"Company culture is the backbone to a successful organisation."

Shift Happens: Strategies for Organisational Culture Evolution

Dr Zara Whysall
Associate Professor of Business Psychology
Nottingham Business School
Nottingham Trent University

NBS | Nottingham Business School
Nottingham Trent University

Culture is not optional; it exists whether we like it or not.

(Financial Conduct Authority, 2018)

Organisational culture exerts a powerful influence on all organisations, affecting employees' decisions and actions for better or worse. This makes fostering a positive culture, one that will help you to achieve your strategic objectives, a priority for all leaders.

The effectiveness or impact of many approaches to helping organisations measure and shape their culture, however, remains relatively weak in terms of its evidence-base. This white paper aims to consolidate academic theory and research to help leaders, managers and HR practitioners get to grips with organisational culture.

Specifically, it addresses the following key questions:

1. What is organisational culture?

- The different layers of culture, and their influence
- Culture and values
- The difference between organisational culture and climate

2. How can organisational culture help or hinder my organisation?

- Cultural alignment and the UK Banking crisis
- The benefits of developing a strong, aligned culture
- The risks of cultural misalignment

3. What type of culture should we aspire to create, and how?

- Strategic alignment in culture
- Measuring your culture
- How to shape your culture

SECTION 1

What is organisational culture?

When you walk into any organisation, you soon get a sense of the type of organisation it is: How to behave, what is acceptable, what is frowned upon, what matters, and what doesn't.

You don't have to read the organisation's mission statement, policies, or procedures to understand it; you see it in how people treat each other, how they communicate, and how they operate. This is the organisational culture. In other words, 'how we do things around here'.

Academic definitions of organisational culture refer to it as the *"learned patterns of beliefs, values, assumptions, and behavioral norms..."*[1] and the *"system of shared values defining what is important, and norms defining appropriate attitudes and behaviors."*[2] Edgar Schein conceptualised culture as an 'iceberg', made up of easily observable aspects as well as less obvious influences (see Figure 1), in three main layers:

- observable artefacts (policies, strategic plans, written procedures, manner of dress, etc)
- values which govern behaviour (our declared values and the accompanying behavioural norms – or 'what we do every day')
- deep-rooted assumptions (the shared, underlying core beliefs which drive how a group of people behave).

FIGURE 1.
SCHEIN'S 'CULTURAL ICEBERG'

SURFACE ELEMENTS

ARTIFACTS

REFLECTED VALUES & BEHAVIOURAL NORMS

UNDERLYING BELIEFS

DEEPER ELEMENTS
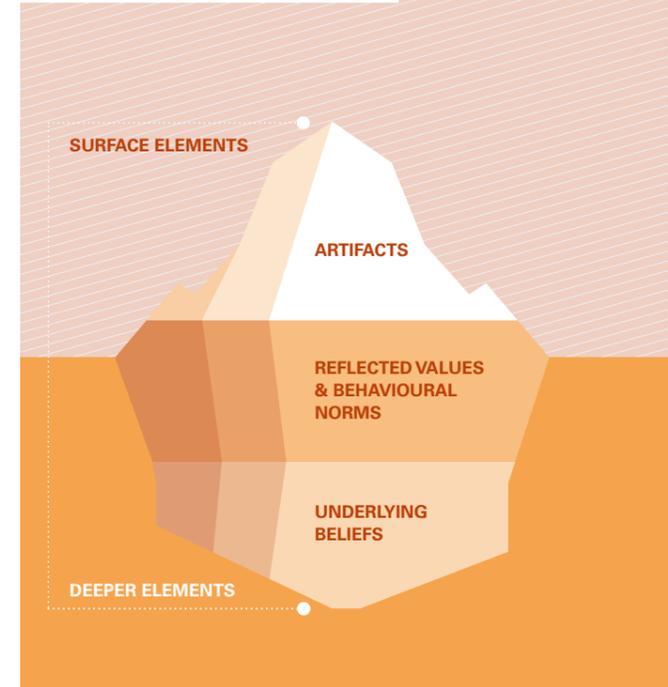
This means that culture is influenced by the external environment, but resides in the beliefs, values and assumptions of employees, and is demonstrated through their behaviours and actions. Specifically, the beliefs and behaviours that are commonly and consistently shared and demonstrated by the collective majority.

To highlight the importance of culture as a shared phenomenon, take the example of a maverick or 'lone wolf' who causes problems within an organisation. The undesirable beliefs and behaviours of a 'lone wolf' don't necessarily reflect the culture of an organisation, unless they're shared and replicated by others. What would, however, be an indication of the culture, is the extent to which others condone versus challenge the behaviours of the lone wolf.

Culture and values

Perhaps due to the emphasis on values in Schein's model of culture, consultants offering organisational culture services often focus on values, helping organisations to clarify and embed the values that they believe will drive their organisational success.

Increasingly, however, researchers are questioning the strength of connection between cultural values and practices and the assumption that values influence behaviours reflected in a culture.[3] A shift can be seen towards a greater emphasis on viewing and examining culture in terms of behaviour; less from employees' inner core values and more from what they see and do in their workplace.

I argue that culture is most strongly reflected by the 'normative behaviours' seen in an organisation. These are the typical ways of behaving or operating that are shared and demonstrated consistently by people across an organisation, and the combined influences that drive these common ways of operating.

How does it differ from Organisational Climate?

Organisational climate is a related concept that refers to 'the shared perceptions of and the meaning attached to the policies, practices and procedures employees experience and the behaviours they observe getting rewarded and that are supported or expected'.[4]

Climate is a narrower aspect of culture but also a major contributing factor. It sits at the mid to surface layer of the iceberg diagram above, not referring to the actual surface level artefacts themselves but simply employee's perceptions of those things.

However, to influence climate, we must look at the policies, practices and procedures that create those perceptions and behaviours, plus the more deep rooted values and assumptions that may underpin them.

Failure to look at the 'whole iceberg' may obscure the reality that, below the waterline, inconsistent and potentially even conflicting organisational practices, behaviours, attitudes and values may be driving very different outcomes to those that an organisation has identified and outlined in its policies and formal processes. It is only by evaluating and managing alignment between levels of organisational culture that dangerous instances of cultural misalignment will be identified.

To influence climate, we must look at the policies, practices and procedures that create those perceptions and behaviours.

Section 1: Key take-aways

- Culture is reflected in the everyday behaviours seen in an organisation – in other words, "how we do things around here".
- The behaviours which characterise a culture are shaped by the combined influence of both objective aspects (e.g. structures, policies, values) and subjective aspects (e.g. beliefs, attitudes, assumptions).
- Organisational climate describes the shared perceptions of the work environment, so can be considered an aspect of the broader culture.

SECTION 2

How can culture help or hinder my organisation?

Following the UK banking crisis and in the wake of the Libor-rigging scandal, the Parliamentary Commission on Banking Standards identified organisational culture as a key underlying cause of this and other widespread failings in the UK banking sector.

An assessment of organisational culture across more than 28,000 employees from 22 firms across the UK banking industry identified "an apparent mismatch in many firms between the values espoused by the firm and the way that some employees saw business being done."[5]

In other words, whilst relevant policies and formal processes may be in place, cultural misalignment may obscure the reality that 'below the waterline', inconsistent and potentially even conflicting organisational practices, behaviours, attitudes and values may be driving very different outcomes. This misalignment between levels of culture might be subtle and potentially undetected, but it is a serious and widespread threat that is likely to be affecting many organisations.

Recent years have seen an amplification of interest, amongst regulators, economists and business leaders, in the role of organisational culture in maintaining economic and financial stability, ethical conduct and broader organisational behaviour. The UK Corporate Governance Code was amended in 2024 (effective 2025) to include that boards should not only assess and monitor culture, but also how the desired culture has been embedded.

Whether you're a listed company or not, it is in the interests of all organisations to examine and shape their culture because it reflects and influences how your employees conduct themselves: how they treat your customers, how they conduct themselves in terms of ethics, how inclusive they are, and so on.

What are the benefits of developing a strong, aligned culture?

Research has identified clear links between culture and firm performance in terms of financial outcomes, market valuation, reputation, analysts' recommendations, attitudes among employees, stock returns and bankruptcy risk.[6]

A strong and aligned organisational culture has been shown to strengthen an organisation's operating capacity by reducing the uncertainty and ambiguity employees experience in their working environment. This is because it has a strong influence on what people focus on and how they go about it.

> "When we examine any particular aspect (e.g. how the firm recruits, the nature of its entry level training, its reward systems, and so forth), little stands out as unusual. But when the pieces are assembled, what emerges… is an awesome internal consistency which powerfully shapes behavior."
>
> Pascale (1985)[7]

It reduces the need for additional formal rules and policies, helping organisations to resist excessive bureaucracy and formality to remain agile; a valuable quality in a modern operating environment characterised by volatility, uncertainty, complexity, and ambiguity.

> "When an organization instils a strong, consistent set of implicit understandings, it is effectively establishing a common law to supplement its statutory laws. This enables us to interpret formal systems in the context for which they were designed, to use them as tools rather than straight jackets."
>
> Pascale (1985)

In an environment of increased virtual and dispersed working, where employers have less visibility and contact points with employees, and equally, employees increasingly expect empowerment and autonomy in their work, the importance of developing a strong culture is only likely to intensify in future.

Cultural misalignment

Cultural misalignment comes in different forms, with different causes. Sometimes it is accidental, such as in rapid organisational transformation or mergers and acquisitions (M&A). This is because organisational change typically triggers changes at the surface level of culture due to creation of new strategic objectives, policies, and formal processes. For these to be effective and have any impact on key organisational outcomes, they must become embedded into informal processes, organisational practices and behaviours. However, the pace of change demands more frequent adaptations to strategy and other surface elements than has historically been the case, which increases the risk that processes, formal and informal practices become misaligned with strategy, or with each other. It is hard to keep up, since behaviour change can take time and effort. All too often, the work that goes into creating policies is largely wasted, since insufficient effort is given to embedding them. This is why culture is often identified as hindering attempts to achieve organisation change or transformation.

As a result, organisational misalignment is held as one of the major reasons that many change initiatives fail.[8] In the case of M&A, given the amount of work to be done in terms of physical and legal integration of two entities, not to mention formal policy and process alignment, the embedding of this into alignment of behaviours is often neglected and, for the reasons mentioned earlier, values alignment very difficult to achieve. Consequently, M&A presents a high risk of cultural misalignment, as does rapid organisational change.

In other, potentially more concerning instances, cultural misalignment is more consciously overlooked, and even actively created. For instance, when an image of the organisation is presented on the surface, which is at odds with the types of behaviours and values that are condoned within it. This arises when individuals who hold power within an organisation believe that the values and behaviours expected of them key stakeholders (whether that be potential future employees, investors, customers or regulating bodies) differ from those that they truly value and believe will help them succeed. Sometimes this may be a conscious deception, sometimes not. It is possible that individuals may even fool themselves into believing that they represent one thing, when their actions and behaviours suggest that the reality is quite different.

Section 2: Key take-aways

- Regulators, economists and business leaders are increasingly recognising the importance of organisational culture in influencing ethical conduct, broader organisational behaviour and maintaining economic and financial stability.
- Alignment between surface levels of culture (what we espouse) and how people typically behave is a critical, but often overlooked aspect of culture.
- Companies listed on the LSE are required to assess, monitor, and now demonstrate how the desired culture has been embedded.

Examples of cultural misalignment in practice:

What we espouse to value…	Contradictory behaviours you might observe…	Suggesting what we really value or believe is…	Harmful consequences might include…
Inclusion & equality	We invite people from diverse backgrounds 'to the table' but then don't ask for, or truly listen to and act upon, their perspectives and contributions.	That the majority group knows better, and opinions of those who sit outside of this are considered less valuable and/or a threat to the status quo in which the majority have power.	Due to a 'self-fulfilling prophecy', this could lead to the conclusion that those in the minority groups are inferior, because they were 'at the table' but had little impact.
Collaboration	Whilst encouraging people to collaborate more, we measure and reward people for individual level outcomes and successes.	What matters is 'getting the job done', delivering results quickly and easily (but not necessarily the best results); simplicity rather than potentially superior complexity.	Internal competition, hoarding and protectionism in silos, individuals prioritise their own/their team's success rather than collective, organisational or customer success.
Flexibility & work-life balance	We offer and even encourage flexibility and work-life balance yet promote and/or give more opportunities to those that spend the most time in the office, put in the most hours, or produce the largest volume of output.	This may reflect a lack of trust and/or desire to control, or a value of quantity above quality. It also implies that we would compromise the wellbeing of our people for the performance of our business, and do not recognise that there is a strong link between the two.	High employee turnover, particularly amongst those with dependents and/or who expect and value a good-work life balance, and a shortage of those people at more senior levels.
Ethics & integrity	Impression management: we conceal, and/or convey a different version of how we operate or what we value to external stakeholders. Rule breaking or bending standards or guidelines (either our own or externally imposed ones) is overlooked, and there may be a focus on purely financial metrics as measures of success.	We need to succeed at any cost, ensuring that our own interests are met regardless of the potential consequences, and an implicit belief that 'it's OK so long as no-one finds out'.	Continual duplicity is not only tiring (and for many, unacceptable), but it promotes risk-taking behaviour which has the potential to cause harm, potentially even being unlawful. Whilst mistakes can be forgiven, intentional deception is much harder to recover from and regain trust, which is the foundation of strong stakeholder relationships.
Quality	We espouse that we offer quality, yet don't adhere to formal processes, cutting corners is condoned, and we rarely check the impact that either we, or our products and services, are having.	The quality of our products or services either doesn't matter; 'good enough is OK' or we believe we can get away with poor quality.	Difficulty retaining customers/ end users, loss of trust from customers and key stakeholders, increased costs incurred by reparation efforts.

Section 3: What type of culture should we aspire to create, and how?

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There's no such thing as a universally 'right' culture, but there are two overarching qualities to aim for in your organisational culture: cultural alignment, as discussed above, and strategic alignment.

What is strategic alignment in culture?

Strategic alignment is about creating a culture in which beliefs, values, assumptions, behavioural norms, practices, processes, and policies are aligned and facilitate the organisation's strategic aims and objectives.

For instance, do you need a culture that inspires creativity and innovation, or standardisation and consistency? A culture which encourages or discourages risk taking? A culture which encourages regular collaboration or focus within specialisms?

The answers to these questions should be driven by your organisation's mission and strategy, informed by knowledge of the types of behaviours that will enable those outcomes. If achieved, the uniqueness of an organisation's culture can separate it from its competitors, being felt and experienced by customers or service users through their interactions with the organisation and its people, creating a reason for customers/services users (and employees) to stay, rather than go elsewhere.

Strategic alignment of culture also contributes to organisational efficiency and performance by creating fluidity and reducing friction from competing demands or influences.

However, it should also be acknowledged that in every large organisation there will be subcultures, or even countercultures, where there are different emphases and ways of operating. Sometimes these differences can impede strategic objectives, creating disruption and confusion, but under some circumstances they can be useful.

The key question is whether these subcultures are appropriate, in alignment with an aspect of the organisation's strategy. For example, whilst risk taking may be a desirable quality in a culture that needs to be at the cutting-edge in terms of innovation, it is often less desirable in the financial or legal functions of that organisation. On the other hand, an organisation which aims to produce consistently high-quality products would want to promote control rather than creativity in the manufacturing operation. However it may be important to encourage a subculture of experimentation and innovation in the research and development arm of the organisation, where they are developing concepts for new products that may move into production in future.

The key question is whether these subcultures are appropriate.

"Only what gets measured, gets managed.

Peter Drucker

How should we measure our culture?

To shape culture, the first step is to make it explicit and more tangible by measuring it. Many approaches and tools exist for measuring culture, alongside much debate and little consensus about the best approaches. The two main ones are:

|	What does it involve?	Disadvantages	Advantages
Ethnographic methods	Immersing oneself in a culture over an extended period of time, during which you observe and interact with those within it.	• Time-consuming, and therefore costly • Observer will apply their own assumptions and interpretations, which may bias them • People may act differently when they are being observed • This nuanced information can make clear comparisons difficult, e.g. to track change over time	• Typically gathers qualitative data, providing richness and depth, capturing complex nuances of culture • Realistic; involves people in their real-life environment
Survey methods	A list of questions which ask employees about their attitudes, beliefs, values, and assumptions. Can generate qualitative and quantitative data.	• Typically measure climate rather than culture, based on the definitions already discussed • The beliefs and attitudes people report don't necessarily reflect how they actually behave • Typically generic rather than specific to your cultural priorities	• Simple and easy to administer to large numbers of people • Breadth and quantification allows for comparisons to be made over time • Many off the shelf versions exist

The say-do gap

Whilst culture surveys are very popular, since self-reported attitudes, beliefs and intentions do not necessarily correlate with behaviours, surveys of this nature may not provide an accurate reflection of the behavioural norms that characterise your culture.

The say-do gap describes important disparities between the beliefs and attitudes people report, and how they actually behave. For instance, outside of the work context, many people say they intend to eat more healthily or do more exercise, but often do not follow through with action. In the workplace, they may report that they always behave ethically and inclusively, perhaps because they are blind to their own biases or do not wish to see themselves as unethical or non-inclusive, but in reality, act in ways counter to this.

There are many reasons why our behaviours in reality often do not mirror what we report in terms of our attitudes, beliefs or intentions. The MAPPS framework (see Figure 2) summarises these.

FIGURE 2.
FACTORS THAT INFLUENCE THE SAY-DO GAP (IPSOS, 2020)

MOTIVATION   PROCESSING   SOCIAL

ABILITY   PHYSICAL
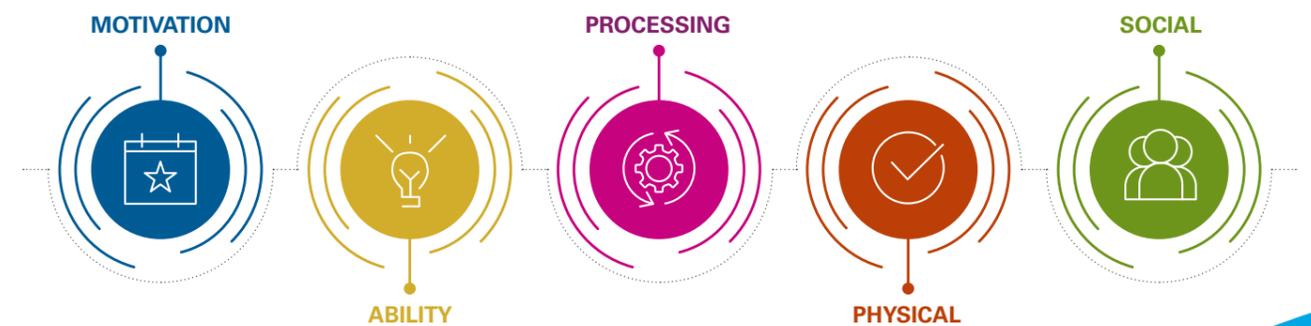
Examples of the say-do gap in culture include:

Motivation
I believe it's important for our company to be innovative, but I don't engage in innovation because I don't think it will work, or I'm not rewarded for it

Ability
I value inclusion but I don't feel confident in having conversations with people who are different to me, in case I say the wrong thing

Processing
I recognise the importance of interdisciplinary collaboration but I plan projects based on a brainstorm in my own department, so it just doesn't happen

Physical
I believe in the importance of sustainability, but it's very difficult to get to our office by sustainable means of transport, and our video conferencing facilities are poor

Social
I think we should be more innovative, but the people around me are risk averse and don't respond well to different ideas

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Given the importance of developing an organisational culture that is highly unique and aligned to your strategic objectives or mission, some of the generic off-the-shelf tools and frameworks for measuring culture have been criticised for assuming that the same domains are equally relevant for all organisations.[9]

These 'broad brush' tools will provide a general picture of your culture but will lack specificity in terms of alignment to what matters most in your organisation, and consequently, where or how to intervene to have a significant impact.

A Cultural Maturity Approach

In my work, I develop and use bespoke organisational culture maturity matrices to help organisations to assess and shape their culture. This has the benefit of focusing on the specific behaviours that will enable the strategic priorities for that organisation. For example, for an organisation with innovation at the heart of their strategy, this would include evidence-based enablers or barriers of innovation, such as risk-taking, experimentation and collaboration.

To track change over time, it is also important to have a means of classifying these behavioural norms, in order to make comparisons. Furthermore, since culture is about the typical ways of behaving or operating that are shared and demonstrated consistently by people across an organisation, it is important to capture breadth.

An alternative to observing people on a wide scale, or risking the say-do gap with a standard survey, is to ask them about the typical behaviour they see across their organisation. This is different to traditional culture surveys which have been criticised as being too similar to job satisfaction measures, assessing individuals' personal attitudes towards domains of culture rather than the normative behaviours that they see as prevalent.[10]

Asking about how people tend to operate in this organisation, rather than about that individual's own attitudes towards something is not only more appropriate for assessing cultural norms, but also reduces the social desirability influence, which bias us to present ourselves in a more positive light than is accurate.

The Cultural Maturity Matrix

Applied to culture, the maturity matrix is a tool which helps to integrate and align levels of culture, providing a roadmap for the development of both the formal, espoused, or objective aspects of culture (e.g. policies and processes) and the informal or subjective elements (e.g. perceptions of policies and processes, and observed behaviours).

In contrast to assessing culture against a generic framework, this offers greater clarity and specificity in terms of the changes needed to move towards desired future states of cultural maturity. Using a maturity framework approach, the measurement of culture becomes a valuable step in the change process, by:

- Clarifying the types of behavioural norms that would enable your specific strategic objectives;
- Making explicit the current normative behaviours in these areas, or in other words, 'how we do things around here';
- Assessing current norms and practices in relation to their stage in the maturation process;
- Providing a roadmap in terms of aspirational normative behaviours, policy and process development;
- Offering a means by which cultural change/maturity can be tracked;
- Allowing current and future/aspirational cultural norms to be widely communicated, understood, then encouraged, observed by others, subsequently, socially approved and ultimately widely re-enacted.

" importa
to captu
breadth

How to shape your culture

Organisational culture change is not easy because culture comprises of multiple, interrelated aspects and influences at individual and organisational levels, within a complex, dynamic system. To change collective behaviours typically requires achieving change in relation to:

- cognition (employees' knowledge, attitudes & understanding),
- emotion (what employees care about and are motivated by),
- ability (what people are capable of doing)
- physical structure & process (what's possible or made easy by the systems and processes we create)

Successful change in each of these domains requires a range of different types of intervention and approach, but with the end goal of ensuring that employees:

- **Understand** what is expected of them and why
- **Care** about working in an organisation that operates in this way – ideally because it aligns with their own values, and results in positive consequences for them within the organisation
- **Can** operate effectively in this way, and the systems and processes make it easy to operate this way
- **Do** act this way because cues or nudges in the organisational environment prompt them to do so, and they see others doing the same

Behavioural science has demonstrated that these aspects don't necessarily interact in a linear, or sequential way. For instance, understanding why we should do something isn't always a necessary precursor to doing it; sometimes a nudge is sufficient.

Equally, understanding 'why' isn't always sufficient either; many of our behaviours don't align with our beliefs, intentions or what we should do. Not only can attempts to change beliefs fail to persuade, but can even result in 'belief boomerang' whereby beliefs move even further in the opposite direction to that advocated.[11]

Some of the key ways of influencing and supporting change in each of these areas are reflected in Figure 3 below. Leadership sits at the centre, because although culture cannot be mandated in a top-down manner, leaders have the opportunity to influence all of these areas, and therefore are critical to effective culture change.

To increase the likelihood of positive change, a systems approach is needed, which aligns of all of these influences in the desired direction. In my work, I design bespoke maturity matrices for organisations to integrate all of these influences on culture into a cohesive and unified framework for action.

While culture change can be complex, to conclude, here are some simple recommendations to help guide the process:

1. **Start with the end in mind.**
   Gain clarity on the destination, informed not only by the type of culture employees think they need, but also by evidence-based insights into the type of culture that will enable your organisation's strategic needs.

2. **Make the implicit explicit.**
   Assess the current behavioural norms that characterise the culture; the types of normative behaviours that employees are experiencing as prevalent, in the areas that matter.

3. **Understand the gap.**
   Just because a behaviour is widespread within a culture doesn't mean it is optimal. Recognise the degree to which the current dominant behaviours and approaches are facilitating your organisation's strategic goals, and the size of the shift required to close any gap.

4. **Focus on critical behaviours and practices.**
   Identify the behaviours and practices in areas where changes will have the biggest impact on the outcomes that matter most.

5. **Map the pathway for culture change.**
   Culture change doesn't happen with one initiative, it requires a series of intentional steps which trigger changes at individual and organisational levels.

6. **Amplify the impact.**
   Conscious efforts are needed in ongoing communications, formal and informal, signalling and role-modelling across all levels of the organisation, to reinforce desired changes.
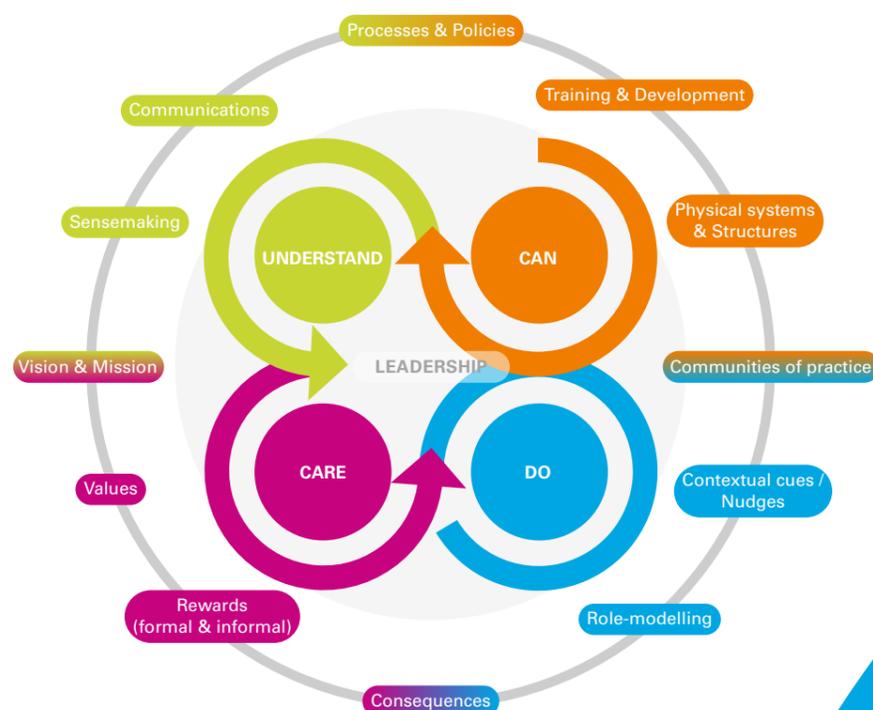
7. **Make it sustainable.**
   Review your systems and processes, including approaches to recruitment, promotion, reward, and performance management, and change any features that undermine what you're trying to achieve.

8. **Keep going.**
   Culture change never stops.

"*Culture change never stops.*

FIGURE 3.
THE SYSTEMIC MECHANISMS OF CULTURE AND THEIR KEY INFLUENCES

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To hear more or discuss how we can support your organisation to assess and shift culture, get in touch.

zara.whysall@ntu.ac.uk | linkedin.com/in/zara-whysall | www.ntu.ac.uk/research/organisational-culture