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ABSTRACT

The culture of the organization is the characteristic and observable personality that has originated from each organization. Businesses such as Apple, Google or General Electric names reflect the taste of their workplaces, their personality, the unwritten contact protocol, and the principles of the company. Although some may think of corporate culture as a product of the individuals and processes of the organization, something that cannot be managed or quantified, the fact is that corporate culture is unexpectedly observable. It can be built and leveraged purposefully. It affects productivity and the commitment of employees. It controls revenue rates and influences the efficiency of companies and affects profitability. Corporate culture differentiates the businesses that are highly competitive from all the others. It can be a strategic, strong advantage. The culture of organizations is often different, but consistently, the major winners are the organizations that make culture a priority. This paper discussed some of the general culture definitions, various theories underpinning the concept and the outcomes of various studies. Also, it looked at how the culture of the firms in consumer goods sector in Nigeria influences their innovation strategies. The paper also explained the impact of trends and innovations on the performance of the organisation and the relationship between the organization structure and culture. Area for further research was also recommended.

Keywords: *Corporate culture, Organisational performance, Food and beverages, Nigeria*

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INTRODUCTION

Organisations go through stages of developments and therefore have a keen interest to evaluate their level of performance at every stage. A careful observation of organisations reveals diverse discrepancies like organisational outcomes, hence the need to properly understand the environment in which they operate and the factors responsible for growth and performance (Waseem & Loo-See, 2018). Research has shown that the consumer goods sector globally has experienced different efforts at improving the performance of the firms that operate in it (Ho, Ahmad & Ramaya, 2016; Hosseinini, Soltani & Mehdizadeh, 2018). The movement from analogue to digital processes in the production and selling of consumer goods around the world has paved the way for keen competition for resources as well as customers to enhance performance. The consumer goods sector has been of utmost importance due to their contribution to mass employment, foreign investment and gross domestic product (GDP). However, despite the importance of this sector, consumer goods companies have been stricken with poor performance evident in low output/productivity and loss of revenue (Doran & Ryan, 2014). Also, they have been plagued with poor organisational performance coupled with a loss of trust and reliance from customers due to health implications (Cooper & Nakanishi, 2014). Carminchael, Fenton, Pinilla-Roncancio, Sing and Sadhra (2014), pointed out that Canadian consumer goods businesses accounted for 1.1 million employees and more than 88,000 locations across the country with an estimated $71 billion in sales, representing around 4% of the country's overall economic activity. Despite the importance of this sector's contribution to the country's GDP, there has been a consistent decline in performance in terms of productivity, declining market share and loss of profitability. As a result of poor management, lack of creativity and poor management of knowledge in some companies in this region, this has led to the shutdown of some consumer goods companies in Canada. (Cheng, Yang, & Sheu, 2014).

Ouma (2016) reports that consumer's goods companies in Kenyan are facing increasing challenges posed by a competitive, turbulent and dynamic business environment. This has led to disruptive changes that have forced businesses to re-evaluate their course of activities to survive. To develop and sustain a superior competitive advantage, these firms have resorted to managing their knowledge resources (Adzeh, 2017). This also includes processes that enhance consumer knowledge and dynamics and ensures the usage of such data to make informed decisions. The consumer goods sector in Kenya is the third leading sector contributing about 10% to the Gross Domestic Product in Kenya. This has a direct impact on the economic growth of the nation. However, the performance of consumer goods sector has been on the decline for a considerable period and its contribution to the country's Gross Domestic Product has remained stagnant at 10% since independence (Ho et al, 2016). Furthermore, its growth rate has decelerated from an expansion of 3.4% in 2011 to a growth rate of 3.1% in 2012. Increased globalisation and competition from both domestic and international countries, integration of traditional consumer goods, increase in innovative techniques, the use of information and knowledge to improve supply chain management and growth of national markets have presented both threats and challenges to this sector (Hosseinini et al, 2018). To enhance the growth of the consumer goods sector, the Kenyan government created objectives to feature as a major part of the government's Vision 2030 economic development plan to transform Kenya into a middle-income country. The government's goal is for consumer goods to account for 20% of the Gross Domestic Product by 2030 (KES, 2016).

Mugo, Musonge and Sakwa (2016) report that various organisations are under pressure to improve the quality of their performance, hence there has been a struggle in different angle to keep up with the competition in Ghana. Advancement in technology, changes in the competitive landscape,

leadership peculiarities and issues with innovation all combine to impact on how Ghanaian firms fight for survival and eventual performance. With issues such as globalisation, and internationalisation, competition is becoming keener in similar industries, it becomes imperative for Ghanaian firms to look for alternative measures to ensure improved performance (Amanposa, 2018).

The consumer goods sector is one of the main sectors of the Nigerian manufacturing industry (KPMG, 2020). It is primarily defined as companies that supply low-cost goods which are in constant high demand. Products that are classified under the consumer goods banner include food and beverages, home and personal care, pharmaceuticals.

The NBS Foreign Trade in Goods Statistics (Q4 2019) report revealed that the Food, Beverage and Tobacco subsector contributes about 5% of Nigeria's Gross Domestic Product (GDP). This demonstrates the importance of the sector to the Nigerian economy. The Nigerian Stock Exchange (NSE) market capitalization report for December 2019 also highlights the significance of the sector as it accounts for 17 per cent of the overall value of the NSE equity. From a retail viewpoint, the consumer goods market is sometimes referred to as a low margin – high-volume game. Seeing as profit margins are typically very thin, companies operating in the sector usually employ a strategy aimed at driving top-of-the-line sales and increasing market share. There is little differentiation of products, resulting in intense market competition, which sometimes translates into 'price war.' In order to improve profitability, consumer goods firms seek to drive customer satisfaction and product differentiation through a variety of strategies. Many with winning strategies and quality products are able to achieve higher price points across product portfolio. However, given the price war and the unwillingness of these businesses to pass cost increases to consumers, it is crucial for players to control production costs in order to retain healthy product margins.

The lockdown of major cities in Nigeria and the recent foreign exchange devaluation due to the decline in crude oil prices resulting from the COVID-19 pandemic have had an effect on all sectors in Nigeria. The effect on consumer goods has been mixed, as food and beverage & pharmaceutical players have been listed as suppliers of critical products and services that are permitted to continue to function throughout the crisis.

The resilience of the culture of companies in the consumer goods industry come to play during the pandemic, as some of the main players adopted implemented health and safety plans to ensure the safety and welfare of the employees and deployment of necessary technologies and guidelines to assist with remote work (KPMG report, 2020).

Due to the rapid level of competitive rivalry, firms are imperatively conscious of what, why, when, where and how they can best characterise and achieve their set purpose and goal. It is believed once the goals are clearly stated, then it becomes a challenge for the firms to identify the kind of culture that can be adopted and integrated towards the realisation and attainment of the competitive advantage (Oguntade, 2015).

LITERATURE REVIEW

Corporate Culture

Organisational culture often referred to as corporate culture (Deal & Kennedy, 1982; Kotter & Heskett, 1992), refers to the adopted values, beliefs, and assumptions of the employees of an organisation. Although there is no consensus on the definition of corporate culture, most authors agreed that corporate/corporate culture referred to something holistic, historically determined (by founders or leaders), related to things anthropologists study (like rituals and symbols), socially constructed (created and preserved by the group of people who together form the organisation), soft, and difficult to change. For this research, corporate culture is defined as the collective programming of the mind that

distinguishes the members of one organisation from another. This includes the shared beliefs, values, and practices that distinguish one organisation from another (Hofstede, 1980). It is worth wondering what constitutes corporate culture, whether we can observe and measure the patterns of beliefs, rules and behaviour or practices of the members in the organisation, and how visible corporate culture is.

Corporate culture includes the norms that the members of an organization experience and describe as their work settings (Schneider, Ehrhart & Macey, 2013). Such norms shape how members behave and adapt to get results in the organization. Corporate culture is how the members of an organization interact with each other and other stakeholders (Simoneaux & Stroud, 2014). Corporate culture is a set of values, beliefs, and behavior patterns that differentiate one organization from other organizations (Ortega-Parra & Sastre-Castillo, 2013). King (2012) defined corporate cultures as a system of values that subconsciously and silently drives people to make each choice and decision in the organization. Business managers use corporate culture and corporate culture interchangeably because both terms refer to the same underlying phenomenon (Childress, 2013).

Corporate culture is the set of shared values, beliefs, and norms that influence the way employees think, feel, and behave in the workplace (Schein, 2011). Corporate culture has four functions: gives members a sense of identity, increases their commitment, reinforces corporate values, and serves as a control mechanism for shaping behaviour (Quick & Nelson, 2011). Corporate culture facilitates the acceptable solution to know the problems, which members learn, feel and set the principles, expectations, behaviour, patterns, and norms that promote a high level of achievements (Marcoulides & Heck, 2016). Corporate culture is very important because it goes a long way to determine the way things are being done in the organisation. Whether culture is perceived to be a strength or a burden depends on management subscription and maintenance of cultural standards. Ever since corporate culture was first recognized as a clear-cut component of corporate success, executives and managers have sought to turn this value into a source of competitive advantage. Corporate change can only be fashioned or identified as how hierarchical management structure reacts towards a more egalitarian approach. The appropriate control and proper management can motivate to promote corporate culture (Fernandes-Richards, 2005).

The term culture is defined as a pointer of the message which is understood about how to behave around a particular society or organisation. As human beings, we can adjust and fit into the communities of which we are fellows. This is essential if we are to become acknowledged socially, and in the case of an employee if we are to keep our job. Employees pick up these messages about expected behaviour and adjust their own accordingly. Those who cannot or will not adjust tend to either leave of their own free will or be ejected. Meanwhile, culture can be described as the characteristic way in which work is done in different organisations (Taylor, 2007). There is a growing need for an organisation to be responsive and competitive or else culture can react as a liability. This requires that the capability of soft assets (people) and hard assets (plant) be managed effectively. Moreover, Abass and Mesch (2015) define culture as the collective programming of the mind that distinguishes the members of one category of people from those of another. Furthermore, his cultural values framework is developed using data from over 88,000 employees from 72 countries. This leads to the initial identification of four cultural dimensions, which later are expanded to five. The first is individual collectivism which relates to the integration of individuals into primary groups, and the degree upon which individuals look after themselves while in the group.

The second one has to do with power distance which has to do with the extent to which people accept inequality in power among its institutions and people. Furthermore, we see uncertainty avoidance which links to the levels at which society feel uncomfortable with a lack of structure and ambiguity. As well there is masculinity and femininity which entails the extent to which a society considers the dominant values to be masculine in nature. Finally, long-term orientation and short-term organisation which has to do with the development of value where deferred gratification is accepted and order is observed versus a society where immediate satisfaction is desired and results are expected quickly (Ergeneli, Gohar & Temiebekova, 2007; Kirkman, Lowe & Gibson, 2006).

The way of doing things or carrying out activities in an organisation has a bearing on the performance of the organisation. For instance, if the culture of the organisation is such that embraces the value of people and their contributions to corporate development, then intellectual capital may be valued to a great extent. This is so because it will help to channel the activities of the organisations most especially in a knowledge-based economy. This will help to ensure that all intangible resources which include human, structural, social and spiritual capital are channelled effectively to improve the performance level of the organisation. Corporate culture has been characterised by many authors as something to do with people and the unique quality and style of the organisation (Kilman, 1985). This study adopts the definition of Hofstede (1980). According to Hofstede (1980), corporate culture refers to the collective programming of the mind that distinguishes the members of one organisation from another. This includes shared beliefs, values and practice that distinguish one organisation from another. The beginning of formal writing in an corporate culture started with Petigrew (1979). He introduced the anthropologist concepts like symbolism, myths, and rituals that could be used in corporate analysis.

Business managers use a corporate culture to differentiate their company from other companies (Weber & Tarba, 2012). Apple Inc, the International Business Machines Corporation (IBM), and Hewlett-Packard Corporation (HP) exist on similar technology and same operating environment, but these companies have different corporate cultures (Schein, 2010). The Apple culture includes producing simple, elegant, and innovative products (Toma & Marinescu, 2013). Priorities in HP culture are employees' autonomy and creativity (Childress, 2013).

Characteristics of corporate culture:

If culture is a system of common understanding to know the members of an organization, a system is composed of a set of core features that they valued the organization or their values. These 10 properties consist of:

1 - *Personal creativity*: responsibility, freedom and independence of the individual.

2 - *Risk Disclosure:* The amount of money people are encouraged to take initiative, to work and ambition to make risky.

3 - *Leadership:* the extent to which the objectives and functions that are expected to be made clear.

4 - Integration: the extent or degree to which units within an organization to act in a coordinated way.

5 - *Management support:* the extent or degree to which managers communicate with their subordinates, they will help and support them.

6 - Control of regulation and supervision on the behaviour of individuals who direct the managers to apply.

7 - *Identity:* The degree to which individuals or entire organization (not a band or special field or person that has proficiency them) to represent the nation.

8 - *Reward system:* the extent or degree to which the bonus reward allocation practices, and promoting employees based on performance

indicators is not based on history, party games and as indicators of the.

9 - *Conflict reconciliation:* With the amount or degree to which people are encouraged to build and open conflict are obvious criticisms.

10 - *Pattern of relation:* amount or degree of corporate communication is limited to the formal hierarchy of needs (Flamholtz & Randle, 2012).

Types of Organizational Culture

Four types of organizational culture include (a) clan culture, (b) adhocracy culture, (c) hierarchy culture, and (d) market culture (Fiordelisi, 2014; Sok, Blomme, & Tromp, 2014; Wiewiora, Murphy, Trigunarsyah & Brown, 2014). Clan or supportive culture contains an employee-oriented leadership, cohesiveness, participation, and teamwork (Han, 2012). Adhocracy or an entrepreneurial culture includes innovative, creative, and adaptable characteristics (Veiseh et al., 2014). Sok et al. (2014) defined hierarchy culture as a combination of rules and regulations to control activities in the organization. Market culture includes competition and organizational goal achievement (Pinho et al., 2014).

The assumption and values of clan culture include human affiliation, collaboration, attachment, trust, loyalty, and support (Fiordelisi, 2014). In a clan culture, managers need to act in a democratic manner to inspire and motivate employees to establish a culture of excellence in the organization (Miguel, 2015). An interpersonal relationship is active in the effective organizational culture. Organization members behave appropriately and develop a sense of ownership when they have trust in, loyalty to, and ownership in the organization (Nongo & Ikyanyon, 2012). Clan culture includes teamwork, participation, employee involvement, and open communication (Pinho et al., 2014). In a clan culture, business managers encourage teamwork and employee empowerment (Yirdaw, 2014). The ultimate goal of clan culture is improving employee performance through commitment, sense of ownership, and responsibility (Han, 2012; Murphy et al., 2013).

In adhocracy or an entrepreneurial culture, organization members may require clarification for their job assignments including the importance and impact of the assignment to achieve organizational goals (Veiseh et al., 2014). The values and assumptions of adhocracy culture include (a) growth, (b) risk taking, (c) creativity, (d) diversity, (e) independence, and (f) adaptability (Hartnell et al., 2011). In adhocracy culture, business managers allocate more resources for research and development, and they encourage employees' involvement in creative and innovative research activities (Sok et al., 2014).

In adhocracy culture, innovation and creativity are important to enhance productivity and to improve services in the organization. The ultimate result of adhocracy culture is innovation and change (Fiordelisi, 2014). Research evidence in the area of organizational culture show the existence of a positive relationship between adhocracy culture and innovative entrepreneurial orientation (Engelen et al., 2014). Other research findings also showed the existence of a positive relationship between adhocracy culture and financial effectiveness in the long-term (Hartnell et al., 2011).

In hierarchy culture, business managers give priority in establishing effective control systems throughout the organization. In hierarchy culture, organization members follow the rules and regulations, and each activity set with pre-defined procedures and rules (Hartnell et al., 2011).

Hierarchy culture includes clear communication channels, stability, consistency, and reinforcement (Fiordelisi, 2014). The final goal of hierarchy culture is efficiency and effectiveness. Study findings showed the existence of a negative relationship between hierarchy culture and financial performance (Han, 2012). Other research findings also showed the existence of a negative relationship between hierarchical culture and customer integration (Cao et al., 2015). In a competition

culture, organizational members have clear objectives to increase their reward through market achievement (Han, 2012). Competition culture includes (a) gathering customer and competitor information, (b) appropriate goal setting, planning and decision-making, and (c) task focus leadership. Competition culture also contains market aggressiveness and achievement.

The competition culture includes open communication, competition, competence, and achievement (Miguel, 2015). In competition culture, business managers focus on external effectiveness through market control and secure competitiveness through market achievement. Miguel (2015) noted that business managers must have knowledge of their clients and market priority to survive in the competitive market. In a competition culture, business managers must maintain customer-driven leadership because the priority in competition culture is customers' satisfaction (Han, 2012).

Organisational Performance

Organisational performance can be simply defined as a company's results and achievements compared to goals and objectives (Richard, Devinney, Yip & Johnson, 2009). Cho and Dansereau (2010) define organisational performance about the organisation's goals and objectives. Tomal and Jones (2015) refer to organisational performance as the actual results or outputs of an organisation as measured against that organisation's intended outputs. Organisational performance reflects the way an organisation takes advantage of tangible and intangible resources to achieve its goals (Hunger & Wheelen, 2012) and the culmination of an organisation's working process and activities. Nnabuife (2009) defines organisational performance as setting up a structure or mending an already existing one to suit the organisational environment and the demands of technology. Moullin (2007) identified organisational performance as, a measure which is used by organisations so that they can manage their efficiency well, and deliver their worth to shareholders and clients. Since organisational performance is a multidimensional concept, it seeks to measure companies' achievement of the objectives proposed for different stakeholders in a given period (Richard et al., 2009).

Measuring organisational performance was in the past limited more or less on financial measures in the form of revenue, profit, net operating income, Return on Assets (ROA), Return on Equity (ROE), Return on Sales (ROS) and other mostly revenue and profit related measures. Although very practical and useful, traditional financial measures cannot create advantages for the organisation in an intensely competitive environment (Liu, Wu & Chen, 2010). New organisational concepts demanded additional measurement information for managers to make proper decisions and for a shareholder to properly evaluate company performance. New financial and especially non-financial information in measuring performance became more or equally important and provided added value to stakeholders, non-financial information such as intellectual capital and social responsibility as well as the promotion of organisational knowledge level (Liu, Wu & Chen, 2010). Organisational performance is a concept that measures a firm's position in the marketplace and the firm's ability in meeting its stakeholders' needs (Lo, Mohamad, Ramayah, & Wang, 2015). According to Slack, Chambers, and Johnston (2010), employee performance can be known as the degree to which the operation fulfils the performance objectives the primary measures and meets the needs of the customers that is secondary measures (Slack, Chambers, & Johnston, 2010).

Different organisations use various types of measurement to evaluate performance, the most commonly used today includes financial and non-financial performance indicators (Hilman, & Kaliappen, 2014). Many researchers have employed a more balanced approach to performance measurement by including both financial performance and non-financial performance measures (Ho, Ahmad, & Ramayah, 2016). Financial performance has been seen by many as the

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ultimate aim of any company and it reflects how well a company uses its assets to generate revenues (Chen, Tsou, & Huang, 2009). On the other hand, nonfinancial performance measures refer to longterm operational objectives of a company or, in other words, future performance indicators that are not presentable by contemporary financial measures (Blazevic & Lievens, 2004; Prieto & Revilla, 2006).

Financial performance relates to data presented in financial Statements and accompanied notes (Hamdam, Pakdel & Soheili, 2012) such as profitability, sales growth, return on sales, return on investment, and return on equity (Zehir, Can & Karaboga, 2015). Nonetheless, Falshaw, Glaister, and Tatoglu (2006) claim that financial measures of performance only capture one part of organisational performance. This is supported by (Garg & Ma, 2005) who advocated the movement toward recognizing non-financial measures, given that they focus on a firm's long-term success (Avci, Madanoglu & Okumus, 2011). Non-financial performance relates to the organisation's effective marketing activities and can be evaluated through customer loyalty, customer satisfaction, market share, quality, new product development, and so on (Shah, & Dubey, 2013; Zehir, Can & Karaboga, 2015). These measures offer an alternative perspective on performance and are key behaviours for supporting the achievement of positive financial performance (Wang, Bhanugopan, & Lockhart, 2015).

A multi-dimensional measure of firms' performance may include traditional accounting indicators such as sales growth, market share, and profitability aspiration levels. Lumpkin and Dess (2008) also considered some non-financial issues like company's reputation, public image and goodwill and the commitment and satisfaction of employees which may be important to new entrants. Wiklund and Shepherd (2005) believed that performance measures of three key performance indicators- gross profit, return on asset (ROA) and return on investment (ROI) in measuring firm performance.

To be successful and remain in business, both profitability and growth are important and necessary for a company to survive and remain attractive to investors and analysts. It is agreed that profit and growth are relevant motives for the existence of a business firm and must therefore be included in any framework to measure performance (Santos & Brito, 2012). In measuring financial performance, it is the view of Filser, Eggers, Kraus, & Málovics (2014) to integrate both the financial performance and growth aspects of performance since they are both different aspects of performance each of which reveals different important and unique information. Santos and Brito (2012) believes that superior financial performance is a way to satisfy investors and can be represented by profitability, growth and market value where profitability measures the ability of a firm in the past to generate returns and growth demonstrates its ability in the past to increase its size. However, researchers have pushed forward the case of growth as the most important measure of firm performance mainly because it is more accurate and easily accessible more than pure accounting measures (Wiklund and Shepherd, 2005).

According to Harrison and Wicks (2013), the concept of organisational performance is beyond financial measurements and broaden the definition of value and expand the list of parties who are interested in the fortunes of the firm. They argue that the varied interests of this coalition of stakeholders will determine the factors that the management of the firm has to pay attention to. It is in the satisfaction of the interests of these stakeholders that the firm can be adjudged as a success or a failure and that multiple measures of firm performance are superior to just one (that is, financial returns). They claim that creating processes for engaging stakeholders, and understanding value creation from their perspective, is critical to firm performance and the ability of the firm to remain a successful and vibrant business in the future. In this study, market share, sales, growth, profitability, organisational

effectiveness and competitive advantage will be considered as measures for organisational performance.

Empirical Review

Studies focused on assessing the influence of the different types of corporate culture on performance have reported mixed findings. Naor, Goldstein, Linderman and Schroeder (2008) found a positive relationship between culture, infrastructure and performance. Also, Aguayo (2012) reported a strong relationship between culture and performance. Sturman, Shao and Katz (2012) in his finding indicated that cultural factors have a direct influence on the profitability of voluntary turnover and influence performance, meaning a positive linkage between culture and with turnover and performance. Ngwiri (2016) in his study established that performance was closely associated with the strategy and the culture of the organisation. The organisation has a strategic plan that guides them which is operationalized and institutionalized making implementation flawless. The cultures of the organisation and the values that guide the organisation have also led to a better performance of the firm. From the analysis of the findings, it was noted that strategy implementation was not always a smooth process but a process that was faced with different challenges. The strategy was implemented by all employees in the organisation. It was broken down, simplified for all employees to understand and cascaded to the different employees.

Research findings in the area of organizational culture showed how clan culture positively relates to organizational performance (Han, 2012; Man & Luvision, 2014; Murphy et al., 2013). By contrast, Givens (2012) argued that clan culture includes employee relation issues instead of improving efficiency and effectiveness in the organization. Kotrba et al. (2012) compromised both views, supporting the clan culture's indirect role in improving performance and they acknowledge the clan culture's direct role in improving efficiency and effectiveness. In a clan culture, business managers encourage employee engagement and commitment to the organization because committed employees may perform their task efficiently and deliver their responsibility effectively (Nongo & Ikyanyon, 2012).

Tseng (2010) reported a significant positive influence of adhocracy and hierarchical cultures on performance. Similar results were obtained by Calciolari, Prenestini, and Lega (2018). However, Fekete and Bocskei (2011) established that clan and adhocracy cultures were significant positive predictors of performance. They demonstrate that hierarchical culture has a negative influence on financial performance. Zhang and Zhu (2012) found contrary evidence concerning hierarchical culture but reported a significant positive impact of both adhocracy and market cultures on performance. Morgan and Vorhies (2018) support the indirect positive link between market culture and market performance through customer satisfaction. However, they explain that market culture has a direct positive effect on financial performance and indirect influence through innovation. Choi, Seo, Scott and Martin (2010), who argue that all types of culture are important predictors of performance, Chatman, Caldwell, O'Reilly and Doerr (2014) conclude that all the four types of organisational culture based on CVF has a significant positive influence on performance.

Kamau and Wanyoike (2019) concluded in their study that there exists a strong positive correlation between corporate culture and Organisational performance. Additionally, Joseph and Kibera (2019) in their study demonstrated that Organisational culture has a significant influence on non-market performance. Thus, market culture is inversely associated with debt/equity ratio and organisational culture is a major source of sustainable competitive advantage in firms. Conversely, Cegarra-Navarro and Rodrigo-Moya (2007) reported a negative association between the culture of these two sectors and market orientation to performance. Based on the above review on culture, it can be seen that the influence of culture on Organisational processes is based on the context and nature of the organisational structure.

Fusch and Gillespie (2012) indicated that developing a positive workplace culture leads a performance improvement in the organization. Organizational culture is an important determinant factor for organizational performance (O'Reilly et al., 2014). Uddin et al. (2013) confirmed the existence of a strong relationship between organizational culture and organization performance. Childress (2013) also noted that an organizational culture does affect organizational performance positively or negatively. Unger et al. (2014) found the existence of a positive relationship between corporate culture and financial performance. In another empirical research, Flamholtz and Randle (2012) found 46% of corporate earnings affect by organizational culture effectiveness. However, Berg and Wilderom (2012) argued that the organizational culture might affect performance, where the change is a longer time interval showing the effects of culture on financial performance.

Business managers use the term organizational performance to express an action undertaken in the organization and an outcome to show organizational performance that reflects outputs. When business managers use organizational performance to express action, organizational performance is the ability to execute tasks in the organization by its members (Uddin et al., 2013). Managers may use action performance to measure with high, medium, or low scales. When business managers use organizational performance to express an outcome, organizational performance is the output or results of an organization including productivity, profitability, and growth (Carter & Greer, 2013). The output may measure against its intended goals and objectives. Berg and Wilderom (2012) identified five factors to measure the impact of organizational culture on organization performance. The factors include (a) employee empowerment, (b) external emphasis, (c) interdepartmental collaboration, (d) human resource orientation, and (e) the performance improvement tendency. These factors are important to measure the impact of organizational culture on organizational performance (Unger et al., 2014).

Theoretical Review

Hofstede's Cultural Dimensions Theory (1980)

Cultural Dimensions Theory was introduced by Geert Hofstede's (1980). The theory is probably the best known and most quoted approach that relates to business organisations. Geert Hofstede introduced six dimensions of national cultures: Power distance, uncertainty avoidance, individualism/collectivism, masculinity/femininity, long/short term orientation, and indulgence/restraint. According to him: Power distance, related to the different solutions to the fundamental challenge of human disparity; uncertainty evasion, related to the level of stress in a society in the face of an indefinite future; Individualism versus collectivism, associated with the incorporation of individuals into primary groups; Masculinity versus femininity, related to the separation of emotional roles between women and men; long term versus short term orientation, associated with the choice of focus for people's efforts: the future or the present and past—indulgence versus Restraint, related to the gratification versus control of basic human desires to enjoy life.

Despite the popularity of the cultural dimensions theory, the theory has been heavily criticised by Baskerville (2003); Brewer, & Venaik (2012); Gerhart & Fang (2005); Hoecklin (1996), McSweeney (2002a); McSweeney (2002); Phatak, Bhagat & Kashlak (2005); Steers (2005); Venaik & Brewer (2013) who argued that Hofstede's claims about the role of national culture indicate too much determinism that might be linked to fundamental flaws in his methodology. It shows that his dimensions are not that widely used in the social sciences of sociology and anthropology due to the following reasons: the theoretical frame of Hofstede's research, the equation of nation-states with cultures, the use of matrices, and the adherence to the importance of observation by participant observers (Brewer, & Venaik, 2012).

Furthermore, the relationship of Hofstede's dimensions to other national data is discussed as a weak point and questions their validity (Gerhart & Fang, 2005).

Though the theory was widely criticised, Hofstede's cultural dimensions theory has won the admiration of researchers such as Dowling, Festing & Engle (2008); Kwon (2012); Leung, Bhagat, Buchan, Erez &Gibson, (2005); Minkov (2011). The researchers argued that National culture has been shown to impact on major business activities, from capital structure to group performance and that cultural awareness can lead to the tremendous success of international business ventures and absence of it can just as well lead to their let-down (Dowling et al., 2008). More so, it appears that Hofstede's cultural dimensions are still relevant today, maintained by the recent events. It can be resolved thus, that cultures have diverse learned values and norms which can control actions and play a momentous role in influencing business outcomes (Minkov, 2011). More so, Hofstede developed national cultural profiles to compare cultures and highlight cultural differences; this provides a useful tool to evaluate what to expect when entering into a new culture and which value differences will be relatively more pronounced (Minkov, 2011). More reasons why leaders or managers have absolute power. Besides, the cultural dimensions theory will be an explanatory tool because it will help to put into perspective the findings of studies that adopt it as they relate to organisational culture and different organisational outcomes. Therefore, the justification for using including this theory in this review is that it explains how national culture is the source of organisational culture and helps to interpret findings on organisational culture. This implies that the culture of an organisation sometimes will depend on the culture of the nation or country where that organisation is located.

The Competing Value Framework Dimensions

Quinn, Rohrbaugh brings the concept of the competing value framework which is a traditional model established from the study conducted on the most important indicators of organizational effectiveness. Cameron and Quinn 1999 have proposed an order including the four structures now broadly utilized for culture review and correlation purpose- Clan, Hierarchy, Market, and Adhocracy. The OCAI model is used to identify the organizational culture prevailed in the organisations and categorize the results under four factor model against Internal vs. External and Flexibility vs. Stability. The OCAI Model consists of twenty-four statements classified under six dimensions like Dominant Characteristics, Organizational Leadership, Management of Employees, Organizational Glue, Strategic emphases and Criteria of success.

Consequent research (Deshpandé et al. 1993; Moll and Wlach 2003) takes into account the accompanying extension on these culture types. Quinn and Cameron 1983 additionally built up an evaluation instrument utilizing the Competing Values Framework as a method for deciding the relative significance of cultural traits within an organization and establish the organization's dominant culture type characteristic furthermore, general culture profile as far as the four social structures specified above and six key measurements of organizational culture: i) Dominant Characteristics: The level of collaboration and sense of belonging, level of innovativeness and dynamism, focus on goals and competition, dependence upon frameworks and accentuation on effectiveness. (Igo & Skitmore 2006) ii) Organizational Leadership: Leadership style and approach that pervades the organization. In prior research, Quinn and Rohrbaugh 1981 portrayed eight ostensible classes of leadership and later fused these into the OCAI audit process. The parts distinguished were the mentor, facilitator, innovator, broker, producer, director, coordinator, monitor (Igo & Skitmore 2006) iii) Management of Employees: How workers are dealt with, level of discussion, participation, and consensus, working conditions (Igo & Skitmore 2006) iv) Organizational Glue: Consists of constituents that hold the

organization together such as unity and teamwork, loyalty and commitment, entrepreneurship and flexibility, rules and policies, goal orientation and competitiveness. (Igo & Skitmore 2006) v) Strategic Emphasis: Organizational strategy drivers; long-term development of human capital, innovation, stability and competitive advantage, growth and acquisition, achievement of goals. (Igo & Skitmore 2006) vi) Criteria for Success: How is success defined and who gets rewarded profits, market share and penetration, sensitivity to customers and concern for people, development of new products and services, dependability and optimum cost. (Igo & Skitmore 2006).

CONCLUSION

Like the society in general, Nigeria corporate culture is hierarchical, so centralization is popular, subordinates expect to be told what to do and the ideal boss is a benevolent autocrat. It is also a collectivistic, as offence leads to shame and loss of face, employer/employee relationships are perceived in moral terms (like a family link), hiring and promotion decisions take account of the employee's in-group, management is the management of groups. In addition, it is a masculine, corporate culture is driven by competition, achievement and success, with success being defined by the winner / best in field (Akanji, Mordi, Ituma, Ekwueme, Adisa & Ajonbadi, 2020).

The study revealed the importance of corporate culture in stimulating corporate performance in consumer goods companies in Nigeria because they provide the means to structure the work process. Therefore, managers should ensure that the corporate culture is conducive to fostering interconnected employee-management relations. Companies that include workers in decision-making and encourage their growth have an advantage over companies where employees feel ignored.

Also, employees should be given adequate incentives. These should not be limited to monetary rewards, but should include acknowledgement of their contribution and opportunities to achieve individual goals and aspirations. Finally, both employees and managers should be trained to boost performance and thereby productivity.

The study was limited by the fact it is a conceptual review, future quantitative research could offer further empirical evidence on the nexus between corporate culture and performance of consumer goods companies in Nigeria. Also, future researcher can study the impact of the emergence of artificial intelligence and the further digitalization of organizations, on corporate culture.

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