performance is mostly appreciated.

5.1.2.1. Practices

The interviewees mentioned several PM practices as important. First and foremost, the PA is perceived to be crucial. Additionally, one interviewee extended the point and mentioned (employee) leadership as crucial. Second, the knowledge matrix is an important management tool to manage the know-how and to encourage organisational learning. Third, education and training and especially specific trainings are important tools to increase performance. Fourth, regular exchange and feedbacks motivate employees and generate performance. Fifth, some interviewees perceive recruitment as important in order to obtain the right employees who share and support the corporate culture. Sixth, the support and assistance of colleagues and supervisors is a further aspect that contributes to the improvement of individual performance. Lastly, the appreciation of the yielded performance further motivates employees.

To the contrary, one interviewee states that the yearly PA does not contribute to the improvement of performance since the outcome of the PA does not have any influence or bears consequences. Moreover, three interviewees think that remuneration does not play an important role, or if, only short-dated. Despite this, two interviewees think that, in the end, more financial rewards improve performance.

Next, the interviewees suggest some improvements with regard to the PMS of the organisation. Some interviewees agree that those responsible should increasingly call attention to training possibilities. Furthermore, some training should be designed more specifically to the organisation's system, e.g. with regard to IT tools. With respect to trainings, one interviewee suggests the creation of a trainee programme. Additionally, the provision of certain non-financial benefits could pose another performance component. These could be discounts on certain brands or better conditions for insurance fees for example. Lastly, the idea of allocating a free day per employee to scrutinise its own work was proposed by an interviewee. The interviewee expects that scrutinising your own work undistracted could increase performance. However, the freedom to do so must be established. Apart from these recommendations, one interviewee recognises digitalisation as a risk since the business, according to that person, is equipped inadequate.

To conclude, the interviewees perceive PAs as the most important PM practice. Further important practices are education and training, feedback, recruitment, support, knowledge management, and esteem. The interviewees further suggest some practices that need improvement, however, not in a consistent manner. The following Table 10 summarises the preceding empirical analysis. The table shows the mentioned PM practices related to the analysis including associated quotes of interviewees. The last column highlights how many participants perceived the particular practice to be applicable, important, or noteworthy.

Practices	Remarks	Quotes of interviewees	Perceived by # of interviewees
PA	One interviewee disagrees	"The performance appraisals are certainly an important part" (A. D, T. 1, L. 169)	8 out of 13
Leadership		"Not only the PA, it is the leadership of employees, the leadership that contributes a lot" (A. D, T. 5, L. 184-185)	1 out of 13
Knowledge management	Knowledge matrix	"And we possess the knowledge matrix, which is really important for me" (A. D, T. 1, L. 169-170)	1 out of 13
Education and (specific) training	Needs increased focus and attention. A trainee programme is suggested	"Of course education and training is really important" (A. D, T. 13, L. 244) and "Trainings need increased attention" (A. D, T. 12, L. 126)	6 out of 13
Feedback and exchange		"It is the exchange with the supervisor" (A. D, T. 6, L. 94-95)	5 out of 13
Recruitment	With respect to find the right employees	"The recruitment is important provided that the culture wants to be retained" (A. D, T. 2, L. 289-290)	2 out of 13
Support, assistance, and appreciation	And esteem	"That they are supported and that they are appreciated" (A. D, T. 4, L. 185-186) and "An important point is that the performance is appreciated" (A. D, T. 8, L. 98)	4 out of 13
Financial rewards	Three perceive it as not important	"In the end the financial rewards incentivise" (A. D, T. 7, L. 148-149)	2 out of 13
Non-financial rewards	Is suggested	"Provide additional benefits, which are not directly financial" (A. D, T. 3, L. 140-141)	1 out of 13
A free day	Is suggested	"You have a free day every month to scrutinise your work" (A. D, T. 7, L. 160-161)	1 out of 13

Table 10: Summary of performance management practices analysis (own illustration)

5.1.2.2. Performance Appraisal

The yearly PA is perceived as the most important PM practice and, mistakenly, put on a level with the PMS. Accepting this, the PA at Kambly is perceived as a positive and well-structured process, which is very detailed and possesses a clear and good guideline. The process is a solid basis to conduct yearly PAs, which generally is perceived as highly beneficial. The framework and point in time of the PA are set.

The majority of interviewees favour that the PAs provide the possibility to pass the year in review, take a look to the coming year, set priorities, discuss goals and development possibilities, receive and give feedback, and most importantly, take the time to discuss with one and another. Further, receiving and giving feedback is important, since evaluating the supervisor is appreciated. In order to do so, employees are able to prepare themselves, which is also valued. Furthermore, it is seen as ideal to conduct the PA on a yearly basis. It is important that the performance of employees can be compared to the previous year(s) and that appraiser and appraisee are honest and open.

However, the preparation and conduct are cumbersome and time-consuming. Although some interviewees feel that the appraisers think about and take the time to prepare the discussion and are honest, it occurred that other appraisers are less well prepared. Additionally, some interviewees state that they assume, that serious issues are mentioned and discussed during the year and that they will not be surprised at the PA. In fact, that is not the case so far.

On one hand, there are interviewees who appreciate the PA since it is also esteem towards the employee and a personal position determination. On the other hand, three interviewees dislike the procedure, due to various reasons. For example, they sense the forms as inappropriate, consider the yearly discussion as needless, and display discomfort towards the PA. Further, a participant stated that, unfortunately, no consequences are drawn from the evaluations, concerning both the supervisor and employee. It is noteworthy to state, that the three employees considering the PA as unpleasant are all interviewees from the lowest hierarchical level within the company.

Additionally, the interviewees from the German subsidiary are pleased that the process is to be implemented soon, although one interviewee does not perceive the PAs as crucial. However, a participant highlights that employees possess the aspiration to exchange themselves in peace with the supervisor. Furthermore, the Chairman of the Works Council welcomes the step, even though some employees are apprehensive towards the process.

Nevertheless, some participants identify areas of improvement. The main area of concern is that the process and form of the PA is inflexible. It is the same year after year and for employees,

who are employed for many years, it is not suitable anymore. Possibilities to alter the framework or organise the procedure more informally are suggested. Furthermore, one interviewee states that it is also difficult for appraisers with long-standing employees, whereas another interviewee states that it is the supervisor's task to adapt the PA or put emphasis on issues according to the employee's situation.

When asked how the process and the form of the PA can be improved, the interviewees ascertain some recommendations. Some interviewees proposed that the PA should lose the formal aspect and be more considered as an informal exchange. Therefore, the aspect of an appraisal should be dismissed and the discussion should become casual. Moreover, the manner of the conversation should be more flexible and open. It is appreciated if the form of the conversation could be defined by the supervisor and/or the employee. An interviewee stated that this would actually fit the organisational culture, since self-responsibility would be encouraged. Additionally, some participants stated that it is possible to enhance the regular cycle of the PA.

Nevertheless, the majority of interviewees appreciate the yearly discussion with the supervisor and/or the employee. But if, for example the regular cycle would be adapted, an additional form should be implemented. That is to say, an additional form, which is more creative and less structured and pursuant to the employee, could be implemented, which is then used during the informal discussion that take place for example every year. Then, the fully developed form, which is now in use, could be used every two years to get a more detailed picture, for example. A more open, flexible, and creative form could especially meet the demands of long-standing employees, who perceive that the standardised form and process is inappropriate. The interviewees agree, however, that whatever is discussed should somehow be recorded and that whatever form is used should be consistent for all employees.

However, meeting the supervisor every year at least for a discussion is perceived as good and necessary. This does, however, not imply that informal discussions during the year do not take place. The majority of interviewees think that this is necessary and it is important that emerging issues are discussed immediately. Lastly, an interviewee suggested that new technologies should be used for the PAs. For instance, the form could be based on an application or programme other than Microsoft Word, the form could be linked with the knowledge matrix, illustrate the employee's development over the years visually, and include a history. Therefore, the PAs must not be done manually, provide the possibility to compare the performance over years, and create statistics for

the individual employee, the team, or even on an organisational level, which in turn could be used for further decision-making purposes.

Generally, the interviewees think that the purpose of PAs is to match the point of view and perception of one and another, exchange, and give and receive feedback about the previous year in general. The PA exists to develop the employee, provide esteem, appreciation, and acknowledgement. It is important that it is done properly and specific for the person and highlights possibilities for improvements, strengths, weaknesses, and potential whereas the emphasis is put on the human aspect. Discussing the previous year's goals and setting new goals is important. Furthermore, the discussion is perceived to be vital to detect vulnerabilities and in the end, to improve cooperation and accelerate the development of the company. One interviewee further states that, from the perspective of the organisation, it should become apparent if the employee is the right person for the job and position - ultimately, it is an instrument to develop and improve the organisation. Concluding, it is necessary to take the time once a year to improve the relationship between employee and supervisor.

Likewise, the interviewees expect that the PA is a collectivity and that the employees feel comfortable and appreciated during the discussion. Furthermore, the interviewees anticipate that nothing unexpected emerges during the PA. The PA should further support the leadership of employees and improve the relationship and collaboration with the supervisor. Generally, the PA is expected to be honest, open, fair, transparent, on equal basis between the participants, and that the employees are taken seriously. The employees further expect that they can benefit from the discussion with respect to their improvement potential. However, the supervisors expect feedback as well. Overall, such discussions should take place throughout the year, albeit not in this extent.

With respect to receiving informal feedback throughout the year, the interviewees receive and give a wide range of feedback and it is perceived that Kambly possesses a pronounced feedback culture. The interviewees think that it is important to receive feedback and information in a timely manner to general work or to specific tasks, where issues are discussed openly and on a factual and not personal level. Informal, regular feedbacks and meetings are perceived to be crucial for the exchange between the employee and the supervisor. They provide the possibility to sense the employee and detect issues that might arise. How informal feedbacks are delivered and their regularity depends on the leadership style of the supervisor.

The interviewees from the subsidiary possess regular feedback between the departments, however, admit that the feedback culture, how it is lived at the headquarters, is not yet lived in

Germany. However, it is perceived that feedback, both praise and critique, is important and effectuates a lot, especially with regard to personal motivation. Nevertheless, an interviewee, the person who does not feel supported enough from its supervisor, states that the work accomplished is not recognised and therefore, everything is taken for granted. Conversely, the interviewee states that the supervisor is supportive with regard to technical leadership. Generally, the communication between the employees is important for all participants.

The regular feedbacks mostly take place during regular meetings that are on a weekly, fortnightly, or monthly basis. One interviewee has daily contact with its employees and stated that they receive daily feedback in any manner. Another interviewee has biannual formal meetings with the superior authority, however, states that regular feedback can be requested, if demanded.

Additionally to the individual feedbacks, the interviewees think that the communication within the teams and the organisation is good, open, sincere, respectful, solution-oriented, and caring. The latter aspect is, however, perceived as complicated. Issues are sometimes not addressed in order to protect individuals. That is why some interviewees think that honesty is sometimes missing. Additionally, the handling of sensitive issues can be improved. Sensitive topics are mostly not communicated, however, in the end leak all the same. Therefore, an interviewee advises that the top management should increase and improve communication.

Nevertheless, communication within the company is on a high level, ideal, and exemplified, although an interviewee perceives it as complicated. The additional challenge with the incorporation of the German subsidiary complicates communication, especially since the routes are longer. However, the possibility of video conferencing is a sound solution. Furthermore, the interviewees from the subsidiary perceive that communication within the company can be improved, especially between the intersections, where the understanding of the needs of the counterpart lacks.

With respect to the yearly PA and PM in general, goal-setting is perceived to be the most important practice. The interviewees state that the goals are usually suggested by the supervisors, whereas the employees possess the possibility to propose own goals. The goals are then discussed and complemented during the PA and should be measurable, binding, achievable, clearly determined (or in other words SMART**), and, according to one interviewee, consist of at least one personal goal. The individual goals are broken down from the overall organisational goals to

** S = specific, M = measurable, A = achievable, R = relevant, T = time-bound

departmental goals to individual goals and therefore, correlate. Additionally, goals from the preceding year can be considered.

Notwithstanding, although the employees possess the possibility to propose own goals, it occurs not frequently. An interviewee suggests that this possibility should be encouraged in order to increase the employees' self-responsibility and greater involvement.

According to around the half of the interviewees, the goals are not reviewed during the business year. The rest indicates that the goals are reviewed on a bimonthly, quarterly, or biannual basis. Two interviewees state that the goals are reviewed every month, although this relates to the achievement of sales figures. However, the regular meetings provide the possibilities to discuss goals. The workload, day-to-day business, and time considerations are probably factors that restrict the regular review of the set goals.

A German interviewee, however, states that it would be beneficial to review the goals mid-way through the year. Additionally, another German interviewee assumes that employees possess the self-responsibility to check their goals regularly and, in case the goals cannot be achieved, inform the supervisor soon enough.

Since the yearly PA is not solely used to review and set new goals, the participants also discuss issues, requests, recommendations, or career development topics. These topics are discussed during the PA, if not beforehand, and recorded on the PA form. The supervisor usually starts to outline its perspective whereby the employee is able to make amendments, discuss subjects, and agree upon any matters. However, it is important that the participants outline justifications to any issues if the opinions diverge.

Furthermore, the interviewees think it is important to start with positive content, be open and honest, and remain on a factual level, without assessing, offending, or involving other people. Moreover, the supervisor should highlight potential for improvement whereby the supervisor contributes to improve the situation. Nevertheless, one interviewee experienced that issues, in this case the feedback concerning its supervisor, are not discussed but put aside. Once again, this statement originates from the interviewee that does not feel supported enough from its supervisor.

Especially career development opportunities are discussed during the PA, although several interviewees stated that such topics are also addressed during the business year. Such discussions are sought by both, employee and supervisor. One interviewee, however, states that training possibilities should be placed by the supervisor since the topic poses inhibitions for some employees. Nevertheless, development possibilities are always noted and clarified. Despite this,

employees are solely supported if the trainings are beneficial for the company too and not only for the individual's interest and if the possibility (mostly the budget) is available. Moreover, the interviewee, who thinks that certain issues are not discussed with the supervisor, thinks that requests are slowly processed, although this is, observingly, not true for every employee.

The interviewees pose several suggestions in order to improve the process of training possibilities and programmes. One recommendation is that requests for development courses are pooled and that these bundles are forwarded, e.g. to the HR department. Thus, this provides the responsible persons with an overview of requests and allows realising certain programmes. Another suggestion is to establish long-term plans (e.g. three to five years) for ambitious employees in order to specifically highlight career paths and development possibilities. This proposition accurately characterises the idea of PM and the development of individuals.

In order to achieve the previous mentioned suggestions, the form for developments must be used preferably, as declared by one interviewee. However, development opportunities should not be promised, although the development of employees, according to an interviewee, is a great motivator.

In conclusion, the yearly PA is a very important PM process and mostly perceived as positive, beneficial, and well-structured. The PA is appreciated to review the previous year and discuss various topics with the supervisor whereas taking the time to do so is seen as very important, although the preparation and conduct is time-consuming and the process and form contain some weaknesses. Generally, the purpose of the PA is seen in giving and receiving feedback, providing esteem and appreciation, developing the employee, highlighting possibilities for improvements, strengths, weaknesses, potential, and discussing the previous year's goals and setting new goals. Likewise, the interviewees expect the PA to be a collectivity that is honest, open, fair, and transparent and where the employees are taken seriously. Employees receive a wide range of informal feedback during the year, in passing or meetings, where issues are discussed openly on a factual and not personal level. Such feedback, both praise and critique, is perceived as important. With respect to informal feedbacks, the communication within teams and the organisations is good, sincere, respectful, solution-oriented, and mostly open. The goals during the yearly PAs are usually proposed by the supervisor and complemented by the employee, whereas it is preferred if the employees proposes own goals. The individual goals are cascaded down from the organisational objectives and are, however, at least in 50% of the cases not reviewed throughout the year. Not solely goals, but also issues, requests, recommendations, and especially career development topics

are discussed during the PA, in case they are not discussed during the business year. These matters are also recorded during the PA and are reviewed openly, honestly, and objectively. The following Table 11 summarises the preceding empirical analysis. The table highlights the PA aspects related to the analysis including associated quotes of interviewees.

PA	Remarks		Quotes of interviewees	Perceived by # of interviewees
PA	Most important PM practice and perceived as beneficial and appreciated		"Basically something positive ... the aim of the performance appraisal is a summary of the last year and maybe a outlook ahead" (A. D, T. 2, L. 352-355) or "The employees possess the request ... to exchange on another in peace and to give a feedback and to get one ... the request is here for an exchange" (A. D, T. 10, L. 279-281)	10 out of 13
Purpose and expectation	Discuss the performance, esteem, improvement, goals in a honest, fair, and open setting where they are taken seriously		"Esteem or, especially in hectic times, that, even if it is only two hours, that one takes the time for one another" (A. D, T. 2, L. 500-502) and "A good exchange, that I also receive a feedback as supervisor" (A. D, T. 3, L. 311) or "Esteem, appreciation but also highlight ... strengths, weaknesses ... what is the potential" (A. D, T. 4, L. 363-365) and "That it is open and fair ... and that the appraisal is transparent and that it is not a monologue ... but an interaction" (A. D, T. 7, L. 336-342)	13 out of 13
Informal feedback	Lots of informal feedback, issues are discussed openly on a factual level, is very important		"I have always contact and there is always a feedback in any form ... communicate on a factual level, associated if something was not good, to say that clearly, that it reaches the person without placing it on a personal level and the same is true for praise, exactly the same" (A. D, T. 3, L. 209-214) and "The exchange with the people is important for me" (A. D, T. 7, L. 228)	12 out of 13
Goal-setting	Mission	Goals are cascaded down, set in collaboration, and are sparsely reviewed	"The goals are arranged jointly" (A. D, T. 13, L. 411) and "They are broken down to the departmental goals, which correlate with the organisational goals at the end of the day and that is how I brake it down and propose it to the employee and yes, we discuss it" (A. D, T. 1, L. 367-369) and "[Goals] not so often [reviewed] ... that has to do with the complexity and workload" (A. D, T. 6, L. 181-182)	13 out of 13

Issues, requests, suggestions, career developments	Consistency	Discuss such issues openly, on a factual level and report during the PA, are taken seriously	"In case of criticism or difficult issues, I would discuss them openly and honestly, but also objectively" (A. D, T. 10, L. 430-432) and "A training course is supported if the business is able to profit too" (A. D, T. 2, L. 476-477) and "They are recorded and noted, it depends what is agreed upon in the end, training courses were always recorded and it was said, we will clarify it, partly I could realise cases" (A. D, T. 8, L. 193-196)	11 out of 13
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Table 11: Summary of performance appraisal analysis (own illustration)

5.1.2.3. Characteristics

With respect to characteristics that define a strong PMS, the interviewees found it difficult to identify its features. However, the following characteristics were mentioned. For example, the majority perceives an open, honest, and clear communication as important. Furthermore, such a PMS should include all employees and treat them equally. The system must be clear and transparent. Moreover, the needs of the participants in such a system should regularly be reviewed in order to ensure that the system remains relevant. If possible, the system, or the individual components, should be measurable. Additionally, the system should somehow be documented and possesses defined processes and a coherent structure. Therefore, the PMS must be tied to the process management. Besides, the PMS must offer an incentive for employees to benefit from, e.g. if time is made available. Lastly, the goals and objectives of such a system must be clear and apparent to all stakeholders, equally must the persons in charge.

Yet, one employee states that, although communication should be open and honest and therefore the system fair, this is not entirely the case. Otherwise the topic remuneration, for example, would be discussed transparently. Additionally, another participant stated that too many insights are not perceived as reasonable, specifically about the sensitive issue remuneration.

In short, the interviewees perceive characteristics such as fairness, clear communication, equality, transparency, relevancy, structure, incentive, and expediency as important with regard to a PMS. However, open and honest communication is, due to (in)comprehensible reasons, not entirely given. The following Table 12 summarises the preceding empirical analysis. The table shows the mentioned PM characteristics related to the analysis including associated quotes of interviewees.

Characteristics	Remarks	Quotes of interviewees	Perceived by # of interviewees
Communication and Transparency	Open, honest, and clear, however, is not perceived by everyone	"It must be communicated clearly, what do we want, how do we want to handle it basically" (A. D, T. 10, L. 228-230) and "That it is open and communicated transparently" (A. D, T. 2, L. 320-321)	3 out of 13
Involvement	Include all employees and treat them equally	"Basically, all are involved" (A. D, T. 10, L. 230) and "That all employees are treated equally and that there are no differences among the executive management or if someone is from the production" (A. D, T. 2, L. 315-317)	2 out of 13
Relevancy		"Needs should be regularly reviewed, where are needs" (A. D, T. 1, L. 236)	2 out of 13
Structured	Include documents and processes with measurable criteria	"That we have a structure where the process is depicted" (A. D, T. 4, L. 201) or "A defined process, also with measurable criteria" (A. D, T. 5, L. 190-191)	3 out of 13
Incentive	Financial or non-financial	"At some point, there must be an incentive somewhere, if financial ... or howsoever" (A. D, T. 7, L. 180-182)	1 out of 13
Expediency	Goals, objectives, and persons in charge must be clear and apparent	"Basically all must go into the same direction, all must follow the same schedule or the same objectives" (A. D, T. 10, L. 226-227)	1 out of 13

Table 12: Summary of performance management characteristics analysis (own illustration)

5.1.2.4. Implementation

With regard to crucial aspects for the implementation of a PMS, the interviewees found it rather difficult to mention certain features. However, the following aspects were, at least from a handful of interviewees, mentioned. For instance, it is important that, whatever practice is to be implemented, the process is well thought out and convincing. Further, employees who should benefit from such a system must be informed that possibilities exist and what the rationale for the implementation of a new practice or system is. Therefore, communication is a key feature. Moreover, the interface between different positions is perceived as important. For example, the subsidiary in Germany needs to consider the works council and, if necessary, labour law before practices are to be implemented. Overall, it is important that the employees' needs are retrieved before practices are to be implemented.

Furthermore and with respect to what could support or hinder the implementation of PM practices, the interviewees provided the following suggestions. First of all, an interviewee stated that, if employees suggest recommendations for improvements, these must be recorded and tried to be implemented. If they cannot be implemented, the interviewee expects that recommendations are put aside and pulled out in a later stage to be reviewed and decided if they can be realised or not. The author of this paper perceives that if recommendations are not taken seriously, employees could lose trust in the employer or, although less severe, stop proposing recommendations. Another interviewee stated that points of contact within the process are crucial. Do the responsible persons consider and include other positions, which, for example, are relevant for the decision-making process, or are they only to be informed? Moreover, this interviewee thinks that it is important that all participants point into the same direction and pursue the same objectives. The Chairman of the Works Council, in addition, thinks that practices must not be implemented at all costs. Therefore, employees should not be pressurised to perform. However, the interviewee does not think that this will be the case at Kambly.

Concluding, the interviewees think that the following aspects are important for the implementation of a PMS. The process must be thought out and be reasoned. Implementations must be communicated thoroughly and interfaces between different positions are crucial. Recommendations of employees should be taken seriously, participants must pursue the same goals, however, not be put under pressure. The following Table 13 summarises the preceding empirical analysis. The table shows the mentioned aspects considering the implementation of a PMS with associated quotes of interviewees.

Implemen- tation	Remarks	Quotes of interviewees	Perceived by # of interviewees
Thought out process	Reasoned and convincing	"That it is thought out, that it is thought out until the end" (A. D, T. 3, L. 158-159)	3 out of 13
Communi- cation	Employees must be informed about the possibility and the rationale	"That something like that is communicated" (A. D, T. 11, L. 88) and "Also with regard to communication, that the people know that it exists, that there are possibilities" (A. D, T. 3, L. 159-160)	4 out of 13
Interface	Between positions and consideration of other actors	"The interface to other fields, mean departments, the works council here of course or the German labour law must be considered" (A. D, T. 10, L. 217-218)	1 out of 13

Take seriously	Consider recommendations	"If one makes a proposal, that it is noted and tried to be arranged and not saying that does not work, but maybe review two years later and ask if that now works, that you always dig deeper, I think we could do something in this case" (A. D, T. 7, L. 131-134)	1 out of 13
Proportionality	Exert no pressure to participants	"It is important that the employees do not feel under pressure ... but of course, it is about improving the performance" (A. D, T. 13, L. 334-335)	1 out of 13

Table 13: Summary of performance management implementation analysis (own illustration)

5.1.2.5. *Correlation of Objectives*

Since the interviewees perceive goal-setting as a very important PM practice - which is arranged during the yearly PA, which in turn is considered as PM - it is desirable to investigate that all interviewees see a correlation between their personal goals and the overall organisational goals.

Although some participants admit that the goals are not the same, however, possess a connection and go into the same direction, the majority perceives that the goals are coordinated and consequently cascaded down from the top management. That is, the personal goals are aligned with the organisational goals. Moreover, every employee contributes, even though a small part, to the overall success and performance of the business. Furthermore, several interviewees feel related to the company and state that the goals and their work are also important privately. In other words, the personal work attributes to the success of the company and motivates and incorporates employees beyond their work.

Therefore, the interviewees perceive a correlation between their personal goals and the overarching organisational goals and their personal work and the performance of the company on the whole, although every single contribution constitutes a minor influence to the collectivity. The following Table 14 summarises the preceding empirical analysis concerning the correlation of individual and organisational goals and the contribution of the personal work to the organisational performance. Table 14 further includes associated quotes from the interviewees.

Following Table 14, the conclusions regarding the previous empirical analyses of organisational culture and PM is set out, including a consolidation of the two fields of study, which discusses the findings and lays the basis for answering the research question und sub-questions.

Objectives	Relation to organisational culture trait	Quotes of interviewees	Perceived by # of interviewees
Relationship between personal and organisational goals	Involvement	"The goals are adjusted, if you see, they are top down goals, there are parts for every employee that contribute to achieve these goals, yes" (A. D, T. 3, L. 175-177) and "A big correlation, I have to admit, I feel very associated with the business" (A. D, T. 5, L. 208-209)	13 out of 13
Contribution to the success of the company	Mission	"Yes, in every case" (A. D, T. 7, L. 201) and "I am convinced that it contributes to the success of the company ... and I really think that one can effect something" (A. D, T. 4, L. 227-231)	13 out of 13

Table 14: Summary of correlation of objectives analysis (own illustration)

5.2. Discussion and Conclusion

This section concludes the previous elaborated empirical analyses of organisational culture and PM and in a second step, includes summaries of the literature review of the two fields PM and organisational culture in order to, in a third step, combine the gathered information in an appropriate form. Therefore, the findings from the empirical and literature researches are combined in order to answer the research question and sub-questions in the successive chapter.

First of all, the empirical analysis regarding the organisational culture of Kambly highlights various aspects. The analysis with respect to the involvement trait shows that, on one hand, the majority of interviewees are empowered and motivated by positive feedback from colleagues and supervisors. The employees perceive a certain responsibility towards the organisation and are involved in their work. On the other hand, the enterprise invests in its employees through training and development programmes, although the employees must prove themselves and show interest, engagement, and possess the willingness to develop. Authority is delegated to a certain extend and the employees perceive ownership towards the organisation. Therefore, it can be said that the employees are personally engaged, which reflects a focus on internal dynamics and flexibility.

Secondly, the organisational cultural values are primarily conveyed through the owners who exemplify and pass the values on to the employees. Furthermore, the employees sense the values by social interactions, communication, particular seminars, and the principles of governance. Cooperation and communication within and across the business is generally perceived as good and

open. The speciality of Kambly's human and polite culture is that disagreements actually do not occur. Therefore, more direct and objective discussions could enhance efficiency with respect to certain issues. Employees support each other although some strains complicate collaboration, such as complexity of the business and additional workload. Disagreements are settled objectively and open although not all interviewees possess the same experiences. As a consequence, it can be argued that the members of the organisation share common values and the organisation possesses predominantly efficient processes and internal stability.

Thirdly, the company reacts to changing customer demands, however, does not possess the capability to do so for internal customers. Reasons are seen in economic pressure, time issues, and scarcity of resources. However, internal demands are noticed and taken serious. The business is able to translate external signs into innovative products and is perceived as flexible. Customer-oriented acting is the focus and is repeatedly communicated top down and therefore, presents the highest priority for the organisation. Accordingly, the organisation and its members are able to recognise customers' needs and change in response to demand. The focus of the organisation's adaptability is external and flexible.

Fourthly, the vision and direction of the business are conveyed through different tools that reach most employees. Due to the versatile application the vision and mission of Kambly are present and shared among the employees. It is assumed that the lowest level of employees might not be informed about the overall vision and mission. However, through goal-settings the vision and objectives of the organisation are integrated into the daily work of employees and can be tracked via the yearly PA. As a result, the majority of employees are aware of the organisation's purpose and direction. This reflects stability and an external focus.

The following Table 15 illustrates the empirical analysis in a summarising form. Thus, the table presents the culture traits and dimensions with some respective quotes of interviewees. The amount of interviewees, who perceived the particular trait and dimension to be applicable, important, or noteworthy, shows to what extend the statements are relevant. Table 15 concludes the empirical analysis regarding Kambly's organisational culture.

Culture trait	Culture dimension	Example quotes of interviewees	Perceived by # of interviewees
Involvement	Empowerment, Team Orientation	"Through positive feedback. If someone, does not matter from which level, if someone says well done, go ahead. Yes, confirmation" (A. D, T. 2, L. 77-78)	12 out of 13
Involvement	Capability Development	"Through targeted support, conditional that the employee wants to, but you always have the possibility for trainings" (A. D, T. 6, L. 31-32)	12 out of 13
Consistency	Core Values	"Through the owners, Mr Kambly, how he appears, that is an example. You can orient yourself, that is for sure but he really exemplifies it, solely through the appearance" (A. D, T. 6, L. 37-39)	13 out of 13
Consistency	Agreement	"I try to clarify that directly und try that it remains objectively ... and I think that works very well" (A. D, T. 8, L. 51-52)	11 out of 13
Consistency	Coordination and Integration	"In my opinion they work well together, the mutual support ... the adherence to the overall goals" (A. D, T. 2, L. 120-121)	10 out of 13
Adaptability	Creating Change, Customer Focus, Organisational Learning	"External customers really fast ... that is the highest priority" (A. D, T. 1, L. 117-118) or "We are innovative and we try to adapt to the trends" (A. D, T. 12, L. 74-75)	11 out of 13
Mission	Strategic Direction and Intent, Goals and Objectives, Vision	"Until management level 3 the vision and goals are known ... but if you ask someone at the machine, they would not know the vision of Kambly" (A. D, T. 4, L. 118-125)	13 out of 13

Table 15: Conclusion of organisational culture empirical analysis (own illustration)

Table 15 demonstrates that the majority of interviewees perceive all four organisational culture traits as relevant - to a greater or lesser extent - and hence, each trait is a predictor of general effectiveness and performance (Denison & Mishra, 1995, p. 204).

Following the within-case analysis, the findings highlight that the employees are empowered and perceive certain responsibility and ownership towards the organisation, which strongly affects employee performance and organisational effectiveness (Ott, 1989 as cited in Liu et al., 2006, p. 328). All interviewees share common values, whereas communication and coordination within the business are less efficient. The organisation is quick, flexible, and customer-oriented with respect to changing demands from the external environment. To the contrary, this is not true for

internal clients. The vision and direction are usually present and with the help of goal-setting incorporated in the daily work. Accordingly, the values are aligned with the organisational goals and employees are committed, which describes cultural consensus or culture strength (Van den Berg & Wilderom, 2004, p. 572; Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48).

In conclusion, the internal dynamics are strong and the internal stability is predominantly solid. The business is flexible and able to adapt externally. With regard to its direction the firm is stable. This suggests that the organisational culture is key organisational excellence (Khosla, 2015, p. 151).

In order to be able to answer the research question and sub-questions, the author of this paper repeatedly highlights the organisational culture traits that characterise effective organisations. The following Table 16 presents the most important information, however, more detailed statements can be found in the literature review part of this paper.

Culture trait	Culture dimension	Characteristics
Involvement	Empowerment	Individuals possess the authority, initiative, and ability to manage their work, which creates a sense of ownership and responsibility towards the organisation (Denison et al., 2014, p. 151)
Involvement	Team Orientation	Value is placed on working cooperatively towards common goals and the organisation relies on team work (Denison et al., 2014, p. 151)
Involvement	Capability Development	The organisation invests in the development of employees in order to stay competitive and meet on-going business needs (Denison et al., 2014, p. 151)
Consistency	Core Values	Members share a set of values that creates a sense of identity and clear expectations (Denison et al., 2014, p. 151)
Consistency	Agreement	Members are able to reach agreement on critical issues (Denison et al., 2014, p. 151)
Consistency	Coordination and Integration	Different functions and units are able to work together well in order to achieve common goals (Denison et al., 2014, p. 151)
Adaptability	Creating Change	The organisation is able to meet changing needs and is able to read the business environment, react quickly, and anticipate future changes (Denison et al., 2014, p. 151)
Adaptability	Customer Focus	The organisation understands and reacts to customers and anticipates their future needs (Denison et al., 2014, p. 151)
Adaptability	Organisational Learning	The organisation receives, translates, and interprets signals from the environment into opportunities to encourage innovation, gain knowledge, and develop capabilities (Denison et al., 2014, p. 151)

Mission	Strategic Direction and Intent	Clear strategic intentions convey the organisation's purpose and make it clear how everyone can contribute to its success (Denison et al., 2014, p. 151)
Mission	Goals and Objectives	A clear set of goals and objectives can be linked to the mission, vision, and strategy, and provides everyone with a clear direction in their work (Denison et al., 2014, p. 151)
Mission	Vision	The organisation has a shared view of a desired future state. It embodies core values and captures the hearts and minds of the organisation's people, while providing guidance and direction (Denison et al., 2014, p. 151)

Table 16: Conclusion of organisational culture literature review (own illustration, based on Denison et al., 2014, p. 151)

Afterwards, the empirical analysis with respect to PM highlights a wide range of aspects. First, the analysis concerning PM practices revealed that the interviewees perceive PAs as the most important PM practice. Further important practices are education and training, feedback, recruitment, support, knowledge management, and esteem (although the author of this paper does not identify esteem as a PM practice). The interviewees further suggest some practices that need improvement, however, not in a consistent manner.

Second, the yearly PA is a very important PM process and mostly perceived as positive, beneficial, and well-structured. Generally, the purpose of the PA is seen in giving and receiving feedback, providing esteem and appreciation, developing the employee, highlighting possibilities for improvements, strengths, weaknesses, potential, and discussing the previous year's goals and setting new ones. Likewise, the interviewees expect the PA to be a collectivity that is honest, open, fair, and transparent and where the employees are taken seriously. Employees receive a wide range of informal feedback, in passing or meetings, where issues are discussed openly and on a factual level. Such feedback, both praise and critique, is perceived as important. The communication within teams and the organisation is good, sincere, respectful, solution-oriented, and mostly open. The goals during the yearly PAs are usually proposed by the supervisor and complemented by the employee, whereby individual goals are cascaded down from the organisational objectives.

Third, the participants perceive characteristics such as fairness, clear communication, equality, transparency, relevancy, structure, incentive, and expediency as important with regard to a PMS. Mainly, a PMS should include all employees and treat them equally. Moreover, the needs of the participants in such a system should regularly be reviewed in order to ensure that the system remains relevant. Additionally, the system should somehow be documented and possesses defined

processes and a coherent structure. Therefore, the PMS must be tied to the process management. Lastly, the interviewees perceive an open, honest, and clear communication as important.

Fourth, the empirical analysis shows that the following aspects are important for the implementation of a PMS. The process must be thought out, convincing, and reasoned. Employees who should benefit from a PMS must be informed that possibilities exist and what the rationale behind the whole system is. Therefore, implementations must be communicated thoroughly and interfaces between different positions or points of contact within the process are crucial. Recommendations of employees should be taken serious and their needs should be retrieved before (new) practices are to be implemented. Further, participants must pursue the same goals, however, not be put under pressure to use such a system.

Fifth, the individual goals are coordinated and consequently cascaded down from the top management. That is, the personal goals are aligned with the organisational goals. In the same way, the interviewees perceive a correlation between their personal work and the performance of the company on the whole.

The following Table 17 illustrates the empirical analysis in a summarising form. Thus, solely the most stated aspects with regard to PM are mentioned, containing some respective quotes of interviewees. The amount of interviewees, who perceived the particular PM aspect to be applicable, important, or noteworthy, shows to what extend the statements are relevant. Table 17 concludes the empirical analysis regarding PM and PMSs.

PM	Aspects	Example quotes of interviewees	Perceived by # of interviewees
Practices	Education and training	"Of course education and training is really important" (A. D, T. 13, L. 244)	6 out of 13
Practices	Feedback, exchange	"It is the exchange with the supervisor" (A. D, T. 6, L. 94-95)	5 out of 13
Practices	Support, assistance, appreciation, and esteem	"That they are supported and that they are appreciated" (A. D, T. 4, L. 185-186) and "An important point is that the performance is appreciated" (A. D, T. 8, L. 98)	4 out of 13
PA	PA	"Basically something positive ... the aim of the performance appraisal is a summary of the last year and maybe a outlook ahead" (A. D, T. 2, L. 352-355)	10 out of 13

PA	Purpose and expectation	"Esteem or, especially in hectic times, that, even if it is only two hours, that one takes the time for one another" (A. D, T. 2, L. 500-502)	13 out of 13
PA	Informal feedback	"The exchange with the people is important for me" (A. D, T. 7, L. 228)	12 out of 13
PA	Goal-setting	"They are broken down to the departmental goals, which correlate with the organisational goals at the end of the day and that is how I brake it down and propose it to the employee and yes, we discuss it" (A. D, T. 1, L. 367-369)	13 out of 13
Characteristics	Involvement	"That all employees are treated equally and that there are no differences among the executive management or if someone is from the production" (A. D, T. 2, L. 315-317)	2 out of 13
Characteristics	Relevancy	"Needs should be regularly reviewed, where are needs" (A. D, T. 1, L. 236)	2 out of 13
Characteristics	Structured	"That we have a structure where the process is depicted" (A. D, T. 4, L. 201)	3 out of 13
Implementation	Thought out process	"That it is thought out, that it is thought out until the end" (A. D, T. 3, L. 158-159)	3 out of 13
Implementation	Communication	"Also with regard to communication, that the people know that it exists, that there are possibilities" (A. D, T. 3, L. 159-160)	4 out of 13
Objectives	Relationship between personal and organisational goals	"The goals are adjusted, if you see, they are top down goals, there are parts for every employee that contribute to achieve these goals, yes" (A. D, T. 3, L. 175-177)	13 out of 13
Objectives	Individual contribution to the success of the company	"I am convinced that it contributes to the success of the company ... and I really think that one can effect something" (A. D, T. 4, L. 227-231)	13 out of 13

Table 17: Conclusion of performance management empirical analysis (own illustration)

Table 17 shows that, in comparison to the field of organisational culture, the concept of PM does not evince many commonalities among the interviewees' statements, except with respect to the PA and the relationship between individual and organisational goals and the contribution of work. The alignment with the organisational goals, however, is a key aspect to improve individual and the overall performance (Ishizaka & Pereira, 2016, p. 630; DeNisi & Pritchard, 2006, p. 255). Nevertheless, the interviewees do not share common opinions on which PM practices are important,

what characteristics a PMS should consist of, and which aspects for the implementation of a PMS are crucial and must be considered for this purpose.

However, the majority thinks that education and training, regular feedback, support, and appreciation are important PM practices. This view coincides with some suggested practices from academia (Aguinis et al., 2011, p. 505; DeNisi & Smith, 2014, pp. 152-157). Nevertheless, PAs are perceived as the most important PM practice, whereas goal-setting is a vital and recognised instrument. Goal-setting contributes to an increase in performance and motivation (Kuvaas, 2011 as cited in Ishizaka & Pereira, 2016, p. 631) whereas a solid PA system positively affects individuals and the organisation resulting in valuable resources and a competitive advantage (Ishizaka & Pereira, 2016, p. 633; Lawler et al., 2012, p. 191).

A PMS should be characterised mainly through a solid structure consisting of processes and associated documents. Moreover, the participating employees should all be treated equally and be involved in the decision-making process in order to increase fairness and relevancy of the PMS. The academic literature defines an ideal PMS, among others, as relevant, inclusive, and fair (Aguinis et al., 2011, pp. 506-507).

A thorough communication is perceived to be the most important implementation feature. Additionally, the PMS should be well-grounded and reasoned before it is to be implemented. Although researchers define several crucial aspects that need to be considered before implementing a PMS, a thorough communication is the starting point (Pulakos, 2004, p. 21).

In conclusion, PM, but especially a PMS, are abstruse concepts that is recognised to be difficult to conceptualise and does not correspond to the idea of the "management of performance". Generally, the empirical analysis shows that PM is expected to, even though not explicitly stated, improve performance and results (Boxall & Purcell, 2003 as cited in Buchner, 2007, p. 59) and be consistent with the organisational culture (Aguinis et al., 2011, p. 506; Ostroff & Bowen, 2000 as cited in DeNisi & Smith, 2014, p. 143).

In order to be able to answer the research question and sub-questions, the author of this paper repeatedly highlights the PM aspects that define effective PM practices, characteristics, and implementation. The following Table 18 presents the most important information, however, more detailed statements can be found in the literature review part of this paper.

PM practices	PM characteristics	PM implementation
PAs, collaborative goal-setting, takes past and future performance into account, consistent with overall goals, on-going process, owned by its users, perception is crucial, regular feedbacks, coaching, entails conversations (Aguinis et al., 2011, p. 505)	Consistent with organisational culture, should evaluate all employees over entire review period and include positive and negative aspects, PMS should be reliable, minimise errors and maximise consistency, must be practically feasible (Aguinis et al., 2011, pp. 506-507)	Is a user-friendly, value-added system that all participants use effectively, cornerstone is the alignment with other HR systems, involvement of organisational members, communication, automation, testing, training, and evaluation and improvement of the system (Pulakos, 2004, p. 21)
Include all HR practices, important that aspects of PMS are aligned with the organisation's goals, employees must know that their work affects the performance and the achievement of strategic goals (DeNisi & Smith, 2014, p. 145)	A strong HR system is where employees can attribute their success on the job to the HR system, which requires the system to be visible, salient, valid, legitimate, relevant, inclusive, consistent, instrumental, and fair (DeNisi & Smith, 2014, p. 152)	---
Skill-enhancing practices: recruitment, selection, training. Motivation-enhancing practices: traditional PM (PA), compensation and benefits, career development, job security. Opportunity-enhancing practices: job flexibility, work teams' design, employee involvement, information sharing (DeNisi & Smith, 2014, p. 152)	---	---
Process is defining, evaluating, and reviewing performance and provide consequences (Kinicki et al., 2013, p. 4)	---	---

Table 18: Conclusion of performance management literature review (own illustration)

Having concluded and summarised the empirical analysis and having gathered the information needed from the literature review, the author of this paper combines the data to support the answer of the research questions. The following Table 19 connects the previous elaborated conclusion tables (Table 15-18) into one table, highlighting the overlapping area concerning organisational culture traits and PM practices, characteristics, and implementation. Therefore, the content of Table 19 consist of the statements from the literature review and additionally, evidence from the

empirical analysis. Accordingly, where the literature and empirical analysis correspond, the information is marked bold.

Culture trait	Characteristics of culture trait	Implementation of PMS	PM content/practices	PM strength/characteristics
Involvement: Empowerment, Team Orientation	Sense of ownership and responsibility	Alignment with other HR practices	Recruitment, selection	Visible and salient
Involvement: Capability Development	Invest in the development of the employees and their skills	Involvement of organisational members	Training, career development	Valid
Consistency: Core Values	Set of values that creates a sense of identity	Communication	PAs	Legitimate
Consistency: Agreement	Be able to reach agreement on critical issues	Automation	Compensation and benefits	Relevant
Consistency: Coordination and Integration	Be able to work together and achieve common goals	Testing	Job security and flexibility	Inclusive
Adaptability: Customer Focus, Creating Change	Understand customers' needs and respond to changing demands	Training	Support, assistance, appreciation, esteem	Consistent, reliable
Adaptability: Organizational Learning	Translate signals into opportunities	Evaluation and improvement	Communication, information sharing	Instrumental, practically feasible
Mission: Vision	Shared view, embodies core values	Thought out	Goal-setting	Fair
Mission: Goals and Objectives	The organisation's purpose and direction	---	Consistent with overall goals	Review entire period
Mission: Strategic Direction	Purpose and how everyone can contribute	---	Regular feedbacks, conversations	Consistent with organisational culture
---	---	---	Involvement	---
---	---	---	Coaching	---

Table 19: Consolidation of organisational culture and performance management literature review and empirical analysis (own illustration)

The consolidation in Table 19 shows that, with respect to organisational culture traits, the majority has been mentioned by the interviewees in any manner. Concerning PM practices, characteristics, and implementation, the picture looks somewhat different.

The empirical analysis shows that a PMS should be relevant, instrumental, practically feasible (or structured), inclusive, and fair. Furthermore, important PM practices are PAs, training and career developments, support and assistance, appreciation and esteem (although this statement is not a practice in the usual sense), communication, goal-setting, consistency with the overall goals, feedbacks, and employee involvement. Goal-setting is, however, part of the PA practice, which in turn incorporates the consistency with the overall organisational goals. Lastly, the implementation of a PMS or PM practices is perceived to succeed when communication is accurate and the PMS is thought out, which means that the process must be carefully considered, convincing, and reasoned.

Although the preceding analysis illustrates several overlapping aspects, it is obvious that the empirical research misses numerous important aspects concerning the strength and content of PMSs and, worse still, conditions for the implementation of a PMS.

6. Conclusion

This chapter aims to discuss the research objectives by answering the research question and sub-questions. The objective of this thesis is to highlight which organisational cultural aspects influence PM and need to be considered for the implementation of an effective PMS that strives to improve the performance of its employees and ultimately, the overall organisational performance. In order to answer the research questions, the author of this paper uses the inferences from the previous findings chapter. To start with, the research sub-questions are answered prior to the combination of the sub-questions' explanation answers the overall research question. This part is followed by a discussion of the theoretical and practical implications of this research. Lastly, the author of this paper poses suggestions for further research.

6.1. Answer to Research Sub-Questions

Sub-question one: What organisational cultural traits does academia characterise with effective organisations?

The first sub-question aims to figure out, which organisational cultural traits, according to the academic literature, are characterised with effective organisations. Therefore, Denison & Mishra's theoretical model of culture traits and the further developed organisational culture model by Denison provide the answer for the first sub-question. The four traits involvement, consistency, adaptability, and mission characterise effective organisations and are predictors of general effectiveness criteria such as quality, employee satisfaction, and overall performance (Denison & Mishra, 1995, p. 204).

The two traits involvement and adaptability are indicators of flexibility, openness, and responsiveness and are strong predictors of growth (Denison & Mishra, 1989, p. 168, 1995, p. 204). High level of involvement and participation create a sense of ownership and responsibility, which in turn create commitment and capacity to operate autonomously (Ibid.). The adaptability trait asserts that organisations must possess a system of norms and beliefs that supports receiving, interpreting, and translating signals from the environment into internal behavioural changes that increase the chance of survival, growth, and development (Denison & Mishra, 1989, p. 169).

Further, the two traits consistency and mission are indicators of integration, direction, and vision and are good predictors of profitability (Denison & Mishra, 1989, pp. 168-169, 1995, p. 204). A shared system of beliefs, values, and symbols that is widely understood and adopted

within the organisation, has a positive impact on the ability to reach consensus and carry out coordinated actions (Denison & Mishra, 1989, p. 168). Furthermore, the mission trait is a shared definition of the purpose and direction of the organisation and its members (p. 169).

Relating sub-question one (SQ1) to the conceptual framework of organisational culture and its impact on performance management (see left-hand side of Figure 9), it is apparent that the four organisational culture traits, according to academic literature, characterise effective organisations.

Sub-question two: What aspects of the concept of performance management are crucial with regard to its content and strength?

Sub-question two aims to work out which aspects of PM and PMSs, according to the academic literature, are crucial with regard to its content and strength. According to DeNisi and Smith (2014, p. 152) a PMS must include several, bundled HR practices, which are divided into skill-enhancing, motivation-enhancing, and opportunity-enhancing practices. Skill-enhancing practices include recruitment, selection, and training. Motivation-enhancing practices contain traditional PM (PAs), compensation and benefits, career development, and job security. Opportunity-enhancing practices involve job flexibility, work teams' design, employee involvement, and information sharing (DeNisi & Smith, 2014, p. 152). Accordingly, these HR practices represent the PMS's content.

Above all, a strong PMS, one that employees can attribute their success on the job to, must be visible and salient, valid, legitimate, relevant, consistent, instrumental, and fair (Ostroff and Bowen, 2000 as cited in DeNisi & Smith, 2014, p. 152). Additionally, Aguinis et al. identifies further characteristics for a strong PMS. The system must be congruent, meaningful, specific, identify effective and ineffective performance, inclusive, open, and correctable (2011, p. 506).

Relating sub-question two (SQ2) to the conceptual framework of organisational culture and its impact on performance management (see centre of Figure 9), the PMS's content and strength are formulated by academia.

Sub-question three: Which organisational cultural traits are conducive to the implementation of a performance management system?

Sub-question three's aspiration is to detect which organisational cultural traits are useful for the implementation of a PMS. Since the academic literature neglects this approach, the question is answered with the help of the findings from the empirical research.

According to the empirical research, the majority of interviewees perceive all four organisational culture traits as relevant - to a greater or lesser extent. The findings highlight that the employees are empowered and perceive certain responsibility and ownership towards the organisation, which strongly affects employee performance and organisational effectiveness (Ott, 1989 as cited in Liu et al., 2006, p.328). All interviewees share common values, whereas communication and coordination within the business are less efficient. The organisation is quick, flexible, and customer-oriented with respect to changing demands from the external environment, which, to the contrary, is not true for internal clients. The vision and direction are usually present and with the help of goal-setting incorporated in the daily work. Accordingly, the values are aligned with the organisational goals and employees are committed, which describes cultural consensus or culture strength (Van den Berg & Wilderom, 2004, p. 572; Sadri & Lees, 2001; Scott, 1997 as cited in MacIntosh & Doherty, 2007, p. 48).

As a result, all four organisational cultural traits are perceived as relevant, however, the adaptability and consistency trait to a lesser extent than the other two traits, in spite of the fact that the core values dimension is very distinctive. Accepting this, the author of this paper reveals that the organisational cultural traits involvement and mission are conducive, or more favourable, to implement a PMS.

Relating sub-question three (SQ3) to the conceptual framework of organisational culture and its impact on performance management (see centre left of Figure 9), the author of this paper shows that the traits involvement and mission are conducive with regard to a PMS's implementation.

Sub-question four: Under which proposed conditions succeeds the implementation of a performance management system?

The last sub-question's objective is to identify which proposed conditions are needed in order to successfully implement a PMS. Since academia does not include organisational cultural attributes to describe a strong PMS, the question will be answered by the empirical research.

Accordingly, a thorough communication is perceived to be the most important implementation feature. Additionally, the PMS should be well-grounded and reasoned before it is to be implemented. Although researchers define several crucial aspects that need to be considered before implementing a PMS, a thorough communication is the starting point (Pulakos, 2004, p. 21). Moreover, the PMS should be characterised mainly through a solid structure consisting of processes and associated documents. The participating employees should all be treated equally and be

involved in the decision-making process in order to increase fairness and relevancy of the PMS. The academic literature defines an ideal PMS, among others, as relevant, inclusive, and fair (Aguinis et al., 2011, pp. 506-507).

Thus, the empirical research solely emphasised that a thorough communication and a thought-out and reasoned approach are important conditions to successfully implement a PMS. Additionally, the PMS is mainly characterised by being specific and reliable (solid structure), relevant, inclusive, and fair.

Relating sub-question four (SQ4) to the conceptual framework of organisational culture and its impact on performance management (see centre of Figure 9), the author of this research shows that the findings of the study reveal that a PMS should be specific, reliable, relevant, inclusive, fair, and be communicated and reasoned thoroughly.

6.2. Answer to Research Question

Research question: Which organisational cultural traits can be utilised for the implementation of a performance management system?

The answers to the sub-questions reveal that, on one hand, the organisational cultural traits involvement, consistency, adaptability, and mission characterise effective organisations (Denison & Mishra, 1995, p. 204). Furthermore, the following aspects of PM are crucial. The PMS contains opportunity-, motivation-, and skill-enhancing practices. In order to establish a strong PM, the system must be visible and salient, valid, legitimate, relevant, consistent, instrumental, fair, congruent, meaningful, specific, identify effective and ineffective performance, inclusive, open, and correctable (DeNisi & Smith, 2014, p. 152; Aguinis et al., 2011, p. 506).

On the other hand, the empirical research shows that the organisational cultural traits involvement and mission are more favourable with regard to the implementation of a PMS. Moreover, the study reveals that a thorough communication and a well-grounded starting point, consisting of a specific, reliable, relevant, inclusive, and fair system, are more essential for practice.

Accordingly and to answer the research question of this study, the organisational cultural traits involvement and mission can be utilised for the implementation of a PMS.

The involvement trait is an indicator of flexibility, openness, and responsiveness. High level of involvement creates a sense of ownership and responsibility, which in turn creates commitment and capacity to operate autonomously (Denison & Mishra, 1989, p. 168, 1995, p. 204). PM literature

acknowledges this point, since the management of individuals results in higher satisfaction and motivation (Selden & Sowa, 2011, p. 253). Furthermore, it empowers employees to take action and supervisors to become more effective managers (Jones, 2016, p. 100; Aguinis et al., 2011, pp. 504-505). Likewise, Aguinis et al. state that a PMS increases self-esteem, maximises the employees' strength and minimises their weaknesses, increases employee commitment, and enhances employee engagement (2011, p. 505).

The mission trait, to the contrary, is an indicator of integration, direction, and vision. High level of mission creates a shared definition of the purpose and direction of the organisation and its members (Denison & Mishra, 1989, pp. 168-169, 1995, p. 204). This cultural trait gives employees the understanding of organisational goals, priorities, and expectations (Selden & Sowa, 2011, p. 252) and develops values, principles, and competencies (Sahoo & Mishra, 2012, p. 3; Aguinis et al., 2011, p. 505), which in turn are essential for the concept of PM. Moreover, every aspect of PM must be aligned with the organisational goals (Ishizaka & Pereira, 2016, p. 630), which are derived from the organisation's vision and mission.

Moreover, the two organisational cultural traits involvement and mission can be connected to a proposed PMS's content and strength. For example, job flexibility enables the employees to have authority, initiative, and ability to manage their own work (Denison et al., 2014, p. 151). The possibility of work teams enables the organisation to rely on team effort, where value is placed on working cooperatively (Ibid.). Training and education practices allow the business to invest in the development of employees (Ibid.). A congruent PMS incorporates the organisation's purpose and strategic direction. Since the system must be instrumental, it is clear to the employees how their work contributes to the success of the company (Ibid.). Not least, a relevant and consistent PMS ensures that the goals are linked to the mission, vision, and strategy and that core values are embodied of the organisation's people (Ibid.).

Concluding, the empirical research demonstrated that the organisational cultural traits involvement and mission can be utilised for the implementation of a PMS. The comparison with the theoretical background of PM emphasises this statement proficiently.

6.3. Implications

First of all, the findings of this study reveal which organisational cultural traits are more favourable for the implementation of a PMS. Therefore, the author of this paper fills the gap in the academic literature by stating that the organisational cultural traits involvement and mission can be utilised

for the implementation of a PMS. Therefore, the dimensions and practices related to these traits should be considered preferably in order to implement an effectively structured PMS that positively affects individuals and the organisation. However, due to the scope of this study, the findings follow a mitigated generalisation and therefore, the implications are not applicable generally.

Additionally, the findings highlight that an organisational culture is more than a contextual factor of PM. Notably, since the organisational culture influences the PMS's content and strength by providing somewhat different results as the academic literature, it is evident the organisational culture must be considered throughout the process of establishing and implementing a PMS.

Moreover, the practical implications of the findings are various. The empirical analysis highlights the participants' perception, attitude, and requirements for a PMS and reveals what PM practices and characteristics are important. Therefore, the findings and analysis of this research are of great importance and value for the practice partner. The results can be used to first, revise the PM practices in-house and second, are crucial for the implementation of a PMS in the German subsidiary in the near future. The following chapter seven submits proposals for this purpose.

6.4. Suggestions for Further Research

Considering the procedure and outcome of this study, the author of this paper submits the following proposals for further research. First, such a study must be carried out with multiple organisations as participants in order to make more generalisable statements. Therefore, a multiple-case study design is favourable in order to compare different organisational cultures and PM practices.

Second, since the organisational culture model by Denison was developed through the DOCS, which is a quantitative survey, it would make sense to additionally include a quantitative method, e.g. the DOCS in order to get a more profound picture of organisational culture. Therefore, a mixed method could further enrich the findings and increase the study's validity.

Third, and to raise the context to another level and further include the international context, comparisons between businesses from different countries could be investigated. This approach could test whether the national culture exerts an influence on PM or whether it is the organisational culture that, independent from the national culture, impacts PM and therefore, is secondary.

Lastly, it is of interest, whether culture strength matters for the establishment of PMSs or whether organisations with a "weak" organisational culture possess the same starting point with regard to the implementation of PMSs and therefore, mainly the execution of PMSs matters.

7. Recommendations

The findings and the analysis of this research are of great importance and value for the practice partner. Therefore, this chapter submits recommendations for the practice partner, mainly, under which aspects the implementation of PM and a PMS succeeds in comparison to the current approach. Furthermore, the findings and analysis revealed recommendation possibilities in different fields, which are also proposed hereafter. This chapter is structured in a direct and decisive manner and therefore, does not include further explanations.

Recommendations with respect to performance management:

- The responsibility for a PMS should rest with the HR department
- Responsible persons should increasingly call attention to training possibilities
- Perspectives for further developments should be demonstrated and actively encouraged
- Trainings should be designed more specifically to the organisation's system
- A trainee programme could be considered
- Requests for development courses could be pooled, e.g. by departments and then forwarded to the HR department for further processing
- Long-term plans for (ambitious) employees could be established to specifically highlight career paths and development possibilities
- The provision of certain non-financial benefits could pose further performance components
- Free time to scrutinise the own work and propose recommendations for improvements could be made available
- Any PM practice should be fair, communicated clearly, equal, transparent, relevant, well-structured and well-grounded, should incentivise, and be expedient
- The points of contact within any PM process are crucial, which means that all stakeholders must be included, for e.g. in the decision-making process
- Suggested recommendations for improvements from employees must be recorded and tried to be implemented, if not the following year, in a later stage

Recommendations with respect to performance appraisals:

- The appraisers should prepare themselves properly and specific for the employee
- The form should allow altering the framework and become more flexible

- The discussion should become more informal and lose the aspect of an appraisal
- Discussed and recorded issues must bear consequences (positive and negative)
- The regular cycle of the PA for long-standing employees could be enhanced
- Which demands an additional form with less structure and pursuant to the employee
- New technologies for the PA (e.g. application, programme, online) could be introduced
- Which can be linked to the knowledge matrix and enables illustrating histories and the development of employees with the help of statistics, for example
- Employees should be encouraged to propose own goals
- The goals must be reviewed at least once during the business year, e.g. during an informal setting
- Appraiser and appraisee should be encouraged to use the PA form more accurately, especially for requests, career development, or general issues

Recommendations with respect to organisational culture and general recommendations:

- Discussions should be the norm, criticism placed, and people should be encouraged to speak up objectively and directly
- Generally, issues should be addressed (on a factual level), even though individuals could be harmed (although not personal)
- Communication between the management and the production side of the company must be improved in order to prevent frictions
- Communication regarding sensitive issues should be improved top down
- In order to take actions faster and address consequences, it might be considered to be less friendly or thoughtful in some cases (again, on a factual level)
- Work should not be taken for granted and therefore, be appreciated by the supervisor in ways the employee recognises the acknowledgement
- Possibilities must be created for all employees on all levels equally
- The business should respond to internal demands more readily
- The overall organisational objectives must also be cascaded down to the lowest hierarchical level
- The employees' perspectives and experiences could be considered in the decision-making processes of the overall organisational objectives, vision, and mission

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