

# The IMPACT of Accounting Ethics and Organizational Culture on Organizational Performance

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**Abstract:** In this technologically advanced era, establishing robust organization has become mandatory for a successful business. The study aims to target similarities between organizational culture and accounting ethics along with their impacts on the organizational performance. Furthermore, the study seeks to highlight significant points of contention between organizational culture and accounting ethics in the analysis to understand their impacts on the organizational performance. The study uses the Saunders model research onion for developing its research design. It is the major reason that the thesis uses interpretivism study philosophy. The study is using semi-structured interviews. The result of the study suggests that a supportive and innovative organizational culture allows businesses to improve their operational efficiencies. Therefore, companies need to ensure that their organizational culture is supportive and innovative because a supportive culture encourages staff members to display their skills and abilities in the full swing..

**Keywords:** The author gives 4 – 10 keywords which are related to the major part of their research work.

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## I. INTRODUCTION

organizational culture plays the role of a backbone in organizational success. It is the most influential factor that can influence the performance of an organization positively or negatively depending upon its handling by the management of an organization. The trend of internationalization has improved among industries and businesses seek to target international markets for improving their customer base. It is the major reason that most of the companies around the globe are becoming international organization. Workplace diversification is the most significant requirement for any company in the world for becoming an international organization. The major reason behind the fact is that when a company has to target an international market then it has to hire or include local people in its business for understand the market conditions and for making its business successful (“Organizational culture and organizational performance: a brief review,” 2016). Therefore, people having different workplace experience, different languages, cultures, and social norms have to form teams and they have to work in those teams for cracking mutual goals of their organization. It is the major reason that culture of an organization plays the role of a backbone for its success because people from different cultures and workplace backgrounds and experience cannot work easily and comfortably unless the organization provides them a relaxing and a friendlier organization culture (“Organizational culture and organizational performance: a brief review,” 2016).

A robust organizational culture is important for the modern companies to be successful as no organization in the world can become successful or it is good to say that no company around the globe can crack its mission or vision unless it has a robust organizational culture that promotes teamwork (Alaarj et al., 2016). Diverse teams can help businesses achieving their goals and targets perfectly as they have people from different workplace background and people having different experience and knowledge of different markets. They can share their knowledge and experience with each other for

making their goals and targets easier. Likewise, they can help their organization in cracking its targets successfully. However, the requirement is a robust organizational culture. An organization that is successful in providing a robust organizational culture to its staff members is a successful organization in the modern contemporary business world. On the other hand, an organization that fails to provide an effective and an efficient workplace culture to its staff members is termed as a fail organization (Park et al., 2015).

Another significant factor under consideration in the study that can influence performance of an organization is accounting ethics of an organization. Accounting ethics refer to professional ethics of an organization. In the same manner, accounting ethics are the part of business ethics and human ethics collectively. In simple words, it is good to say that the accounting ethics is the study of moral values and judgements in an organization as the accounting ethics targets accountancy. Cultural and ethical challenges are an essential part of multicultural teams and it is the major responsibility of the management of these teams to devise and implement robust resolution strategies for making the multicultural teams successful and for having the best out of these teams (Park et al., 2015). Therefore, organizations have to devise and implement robust accounting ethics in this context with a primary aim to ensure that on one in the company misuses his or her managerial position. Another objective of the accounting ethics to ensure that the financial data of an organization is safe and secure and it is free from errors (Al-Tit, 2015).

Accounting practices, legislations, and methods can change or update (Lee & Sohn, 2017). Therefore, it is the major responsibility of a professional accountant to ensure that he or she is improving his or her knowledge with the passage of time and he or she is leaning new things in this context. It would help a professional accountant to provide updated information and services to his or her clients or organization (Apostolou et al., 2018). Likewise, it is important for a professional accountant to act diligently. Technical and professional standards are important in this case and a professional accountant must abide by these standards or codes for cracking his goals and targets in the best manner. A professional accountant who does not possess updated technical information and knowledge regarding modified legislations of the industry cannot provide efficient and effective services to his or her clients or organization.

#### **A. Problem Statement**

The study aims to target similarities between organizational culture and accounting ethics along with their impacts on the organizational performance. Furthermore, the study seeks to highlight significant points of contention between organizational culture and accounting ethics in the analysis to understand their impacts on the organizational performance.

##### *1) Main objective*

The major objective of the study is evaluating the impact of organizational culture and the accounting ethics on the performance of an organization

## **II. LITERATURE REVIEW**

### **■ Culture**

The culture of an organization has significant impacts on the success of a business organization and it is good to say that culture helps businesses in achieving their goals and targets perfectly. An array of various factors compose organizational culture and it has a direct relationship with the success of businesses. Various scholars and researchers investigated the importance of organizational culture for the success of businesses and its relationship with organizational performance. (Aktaş et al., 2011) states that numerous factors can influence the success of businesses and culture is one of those significant factors that can reinforce the success of companies or it can limit their success as well. Likewise, organizational culture has various types and these types have a significant impact on organizational efficiency (Aktaş et al., 2011).

The author selected the target population using Cochran's formula. The result of the study makes it evident that the commitment level of employees of an organization plays an important role in improving its organizational culture and then its organizational performance as a result (Nikpour, 2016). It means that the commitment level of employees of an organization has a positive impact on its organizational culture and its improved organizational culture can help it improve its organizational performance as a result (Nikpour, 2016). It is the major reason that companies around the globe need to invest in their employees and they need to motivate their employees to improve their commitment level towards their work and responsibilities.

The study uses a performance evaluation survey for collecting and analyzing data and the method is used for the performance evaluation survey is the EFQM model. The major theme of this model is that it tests the performance of a company by dividing it into two major parts or components including enablers and results. In the same manner, the author used structural equation modeling for testing the conceptual model under consideration (Mousavi et al., 2015). The results of the study reveal that among the different components of organizational culture, two of the most significant components adaptability and involvement of the higher management of the banks along with their staff influenced their organizational performance (Mousavi et al., 2015). The other components of organizational culture were neutral in this regard or it is good to say that the remaining components of organizational culture have an indirect relationship with organizational culture.

The study under consideration has an alignment with the present study in the sense that the study under consideration is highlighting the role of employee commitment level in improving the organizational culture of a company and then improving its organizational performance as a result (Nikpour, 2016). The current study is doing the same as it is investigating significant impacts of organizational culture on organizational performance. Employee commitment level is an integral component of the organizational culture of a company (Nikpour, 2016). Therefore, it is good to say that both the studies have the same agenda and they are investigating or exploring the same subject.

The study is using resource-based and knowledge-based views of different companies for collecting relevant data. The study is collecting data from 404 small and medium enterprises using multisource data. Moreover, it is using a structural equation modeling strategy for testing its hypothesis (Singh et al., 2019). The result of the study states that information value and information-sharing strategies of the top management of a company play an important role in influencing organizational performance. In simple words, it is good to say that companies cannot implement innovation in their business task functions unless their leadership is effective and it is providing the right direction for implementing innovative strategies (Singh et al., 2019).

## ■ **Theory**

### **1) . The hofstede's cultural dimension theory**

Businesses use various communication models with a primary aim to ensure that they have a laminar flow of communication among their staff members. Greet Hofstede gave a cultural dimension theory with a primary aim to investigate cross-culture communication and its significant impacts on the culture of a society and the members of a culture collectively. Various scholars investigated the impacts of organizational culture on organizational performance using Hofstede's cultural dimension theory. (Ahmed & Shafiq, 2014) explored significant impacts of organizational culture on organizational performance using Hofstede's cultural dimension theory in the telecom sector of Pakistan.

In simple words, it is good to say that the impact of management on organizational culture and the impacts of organizational culture on organizational performance are perfectly aligned with each other. It means that the management or leadership of an organization can play a vital role in improving organizational culture by devising and implementing significant strategies that can help a company improve its different cultural dimensions such as power distance (Martinez, Beaulieu, Gibbons, Pronovost, & Wang, 2015). In the same manner, the impacts of organizational culture on organizational performance are positive if a company has a robust organizational culture. On the other hand, a poor organizational culture does not allow an organization to have improved organizational performance (Martinez, Beaulieu, Gibbons, Pronovost, & Wang, 2015).

### **2) . Communication**

Business communication has significant impacts on organizational performance. Efficient and effective communication is the key to success for an organization and an organization that has poor organizational communication cannot be successful in improving its performance. (*The Impact of Organizational Communication on Organizational Performance - ProQuest*, n.d.) highlights significant impacts of organizational communication on organizational performance in context to universities. The population of the study includes teachers and students in public and private sector universities. The sample of the study includes 600 students and 120 teachers from various public and private sector universities (*The Impact of Organizational Communication on Organizational Performance - ProQuest*, n.d.). The results of the study suggest that organizational communication has significant impacts on organizational performance and it is important for universities to improve their organizational communication for improving their organizational performance.

### 3) *Intercultural communication*

Intercultural communication is the communication among various workers of an organization from a different culture. Most of the companies around the world have a diverse workplace culture that means people from different work experience and cultural backgrounds are working together. Cultural diversity is important for businesses for incorporating innovation and technological advancements. It has become a necessity for companies to have diverse teams for staying competitive in their target market. The leadership of businesses has to play an important role in managing workplace diversity as it can cause more harm than benefit if an organization is unable to manage challenges regarding workplace diversity. Various researchers and scholars investigated the relationship between intercultural communication and organizational performance.

It is evident from the results of the study that businesses must target anxiety and uncertainty in their task functions for improving their intercultural communication. The primary reason behind this fact is that both anxiety and uncertainty influence intercultural communication negatively (Presbitero & Attar, 2018). In a broader context, it is good to say that both anxiety and uncertainty influence organizational performance negatively and they can make it challenging for a business to improve its performance in limited sections or its overall performance in some cases (Presbitero & Attar, 2018).

#### ■ *Multicultural teams*

Multicultural teams or diverse teams include members having different work experience and cultural backgrounds. Multicultural teams are important for businesses in the modern contemporary world for achieving their mission and vision owing to globalization. International businesses are fighting over innovation and advanced technologies in various markets. Product differentiation is the major competitive factor for businesses to be successful in their target market and industry and they cannot achieve product differentiation without proper innovation.

the studies highlight significance of strong communication in businesses and their role in improving performance of companies. The studies state that efficient and effective flow of communication and information is mandatory for businesses for cracking their goals and targets successfully. Therefore, businesses need to ensure that they have a laminar flow of communication with all their stakeholders and they need to include their stakeholders in their decision-making process. Such strategies can help businesses improving their overall performance. Furthermore, the studies under consideration in the body section of the literature focus importance of multicultural teams for businesses and their role in improving organizational performance. The research suggests that diverse teams are essential for companies wishing to incorporate differentiation in their products or services. Moreover, such teams help companies in improving their business strategies as well. The major reason behind the fact is that diverse teams include people having different workplace experience and cultural backgrounds. The intermingling of such people promote knowledge and experience sharing and companies can devise and adopt innovative strategies for stay prominent in their target market. However, the top management of businesses has to play an important role in managing these multicultural teams because poor management of such teams can cause more harm than benefit.

## III. METHODOLOGY

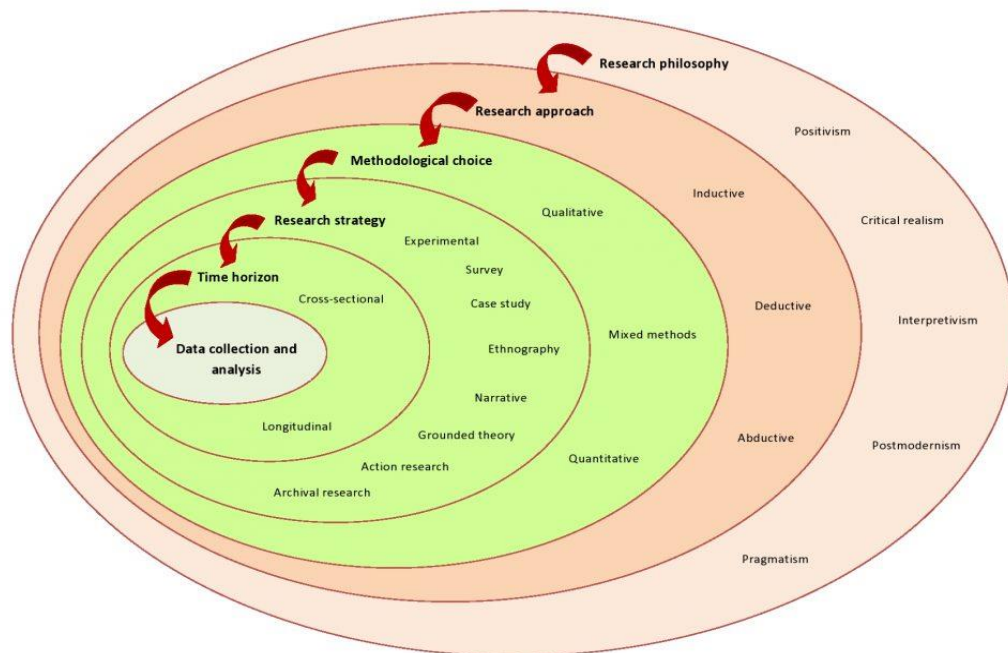
#### ■ *Introduction*

The section aims to highlight the methodology for conducting the study in detail. It would target the design of the study, philosophy of the paper, the approach of the study, and methodological options in detail. In the same manner, the chapter would explain the data collection methods used for the study or the research strategy. The most significant thing in this context is the time horizon. The section would explain the time division for completing the study. It would allocate specific time to each of the study sections for their successful completion. The essence of the research process is that it helps researchers setting specific questions relevant to the topic under consideration and collecting their answers in detail for supporting their arguments.

#### ■ *Research Design*

The study would use the Saunders model research onion for developing its research design. The Saunders model research onion targets the five research philosophies including positivism, critical realism, interpretivism, postmodernism, and

pragmatism. Likewise, the Saunders model research onion suggests that the researchers can use a combination of qualitative and quantitative research methods that means the researchers can conduct experimental research, action research, and case study research as well (Robertson, 2020).



### ■ **Research Philosophy**

The primary consideration of the study is targeting the impacts of accounting ethics and organizational culture on organizational performance (Packard, 2017). The nature of the study is descriptive or exploratory and it aims to explore the impacts of organizational culture along with the accounting ethics on organizational performance collectively.

### ■ **Research Approach**

The nature of the study and its research design and philosophy plays an important role in selecting the best research approach (Kroeze, 2011).

### ■ **Methodological Choices**

The study uses the mixed methods strategy for providing solutions for the study questions. The primary reason for using the mixed methods strategy in this context is the nature of the study. The nature of the study is descriptive or exploratory that means it explains significant impacts of accounting ethics and organizational culture on organizational performance in detail. Therefore, the mixed methods strategy is useful for collecting primary as well as secondary data for the study (Battaglia & Glasgow, 2018). It means that the study has qualitative as well as quantitative nature and it is the major reason that it is using a mixed type of data. Therefore, it is right to say that the research would use the empirical data along with the secondary data collectively. Furthermore, the study uses a mono method qualitative analysis as well. The major reason for using a mono method qualitative analysis in the study is that a mono method qualitative analysis helps to implement different elements of the interpretivism research approach in the study.

### ■ **Data Collection**

The study uses interviews and document studies as the major sources of data collection. The study would use primary as well as secondary data for reinforcing its arguments. The method for collecting the primary data is the empirical data collection method that means the study used interviews for collecting the primary data. In the same manner, the research used documents for collecting the secondary data through the theoretical research

### Interviews

The study is using semi-structured interviews. The researchers had two options including quantitative interviews and qualitative interviews. The major aim of using semi-structured interviews is that such interviews use a qualitative approach as the major research approach (Mahat-Shamir et al., 2019).

### Documents

Documents used for this study include literature from various published articles, scientific journals, and textbooks. The researchers collected these documents from famous and trustworthy sources.

## IV. ANALYSIS

### Introduction

The chapter includes results of the questionnaire responses along with a detailed discussion of each of the questions and its answers separately. Moreover, the chapter would consist of a graphical presentation of the questionnaire results as well. The pie charts against the response of the respondents to the questionnaire for each question are present and discussed separately. Moreover, the chapter includes an overall analysis of the questionnaire results. The research examines the advantages and challenges of accounting ethics and organizational culture along with the significant impacts of accounting ethics and corporate culture on organizational performance in detail.

### Questionnaire Results and Discussion

#### Question#1

Accounting ethics and organizational culture have positive impact on the organizational performance collectively.

#### Result

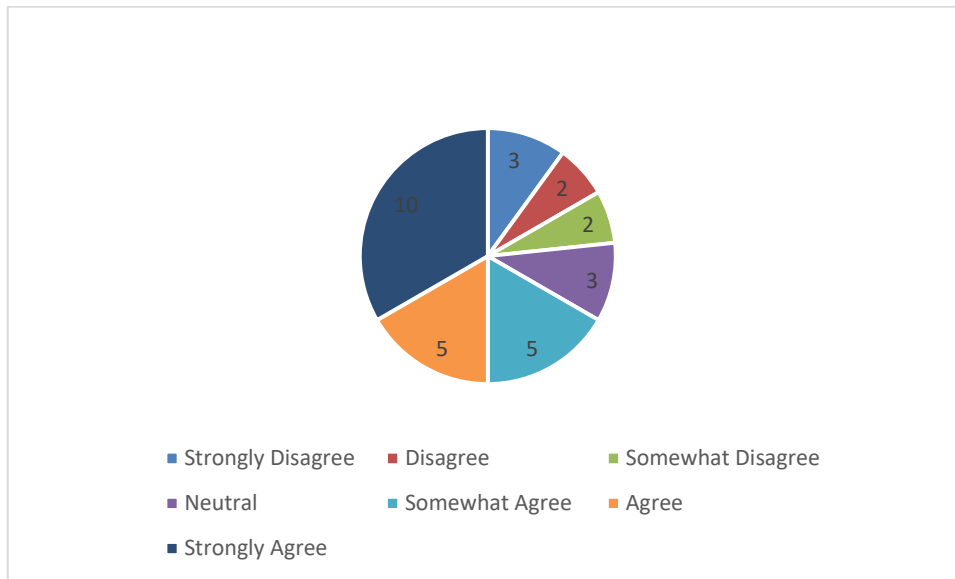


Figure 4.1: aslkdgjalks

#### Discussion

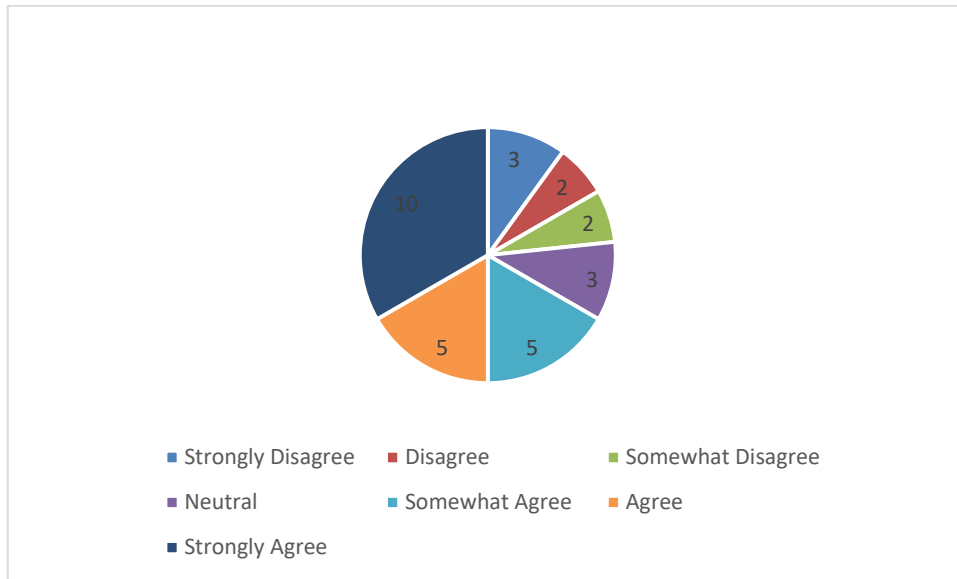
The result of the question suggests that 10 respondents strongly agree that accounting ethics and organizational culture have positive impact on the organizational performance collectively. Likewise 5 agree and 5 somewhat agree.

However, 3 respondents are neutral in this case. Moreover, 2 somewhat disagree, 2 disagree and 3 strongly disagree that accounting ethics and organizational culture have positive impact on the organizational performance collectively.

#### Question#2

Strong accounting ethics help businesses improving their monetary performance

#### Result



**Figure 4.2:**

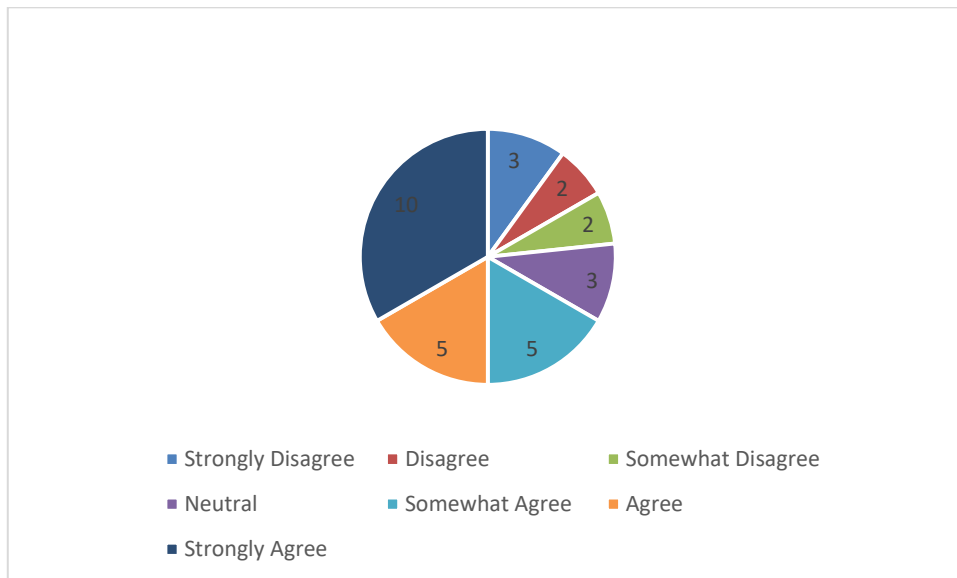
**Discussion**

The result of the question suggests that 10 respondents strongly agree that strong accounting ethics help businesses improving their monetary performance. Likewise 5 agree and 5 somewhat agree. However, 3 respondents are neutral in this case. Moreover, 2 somewhat disagree, 2 disagree and 3 strongly disagree that strong accounting ethics help businesses improving their monetary performance.

**Question#3**

Efficient and effective leadership style can help organizations improving their organizational culture.

**Result**



**Figure 4.3:**

**Discussion**

The result of the question suggests that 10 respondents out of 30 respondents strongly agree that efficient and effective leadership style can help organizations improving their organizational culture. Likewise 5 agree that efficient and effective leadership style can help organizations improving their organizational culture. Similarly, 5 somewhat agree. However, 3 respondents are neutral in this case. Moreover, 2 somewhat disagree, 2 disagree and 3 strongly disagree that efficient and effective leadership style can help organizations improving their organizational culture.

Question#4

A supportive and an innovative organizational culture allows businesses to improve their operational efficiencies

Result

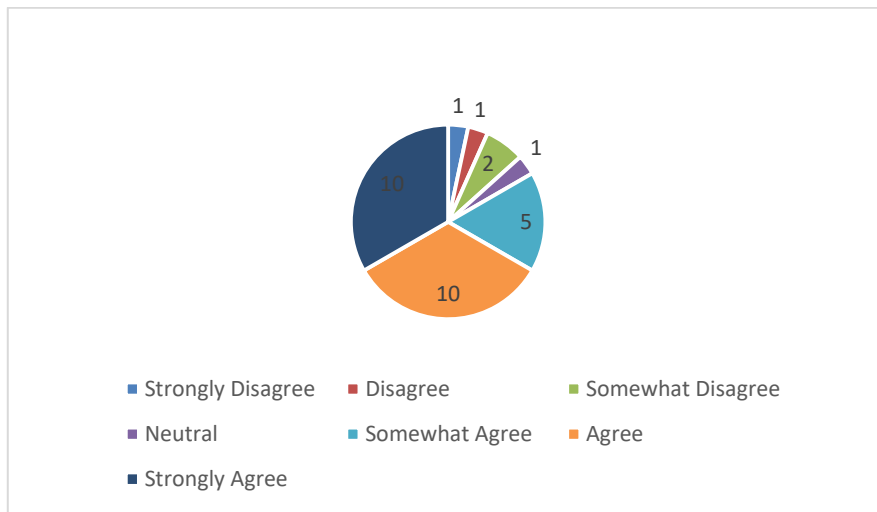


Figure 4.4:

Discussion

The result of the question suggests that 10 respondents out of 30 respondents strongly agree that a supportive and an innovative organizational culture allows businesses to improve their operational efficiencies. Likewise 10 agree that a supportive and an innovative organizational culture allows businesses to improve their operational efficiencies. Moreover, 5 somewhat agree that a supportive and an innovative organizational culture allows businesses to improve their operational efficiencies. 1 respondent is neutral in this case. Moreover, 2 somewhat disagree, 1 disagree and 1 strongly disagree that a supportive and an innovative organizational culture allows businesses to improve their operational efficiencies.

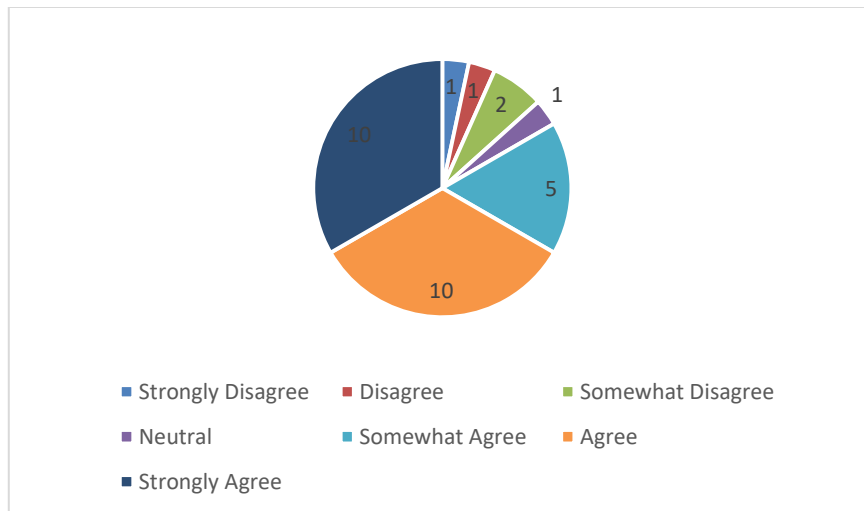


Figure 4.5:

Question#5

Multicultural teams can help organizations to improve their overall performance.

Result

10 respondents out of 30 respondents strongly agree that multicultural teams can help organizations to improve their overall performance. Likewise 10 agree that multicultural teams can help organizations to improve their overall performance. Moreover, 5 somewhat agree that multicultural teams can help organizations to improve their overall performance. 1 respondent is neutral in this case. Moreover, 2 somewhat disagree, 1 disagree and 1 strongly disagree that multicultural teams can help organizations to improve their overall performance.



Question#6

The organizational leadership or management has to manage the multicultural teams efficiently for taking the maximum advantage from such teams.

Result

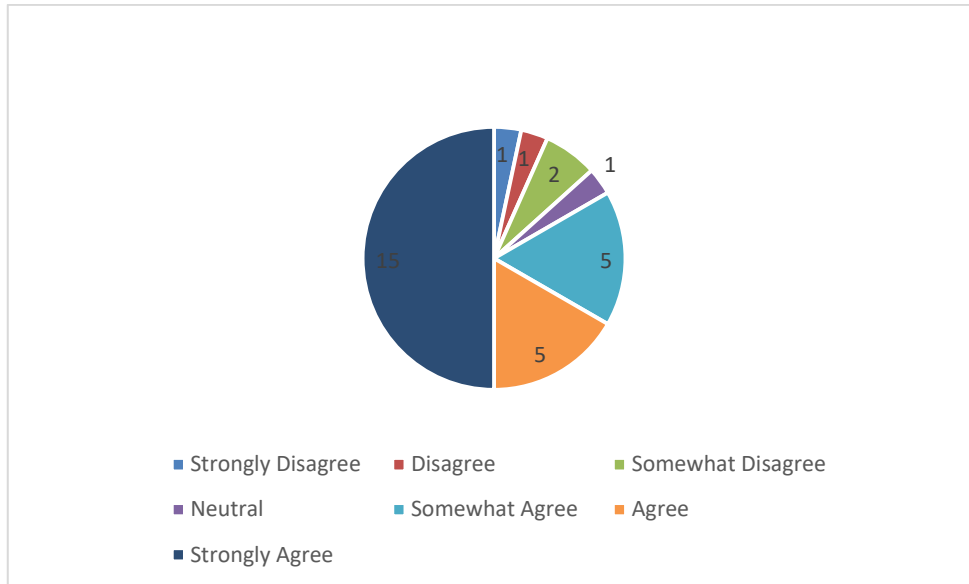


Figure 4.6:

Discussion

15 respondents out of 30 respondents strongly agree that the organizational leadership or management has to manage the multicultural teams efficiently for taking the maximum advantage from such teams. Likewise, 5 respondents agree that the organizational leadership or management has to manage the multicultural teams efficiently for taking the maximum advantage from such teams. In the same fashion, 5 respondents somewhat agree that the organizational leadership or management has to manage the multicultural teams efficiently for taking the maximum advantage from such teams. 1 respondent is neutral in this context.

Question#7

Accounting ethics help an organization ensuring economic transparency and makes the auditing process easier

Result

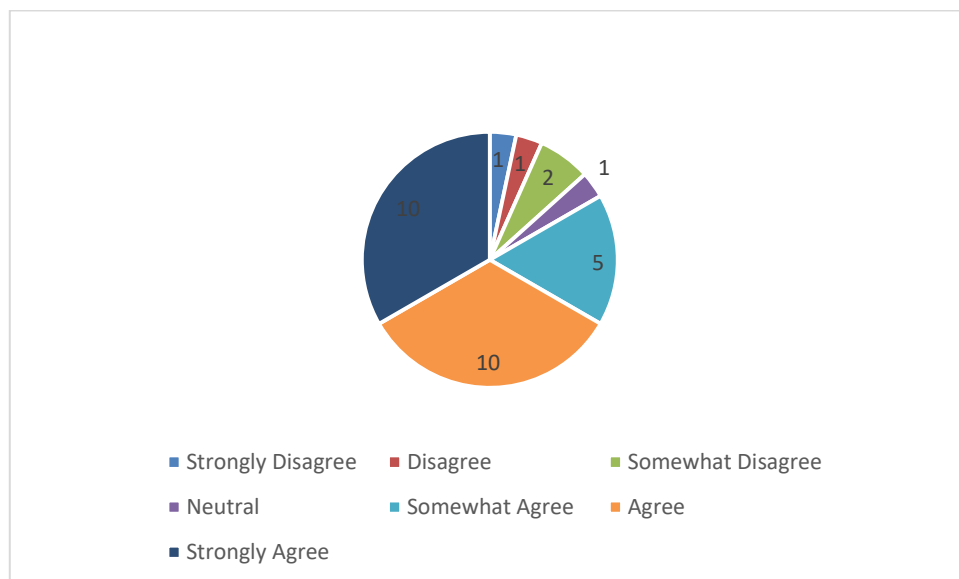


Figure 4.7:

#### Discussion

The result of the question suggests that 10 respondents out of 30 respondents strongly agree that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier. In the same manner, 10 respondents out of 30 respondents agree that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier. However, 5 respondents out of 30 respondents somewhat agree that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier. Moreover, 1 respondent is neutral in this context that means he is not sure about the fact that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier or not. Similarly, 2 respondents out of 30 respondents somewhat disagree that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier. In the same manner, 1 respondent out of 30 respondents disagree that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier.

#### Question#8

The poor management of the diverse teams can cause more harm than benefit and they can have negative impact on the organizational performance, if not managed effectively.

#### Result

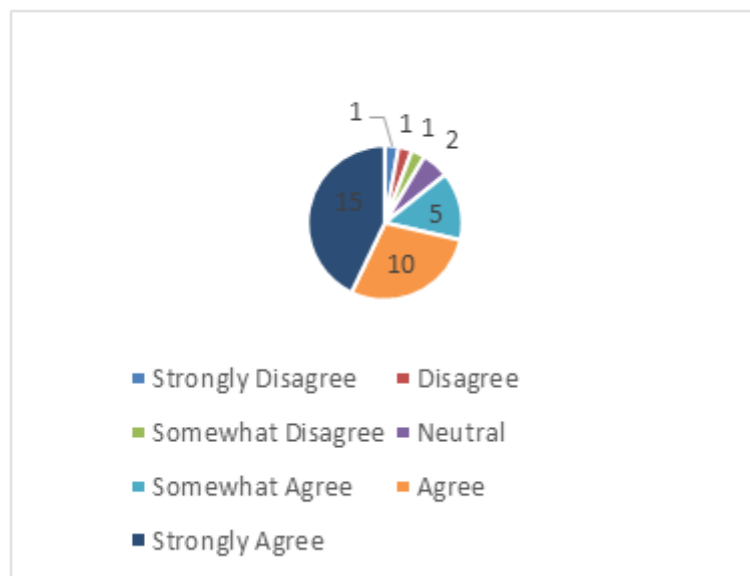


Figure 4.8:

#### Discussion

The result of the question suggests that 15 respondents out of 30 respondents strongly agree that the poor management of the diverse teams can cause more harm than benefit and they can have negative impact on the organizational performance, if not managed effectively. In the same manner, 10 respondents out of 30 respondents strongly agree that the poor management of the diverse teams can cause more harm than benefit and they can have negative impact on the organizational performance, if not managed effectively. Furthermore, 5 respondents out of 30 respondents somewhat agree that the poor management of the diverse teams can cause more harm than benefit and they can have negative impact on the organizational performance, if not managed effectively.

#### Question#9

Robust communication can help an organization in improving its culture, and it has a positive impact on the overall performance of an organization.

#### Result

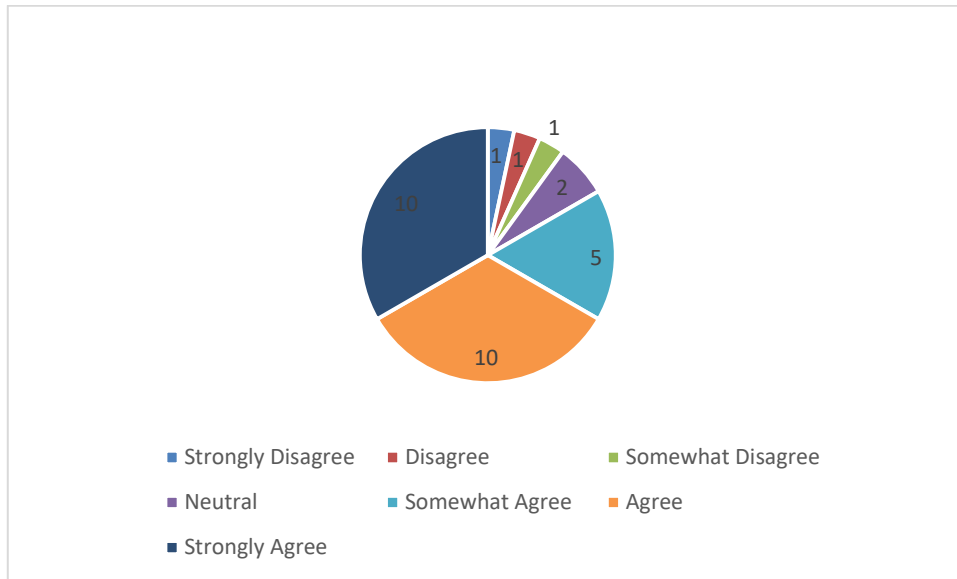


Figure 4.9:

#### Discussion

The result of the question suggests that 10 respondents out of 30 respondents strongly agree that robust communication can help an organization in improving its culture, and it has a positive impact on the overall performance of an organization. Likewise, 10 respondents out of 30 respondents agree with this statement. 5 respondents out of 30 respondents somewhat agree with this statement. 2 respondents are neutral in this case. 1 somewhat disagree with this statement and 1 disagree and 1 strongly disagree with the stance of the question.

#### Question#10

Employee training regarding accounting ethics and organizational culture can help organizations improve their performance and improved employee performance has positive influence on the overall organizational performance.

#### Result

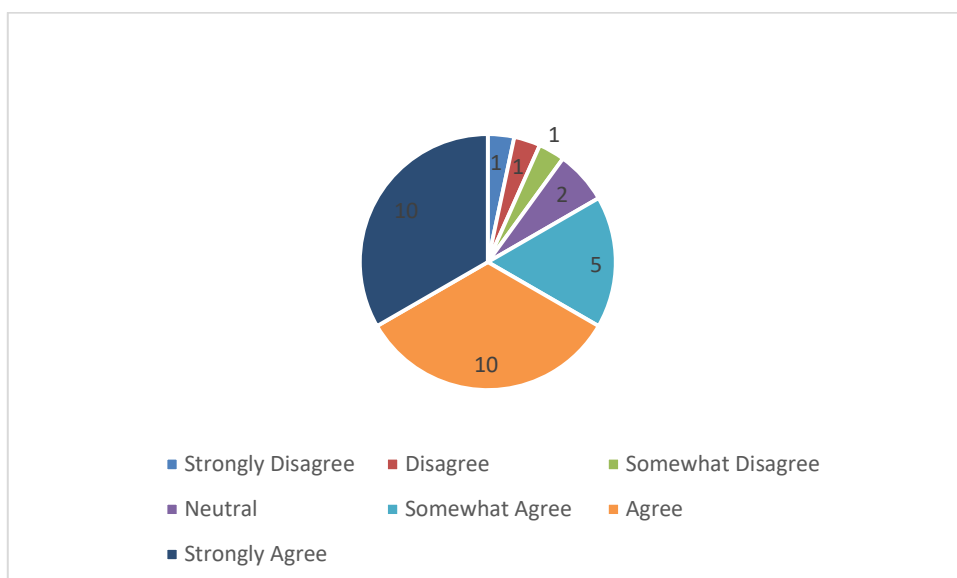


Figure 4.10:

#### Discussion

The result of the question suggests that 10 respondents out of 30 respondents strongly agree that employee training regarding accounting ethics and organizational culture can help organizations improve their performance and improved

employee performance has positive influence on the overall organizational performance. Likewise, 10 respondents out of 30 respondents agree with this statement. 5 respondents out of 30 respondents somewhat agree with this statement. 2 respondents are neutral in this case. 1 somewhat disagree with this statement and 1 disagree and 1 strongly disagree with the stance of the question that employee training regarding accounting ethics and organizational culture can help organizations improve their performance and improved employee performance has positive influence on the overall organizational performance.

## ■ ***An Overall Analysis of Results and Discussion***

### ***1) . AEOC effects***

The questionnaire results and discussion suggest that accounting ethics and organizational culture have benefits along with damages in context to the performance of an organization. The study reveals that accounting ethics and corporate culture have a positive impact on organizational performance collectively. In the same manner, strong accounting ethics help businesses improving their financial performance. Furthermore, the discussion of results suggests that an efficient and effective leadership style can help organizations improving their organizational culture (Wang, 2019). A supportive and innovative corporate culture allows businesses to improve their operational efficiencies. Likewise, another positive effect of AEOC is that multicultural teams can help organizations improve their overall performance. However, the organizational leadership or management has to manage the multicultural teams efficiently to take the maximum advantage from such groups. Another positive impact of AEOC effects is that accounting ethics help an organization ensuring economic transparency and makes the auditing process easier (Wang, 2019).

The results of the questionnaire and their discussion suggest that AEOC effects can have impacts of benefits and damage to the performance of an organization. Of course, no organization wants AEOC effects to damage its organizational performance. However, the AEOC effects can damage the performance of a company if the management of a company fails to manage these effects properly. Therefore, the organizations can add or install some factors to increase the AEOC effects of benefits regarding their performance (Pambreni et al., 2019).

The essential thing, in this case, is that the companies need to use innovative and advanced technologies like Big Data, AI, IoT, and other such technologies for improving the AEOC effects of benefit regarding their organizational performance. However, companies cannot use these technologies unless they have a highly skilled and trained workforce. Therefore, the companies need to add workforce training to increase the AEOC effects of benefits (Pambreni et al., 2019). The study suggests that the workforce training would help the companies to improve the skills and abilities of their staff to use innovative and advanced technologies for enhancing AEOC effects of benefits . Moreover, the workforce training would help organizations to improve the knowledge of their staff members regarding AEOC effects. The improved understanding of the staff members of an organization can improve AEOC effects of benefits regarding the performance of an organization (Pambreni et al., 2019)

## **V. RECOMMENDATION AND CONCLUSION**

The section aims to provide significant recommendations based on collected data and analysis to improve accounting ethics and organizational culture with a primary focus to improve organizational performance. The analysis suggests that strong accounting ethics help businesses improving their monetary performance. It means that the companies need to devise and implement robust policies for accommodating efficient accounting ethics for improving their financial performance. Likewise, the study suggests that the companies need to improve their management strategies or their leadership styles for improving their performance because the management style of an organization has a direct connection with its organizational culture (Gao & Brink, 2017). The analysis of the findings suggests that an efficient and effective leadership style can help organizations improving their organizational culture.

The current study uses the inductive research approach because the nature of the study is quantitative it means that the study is using empirical data collected from the survey interviews. Furthermore, the research uses a mixed research strategy. The data collected from the primary research or the empirical research would help to validate the data collected from the secondary research or theoretical research. The study used a limited period for its completion. The major approach used in this context is the cross-sectional approach or method.

The analysis of the collected data in the study makes it evident that the impacts of organizational culture and accounting ethics on organizational performance are positive. It means that companies need to focus on organizational culture and

accounting ethics for improving their performance. The study provides valuable suggestions to businesses for improving their organizational culture and accounting ethics. The most significant thing in this context is the role of the leadership or management of an organization and the study suggests companies improve their managerial approaches for having positive impacts of organizational culture and accounting ethics on organizational performance.

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