

UNIVERSITY OF CAPE COAST

CULTURE CHANGE AND ORGANISATIONAL PERFORMANCE
AT GHANA REVENUE AUTHORITY

BY

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own research work and that no part of it has been presented for another degree in this University or elsewhere.

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Signature: Date:

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guideline on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Name: Dr. Simon Mariwah

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ABSTRACT

This study aimed at assessing the culture change and organisational performance using the Ghana Revenue Authority (GRA) as its case study. The researcher adopted a qualitative research design where structured questionnaire was designed for the data collection. The study sampled one hundred and fifty (150) officials of Ghana Revenue Authority in the Greater Accra region. Structured questionnaires were designed and administered to the sampled officials. The statistical software programmes used to analyse the data included Microsoft Excel and SPSS (Statistical Product and Service Solutions, formally Statistical Package for the Social Sciences). The study has revealed that the organisational culture at GRA is more of collectivism where both management and subordinates have a cordial relationship towards contribution to the growth of the new integrated organisation. It has been established that as a result of the integration, revenue mobilization at GRA through the adoption of a work culture where all the erstwhile agencies' cultures are managed holistically. However, some cultural challenges encountered as a result of the integration is the evaporation of valuable operations whilst benefits programs create unpleasant feeling among workers which reduces productivity among workers and thus the organisation as a whole. The study recommends that training and workshops must be organized for all workers to educate them on the new strategies or procedures governing the organisation's culture.

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DEDICATION

To my dear mother, Mrs Patience Mable Afua Akutse for her sacrifices towards my education.

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ABBREVIATIONS

CEO	Chief Executive Officer
CEPS	Customs, Excise and Preventive Service
CVF	Competing Values Framework
DTRD	Domestic Tax Revenue Division
GRA	Ghana Revenue Authority
HND	Higher National Diploma
ICT	Information Communication Technology
OC	Organisational Culture
SPSS	Statistical Product and Service Solutions

CHAPTER ONE

INTRODUCTION

Background of the study

Culture involves beliefs, values and behaviour which exist at various levels and manifest itself in a wide range of characteristics of an organisational life. Included in the wide range of organisational life where culture manifests itself is performance (Krumbholz & Maiden, 2000).

Organizational culture (OC) can be described as the set of important assumptions often unstated that members of an organization share in common (Ng'ang'a & Nyongesa, 2012). These assumptions are beliefs and values. Beliefs are assumptions about reality and are derived and reinforced by experience. Values are assumptions about ideals that are desirable and worth striving for. When beliefs and values are shared in an organization, they create a corporate culture (Azhar, 2003).

Zhang (2010) also describes OC as a mode, composed by some basic assumptions; and the assumptions are found and created gradually by a certain group in the process of exploring the method of adapting to external environment and solving internal interconnected system. Internal integration is the socialisation of new members in the organisations, creation of new boundaries of the organisation and the feeling of identity among personnel and commitment to the organisation (Martins & Terblanche, 2003).

It is critical for all institutional managers to understand the underlying values of their institutions because these factors directly influence the institutional performance and how much work will ultimately be required to ensure successful outcomes for the institution (Prosci, 2010). It has been claimed that, “an organizational culture is so important to the organization that, in the long run, it may be the one decisive influence for the survival or fall of the organization” (Hofstede,1998:15), and that culture matters because decisions made without awareness of the operative cultural forces may have unanticipated and undesirable consequences (Schein, 2002). Shahzad et al. (2012) further stipulate that proper understanding of organizational culture should lead towards improvement of organisational performance.

Leading organisations have deep rooted cultures that are seen to drive and sustain their competitive advantage and success (Olanipekun, Aje & Abiola-Falemu, 2013). The Ghana Revenue Authority (GRA) has recently been integrated to ensure maximum efficiency in its core business of mobilizing revenue for the government. The main divisions that have been integrated include the Customs Division, Domestic tax Revenue Division and the Support Service Division.

This integration of all these institutions indicates that their instilled organisational culture which includes their values, attitude, and beliefs will be highly affected due to the inherent change in policies and procedures. This could affect their performance at the organisation. This study therefore seeks to assess the cultural change at GRA and how it has affected its performance.

Statement of the problem

It is cautioned that researchers have underestimated the extent to which culture contributes to the performance of an organization, as either an asset or a liability and as the explanatory construct underlying numerous organizational phenomena (Schein, 2002). Moreover, Azhar (2003) asserts that the phenomenon which often distinguishes good organizations from bad ones could be summed up as “corporate culture”. The author indicates that the well- managed organizations apparently have distinctive cultures that are, in some way, responsible for their ability to successfully implement strategies. He further observes that every organization has a culture (which often includes several sub-cultures) that exerts powerful influences on the behaviour of employees and managers. Organizational Culture can therefore be one of the most important means of improving organizational performance.

Even though it is intangible in nature, it plays a role that is significant and affects employees and organizational operations (Ng’ang’a & Nyongesa, 2012). It may not guarantee success but companies with strong cultures have almost always, done better than their competitors. The fact that organizations may have a strong or weak culture affects their ability to perform strategically. Culture affects not only the way managers behave within organizations but also the decisions they make about the organization’s relationships with its environment and its strategy (McCarthy, Minichiello & Curran, 2000).

Pearce and Robinson (2004), also observes that culture is strength but can also be a weakness. As a strength, culture can facilitate communication, decision making and control, and create cooperation and commitment. As a weakness, culture may hamper the smooth implementation of strategy by creating resistance to change. An organization's culture could be characterised as weak when many subcultures exist, few values and behavioural norms are shared, and traditions are rare. In such organizations, employees do not have a sense of commitment, loyalty, and a sense of identity.

Looking at the effect culture can have on both management and employee performance and the pivotal role played in the economy by the GRA in revenue generation, this study is specifically aimed at identifying the existing culture at the GRA and the challenges associated with the change in culture as a result of the integration of the various divisions in the organisation.

Objectives of the study

The overriding objectives of the study include the following:

- i. To explore the existing organisational culture at GRA.
- ii. To assess the challenges encountered by GRA after the integration.
- iii. To analyse the effect of cultural change on the performance of GRA's organisational performance.

Research questions

- i. What are the existing organisational cultures at GRA?
- ii. What are the challenges encountered by GRA after the integration?
- iii. What is the effect of cultural change on the performance of GRA's organisational performance?

Significance of the study

This study will be of immense importance to academics, as well as all management and stakeholders of GRA and other public institutions. The findings and conclusions drawn from the study would in the first place add to the existing literature on organizational culture by serving as a roadmap for further research studies for students, managers and researchers in the related areas. The rich experiences that would be drawn from the literature review segment would contribute to the management of culture as an effective tool for enhancing organizational performance.

The research is also expected to unearth a lot of significant suggestions and recommendations as to how to effectively integrate different cultures and build a dynamic work culture that support good performance.

Research scope

The study takes a case study approach and as such, its findings are limited to the GRA. In addition to this limitation, the study is further limited to the selected respondents who were selected from the various departments and offices

of the GRA in the Greater Accra region. A study such as this needed a larger scope. However, this research has been limited to the Greater Accra region due to the limited time available to complete this research and the proximity to the respondents.

Organisation of the study

The study is divided into five chapters. The first chapter one presents an introduction to the study, defines the existing problem, outlines the objectives of the study, and describes the research goals and scope and limitations of the study.

Chapter two is devoted to the review of literature. It generally contains a theoretical review and empirical evidence gathered on the subject of study.

Chapter three describes the methodology to be used for this study. This comprises of the research strategy, sources and method of data collection, the type of data (primary) as well as description of the mode of the analysis and presentation of data.

Chapter four discusses the research findings resulting from the analysis of data and chapter five summaries the entire research and conclude the study as well as gives recommendations for the study.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This part of the study presents various studies gathered on the issues of culture and organisational performance both theoretical and empirical reviews.

Concept of Organisational Culture

Organisational culture has been variously defined (O'Reilly & Chatman, 1996; Sudarsanam, 2010). This may be because of the ambiguous nature of the concept of the organisation (Schein, 1990) and the different understandings of what culture is (Brown, 1995). The culture of an organisation can be defined as the embodiment of its collective systems, beliefs, norms, ideologies, myths and rituals. They can motivate people and can become valuable source of efficiency and effectiveness (Sudarsanam, 2010).

A clear distinction can however, be made between those who think of culture as a metaphor which allows for the understanding of organisations in terms of other complex entities such as the machine and the organism (Davidson, 2003) and those who think of culture as an objective entity with personality (Van de Post et al, 1998). While there is no consensus on the components of organisational culture, most authors agree that it is: holistic, inter-subjective and emotional, rather than strictly rational (Christensen, and Gordon, 1999); historically determined and needs to be taught to new members as the “correct

way” to perceive things (McGregor, 1960; Schein, 1990); related to anthropological concepts (McNamara, 2000); a collective phenomenon, socially constructed and shared by members of groups (Sergiovanni and Corbally, 1984) primarily ideational in character, having to do with meanings, understandings, beliefs, knowledge and other intangibles which govern peoples’ lives and behaviour patterns (Deal & Kennedy, 1982, Kotter and Heskett, 1992; Pettigrew, 1979). It is difficult to change culture since it forms the foundation for the organisation’s management system (Ouchi, 1981, Denison, 1990), provides meaning to the members of the organisation (Denison, 1990; Hofstede et al, 1990; Trice and Beyer, 1993) and outlasts organizational products, services, founders and leadership and all other physical attributes of the organization (Schein, 1992).

Models of Organisational Culture Different models of organisational culture exist in literature. Famous among these models are Schein (1992), Kotter and Heskett (1992), Hofstede et al. (1990), Cameron and Quinn (1999), and Denison (1990). Schein (1992) argued that culture exists at three successive levels. The most visible level of culture is its artefacts and creations, consisting of its constructed physical and social environment. At the next level down are the values that drive behaviours. The third level consists of basic underlying assumptions which evolve as solution to problem. As it is repeated over and over again it is taken for granted. It is been stated that what was once a hypothesis, supported only by a hunch or a value, is gradually treated as a reality.

Kotter and Heskett (1992) describe culture as having two levels which differ in terms of their visibility and their resistance to change. At the deeper

level, culture refers to values that are shared by the people in a group and that persist over time even when the group membership changes. At the more visible level, culture embodies the behaviour patterns or style of an organisation that new employees are automatically encouraged to follow. Hofstede et al. (1990) classify the manifestation of culture into four categories, namely symbols, heroes, rituals and values. Symbols are words, gestures, pictures or objects that carry a particular meaning within a culture.

Heroes are persons, alive or dead, real or imaginary, who possess characteristics highly prized in the culture and who thus serve as models for behaviour (Wilkins, 1984). Rituals are collective activities that are technically superfluous but are socially essential within a culture, and can be considered to be carried out for their own sake. Hofstede (1980) describes these layers as being similar to the successive skins of an onion: from shallow superficial symbols to deeper rituals. Symbols, heroes and rituals can be subsumed under the term practices because they are visible to an observer, although their cultural meaning lies in the way they are perceived by insiders. The core of culture is formed by values, in the sense of broad, non-specific feelings of good and evil, beautiful and ugly, normal and abnormal, rational and irrational, that are often unconscious and rarely discussable.

These values cannot be observed as such, but are manifested in alternatives of behaviour (Hofstede et al., 1990). Cameron and Quinn (1999) have developed an organizational culture framework built upon a theoretical model called the "Competing Values Framework." This framework refers to whether an

organization has a predominant internal or external focus and whether it strives for flexibility and individuality or stability and control. The framework is also based on six organizational culture dimensions and four dominant culture types (i.e., clan, adhocracy, market, and hierarchy).

The Denison's Model of Culture and Effectiveness (DMCE) (Denison, 1990) presents the interrelations of an organisation's culture, its management practices, its performance and its effectiveness. It highlights the importance of linking management practices with underlying assumptions and beliefs when studying organisational culture and effectiveness.

With the Denison's Model of Culture the values and beliefs of an organisation give rise to a set of management practices, which are concrete activities usually rooted in the values of the organisation. These activities stem from and reinforce the dominant values and beliefs of the organisation. The model posits that there are four key cultural traits: involvement, consistency, adaptability and mission.

Involvement Trait

Involvement is the degree to which individuals at all levels of the organization are engaged in pursuit of the mission and work in a collaborative manner to fulfil organizational objectives. This trait consists of building human capability, ownership and responsibility. Organisations empower their people, build their organizations around teams, and develop human capability at all levels (Becker, 1964; Lawler, 1996; Likert, 1961). Executives, managers, and

employees are committed to their work and feel that they own a piece of the organization. People at all levels feel that they have at least some input into decisions that will affect their work and that their work is directly connected to the goals of the organization (Spreitzer, 1995).

When capability development is higher than empowerment, this can be an indication that the organisation does not entrust capable employees with important decision making that impact their work. Capable employees may feel frustrated that their skills are not being fully utilised and may leave the organisation for better opportunities elsewhere if this is not dealt with. On the other hand, when empowerment is higher than capability development, this is often an indication that people in the organisation are making decisions that they are not capable of making. This can have disastrous consequences and often happens when managers confuse empowerment with abdication.

Consistency Trait

Consistency is the organization's core values and the internal systems that support problem solving, efficiency, and effectiveness at every level and across organizational boundaries. Organizations also tend to be effective because they have “strong” cultures that are highly consistent, well coordinated, and well integrated (Saffold, 1988).

The fundamental concept is that implicit control systems, based upon internalized values, are a more effective means of achieving coordination than external control systems which rely on explicit rules and regulations (Pascale,

1985; Weick, 1987). Behaviour is rooted in a set of core values, and leaders and followers are skilled at reaching agreement even when there are diverse points of view (Block, 1991). This type of consistency is a powerful source of stability and internal integration that results from a common mindset and a high degree of conformity (Senge, 1990). When agreement is lower than core values and coordination, this tends to indicate that the organisation may have good intentions, but may become unglued when conflict or differing opinions arise. During discussions, different people might be seen talking at once or ignoring the input of others, and withdrawal behaviours might be observed. The result is that nothing tends to get resolved and the same issues tend to arise time and time again.

Adaptability Trait

Adaptability is the ability of the company to scan the external environment and respond to the ever-changing needs of its customers and other stakeholders. Organisations hold a system of norms and beliefs that support the organisation's capacity to receive, interpret and translate signals from its environment into internal behaviour changes that increase its chances for survival and growth (Denison, 1990). Ironically, organizations that are well integrated are often the most difficult ones to change (Kanter, 1983).

Adaptable organizations are driven by their customers, take risks and learn from their mistakes, and have capability and experience at creating change (Nadler 1998, Senge 1990, Stalk, 1988). When customer focus is higher than

creating change and organisational learning, this signifies that the organisation may be good at meeting customer demands currently, but is unlikely to be planning for future customer requirements or leading customers to what they may want in the future. However, when organisational learning and creating change are higher than customer focus, there is an indication that the organisation is good at recognising best practices and creating new standards in the industry, but has difficulty in applying their learning to their own customers.

Mission Trait

Mission is the degree to which the organization and its members know where they are going, how they intend to get there, and how each individual can contribute to the organization's success. Successful organizations have a clear sense of purpose and direction that defines organizational goals and strategic objectives. They express the vision of how the organizations will look in the future (Mintzberg, 1987; Hamel & Prahalad, 1994). When an organization's underlying mission changes, changes also occur in other aspects of the organization's culture. When strategic direction, intent and vision are higher than goals and objectives, this indicates that the organisation may have a difficult time executing or operationalizing its mission. There may be brilliant visionaries who have a difficult time translating dreams into reality. When goals and objectives are higher than strategic direction, intent and vision, this often indicates that the organisation is good at execution but lacks a real sense of direction, purpose or long-range planning.

Cultural determinants of firm-level corporate governance practices

According to Shleifer and Vishney (1997:737), corporate governance “deals with the ways in which suppliers of finance to corporations assure themselves of getting a return on their investment.” Under this model, the key challenges to investors receiving returns are agency problems derived from the separation of ownership and control, and information asymmetry between corporate insiders and outside capital providers. These challenges can be addressed both at the firm level with internal and external corporate governance mechanisms and at the country level with investor protection laws and regulations (Griffin, et al., 2012).

However, different corporate governance paradigms emphasize the protection of different investors’ interests and therefore rely on the use of different mechanisms of corporate governance (Aguilera & Jackson, 2003). Prior studies identify two broad corporate governance paradigms across environments. The explicit, formal corporate governance practices associated with the Anglo-American paradigm emphasize minority shareholder protection through internal mechanisms such as board independence and disclosure, external mechanisms such as the market for corporate control, and country-level legal protection of shareholder rights (Durnev & Kim, 2005; Doidge et al., 2007).

On the other hand, the relational paradigm emphasizes information sharing among large shareholders and major creditors, who act as effective monitors even without the presence of either internal or external firm- or country-level governance mechanisms. The German and Japanese bank-based financial systems

are good examples of this paradigm (La Porta et al., 1998; Becht and Röell, 1999; Aguilera and Jackson, 2003).

Notwithstanding the fact that both of these corporate governance paradigms are practiced around the world, the Universalist perspective promotes a “one-size-fits-all” solution to agency problems, suggesting that a common set of corporate governance practices should be adopted by firms across environments and cultures, leaving no role for culture in determining such practices. Correspondingly, most if not all firm-level corporate governance ratings focus on corporate governance practices associated with the Anglo-American paradigm, and thus measure the proximity to that paradigm rather than governance quality per se (Khanna, Kogan, & Palepu, 2006).

However, these practices may not be suited to firms operating in environments where the relational corporate governance paradigm dominates. For example, while disclosure facilitates the protection of outside investors, an emphasis in environments governed by the Anglo-American paradigm, it is less useful under the relational paradigm, which emphasizes information-sharing among firm insiders (i.e., blockholders and major creditors).

An alternative perspective on good corporate governance, namely, the cultural perspective, holds that national culture influences capital providers and their representatives (such as corporate boards) to prefer some solutions to agency problems over others (Kwok & Tadesse, 2006; Shao, Kwok, & Guedhami, 2010). Institutional economists view cultural values as the informal rules of the game (North, 1990) that define culturally appropriate decisions and behaviors and hence

constitute the most fundamental level in a stratified system of institutions (Williamson, 2000), determining how more specific institutions develop (Greif, 1994). For a corporate governance practice to be effective, it must be compatible with local cultural values (Licht et al., 2005).

Recently, researchers have raised questions about whether economic globalization leads to a convergence of corporate governance (Khanna et al., 2006; Yoshikawa and Rasheed, 2009), and have pointed out that culture continues to play an important role. For example, the development and implementation of formal corporate governance standards (i.e., codes of practice endorsed by governments and business organizations) is influenced by a country's culture (Haxhi and van Ees, 2010), and the corporate governance practices prevailing in the U.S. are often adapted to match local cultural values (Buck & Shahrin, 2005).

An investigation of cultural perspective is based on Hofstede's (1980) theory of cultural values that defines four fundamental cultural dimensions: individualism (versus collectivism), uncertainty avoidance, power distance, and masculinity. Individualism emphasizes equality and independence among individuals, whereas collectivism emphasizes the group's interests and harmony. The norm in individualist environments is Universalist (what is good and right applies to everyone), while in collectivist environments it is particularist (obligations of relationships take precedence) (Trompenaars, 1993; Hofstede, 2001). Consistent with this view, Zheng, El Ghoul, Guedhami, and Kwok (2013) find that bank officers in collectivist environments are more likely to favor relationships over rules than their counterparts in individualist environments,

which translates into a higher level of corruption in bank lending. Accordingly, in a corporate setting, firms in individualist environments should focus on protecting all investors, while firms in collectivist environments should focus on protecting the interests of firm insiders (i.e., blockholders and major creditors).

The practices evaluated by current corporate governance ratings, such as disclosure, board independence, equity-based compensation, minority shareholder rights, and the market for corporate control, are consistent with the need to protect all investors, and thus are expected to prevail in individualist environments (Griffin, et al. 2012). In contrast, as a result of their focus on group harmony and in-group favoritism, firms in collectivist environments should rely more on interlocking directorships (for example, between the firm and large creditors) and within-group information-sharing to protect insiders' interests, and are expected to have lower corporate governance ratings on transparent disclosure and minority shareholder protection (Griffin, et al. 2012). For example, given that firms in collectivist environments face less pressure for disclosure to outsiders and a greater need to maintain group harmony, they are more likely to establish anti-takeover provisions to limit the market for corporate control. With respect to corporate policy, individualist values emphasize respect for other individuals' rights while collectivist values favor group members over outsiders (Griffin, et al. 2012).

Uncertainty avoidance captures a society's tolerance for ambiguity and unstructured situations. Cultures with high uncertainty avoidance attempt to mitigate ambiguity through the use of rules and security measures (Hofstede,

2001). Consistent with this view, Licht (2001) argues that environments that score high on uncertainty avoidance have a higher share of debt versus equity assets in household portfolios because debt provides more structured and secure payoffs. Similarly, Kwok and Tadesse (2006) find that environments high on uncertainty avoidance tend to have a bank-based rather than stock market based financial system. This reliance on debt financing results in major creditors and large shareholders, who provide banks and large shareholders with more inside information as well as greater incentives to monitor firm operations, and hence transparency and minority shareholder protection are less important.

In addition, debt financing is relational and conflicts of interest between lenders and borrowers are more likely to be resolved through informal means (Zheng et al., 2013). In contrast, equity financing (which is likely to be favored by cultures that embrace innovation risk and thus rate low on uncertainty avoidance) is more transaction- than relationship-based and involves many small, uninformed investors, and hence calls for a higher level of transparency and stronger protection of minority shareholders (Griffin, et al. 2012).

The link between uncertainty avoidance and corporate policy is less clear. On the one hand, high uncertainty avoidance emphasizes the use of rules to reduce ambiguity, and hence should be associated with a focus on workplace safety, environment protection, and misconduct monitoring. On the other hand, high uncertainty avoidance is associated with relational financing and management by firm insiders, and thus it is less necessary to focus on policies that enhance a firm's public image and reputation (Griffin, et al. 2012).

Organisational performance and measurement

Researchers among themselves have different opinions of performance. Performance, in fact, continues to be a contentious issue among organizational researchers (Barney, 1997). For example, according to Barney (1997), performance is equivalent to the famous 3Es (economy, efficiency, and effectiveness) of a certain program or activity. However, according to Daft (2000), organizational performance is the organization's ability to attain its goals by using resources in an efficient and effective manner. Quite similar to Daft (2000), Richardo (2001) defined organizational performance as the ability of the organization to achieve its goals and objectives.

Organizational performance has suffered from not only a definition problem, but also from a conceptual problem. Hefferman and Flood (2000) stated that as a concept in modern management, organizational performance suffered from problems of conceptual clarity in a number of areas. The first was the area of definition while the second was that of measurement. The term performance was sometimes confused with productivity. According to Ricardo (2001), there was a difference between performance and productivity. Productivity was a ratio depicting the volume of work completed in a given amount of time. Performance was a broader indicator that could include productivity as well as quality, consistency and other factors.

Ricardo (2001) argued that performance measures could include result-oriented behavior (criterion-based) and relative (normative) measures, education

and training, concepts and instruments, including management development and leadership training, which were the necessary building skills and attitudes of performance management. Hence, from the above literature review, the term “performance” should be broader based which include effectiveness, efficiency, economy, quality, consistency behavior and normative measures (Ricardo, 2001).

The next issue that was always asked about organizational performance was what factors determine organizational performance. According to Hansen and Wernerfelt (1989) in the business policy literature, there were two major streams of research on the determinants of organizational performance. One was based on economic tradition, emphasizing the importance of external market factors in determining organizational performance.

Various performance measures are used by researchers to assess different types of organisation. Ambastha and Momaya (2004) consider profitability/financial measures, value creation, customer satisfaction and competitiveness as measures of performance of organisations. Innovation as a measure of performance is crucial to attaining a competitive advantage and performance (Naranjo-Valencia, Jimenez-Jimenez and Sanz-Valle, 2011; Zingheim and Schuster, 2007) and is said to enhance construction services in the UK (Business Enterprise and Regulatory Reform 2008).

Business process re-engineering is also believed to be a measure of performance in organisations (Muthu, Whitman & Cheraghi 1999; Weerakkody & Currie, 2003). Market orientation and service flexibility are considered as

measures of competitiveness and performance in service firms (Akimova, 2009). Customer satisfaction and service quality are also regarded as measures of performance (Razalli, 2008). Additionally, job-satisfied employees can strongly contribute to an organization's success by having a customer-centric approach in their work and in their work-related interactions (Bulgarella, 2005).

The adaptability cultural norm and organizational Performance

Researchers have disagreed about how strong cultures affect performance. Some have viewed cultivating a strong culture in which members agree and feel intensity about norms as a potential path to aligning employees with an organization's strategic priorities (Tushman & O'Reilly, 2002). Consensus and intensity about certain norms increase a group's efficiency and free members to concentrate on non-routine challenges (Hackman & Wageman, 2005).

The existence of strong group norms and their predictable enforcement can increase a group's felt distinctiveness, commitment, and longevity (Rucker, Polifroni, Tetlock, & Scott, 2004). On the other hand, some have been skeptical of the notion that a strong culture boosts performance, particularly in dynamic environments. Most notably, Sørensen (2002) found that strong-culture firms gained an advantage in static environments through greater reliability in bottom-line financial outcomes, but that having a strong culture was associated with less reliable and ultimately weaker financial results when operating in turbulent environments.

Sørensen (2002) theorized that strong cultures lead to consistency in performance by increasing employee consensus and willingness to endorse

organizational goals, reducing uncertainty through goal clarity, and increasing motivation. Further, he argued that this social control leads to greater consistency and reliability in performance. But, in volatile environments, those in which technology and macro-economic conditions are changing rapidly, he found that the very consistency that boosted firm performance in static environments appeared to constrain a firm's ability to adapt to new strategic challenges and reduced its performance.

In a more psychologically based version of this perspective, others have argued that strong cultures can induce cognitive and behavioral uniformity among group members (Nemeth & Staw, 1989; Staw, 2009) because groups tolerate less deviation as cohesion among members intensifies (Kaplan, Brooks, Shesler, King, & Zaccaro, 2009). Nemeth and Staw (1989) argued that ambiguity is needed to promote the behavioral variation essential for creativity in organizations. If people are free to express any ideas they wish without fear of ridicule or reprisal from other members of their group, they will generate more creative solutions (Forster, Friedman, Butterbach, & Sassenberg, 2005). Strong norms can induce people to choose to adopt the dominant perspective or at least affirm it in the presence of their peers.

Further, as Nemeth and Staw (1989) note, this tendency may be exacerbated in organizations, where "one of the most significant psychological tendencies is a strain toward uniformity, a tendency for people to agree on some issue or to conform to some behavioral pattern" (p. 175). This perspective presents organizational researchers with an apparent paradox: strong cultures are

at once a coordinating mechanism but they also purportedly limit behavioral variation and this rigidity becomes particularly problematic when competitive environments are dynamic and demand change.

At the heart of this paradox lies a limited consideration of the variation in culture content that can occur among strong-culture organizations. Distinguishing between the variations in content among strong-culture organizations could resolve conflicting perspectives about the culture-performance relationship (Nemeth & Staw, 1989).

Culture and organisational performance

In the absence of environmental change, reliability, and performance more generally, is simply a function of internal organizational processes. Environments do change, however, both incrementally and more discontinuously. Organizational performance in changing environments depends on the ability of the firm to modify its routines in response to changes in conditions. “The nature of environmental change therefore affects the relationship between culture strength and performance, since organizational routines embody assumptions about the state of the environment and the expected path of change in external conditions” (Price & Shaw, 1998: 75). When environmental change is incremental, and therefore consistent with the basic assumptions underlying the organization's routines, organizations achieve reliable performance through corresponding incremental adjustments to routines (Condruz-Băcescu, 2009). The consequences of strong cultures - enhanced coordination and control, goal

alignment, and increased motivation - should all increase the speed and accuracy with which organizations adapt to incremental changes in their environments. In relatively stable environments, strong-culture organizations should exhibit more reliable performance than organizations with weak cultures because they are more adept at refining and improving established competencies (Condruz-Băcescu, 2009).

But excellence at exploitation comes at a cost. Strong-culture organizations will, in general, be ill-suited to exploratory learning, for several reasons. First, strong culture organizations may have greater difficulty recognizing the need for change. Second-order learning is triggered by suboptimal experiences that the organization can no longer ignore and cannot handle within its existing interpretive frameworks. Because members of strong-culture organizations have a greater commitment to a particular understanding of the world than weak culture organizations, they may be slower to detect fundamental changes in environmental conditions. Second, the elements of strong cultures that facilitate first-order learning may simultaneously impede second-order learning (Condruz-Băcescu, 2009). One source of exploratory learning is the presence of individuals whose beliefs contradict the organization's dominant beliefs. For a firm to learn from such individuals, it must both allow them to maintain their deviant beliefs and be willing to incorporate potential insights into the organization's procedures. Organizations that are good at learning from their members and exhibit weak socialization pressures will have the most accurate understanding of a changing environmental reality (Condruz-Băcescu, 2009).

Finally, strong-culture organizations may be less likely to reap the benefits of any exploration that does occur. Innovation and change in organizational routines can be fostered by viable countercultures, but countercultures may be less likely to emerge and persist in strong-culture firms. Moreover, even when countercultures can be sustained in strong-culture firms, the transfer of new ideas and knowledge to the dominant culture is fraught with difficulty. In this respect, “A coherent statement of who we are makes it harder for us to become something else” (Sentell, 1998: 124).

This reasoning suggests that, other things being equal, strong-culture organizations should have greater difficulty responding to environmental volatility than weak-culture organizations. If environmental change sharply reduces the value of the organization's existing routines, strong-culture firms should have greater difficulty regaining their footing. Short of such radical environmental change, however, strong-culture firms should still maintain the internal organizational benefits identified by culture researchers: greater goal alignment, superior coordination and control, and higher motivation levels than weak-culture firms (Condruz-Băcescu, 2009).

Considering the widespread interest in the potential effects of culture on firm performance, it is noteworthy how little clarity there is about this effect, leading Gregory, Harris, Armenakis and Shook (2009: 673) to observe that “few empirical studies have provided detailed insight into the relationship”. Chatman and her colleagues (Chatman, et al., 2012:2) echoed this conclusion: “One of the most important yet least understood questions is how organizational culture

relates to organizational performance”. There are several understandable reasons for this lack of clarity. Some studies are essentially case studies or use small heterogeneous convenience samples that make generalization of results difficult (Ogbonna & Harris, 2002).

For example, Denison and Mishra (1995) used archival data on five firms to develop a theory of culture and then used survey data in an attempt to refine their theory. While useful, they acknowledge: “Neither the survey instrument nor the traits operationalized were ideal for culture research” (Denison and Mishra, 1995: 207). In a similar vein, other researchers have made use of preexisting surveys that were not designed for culture research but, post hoc, re-labeled the constructs as “culture” (Den Hartog & Verburg, 2004). Further compounding the issue is that the relationship between culture and firm performance has been shown to vary across industries (e.g., Christensen & Gordon, 1999) such that a significant result obtained in one setting may not apply in another. This is not to criticize these efforts but to simply note the difficulty that culture research poses.

Second, there have been disagreements about the definition and measurement of culture and performance that has resulted in the use of different frameworks and metrics that make aggregation of results difficult (Rousseau, 1990). One culture framework that has been used in many studies is that of the Competing Values Framework (CVF) developed by Quinn and his colleagues (Quinn & Spreitzer, 1999). The CVF proposes that all organizational cultures can be described along two orthogonal dimensions (internal/external focus and stability/flexibility). These result in four archetypal cultures: clan, adhocracy,

hierarchy and market². Based on this framework, Hartnell, Ou, and Kinicki (2011) identified 84 studies and conducted a meta-analysis of culture and effectiveness broadly defined. Consistent with previous studies, they found culture to be significantly related to employee attitudes (Gregory, et al., 2009) but obtained only mixed support when objective measures of effectiveness were used. They concluded that while at a broad level there was evidence that culture types were associated with organizational effectiveness, but they had questions about how independent the culture types were such that rather than being competing they may be complementary. They suggest that imposing a researcher-defined framework as suitable for all cultures may miss important attributes of the real culture in any particular organization.

Empirical studies on culture and organisational performance

This study presents some empirical studies on culture and organisational performance. A study was conducted by Ahmed and Shafiq (2014) on “The impact of organisational culture on organisational performance: a case study of Telecom Sector.” The study was conducted in different Bahawalpur based franchises of telecom companies. The study used a balanced score card whilst qualitative approach where 22 questionnaires were used to collect data. The study found that all the dimension of the organisational culture influence the different perspective of organizational performance. The findings further indicated that

these telecom companies are inclined towards collectivism due to which workers are more satisfied with their work, supervisors.

Another study was done by Shahza, Luqman, and Khan (2012) on the “Impact of organisational culture on organisational performance”. After analysis of wide literature, it was found that organizational culture had deep impact on the variety of organizations process, employees and its performance. They revealed that if employees are committed and having the same norms and value as per organizations have, performance toward achieving the overall organization goals could be increased. The authors believed also that Balance Scorecard was a suggested tool to measure the performance in the performance management system. They therefore recommended that more research could be done in this area to understand the nature and ability of the culture in manipulating performance of the organization. It further advised that managers and leaders are to develop the strong culture in the organization to improve the overall performance of the employees and organization.

In Ghana some researches have been conducted and one of such was conducted by Zakari, Poku and Owusu-Ansah (2013). They researched on “Organizational Culture and Organisational Performance: Empirical Evidence from the Banking Industry in Ghana”. The study used five-point Likertscale to analyse all the variables for performance measurement and the Denison’s Organisational Survey Instruments. The data was obtained from nine banks in Ghana constituting about 60% of the Banking Industry’s Market Share, with different origins such as Public-Domestic, Private-Domestic, Pan African and

Multinational Banks. The analysis was based on 296 respondents from various departments with varied positions. The study revealed that though there was a significant difference among the banks in terms of the Organisational Culture Traits, there were no significant differences among them with regards to Performance. Apparently, none of the banks is more innovative than the others. Overall, there was a positive relationship between Organisational Culture and Performance in the Banking Industry in Ghana.

In Nigeria, Olanipekun, Aje and Abiola-Falemu (2013) also conducted a study on the effects of organisational culture on the performance of quantity surveying firms in Nigeria. The study adopted survey research design where 126 well structured questionnaires were sent to principal partners, senior and junior quantity surveyors in 42 quantity surveying firms in Lagos out of which 90 questionnaires from 40 quantity surveying firms were analysed using mean score. Stepwise regression analysis was carried out in order to find the most parsimonious set of predictors that are most effective in predicting the performance of quantity surveying firms. The study revealed that organisational culture wields influence on the performance of quantity surveying firms in the areas of reward, stability, and competitiveness and performance orientation.

Awadh and Saad (2013) also conducted a study on impact of organizational Culture on Employee Performance. The study adopted literature review as methodology to assess impacts of culture of an organization on process, employees and systems. Certain dimensions of culture were identified and research shows that value and norms of an organization were based upon

employee relationship. The performance management system was measured by balance scorecard and by understanding the nature and ability of system culture of an organization. The study recommended that a strong culture of an organization based upon managers and leaders help in improving level of performance.

CHAPTER THREE

METHODOLOGY

Introduction

An essential aspect of any research is the activity of data collection, whether primary or secondary or both and the method of analysis employed that can help answer the research questions and objectives.

In this chapter, the researcher has outlined and discussed the various research methods used in this study. Here, the research purpose, the research approach or design, the categories or types of data to be gathered, the sampling techniques to be adopted, the data collection instruments employed and an overview of the methods or techniques used in the data analysis are all presented.

Research Purpose

Yin (2003) categorizes research into three different types depending on the nature of the purpose or research problem and these are exploratory, descriptive and explanatory, although a given study can have more than one of these purposes (Saunders et al, 2000; Babbie, 2004).

Based on the research problem, objectives and questions, this research purpose is primarily descriptive which tries to investigate the relationship between organizational culture change and organizational performance and also the impact of organizational culture of GRA on the performances of GRA.

Research Design

Research design is the strategic plan a researcher adopts to achieve a valid results. Research design is the plan or strategy for the collection, measurement and analysis of data (Cooper & Schinder, 1999). Polit and Hungler (1999) on the other hand, argue that research design is the blue-print, or master plan for conducting a research in a way that maximizes the control over factors that could interfere with the validity of the results. They add that research design is the conceptual aspect of the methodology that establishes the scope of the study and the validity of the data obtained as well as the analysis of data that ensures the desired result is obtained. Choosing research design means the objectives are well stated and understood.

There are three broad distinct research approaches; qualitative, quantitative and mixed method. Qualitative and quantitative research approaches are very different from each and yet compliments each other. According to Neuman (2007:85) “whiles qualitative research deals with soft data, quantitative research deals with hard data”. Data is referred to as soft when it describes impressions, words, thoughts and symbols among others. Hard data rather comes in numbers.

Also, qualitative and quantitative research is different on the basis of their assumptions regarding assumptions about social order. Thus where quantitative research assumes that social concepts are measurable in numerical terms or proxies, qualitative research assumes that social concepts are more descriptive than numerically measurable; “as a result, people who judge

qualitative research by standards of quantitative research and vice-versa are usually disappointed” (Nueman, 2007, p. 85).

Creswell (2003, p. 19) opines that “qualitative approach is one in which the inquiry often makes knowledge claims based primarily on constructivist perspective (i.e. the multiple meanings of individual experiences, meanings socially and historically constructed with an intent of developing a theory of pattern) or advocacy/participatory perspective or both.”

In the case of quantitative researcher, methodologies establish hypothesis (a predetermined end which may be true or false) and test then using data collected but qualitative researchers do not usually pre-empt the end from the beginning of the research but rather allows the data to speak to them towards a well-defined conclusion (Sun, 2009).

“Qualitative research methodologies often depend on interpretive or non-linear interrelationships that are best understood in the language of cases and contexts. They usually emphasize the conduct of detailed examinations of cases that arise in the natural flow of social life. They usually try to present authentic interpretations that are sensitive to specific social-historical contexts. However quantitative researcher on the other hand relies on positivist approaches to social science and speaks a language of variables and hypothesis testing” (Neuman, 2009, p.90).

Creswell (2003, p.18) also posited that “A quantitative approach is one in which the investigator primarily uses post-positivist claims for developing

knowledge, employs strategies of inquiry such as experiments and surveys and collects data on predetermined instruments that yield statistical data”.

Quantitative researchers rely more on philosophical and theoretical assumptions than qualitative researchers (Creswell, 2001; Sun, 2007). For instance, in quantitative research methodologies involving regression analysis, a researcher has to systematically refer to how various theories in times past explain the influence of identified variable on the core variable under investigation (depend variable) and why that choice of analysis best explains that interrelationships.

However, qualitative research seeks to examine influence of culture on people patronage of health insurance schemes for instance; may not necessarily have to be founded on extant theories or philosophies. Rather, a well-defined problem statement that about the existence of the subject and its influence on societal expectations may be adequate to develop a conceptual framework that directs the research approach (Sun, 2009, Nueman, 2007).

Qualitative research methodology has more strategies of enquiry than quantitative methodology. Thus, while qualitative methodologies have methods of enquiry such as narratives, phenomenology, ethnographic studies, grounded theory and case studies. Quantitative methodology has methods of enquiry that includes experimental designs and non-experimental such as surveys (Creswell, 2003). One of the earlier authors in research methodology like Keppel (1991) observed that quantitative approach conduct experiments which are based on both randomized and non-randomized designs. Babbie (1990) added that surveys

consisting of cross-sectional and longitudinal studies or structured interviews for data collection. This observation made by Creswell makes qualitative approaches more flexible than quantitative research approaches.

Mixed method is an approach where but both qualitative and quantitative protocols are employed in the search for data and onward analysis towards answering research questions in the same study. This usually happens when a single study contains qualitative and quantitative study.

The researcher adopted a qualitative research design to achieve the research objectives due to the nature of the research questions. Due to the nature of the investigation questions, this required superfluous narrative text and interview. Hence the choice of using a qualitative research designs. Qualitative research design is technique of collecting, investigating, and reading meaning to narrative information by scrutinizing what people do and say. The information collection for a qualitative research design is mainly an individual interviews, focus groups and observation.

Structured questionnaire was designed for the data collection. The questionnaire was administered officials of Ghana Revenue Authority. The study relied on publications and information from Ghana Revenue Authority to improve and develop the information of the research.

The researcher adopted content analysis in analysing the collected information. Content analysis is a technique of analyzing data in social sciences for studying the content of communications.

Population of the Study

The target population for the survey is the entire set of units for which the survey data are to be used to make inference (Creswell, 2003) hence the target population for the research consist of all officials of Ghana Revenue Authority in the Greater Accra Region.

Sample Size

A sample is a portion of a whole (Creswell, 2003) however in research not sampling goes beyond 'just a portion of a whole' to a significant portion which has characteristics that represents the characteristics of the whole and whose views could be considered representative of the whole such that, by taking inputs from that sample, one could generalize for the entire population. Hence the question of how representative a sample size is comes into light anytime sampling is talked about.

The study sampled one hundred and fifty official of Ghana Revenue Authority in the Greater Accra region. The determination of this sample size though not based on any scientific formula was based on researcher's ability (best effort) to administer the questionnaire given the time and other resource constraints. Those to be interviewed were selected based on how well they are informed about the operations of the commission.

Sampling Techniques

Sampling is the process of selecting the right individual, objects, or events as representatives for the entire population (Sekaran & Bougie, 2010). It is the selection of some of the elements in the population, from which the researcher draws a conclusion to the entire population.

According to Malhotra and Peterson (2006), the bigger the sample size the more accurate the data generated. For relatively small populations, a sample size not lower than 50% of the population is good enough to establish conclusion while for very large populations, a sample size of 5% is adequate (Nueman, 2007).

The researcher used a purposive sampling technique to select twenty (20) key senior staffs and thirty (30) junior staffs each from the three departments of the commission (Domestic Tax Revenue division (DTRD), Customs Excise and Preventive Service Division (CEPSD) and Support Service division (SSD).

According to Babbie (1997) purposive sampling is selecting a sample mainly “on the basis of your own knowledge of the population, its elements, and the nature of your research aims”.

Data Collection Instruments

The research instrument that was used in this study is a structured interview questionnaire for the data collection. Questionnaires were presented in person so as to clarify issues that respondents may find difficult to understand.

The researcher used this opportunity to also ask follow-up questions to get in-depth understanding of the information that were provided.

Data Analysis

The data analysis began by collecting all administered questionnaires with responses edited for correction. As pointed out in the research design, the data was analysed using content analysis. Content analysis was carried out by first identifying the main themes or trend of the responses. After identifying the main themes and trend of the responses, the themes were classified by grouping, for instance by age or gender or by the number of individuals who shared a particular opinion. The researcher then assigned codes to the classified themes or responses to allow for the use of statistical computer software programs to complete the analysis.

The statistical software programmes that were used are Microsoft Excel and SPSS (Statistical Product and Service Solutions, formally Statistical Package for the Social Sciences). The results were presented in the form of frequency tables, charts and numbers (percentages, means, modes and frequencies). The results were then be integrated into the text of the reports to answer the research objectives.

Ethical Consideration

For this study, the consent of the respondents was obtained prior to the completion of the questionnaire. Respondents were enlightened about their right to agree or disagree to take part in the research work without any consequence.

The respondents were also enlightened about the importance of the research and its contribution to the industry, so they can contribute objectively.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter deals with making a statistical sense out of the data. It compresses the data and attempts to bring the statistical meaning out of it. It considers descriptive and inferential method of analysis. It also discusses the relevant issues to answer the research objectives.

Personal Details of Respondents

This section of the analysis describes the demographic data such as age, sex, qualification and work experience and job description of the respondents. Table 1 depicts that 40% of the respondents were females while 60% were males. The incidence of more number of males than females may be explained by the nature of Ghanaian traditional working environment which encourage more males than females to take professional careers, for the purpose of the research, the responses from both sexes will be given equal consideration as there is no distinct correlation between gender and the perception of the subject of study.

Table 1 shows that 40.7% of the respondents interviewed have Bachelors degree while 32%, 23.3% and 4% have Masters Degree, Diploma and PhD respectively. Table 1 depict that 66% of the respondents have been working with Ghana Revenue Authority for more than 12 years; also 24% and 10% of the respondents have been working with Ghana Revenue Authority for 7 to 11 years and 2 to 6 years respectively.

Table 1: Summary statistics of background of Respondents

Characteristics		RESPONDENTS	
		Frequency	Percentages
Gender	Male	90	60
	Female	60	40
Education	SSCE/SHS	0	0
	HND/Diploma	35	23.3
	Bachelors degree	61	40.7
	Masters degree	48	32
	PhD/professional	8	4
	2-6 years	15	10
Working experience	7-11 years	36	24
	12 years and above	99	66

Source: Survey data 2015

Analyses of the organizational culture of GRA

From the study the respondents were presented with a Likert scale to indicate the extent to which they agree or disagree to some of the following organizational culture dimension that was used in their erstwhile agencies. The dimensions were thirteen (leadership, customer focus, organizational structure, communication, conflict management, participation, innovation, decision making,

fun, organizational goal, professionalism, human resource management, individual performance).

Table 2: Organizational culture of Domestic Tax Revenue division

	Mean	Std. Dev
Individual performance is emphasized as an important goal	3.69	1.20
Managers are respected for their expertise, and their decisions implemented.	3.91	1.18
Customers' current needs are actively identified and future needs anticipated.	3.52	0.92
Responsibilities are clearly defined and individuals understand their role and the extent of their authority.	3.83	1.12
Managers and subordinates communicate readily on an informal basis and meetings are held when necessary.	3.73	1.25
Subordinates as well as management are encouraged to volunteer their views, and disagreement is seen as a positive attempt to improve things.	3.59	1.04
The right people are selected in the first place and effort is made to help them develop their skills.	3.99	1.04
Ideas are welcomed from any level in the company and everyone's views are taken into account before important decisions are made.	4.16	1.06
Time and money are committed to exploring new ideas.	3.57	1.20

Decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest.	3.70	1.11
Colleagues co-operate with each other to achieve standards of excellence and do not allow personal feelings or animosities to interfere.	3.60	1.03
Individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making to them.	3.57	1.34
People look forward to going to work and enjoy the work they do.	3.36	1.05

Source: Survey data 2015

Table 2 depicts that the mean response for “Individual performance is emphasized as an important goal” is 3.69 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that Individual performance is emphasized as an important goal.

From table 2 the mean response for “Managers are respected for their expertise and their decisions implemented” is 3.91 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that Managers are respected for their expertise, and their decisions implemented.

Table 2 depicts that the mean response for “Customers’ current needs are actively identified and future needs anticipated” is 3.52 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that Customers’ current needs are actively identified and future needs anticipated.

Table 2 shows that the mean response for “Responsibilities are clearly defined and individuals understand their role and the extent of their authority” is 3.83 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that responsibilities are clearly defined and individuals understand their role and the extent of their authority.

Table 2 depicts that the mean response for “Managers and subordinates communicate readily on an informal basis and meetings are held when necessary” is 3.73 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that Managers and subordinates communicate readily on an informal basis and meetings are held when necessary.

Table 2 shows that the mean response for “Subordinates as well as management are encouraged to volunteer their views, and disagreement is seen as a positive attempt to improve things” is 3.59 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that subordinates as well as management are

encouraged to volunteer their views, and disagreement is seen as a positive attempt to improve things.

table 2 shows that, the mean response for “The right people are selected in the first place and effort is made to help them develop their skills” is 3.99 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that the right people are selected in the first place and effort is made to help them develop their skills.

Table 2 depicts that the mean response for “Ideas are welcomed from any level in the company and everyone's views are taken into account before important decisions are made.” is 4.16 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that ideas are welcomed from any level in the company and everyone's views are taken into account before important decisions are made.

Table 2 shows that the mean response for “Time and money are committed to exploring new ideas.” is 3.57 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that time and money are committed to exploring new ideas.

Table 2 depicts that the mean response for “Decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest.” is 3.70 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest.

Table 2 depicts that the mean response for “Colleagues co-operate with each other to achieve standards of excellence and do not allow personal feelings or animosities to interfere.” is 3.60 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that colleagues co-operate with each other to achieve standards of excellence and do not allow personal feelings or animosities to interfere.

From table 2 it could be identified that the mean response for “Individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making to them” is 3.57 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents strongly agree that individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making towards achieving them.

Table 2 depicts that the mean response for “People look forward to going to work and enjoy the work they do.” is 3.36 which is approximately 3 representing neutral on the Likert scale hence it could be concluded that on the average the respondents neither agree nor disagree staffs look forward to going to work and enjoy the work they do.

Assessing the challenges encountered by GRA after Integration

This section finds out the challenges that are associated with integrating the three divisions into GRA. The respondents were presented with a Likert scale to indicate the extent to which they agree or disagree with some statement about the challenges encountered by GRA after the integration.

Table 3: Challenges encountered by GRA after the integration

	Mean	Std. dev
Key managers and scarce talent leave unexpectedly	3.53	0.64
Valuable operating synergies evaporate because of cultural differences	4.27	1.22
Cuts in pay or benefits programs create ill will which reduces productivity	3.87	0.83
Management doesn't communicate its business rationale or its goals for the new company, and employees flounder in the ensuing confusion	3.07	0.59

Source: Survey data 2015

Table 3 depicts that the mean response for “Key managers and scarce talent leave unexpectedly.” is 3.53 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that key managers and scarce talent leave unexpectedly after the integration by GRA.

Table 3 depicts that the mean response for “Valuable operating synergies evaporate because of cultural differences.” is 4.27 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that valuable operating synergies evaporate because of cultural differences after the integration by GRA.

From table 3 it could be identified that the mean response for “Cuts in pay or benefits programs create ill will which reduces productivity” is 3.87 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents strongly agree that Cuts in pay or benefits programs create ill will which reduces productivity after the integration of the three division by GRA.

Table 3 depicts that the mean response for “Management doesn't communicate its business rationale or its goals for the new company, and employees flounder in the ensuing confusion.” is 3.07 which is approximately 3 representing neutral on the Likert scale hence it could be concluded that on the average the respondents neither agree nor disagree that management doesn't communicate its business rationale or its goals for the new company, and employees flounder in the ensuing confusion after the integration of the three division by GRA.

Assessment of the effect of cultural change on the organizational performance of GRA

This section seeks to find out the effect of cultural change on the organizational performance of GRA.

Table 4: Assessment of the effect of cultural change on the organizational performance of GRA

	Mean	Std. Dev
The integration of the three erstwhile revenue agencies into one whole has helped enhance revenue mobilization through the adoption of a work culture.	4.7	0.48
The cultures of the erstwhile agencies are managed in a holistic manner to boost better customer service delivery through an improved work procedures and processes.	4.5	0.54
The integration has brought about optimal use of resources in the organization.	4.4	0.50
There is high staff morale than before.	4.1	0.66
The integration has enhanced the image of the Ghana Revenue Authority	2.3	1.08
The public has gained more trust and confidence in revenue administration system than before.	4.47	0.60
The integration of the agencies into one large organization has	4.46	0.50

elongated the chain of command thereby creating gap between management and staff.		
The integration has brought about some difficulties with staff placement in the organization.	2.73	0.61
There is less coordination among units in the organization	4.23	0.62
Less priority is given to the needs of staff members than before.	4.46	0.50
There is much struggle for power and positions.	4.58	0.50

Source: Survey data 2015

Table 4 depicts that the mean response for “The integration of the three erstwhile revenue agencies into one whole has helped enhance revenue mobilization through the adoption of a work culture” is 4.7 which is approximately 5 representing strongly agree on the Likert scale hence it could be concluded that on the average the respondents strongly agree that the integration of the three erstwhile revenue agencies into one whole has helped enhance revenue mobilization through the adoption of a work culture.

From table 4 the mean response for “The cultures of the erstwhile agencies are managed in a holistic manner to boost better customer service delivery through an improved work procedures and processes” is 4.5 which is approximately 5 representing strongly agree on the Likert scale hence it could be concluded that on the average the respondents strongly agree that the cultures of the erstwhile agencies are managed in a holistic manner to boost better customer service delivery through an improved work procedures and processes.

Table 4 depicts that the mean response for “The integration has brought about optimal use of resources in the organization” is 4.4 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that the integration has brought about optimal use of resources in the organization.

Table 4 shows that the mean response for “There is high staff morale than before” is 4.1 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that there is high staff morale than before.

Table 4 depicts that the mean response for “The integration has enhanced the image of the Ghana Revenue Authority” is 2.3 which is approximately 2 representing disagree on the Likert scale hence it could be concluded that on the average the respondents disagree that the integration has enhanced the image of the Ghana Revenue Authority.

Table 4 shows that the mean response for “The public has gained more trust and confidence in revenue administration system than before” is 4.47 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that The public has gained more trust and confidence in revenue administration system than before.

Table 4 shows that, the mean response for “The integration of the agencies intone large organization has elongated the chain of command thereby creating gap between management and staff” is 4.46 which is approximately 4

representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that the integration of the agencies into large organization has elongated the chain of command thereby creating gap between management and staff.

Table 4 depicts that the mean response for “The integration has brought about some difficulties with staff placement in the organization.” is 2.73 which is approximately 3 representing neutral on the Likert scale hence it could be concluded that on the average the respondents neither agree nor disagree that the integration has brought about some difficulties with staff placement in the organization.

Table 4 shows that the mean response for “There is less coordination among units in the organization.” is 4.23 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that there is less coordination among units in the organization.

Table 4 depicts that the mean response for “Less priority is given to the needs of staff members than before.” is 4.46 which is approximately 4 representing agree on the Likert scale hence it could be concluded that on the average the respondents agree that less priority is given to the needs of staff members than before.

Table 4 depicts that the mean response for “There is much struggle for power and positions.” is 4.58 which is approximately 5 representing strongly

agree on the Likert scale hence it could be concluded that on the average the respondents strongly agree that there is much struggle for power and positions.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

Introduction

This part of the research forms the concluding part of the entire study where a summary of the findings is made and conclusion is given. It further outlines some recommendations for policy consideration.

Summary of findings

The specific aim of the study was to assess the culture change and organisational performance using the case of the Ghana Revenue Authority. The study used a purposive sampling technique to select twenty (20) key senior staffs and thirty (30) junior staffs from the three departments of the Authority (Domestic Tax Revenue division, Customs Division and Support Service division). In all one hundred and fifty (150) respondents were involved in the research study. Out of this, most of the participants were made up of males than females. This could be as a result of the fact that men are found more in the authority based on the fact that men are mostly encouraged culturally to take up professional careers as compared to the females. It could also be as a result of the unwillingness of the females to participate.

Meanwhile, majority of the respondents representing 40.7% were found to hold their bachelors degree followed by those who have had their masters education and diploma education. A few were found to hold their PHD/professional certificates. This shows the level of education and thus intellect or knowledge of the respondents to contribute effectively in the study. Most of

them were also found to have worked more than 12 years whilst the remaining had worked for between 2 and 11 years. This also shows the level of experience possessed by these respondents. It is therefore deemed that their responses will be authentic.

An assessment of the organisational culture at the GRA revealed that respondents were indifferent about the fact that people look forward to going to work and enjoying the work they do. This means workers were uncertain whether they go to work in joyful mood perhaps due to the changes that have occurred. However, respondents mostly agreed that performances of individuals are emphasised by the authority as people are expected to perform well on their job duties. Moreover, the respondents agreed that managers are respected for their expertise, and their decisions are implemented thus managers are highly respected in their views and decision implementation. Thus, leaders are given the necessary reverence in their inputs in the Authority. It was also found that responsibilities are clearly defined where individuals are fully aware of the roles that are supposed to be played. Clients' needs are also effectively identified whilst their future needs are well anticipated.

Respondents further agreed that there is cordial relationship between subordinates and management on informal basis whilst meetings are held whenever necessary. This goes to show that there is a solid informal relationship between all employees and management. This helps to foster good and accommodating atmosphere at the workplace. Meanwhile, subordinates as well as management are encouraged to volunteer their views, and disagreement is seen as

a positive attempt to improve things rather than seen as a difficulty. The respondents also agreed that right people are recruited and effort is made to help them develop their skills on the job. This is important as it ensures that workers are well equipped to meet the mandate of their jobs. It also helps to improve job commitment and satisfaction among workers.

It was further agreed that ideas are welcomed from any level of workers in the company and everyone's views are taken into account before important decisions are made. This also shows that workers are given equal opportunities to contribute to decision making. Decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest.

Moreover, respondents agreed that co-workers co-operate with each other to achieve standards of excellence and do not allow personal feelings or animosities to interfere. This means workers leave in harmony with each other at the work place. Additionally, it was agreed that individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making to them. Moreover, it was agreed that time and resources are committed to explore new ideas to improve the organisation. All these show that the GRA has a very conducive and accommodating working culture which seeks to ensure work improvement and collectivism among all levels of the organisation.

Despite the seemingly accommodating nature or cultural setting of the GRA, there were some challenges identified by the respondents. The respondents

revealed that due to the integration, some key managers and limited skilled workers unexpectedly leave the organisation. This causes the authority to loose such skilled workers to the detrimental of the GRA. Additionally, valuable synergies tend to disappear due to the cultural differences of the erstwhile agencies. That is there is a break in collaborations among employees due to the differences in culture as a result of the integration. Meanwhile, cuts in pay or benefits as a result of the integration have also caused ill-will among workers who have been affected. This has negatively affected productivity of workers as indicated by the respondents.

However, the respondents were indifferent about the fact that management does not communicate its business rationale or its goals for the new company, and employees struggle in the ensuing confusion. This shows that respondents do not necessarily believe in this assertion which also means the management of GRA endeavor to ensure adequate communication among all employees.

Considering the integration of the three agencies, respondents have acknowledged that the integration of the three erstwhile revenue agencies into one whole has helped to enhance revenue mobilization through the adoption of a new work culture that promoted performance. Additionally, the respondents agreed that the cultures of the erstwhile agencies are managed in a holistic manner to boost better customer service delivery through an improved work procedures and processes. That is their cultures have been well managed to create a whole new appropriate culture to suit all employees.

Additionally, the respondents agreed that integration has brought about optimal use of resources in the organization. However, respondents did not agree to the fact that the integration has enhanced the image of the Ghana Revenue Authority or the fact that it has brought about some difficulties with staff placement. This means despite the integration, respondents believe the image of the authority has not been necessarily been affected positively. Also there have not been any difficulties in placing people in the organisation as a result of the integration.

Despite this, respondents further showed that the public has placed more confidence and trust in the authority after integration.

Respondents agreed to the fact that there has been high staff morale than before but it has elongated the chain of command thereby creating a gap between management and staff. This means respondents agree that bureaucracy has been increased as a result of the integration.

Though the working environment at the Authority is conducive after the integration, respondents have agreed that there is less coordination among units in the organization. That is coordination among units is still not encouraging even after the integration. Meanwhile, respondents agreed that there is less precedence given to the needs of staff members than before. This means staff members are not getting the needed attention to their needs as it was before the integration. Respondents agreed that due to this, there is much struggle for power and positions in the new integrated authority.

Conclusion

The specific objectives of the study were to assess the existing organisational culture at the GRA and identify the challenges encountered by the GRA after the integration. Finally it aimed at examining the cultural change on the performance of GRA. The study has been able to achieve the study's stated objectives. It can therefore be concluded that there is collectivism culture among all units of the GRA as subordinates and management officials communicate cordially in informal basis to foster good relationship among all members of the organisation. Meanwhile, all responsibilities are adequately defined with clear instructions where workers are made to understand their roles and the extent of their authority. It has also been established that the right people are recruited whilst efforts are made to help them develop their skills. A study by Ahmed and Shafiq (2014) also buttresses this point by indicating companies are inclined towards collectivism due to which workers are more satisfied with their work and supervisors.

Meanwhile, ideas are welcomed from any level in the company and everyone's views are taken into account before important decisions are made. This means workers contributions and inputs are considered in decision making regardless of their rank or level in the organisation. Additionally, it has been found that both time and money are committed to explore new ideas to help improve the organisation. Additionally, decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest whilst co-workers work in corporation with each other to achieve standards of excellence and do not allow

personal feelings or animosities to interfere. Moreover, individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making to them.

All these findings show that there is a favorable cultural setting at the GRA even after the integration where workers regardless of their rank or level are able to effectively contribute to the growth of the organisation.

Despite all these, the study has established that culturally, there are several challenges that GRA faces after the integration since there has been some changes in the cultural settings of the erstwhile units. It was established that key managers and scarce or skilled personnel tend to leave unexpectedly perhaps due to changes or lack of satisfaction with the new cultural stings in the organisation. Additionally, due to the cultural change or differences, it is realized from the study that valuable operating interactions evaporate whilst pay cuts or benefits programs create ill will among workers which reduces productivity among workers and thus the organisation as a whole. Due to the integration, cuts in pays or benefits are affected this tends to discourage or dampen employees to work effectively.

Regardless of all these challenges, it has been realized that the GRA as a result of the integration has helped to enhance revenue mobilization through the adoption of a work culture where all the erstwhile agencies' cultures are managed holistically. That is, the new work culture has enhanced revenue collection among all agencies perhaps due to new and innovative procedures or systems.

Additionally, customer service delivery and morale of staff have greatly been positive due to improved work procedures and processes. Moreover, there is general improvement in the public trust and confidence of GRA after the integration exercise. This is buttressed by Sørensen (2002) who theorized that strong cultures lead to consistency in performance by increasing employee consensus and willingness to endorse organizational goals, reducing uncertainty through goal clarity, and increasing motivation.

However, the cultural change has caused some bureaucracy as the organisation elongated its chain of command thereby creating gap between management and staff. The cultural change is also seen to cause difficulties with staff placement in the organisation as new procedures have been adopted by management in recruiting and placement. Meanwhile, workers feel they are given less priority to their needs than when they were individual agencies. This has therefore resulted in much struggle for power and positions among workers.

Recommendations

After the study's summary and conclusion, the study recommends the following for policy consideration.

- Leadership and management must outline some strategies to avoid the incidence of bureaucracy which inhibits free flow of communication or information in the organisation. This way information needed will be shared or obtained easily to improve performance.

- All members in the organisation must be fully sensitized on placement and recruitment of new employees. This way, workers will be fully aware of the recruitment process taken by new integrated organisation.
- Training and workshops must be organized for all workers to educate them on the new strategies or procedures governing the organisation's culture. This will help foster good cultural setting in the organisation.
- Despite the current integration, management of the new GRA must ensure that all workers needs are given the desirable priority to improve their commitment and satisfaction in the organisation.

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APPENDIX- A Research Questionnaire

RESEARCH QUESTIONNAIRE

This research is to assess the culture of the erstwhile three revenue agencies under the Ghana Revenue Authority. It is the belief of the research that the study would emerge with the appropriate recommendations and solutions to enhance the work culture of Ghana Revenue Authority. This research is being conducted as a requirement in partial fulfilment of the award of degree in Master of Arts in Organization Development.

Section A: personal background

- 1) Gender
 - a) Male
 - b) Female
- 2) Educational qualification
 - a) SSCE/SHS
 - b) Diploma
 - c) Bachelors degree
 - d) Masters degree
 - e) PhD/professional cert.
- 3) Working experience
 - a) Less than 2 years
 - b) 2-6 years
 - c) 7-11 years
 - d) 12 years and above

Section B: Assessing the organizational culture of GRA

- 4) On a scale of 1-5 kindly indicate the extent to which you agree or disagree to the following organizational culture dimension that was used in their erstwhile agencies. Where 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5= strongly agree

	1	2	3	4	5
Individual performance is emphasized as an important goal					
Managers are respected for their expertise, and their decisions implemented.					
Customers' current needs are actively identified and future needs anticipated.					
Responsibilities are clearly defined and individuals understand their role and the extent of their authority.					

Managers and subordinates communicate readily on an informal basis and meetings are held when necessary.					
Subordinates as well as management are encouraged to volunteer their views, and disagreement is seen as a positive attempt to improve things.					
The right people are selected in the first place and effort is made to help them develop their skills.					
Ideas are welcomed from any level in the company and everyone's views are taken into account before important decisions are made.					
Time and money are committed to exploring new ideas.					
Decisions are made promptly and on the basis of the facts, not personal prejudice or self-interest.					
Colleagues co-operate with each other to achieve standards of excellence and do not allow personal feelings or animosities to interfere.					
Individual and subsidiary goals are in line with the overall company goals and all employees understand the contribution that they are making to them.					
People look forward to going to work and enjoy the work they do.					

Section c: assessing challenges encountered after the Integration

- 5) On a scale 1-5 kindly indicate the extent to which you agree or disagree to the challenges encountered by GRA after the integration of the three divisions Where 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5= strongly agree

	1	2	3	4	5
Key managers and scarce talent leave unexpectedly					
Valuable operating synergies evaporate because of cultural differences					
Cuts in pay or benefits programs create ill will which reduces productivity					
Management doesn't communicate its business rationale or its goals for the new company, and employees flounder in the ensuing confusion					

Section d: Assessment of the effect of cultural change on the organizational performance of GRA

- 6) On a scale of 1-5 kindly indicate the extent to which you agree or disagree that the following are some of the effect of cultural change on the organizational performance of GRA. Where 1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree

	1	2	3	4	5
The integration of the three erstwhile revenue agencies into one whole has helped enhance revenue mobilization through the adoption of a work culture.					
The cultures of the erstwhile agencies are managed in a holistic manner to boost better customer service delivery through an improved work procedures and processes.					
The integration has brought about optimal use of resources in the organization.					
There is high staff morale than before.					
The integration has enhanced the image of the Ghana Revenue Authority					
The public has gained more trust and confidence in revenue administration system than before.					
The integration of the agencies into one large organization has elongated the chain of command thereby creating gap between management and staff.					
The integration has brought about some difficulties with staff placement in the organization.					
There is less coordination among units in the organization					
Less priority is given to the needs of staff members than before.					
There is much struggle for power and positions.					

Thank you

