The governance of a quality oriented culture – In search of congruence

Olof Bik

SUMMARY This article sets out to demystify the three most important myths of behavioral and cultural governance by asking the (sometimes obvious) questions that you might expect a well-informed executive to readily be able to answer: What is culture – and what is it not? What does it do – and not do – and why? Can it be managed at all? Rather than blindly following the obviously well intended, but fairly ineffective, instrumental approach of contemporary governance frameworks in managing a "quality oriented culture", this article calls for and provides concrete recommendations for a more realistic and sustainable organization ecological approach to governance of culture and behavior.

PRACTICAL RELEVANCE While applauding executives and others to embrace the increased focus on culture and behavior in managing a quality oriented culture for firm performance, this article puts forward three perspectives executives and others may wish to reflect upon in striving for a more realistic and organization ecological approach to the governance of culture and behavior.

1 Introduction

For long, culture was seen as the innate but intangible hallmark of successful companies. Since then, classical works, like those of Deal and Kennedy's *Corporate Cultures* (1982) and Morgan's *Images of Organization* (1986), analyzed culture as a novel phenomenon as if it were the anthropological study of a tribe of monkeys. More recently, we seem to have adopted the view that organizational culture is malleable. Something that can be managed as an instrument to drive and control the behavior of employees and boards without having to introduce the more negative consequences that typically accompany a plethora of formal rules, red tape, and bureaucracies. In the auditing industry, like in many other industries, firm leaders, standard setters, and oversight bodies point to a "quality oriented culture" as the catch-all, fundamental resolve to restore public trust in the profession. However, positioning the governance of culture and behavior as a counterbalance to the increased levels of regulatory pressure and "control-obesity" (Bik, 2010) runs the risk of relegating it to nothing more than a checklist of instrumentally applied culture controls. Not surprisingly, this would not solve the problem. While ignoring or dismissing culture's capacity as an intangible anomaly is one extreme, the pendulum has swung too far these days. Recent efforts to use organizational culture as an instrument of corporate governance, risk management, internal control, and compliance, such as the proposed changes to the Dutch corporate governance code (2016), and earlier the recommendation of the Dutch Future Accountancy Profession Working Group (2014), generally seem to assume a linear relationship and an instrumental approach to managing culture to drive and control behavior in organizations. We risk instrumentalizing organizational culture and ignoring the propensity of a culture's natural capacity for organization ecology, resilience, and deficiencies to drive its organizational governance, performance, and health - which means that it loses both its appeal and its invigorating capacity.

Preceded by the question of whether culture can be used as performance control in section 2, in section 3 I set out to demystify the three most important myths of behavioral and cultural governance by asking the (sometimes obvious) questions that you might expect a well-informed executive to readily be able to answer: What is culture – and what is it not? What does it do – and not do – and why? Can it be managed at all? While I applaud executives and others for embracing the increased focus on culture and behavior in corporate governance, the article concludes in section 4 with three perspectives that executives and others may wish to reflect upon as they strive for a more realistic and organization ecological approach to the governance of culture and behavior.

2 Culture as performance control?

Of course, all successful organizations, ancient and present-day, are characterized by some type of strong and distinguishing culture. That's nothing new. Culture was seen as the innate hallmark of tacit leadership skills and organization ecology, rather than something to be engineered in one way or another. Firms with strong cultures are usually seen as having a certain "style" and "way of doing things" (e.g., Kotter & Keskett, 1992, p. 15). However, since the 1970's, there have been structural attempts, in the management sciences and corporate governance fields, to use culture as a means and management tool to drive and control organizational citizenship behavior. And this does make sense, because sustainable organizational performance is, by and large, defined by how congruent the actual culture on the ground is with the (well calibrated) culture being espoused. As Sonja Sackmann (2011, p. 188) notes:

> *"The introduction of an anthropological concept [as organizational culture] into the domain of management was fostered by the notion that it may have an influence on organizational performance. Subsequently, methods were developed to understand, assess, and change corporate culture in the hope for better performance and, ultimately, for gaining competitive advantage".*

Ever since then, many books and papers have been published on organizational culture, such as In Search for Excellence (Peters & Waterman, 1982), Hidden Value (O'Reilly & Pfeffer, 2000), Firms of Endearment (Seth et al., 2003), Built to Last (Collins & Porras, 2005), and Beyond Performance (Keller & Price, 2011). Kaplan and Norton (2004) position culture, leadership, alignment, and team work as fundamental organizational capital in their strategy map of how an organization creates value. Although there is indeed merit in getting to know this stream of management literature, it should not necessarily be taken at face value. Despite numerous scientific studies indicating support for a culture-performance relationship, Wilderom et al. (2000) conclude that such a link is yet to be substantiated. Although other scholars are more optimistic about scientific support for the concept of culture driving performance through organizational behavior (e.g., Barney, 1986; Ehrhart et al., 2014), research suggests that there is at best only "a contingency-type relationship between culture, performance, and internal and external firm context" (Sackmann, 2011, p. 216). For example, Ernst (2003) found a nonlinear relationship between an adhocracy-entrepreneurial culture and innovative performance that eventually became a negative. Needless to say, such "culture-type" approaches are problematic. Comparable to a "seven success recipes for a so and so culture" approach (e.g. a customer oriented culture, a safety culture, an innovative culture), such approaches unduly assume some kind of general validity. As if it were applicable regardless of industry, an organization's state of development, its in-firm sub-cultures, and many other contextual factors. But "culture strength" approaches that build on the concept of alignment and consistency between walk and talk (e.g., Bik, 2013) also have their limitations. For example, Sorensen (2002) showed that firms with strong cultures demonstrate reliable performance in stable environments, but not in volatile environments. Hence, in this day and age of accelerated and disruptive change, these notions are of limited use.

Furthermore, culture is increasingly seen as an instrument of corporate governance and internal control. For example, since what in the Netherlands was called the notorious "Freaky Thursday" with the publication on September 25, 2014 of three important reports on the status and plans for improvement of the auditing profession, culture and behavior is put forward as a catch-all antidote to quality issues. The profession has embraced the 53 measures proposed by the Working Group on the Future of the Profession (2014). All of these are measures that emphasize the professional and social responsibility of the individual auditor and audit firm, with culture and conduct as the red thread. As another illustration, the changes being proposed to the current Dutch corporate governance code (Monitoring Commissie Corporate Governance, 2016, Section 2.5) focus on culture and behavior, but this too relegates behavioral and cultural governance to simply being an instrumental tool for managing culture. That is, not only does it impose a normative view on the desired and "base-line" cultural values irrespective of an organization's own identity, it also more or less positions measures such as a values statement, code of conduct, and whistle blower policy as simple "solutions" to the problem - woefully underestimating the true inner workings of culture as a function of behavior. Admittedly, this is indeed just following an international trend of well (and lesser) known frameworks that point to culture and behavior as a catch-all antidote, e.g., from the 1999 Turnbull Report (ICAEW, 1999) to the G30's 2016 *Banking Conduct and Culture* report (Group of 30, 2016). In this respect, the Dutch proposal is a good start and makes it one of the first corporate governance codes internationally to explicitly address culture and behavior. This attention to culture and behavior should be welcomed and applauded, even if only for the fact that so many corporate failures can be linked to deficiencies in internal control, values, norms, and organizational culture. Publications on this subject can be found in abundance. For example, despite its established code of conduct and its clear rejection of bribery as a business practice, several hundred of Siemens' senior-level staff engaged in bribery, mostly between 1998 and 2006. Peter Löscher, the then new CEO, officially described the failures as culture and leadership responsibility issues. However, existing theories and frameworks do not seem to be able to capture the concept of "culture as a function of control". For instance, governance maturity frameworks are designed to manage and communicate an organization's state of risk management and being in control. These often associate the higher maturity levels with the effectiveness of a well-designed and detailed set of controls, procedures, and policies. But Katz-Navon et al. (2005) illustrate a U-shaped relationship between the level of control detail and the number of errors in health care. The number of incidents did not continue to drop with the number of controls increasing. No, the number of errors (remarkably) rose again after a certain optimal balance between control efforts and safety culture had been achieved. So, this too points more and more to culture and behavior. In other words, building a "quality oriented culture" is more than a simple three-step approach many leaders lay out. What is the way forward?

3 Culture is the continuous management of meaning of day-to-day events

"Man creates culture and culture creates man" (Pettigrew, 1979, p. 577)

Recent efforts to use organizational culture as an instrument of corporate governance, risk management, internal control, and compliance generally seem to assume a linear relation and an instrumental approach to managing culture to drive and control behavior in organizations. Rather than acknowledging – let alone leveraging on – the organization-specific and innate organization ecology, the contemporary governance and control paradigm leads to instrumentalization, constraint, compliance, a false sense of comfort, and (ultimately) to lower levels of sustainable performance, control, organizational health, agility, and growth.

Why is that? Why are contemporary governance approaches to culture and behavior not as effective as they can be? What are we missing out on now that the pendulum has swung too far? There are at least three perspectives that are crucial for effectively building on organizational culture. These are addressed below.

3.1 Culture exists in the assumptions people make about what is really important – the bundle of day-to-day events that drive behavior

It is not governance policies alone that drive and control behavior. Rather, it is the most mundane of everyday activities and occurrences that have normative behavioral meaning. People behave the way they do primarily based on the meaning they attach to everyday events within their social context (Smircich & Morgan, 1982). People interpret the signals they receive to infer what is really valued within the organization. Rather than being the individual as a lone player, behavior is the individual within the broad and day-to-day context. Hence, the basis for and definition of culture driving organizational behavior is the overall pattern of the signals sent by the complex web of formal (but also often tacit and informal) practices, rules, and policies across the organization and across competing domains (e.g., Schneider, 1975; Zohar & Hofmann, 2012). And it is the (often subconscious) assessment of how congruent the actual and espoused values are that provides important insight into an organization's true underlying values and beliefs and thus also into its behavioral norms (e.g., Ehrhart et al., 2014). Consequently, behavior in organizations is to a large extent driven by the process by which these patterns and signals are interpreted and come to have socially shared meaning in the minds of the organization's members (e.g., Taylor, 2005; Schein, 2010). In other words, organizational culture focuses on the context (rather than solely on the individuals within the context) and on the sharedness of experiences, as people behave the way they do based primarily on the messages they believe they receive about what is really valued within the organization.

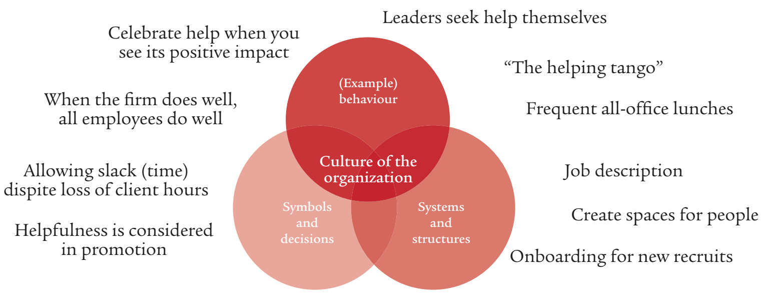
On a basic and generalized level, these messages about what is really valued have three sources that jointly should form a coherent pattern from the bundle of organizational conditions or "embedding mechanisms" designed to increase the likelihood that people will behave accordingly. These are as follows (e.g., Bik, 2013):

- The **behaviour of the leadership** (tone from the top) and **peer pressure** (for instance: How are mistakes dealt with and how open are people to critical questions?);
- The **symbols** (or the **decisions made**) concerning time, money, or other scarce resources (for instance: Who gets promoted and why? Is it mainly those who meet financial targets? Or those that behave in line with the core values?);
- The **systems and structures** within the organization (for instance, the rules and codes of conduct, the remuneration system, the performance management system, the organizational structure, and the internal control environment).

Culture therefore is a behavioral driver through people's cognitive structuring of the collective meaning attached to the *bundle* of attributes or conditions they experience rather than to the attributes individually. Notably, this meaning does not reside in any particular aspect individually. It is not one single practice or policy that makes the difference, but rather it is the coherent pattern arising from the many practices and policies that, taken together, send a comprehensive message to employees about what is valued within the organization (e.g., Schneider & Reichers, 1983). Put another way, there are multiple cultural influences at work simultaneously – none of which is *the* single driver of organizational behavior (e.g., Glick, 1988). Rather, "it is the unique blend of all of them and how they evolve over time that make an organization's culture what it is" (Ehrhart et al., 2014, p. 148).

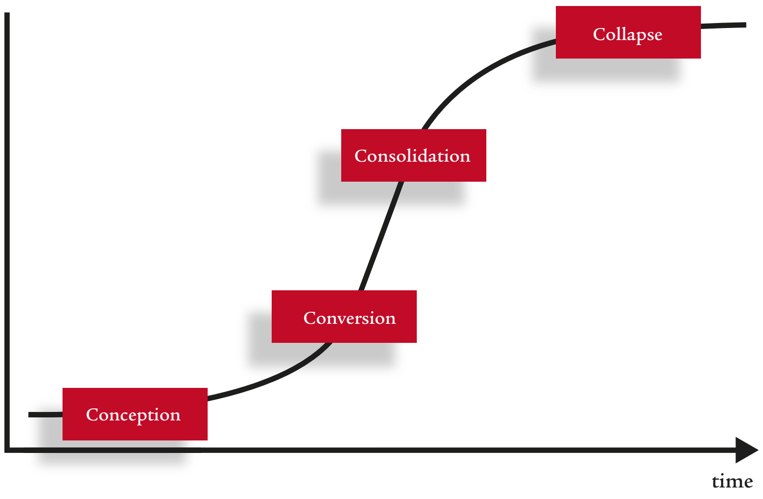
What drives behavior and organizational success is actually a well calibrated and balanced configuration of organizational conditions (i.e., culture) that is congruent with the values espoused. This is well illustrated in the example of Amabile et al.’s (2014) IDEO case study in which a “culture of helping” is effectively embedded in its day-to-day life. As summarized (figure 1) and mapped to the three conditions of culture set out above, IDEO management has not just focused on systems and structures (such as including their values in job descriptions and the onboarding program), they also show consistent leadership behavior by seeking help themselves when they need creative minds to build new products. Most importantly, they also build in some slack time despite the resultant reduction in billable hours, meaning that “time that may be spent on billable client work is made available to facilitate ad hoc assistance [which] strongly reinforces messages exhorting people to help their colleagues”. By sacrificing profit in the short term, IDEO’s people know that to do their jobs well is to make good use of help and that such help is expected (and expected without reciprocity) – a strong cultural message coming from the organizational conditions, which results in sustainably strong and congruent behavior in the organization. And what is the fascinating conclusion of this case study? - “The truly useful help occurred more or less organically, as part of everyday life in the organization”.

Figure 1 **Mapping of IDEO’s *bundle* of cultural conditions**


Leaders seek help themselves
Celebrate help when you see its positive impact
“The helping tango”
When the firm does well, all employees do well
Frequent all-office lunches
(Example) behaviour
Culture of the organization
Allowing slack (time) dispite loss of client hours
Job description
Symbols and decisions
Systems and structures
Create spaces for people
Helpfulness is considered in promotion
Onboarding for new recruits

Source: Composed by the author based on Bik (2013) and Amabile et al. (2014).

Figure 2 **Stages of maturity of organizational culture development illustrated**


Collapse
Consolidation
Conversion
Conception
time

Source: composed by the authors based on Payne (2001) and Robertson (2005)

3.2 Culture through the life cycle: Change is continuous

As the behavior of employees is driven by the meaning they attach to day-to-day events, it becomes clear that executives are managing their culture day in day out (often subconsciously) and that corporate governance is really about management of the whole bundle of day-to-day activities – and not just about policies and procedures, governance frameworks, or other systems and structures. Culture is not another such management tool – rather, culture is the overall pattern of the signals sent by this bundle of day-to-day activities. In other words, an organization does not *have* a culture, it *is* a culture. Organizational culture is a dynamic system in a natural state of flux, meaning that it is stability – and not culture change – that needs to be justified (Markus, 2000). Culture is being shaped and reshaped, on a daily basis, through dynamic processes, rather than through the approach of ‘unfreeze-change-refreeze’ – an approach which has attracted unwarranted praise and, needless to say, has little real effect.

An organization’s culture will evolve naturally as it goes through the various stages of its life cycle and based on how its members cope with the issues they face at each of these stages (Ehrhart et al., 2014). Payne (2001), for example, describes four stages of organizational culture development – see figure 2 plotted to the concept of the growth curve (Robertson, 2005). And Cameron and Quinn (2011), for instance, suggest that organizations typically move through their culture framework in a certain order: adhocracy, clan, hierarchy, and market.

Schein (2010) elaborates on these stages of culture in an organization’s life cycle by noting that, while mature organizations may have strong cultures, “there could be a marked distinction between the assumptions that guide how the organization really operates and the espoused values the organization’s management says guide the organization” (Ehrhart et al., 2014, p. 182). The important implication here is that cultural configurations and behaviors that were highly functional at one point, and have likely been so for a long time, may now exist or be performed for reasons that are incomprehensible to outsiders or newcomers and in ways that are incongruent with values and identity, with stakeholder expectations, or even with formal decree. In other words, “initially successful strategies became embedded in policies that tended to refine and define existing positions rather than exploit new ones, and once facilitating organizations became increasingly bureaucratic and compartmentalized” (Bartlett & Goshal, 2005). This not only means that culture change requires differing approaches depending on where an organization, department, or team is in its life cycle but, more importantly, that an organization’s effective cultural configuration differs (and has to differ) across the different stages of its life cycle. And this makes cultural engineering or strategizing a top-managerial task.

3.3 Can culture truly be managed, engineered or strategized?

So the question then is: Can culture be managed, engineered or strategized at all as a means to drive and control employee behavior in an organization? The (possibly unsatisfactory) answer is: Yes and no. On the one hand, culture is an emergent property, and thus leaders cannot “steer” culture. “Leaders do not create culture, it emerges from the collective social interaction of groups and communities” (Meek, 1988, p. 459). Once employees have established the meaning of what something is, it takes a great deal of counter-information to change this. On the other hand, the conditions in which culture emerges *can* be influenced, which therefore *does* enable the leader to effect culture change. Having said this, culture cannot be reduced down to its constituent elements. Rather, it is the configuration of contextual conditions that drives behavior. Managing this cultural congruence may be a daunting endeavor, and it may have no guarantee of success. Not only does it encompass a clear vision on values, but also requires the leadership to configure the right organizational context to facilitate employees behaving in the way they are expected to behave and having the stomach to follow-through and sometimes make tough choices at moments of truth. It encompasses much more than having the HRM department hanging a set of values on the wall or managing a culture change project that too often puts the responsibility for change on individual employees by just saying: “You must change!”. The essential question ignored in all of this is: “Does the organization allow you to behave the way you are expected to behave?” To be able to answer this in the positive means having to create the right context and provide the fertile environment in which the espoused culture can emerge. So, the focus should be on the individual *in context*, and it is the cultural content (and not the individual) that can be managed (and managed relatively autonomously). To salute Sumantra Goshal’s memorable words in his speech at the World Economic Forum (which has become known as “The smell of the place” manifested in a thousand small details of how a company functions[1]):

> *“Revitalizing people has a lot less to do with changing people. And has a lot more to do with changing the context, that companies, that senior managers (...) create around their people. Context, some manager called it the smell of the place. (...) At the end, the issue is how do we change the context?”*

My interpretation of Sumantra’s phrase is as follows. Employees are *more likely* to receive a clear message about what is truly valued within the organization if that message is congruent with the core values espoused, the organization’s maturity, and the cultural configuration of the organizational context (*cf* Bowen & Ostroff, 2004). That is, messages about a particular issue of interest (e.g., fairness, ethics, or other values) or messages about a particular outcome (e.g., service quality, safety, or other organizational behavior) that arise from the organization’s various facets (in terms of its policies, practices, reward systems, and so on). Such constructs are seen to emerge for people through many different channels of information and experiences, and such information directly or indirectly informs people’s understanding of the larger context (i.e., the organizational system) – with the result that employees will therefore be *more likely* to behave in ways that are in line with the espoused culture.

Changing the conditions or context in which a culture emerges may be sufficiently malleable to give some direction to culture. As Martin and Siehl (1983, p. 53) note: “Perhaps the most that can be expected is that a manager can slightly modify the trajectory of a culture, rather than exert major control over the direction of its development”. But nothing in life is guaranteed – also not in culture change. It may very well be that culture change efforts lead to culture changing in an unintended direction. This “culture change risk” (e.g., Krefting & Frost, 1985) may best be described as “the influence of propaganda as a regulator of identity [that] may increase, diminish or may even backfire. People may distance themselves from the company as a key source of identification and draw upon the occupation, subunit or non-work sources for self-definition” (Alvesson & Willmott, 2002. p. 623). There are many “competing” influences on, and contingencies affecting, culture. Ehrhart et al. (2014, pp. 190-191) summarized this paradox well:

> *“Culture is a holographic not a mechanistic construct. As such, it has hundreds of components, each interacting with another across forms and levels, and it’s when leaders understand this level of interaction and system-wide interrelationship that the possibility exists that they can proceed with the initiative that can eventuate in change. They can initiate change and watch it happen, always understanding that they can never control all facets of it”.*

Is this unsatisfactory because it does not provide full control or absolute guarantees? Maybe it is. But ask yourself the question: Does a compliance approach based on a detailed set of formal rules, regulations, checks and balances give absolute comfort? No it does not – as is illustrated not only earlier in this article but also and more abundantly in the many corporate failures we continue to experience despite the many initiatives designed to strengthen oversight and corporate governance. While we may well want to reacquaint ourselves with the innate uncertainties, contingencies, and fate of human life (Karssing & Bik, 2013), why not at the same time embrace this line of reasoning given that it provides for stronger organizational health and ecology?

4 Conclusion

Firstly, the increased focus on culture and behavior in managing a "quality-oriented culture" should indeed be welcomed and applauded – and I wholeheartedly encourage executives and others to embrace that notion. Secondly, organizational culture can be an effective tool for firms' management to influence (and even control) employee behavior while avoiding the more negative consequences that typically accompany numerous formal rules and bureaucracies. However (and thirdly), rather than blindly following the obviously well intended, but fairly ineffective, instrumental approach of contemporary governance frameworks, I submit the following three perspectives for consideration in terms of a more realistic organization ecological approach to this governance of culture and behavior:

- Don't look at governance measures individually nor even only at the entire bundle of attributes, but rather at how congruent the configuration of organizational conditions is with the organization's mission, vision, identity, and core values. Could it be that ethics management based on a values approach in one organization could be just as effective as a compliance-based approach in another, simply by using a different configuration of the same conditions? Ethics training may be applied in two different organizations but, in one, this could be e-learning while, in the other, it could be team-based-learning on the job where people (learn how to) discuss ethical dilemmas in real life. Communication about ethics may be one-way in one organization and two-way in another. Where one organization enforces directly, publicly, and unrelentingly, the other may enforce through organizational learning. The same condition three times over, but in a different configuration or from a different angle. Surely there can be no one-size-fits-all template or approach to culture – but, rather, a well calibrated and congruent configuration is what's needed to help the espoused culture emerge?
- Consider the organization's stage in its life cycle and its maturity and at what defines what its culture configuration should look like at any given moment – or, and more importantly, what it may not need as it continues to develop. Where one organization may need structure and procedures to grow (e.g., new products going into production, calling for some sort of quality control), would such structure and procedures in a different organization just be yet another dose of bureaucratic poison pushing it over the edge of over-regulation and control-obesity and into a false sense of being in control?

- Articulate the organization's specific vision and espoused cultural considerations with conviction. Could an organization that proactively steers its configuration to be congruent with its espoused values and commensurate with its stage of development actually be more in control than an organization that allows itself to be pushed up the slippery slope of bureaucratization and molded into externally imposed and ill-fitting control frameworks? Which board room story would you trust more? Which of the two organizations would be likely to be not only in control but also "in charge"?

In helping facilitate this, education, too, should not be blindly led by popular management literature and hype while turning its back on the more realistic inner workings of organizational culture driving behavior. Luckily, we do now see educational programs embracing the notion of organization ecology. Academic research in the field of organizational culture and behavior should grasp this opportunity of increased interest with both hands and propel its research much more towards context-aligned, firm-culture content and configuration research (e.g., Ford et al., 2008; Sackmann, 2011).

The big question that still remains is: Which configuration of conditions is the most effective in terms of strategy, value creation, and audit quality any given situation, at a given stage of organizational maturity, throughout the audit profession, and with the given stakeholder or customer expectations? Given that behavioral and cultural governance is a matter of leadership, heart, and science, we are still in search of congruence. ∎

Dr. O.P.G. Bik RA is Associate Professor at Nyenrode Business University. He is member of the management board of the Foundation for Auditing Research.

Notes

[1] Available at: https://www.youtube.com/watch?v=UUddgE8rI0E.

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