

The role of communication strategies in post-merger organisational identification

A qualitative case study

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Abstract

Background and purpose

This qualitative study delves into communication strategies' role in the post-merger organisational identity. This study aims to gain a deeper insight into communication during mergers, the impact of change in organisational identity, and the sense of continuity employees experience during the merger. Based on the social identity theory, the aim is to explore how communication contributes to developing organisational identity throughout the merger process. Emphasis is placed on understanding how this communication shapes employees' perceptions, creates a sense of continuity, and forms the collective identity of the newly merged entity. This research has academic importance since it addresses employee resistance to organisational change. As stated in research by Ullrich et al. (2005), it is important to preserve part of the old organisational identity while merging into the new one, but this research states employees can also seek a change in organisational identity, and thus do not have a need for a sense of continuity.

Methodology

Central to this research is a case study of two merged accounting firms operating in The Netherlands, in which 20 in-depth interviews with employees across diverse organisational roles were conducted. During the interviews three clusters of questions were asked. The first being the time before the merger, to gain insight into the organisational identity of the pre-merger organisations. The second stage of the interview delved deeper into the year the merger happened, which was a period with a lot of changes and uncertainty. The period after the merger happened was the third stage of the interviews, which aimed to find out how the organisational identity changed.

Findings

Based on experiences, perceptions and opinions from employees, results of this research show that digital communication can improve the cross-regional connections in an expanding work area, but this also risks creating regional sub-identities. Other findings include that communication strategies in times of mergers can also contribute to a stronger sense of collective identity, resulting in a lower resistance to the changes coming. Emphasising the continuity in organisational identity can be valued by many employees, while some also welcome a change in organisational identity and the new opportunities it brings. This organisational identity can also be seen as a flexible concept, varying per department or location, which emphasises the balance in centralisation within the organisation. Clear communication and early unification of departments and systems can enhance the unity of the organisation during a merger.

Implications

This study provides insight into the nuanced and multifaceted nature of social identity within corporate mergers and this case organisation in specific. An important theoretical implication is that organisational identity can be seen as flexible and dynamic, meaning it can hold different meanings for employees, depending on their social identity, level of centralisation and different departments within the organisation.

Keywords

Organizational identity, Social Identity Theory, qualitative research, sense of continuity, employee perception.

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1. Introduction

Depending on the sector, anywhere from 65% to 85% of acquisitions fail, because no financial growth is created (Westerveld & Schenk, 2014). While more than 40% of mergers and acquisitions fail completely, and only 20% can be considered successful (Serrurier & Schepper, 2001). Mergers where companies in the same industry combine, generally perform the best, particularly if they result in a more focused entity, and strategic mergers usually are more advantageous than financial ones (Wegge et al., 2023). The cause of the low success rate is primarily created by human factors, such as cultural integration, and a lack of mutual understanding among the involved companies (Oberoi, 2020; Serrurier & Schepper, 2001). However, even mergers between similar organisations represent a significant shift in both operational processes and organisational identification, with the cultural differences and change in organisational identity between the merging organisations frequently being overlooked (Kaetzler, et al., 2019).

An integrated organisational identity is important for merged organisations, as it aims to bridge the cultural disparities between them. This organisational identity can be defined as the extent to which employees identify themselves with the integral parts of the organisation and the degree to which they feel a sense of unity with its values, brand, and methods (Ashforth & Mael, 1989; Haslam, 2004; Schuh et al., 2016), the Social Identity Theory (Tajfel & Turner, 1979) seeks to explain this process of identity creation. According to the Social Identity Theory, individuals obtain a part of their self-concept through affiliation with social groups (Tajfel & Turner, 1979). In the context of mergers and acquisitions, the social group referred to in this theory, would be the post-merger organisation. The period during and after a merger is a period in which addressing cultural differences is of importance, since the cultural differences can shape the outcome of the merger.

Employees in organisations undergoing mergers often value a sense of continuity, as mergers bring about significant changes. To effectively encourage teams to embrace change in identity, leaders should strongly emphasise and communicate what remains constant, thereby instilling a sense of continuity (Visser, 2023).

Successful mergers and acquisitions hinge on effective communication and establishing a strong organisational identity (Angwin, et al., 2014). Structured communication is crucial for outlining post-merger steps, dispelling misinformation, and ensuring success for the newly combined organisations. Communication during mergers also influences the communication climate, which refers to the overall emotional atmosphere or individual's mood (Wood, 1999). Employees value obtaining correct and sufficient information, as having access to accurate data is essential for making informed decisions and accomplishing both personal and professional goals (Ashikuzzaman, 2014).

Previous studies on mergers and acquisitions concentrate primarily on assessing the impact of communication on financial merger outcomes (Angwin, et al., 2014), but not yet on organisational identity. While prior research in organisational identity has explored the role of communication (Scott, 2007), this has not yet been extensively researched in the context of organisations undergoing mergers, or more specifically into the employee perception and the sense of continuity employees experience during a merger, as is critical since it this can resolve resistance to the change and improve the integration a merger brings (Ullrich et al., 2005).

More recent studies state that communication play an important role into external and internal perceptions of the success of a merger (Hassanpour et al., 2019). What role communication strategies play towards the employee perspective of post-merger organisational identity, will be the aim of this research, more specifically in the Dutch accounting sector, which is going through a consolidation drive during the last decade (Accountant.nl, 2024). Which leads to the following research question:

“What role do communication strategies play in fostering employees’ post-merger organisational identification?”

This research holds academic significance as it addresses the identified gaps and delves into the influence of communication strategies on organisational identity. This aspect is particularly crucial during mergers, making the study pertinent to organisations undergoing such transitions. By focusing on the role of communication strategies in fostering the employee perspective of organisational identity, the findings could offer valuable insights for ensuring the success of the merger process.

2. Theoretical Background

In the accounting sector in The Netherlands mergers have become a widely used strategic approach to achieve an expansion in reach, market segments and market share. Next to these practical benefits, mergers are also creating implications within the organisations. This research dives deeper into such implications, such as a change in organisational identity, communication and senses of unity and continuity.

2.1 Mergers

A merger is a formal arrangement that combines two or more companies, resulting in the creation of a single, new entity (Hargrave et al., 2022). Mergers are frequently undertaken with the aim of broadening a company's footprint, entering new market segments, or increasing its market share (Hargrave et al., 2022). Most organisations, about 74%, give growth as the primary reason for a merger, while also competitive advantages by increasing market share and diversification due to entering new market segments are also among the most common reasons for a merger (Campbell, Faulkner, & Schoenberg, 2009; Sebastian, 2024).

While mergers are regularly perceived as an equal division where each party retains 50 percent ownership of the new company, this is not universally applicable (Schooley, 2023), in fact it is more common that organisation of different sizes merge. In such mergers, one of the original entities may secure a greater percentage of ownership in the newly formed company. The division of these can significantly influence the decision-making process within the newly merged organisation, since it can streamline the process, but also may lead to dominance by the majority shareholder (Nogueira & Kabbach de Castro, 2020).

Mergers can impact the diversity of business operations by expanding into new markets, introducing new products and services (CFI, 2023), or focusing on a set of business operations. Informal observations and economic principles indicate that merging companies experience advantages in terms of a broader market presence (Ghosh, 2004; Mulherin, Netter, & Poulsen, 2017). Merging and acquiring businesses often happens in order to increase the company's market share, and thus become a larger player in the market. The augmented market share typically correlates with an improvement of the long-term profitability of the merged companies (Ghosh, 2004), which means a merged organisation can benefit from an increase in the market, and with it its employees from an improved competitive positioning (Mulherin, Netter, & Poulsen, 2017).

Mergers can significantly impact employees within an organisation, as it can frequently create anxiety among staff and diminish morale (Milano, 2024). To alleviate concerns and restore maximum productivity, it is important to implement layoffs quickly and all at once, effectively calming the fears of remaining employees (Milano, 2024). Furthermore mergers frequently encounter challenges, with a higher likelihood of failure due to the departure of key personnel, teams not getting along, or the onset of demotivation within the new merged organisation (Garrison, 2019). This means that establishing and overseeing a new post-merger organisational culture holds paramount importance for organisations, as organisational identity stands as a pivotal factor in the success of mergers and acquisitions (Barrett et al., 2016). The Social Identity Theory clarifies how employees forge connections with this new organisational identity (Haslam et al., 2022). Haslam et al. (2022) also states that employees can feel a sense of uncertainty during a merger, which means that understanding how they connect with the new organisational identity becomes more essential.

Communication strategies play a central and essential role during mergers, as mergers often create anxiety and tend to diminish moral amongst employees (Milano, 2024). Strategies that addresses uncertainties during mergers provide clarity, calm employees' fears and enables employees

to trust leadership, and thus can focus on productivity. Forming a new organisational identity is a critical aspect for mergers to become successful (Barrett et al., (2016). Communication strategies, including explaining the reason for the merger, the benefits, and the impact on the employees, help in defining and reinforcing a new organisational identity.

2.2 Organisational Identity

The Social Identity Theory seeks to explain the cognitive processes and social conditions underlying intergroup behaviour, especially those related to prejudice, bias, and discrimination (McLeod, 2023). This means that the goal of the Social Identity Theory is to define and predict the conditions that influence whether individuals perceive themselves primarily as individuals or as members of a group (Tajfel, et al., 1979). The Social Identity Theory sees social competition not only as a source of rivalry, but also as a tool for marginalised groups to confront the existing order, helping to explain social change (Spears, 2011). Membership in specific groups serves as a notable source of pride and self-worth for individuals. A person's social identity is shaped by their affiliation with particular groups, ultimately shaping their self-concept (Tajfel, et al., 1979). Whether such an integration succeeds often correlates with the transition of the identification the person has with this new group, in relation with the former groups they identified themselves with (Haslam et al., 2022). This integration is essential for mergers to succeed, because if employees do not adopt the new organisational identity, resistance, decreased morale and organisational dysfunction are among the options this can lead to (Haslam et al., 2022; Hackel, Zaki, & van Bavel, 2017). In relation to this, research shows that a strong identification with the new organisational identity can lead to an increase in productivity and employee retention (Wall, 2023).

An individual's organisational and social identity significantly shapes their motivation to contribute effort to the collective or the organisation (Haslam, 2001). Strong identification with both the organisation and broader social groups is linked to higher motivation, emphasising the crucial role of personal connection and commitment in driving individuals to invest effort in collective endeavours (van Knippenberg, 2001). Organisations aiming for effective functioning require consistent and aligned social identities across the entire organisation (Ravasi, 2016). Earlier research by Haslam et al. (2022) entails that different groups or departments within an organisation sharing a unified understanding of their social identity, foster cohesion and unity within the organisation, and with it the earlier mentioned productivity and employee retention.

The process in which employees change their feeling towards the new organisational identity instead of the organisational identity of the pre-merger organisation, is explained in the Self-categorisation theory by Ullrich et al. (2005), and also involves the dynamics of in- and outgroups, as the former company often functions as the in-group, while the new, alter organisation can be seen as the out-group (Roth, Steffens, & Vignoles, 2018). The sense of continuity plays a huge role during this process, as employees need things to hold on to in times of big organisational changes. These changes can lead to anxiety or resistance by employees if this sense of continuity is low, as *“employees often seek a stable, continuous identity, and when this is disrupted, it can lead to anxiety or resistance to change”* (Ullrich et al., 2005).

As mentioned by Ullrich et al. (2005) employees seek a stable organisational identity, and disruptions in this organisational identity, for example because of a merger, can trigger anxiety among employees. Communication strategies that emphasise stability, such as articulating values and traditions staying the same, can help employees to perceive the change as an evolution, instead of a disruption (van Knippenberg et al., 2002). Communication strategies also play a role in the redefinition of employees' identification with the newly merged organisation, as open communication and acknowledging the previous roles employees had, can ease the transition towards the new organisational identity.

2.2.1 Continuity in identity

Effectively managing employees during mergers remains among the most challenging tasks to accomplish successfully (Kummer, 2008). For example, because the unknown or changing culture can demotivate employees, because they miss a sense of continuity (Herrmann-Nehdi, 2024). Sense of continuity can be defined as the feeling of connection or predictability that may apply to events, beliefs, people, or things (Ludwig, 2024), and provides a sense of security without fostering a sense of inertia (Tomlinson, 2019). In an organisational context, perceiving a certain level of stability is essential for employees, especially during significant organisational changes (Ullrich, Wieseke, & Van Dick, 2005). This level of continuity is essential during mergers, because mergers present a significant business opportunity, yet they can also erode company culture, leading to role-changes and departures at a time when expertise and stability are crucial (Floam-Greenspan, 2022). The sense of continuity can also take away or lower the anxiety or resistance to change, as mentioned in the research by Ullrich et al. (2005), by maintaining a stability in the identity (Giessner, 2011). Additionally, the sense of continuity during mergers can also influence the organisational identity, as a high level of perceived continuity has a positive influence on the identity of employees with the post-merger organisation (Boen, Vanbeselaere, & Wostyn, 2010).

A sense of continuity is important during the self-categorisation process of employees within organisations going through mergers (Giessner, Ullrich, & van Dick, 2012). This sense of continuity creates cooperation and integration and reduces the dynamics of 'us versus them' between the organisation in the merger (Giessner, 2011). As the organisation aims to create a new organisational identity by going through a merger to strengthen their position, ideally every employee feels part of this new group and its identity. According to Mühlemann et al. (2021), the pre-merger organisational identities are the foundations for building the new group affiliations.

2.2.2 Self-Categorisation during mergers

Social change is happening when organisations go through mergers, because two or more groups need to merge into one big organisation and make the employees feel part of this one organisation. The Self-categorisation Theory elaborates on the concept of group identity, making a clear distinction from individual identities (Spears, 2011). Self-categorization Theory fosters an identification with a social category or group, leading to a range of behaviours associated with group membership, including conformity, stereotyping, ethnocentrism, and similar expressions (Levine & Hogg, 2017).

As a result of mergers, the social categories within organisations can undergo changes, giving rise to new dynamics in various departments. These changes can also elucidate the circumstances under which individuals define themselves, both as individuals and as part of a group (Turner & Reynolds, 2012). A merger can bring about shifts in group dynamics, particularly when teams operate from different locations. Online collaborative teams tend to naturally form distinctions of "us versus them" in such scenarios (Harasty, 1997; Stephan, 1985). Giessner et al. (2006) stated that the continuity perceived by the employees helps to smoothen the transition and reduce the resistance employees can have to change.

The Self-Categorisation Theory helps in explaining post-merger organisational identification within the framework of Social Identity Theory, which explains intergroup behaviour (Tajfel & Turner, 1979). Inter-group behaviour pertains to the behavioural and psychological relationship between two or more groups, with your own group or department being the in-group. Self-Categorization describes the conditions under which an individual perceives collections of people, including themselves, as a group, along with the outcomes of viewing people in group terms (Haslam et al., 1997).

2.2.3 In- and outgroups

Being part of social groups adds purpose to our lives. Such members of in-group hold positive opinions towards each other and accord preferential treatment to fellow members (Ashcraft & Treadwell, 2008). These affiliations provide shared goals, offering a sense of direction and meaning, as highlighted by Tajfel and Turner (1979). Beyond collective aims, group membership enhances individual self-worth, boosting self-esteem through pride in group achievements and reputation. Moreover, the benefits don't stop there. Social groups are integral to shaping our self-concept and identity. They offer a structured framework for self-understanding within a broader community context, contributing significantly to defining who we are. This interplay of purpose, self-worth, and identity within social groups enriches our experiences, creating meaningful connections that shape our sense of self.

During mergers a lot of new colleagues and employees operate within the organisation, which means that in- and out-groups will most certainly change, and might get larger, as departments grow and working with colleagues might change. There are different methods to reduce this change social categorisation and associated hostilities, as mentioned by Gaertner, et al. (1989). Such methods include increasing intergroup contact, introducing superordinate goals or recategorization (Ashcraft & Treadwell, 2008).

Focusing on positive behaviour within in-groups, instead of focusing on competition with out-groups, reduces intergroup conflict, according to Halevy et al. (2012). Communication shapes the dynamics of managing complex interactions between in- and outgroups, and communication plays an important role in managing the advantages and disadvantages of in- and outgroups (Ruscher, 2017). Prejudiced attitudes and stereotypic beliefs about outgroups can be reflected in language and everyday conversations (Ruscher, 2017).

2.3 Communication strategies

Companies prioritising robust communication strategies generally receive higher ratings from their employees (Aramyan, 2023; Smith et al., 2021). Implementing successful communication strategies within a business can enhance workforce productivity, establish a favourable organisational presence in the market, and foster trust among employees (University Canada West, 2023). These strategies, characterised by clear objectives, consistency, feedback mechanisms, and a focus on two-way communication, contribute to an improvement in employees' communication skills. This enhancement leads to a workplace culture where employees are more likely to hold each other accountable, resulting in increased productivity (Aramyan, 2023; Johnson & Brown, 2022). Employing internal communication focused on meaning-making, empathy, and providing direction has notable positive impacts on both employee trust in leadership and the organisation (Men, et al., 2022). Clear communication structures are also crucial to delineate the next steps in a merger, distinguish reality from speculation, and ensure the success of newly merged organisations (Engert, et al., 2019).

Devising communication plans for mergers poses challenges given the dynamic and swiftly changing nature of the merger process (Pritchett, 2023). Opinions abound, and the usual dynamics of gossip come into play. In this high-pressure environment, there is a risk of messages being misconstrued, distorted, or exaggerated (Pritchett, 2023). Which means communication planning demands heightened consideration in a merger scenario compared to more stable and less stressful circumstances.

An effective communication strategy supports business continuity by disseminating and reinforcing appropriate messages, thereby reducing employee anxiety, enhancing morale, and retaining talent (Engert, et al., 2019). Internal communication strategies require thorough preparation, involving the identification of all relevant audiences, readiness for potential leaks, and recognition that overcommunication is beneficial when addressing internal audiences (Sharp, 2024).

A communication strategy for mergers should also include check-ins with employees and post-merger updates spanning up to a year following the deal's closure, catering to both internal and external audiences (Sharp, 2024). Given the time required for new processes to integrate and cultures to align, maintaining open lines of communication is crucial during this period (Engert, et al., 2019).

3. Method

3.1 Research design

For this research, a qualitative research method was selected because it enabled the exploration of questions that were not easily quantifiable, aiming to understand the human experience (Cleland, 2017). The aim was to understand individuals' perspectives on changing social identity during and after a merger and therefore relied on in-depth interviews, to unveil rich and detailed insights and reasons behind respondents' views. The interviews also helped with contextualisation by understanding each employee's background, job role, and experiences during the merger, all of which can impact their perspective on a change in organisational identity.

This research received ethical approval from the ethics committee at the University of Twente (request number: 240975).

3.2 Case organisation and participants

The merger central in this research happened between two accounting offices (East&Co and WESTadvice were merging into Peterson & Partners). Both were of equal size, about 500 employees each, which meant that there would be an equal division between the shareholders of both companies. This case organisation has specialists working in different departments, like accountancy, audit, tax advice, corporate finance advisory, personnel and salary advice, and international business. Both organisations involved in this merger were operating in The Netherlands, however, both are in different areas of the country. Where WESTadvice operated in the western and central part of The Netherlands, East&Co operated in the eastern and northern part of it. As of 2024, the merged organisation is present in eight of the twelve provinces in The Netherlands.

This merger is part of a larger consolidation drive in the accountancy sector in the Netherlands. The Netherlands still has approximately 6,000 accounting firms, of which 236 were still authorised to perform statutory audits at the end of 2023. In 2014 there were still 430 (van der Schoot & Pols, 2024).

The changes happening during the merger mostly happened during the year 2023. In the last quarter of 2022, the merger was announced to the employees of both organisations, and in 2023, the preparations to make the merger happen actually started. During this year, several changes became visible in the organisation, and employees could have noticed this, both positive and negative associations.

To gain a good view into the employees' thoughts and ideas and to stay within the available time for this research, the aim was to conduct at least twenty interviews. To gather insight into all departments, locations, and seniority a purposive sampling method was selected, age and gender were also taken into account, but were not the leading criteria for selecting employees. The data was collected through interviews with 20 employees from different hierarchical levels of both organisations. The participants were equally divided between the two organisations, had at least two years of working experience to ensure familiarity with pre-merger conditions, and worked in different roles and hierarchical levels to provide insights from various employee perspectives. Examples of job titles include: Assistant-Accountant, Corporate Finance Advisor, Senior Manager Accountancy, Tax

Advisor, or payroll administrator. In the table below other characteristics of the selected employees are summarised:

Table 1. Characteristics of selected employees

<i>Department</i>	<i>Level of seniority</i>	<i>Locations</i>	<i>Gender</i>
Accountancy	2x medior 2x senior	Emmeloord, Emmen, Groningen, Noordwijk	3x male 1x female
Audit	2x medior 2x senior	Amsterdam, Deventer, Enschede, Lelystad,	3x male 1x female
Tax Advice	1x medior 1x senior	Amsterdam , Zwolle	2x female
International Business Advice	1x medior 1x senior	Amsterdam, Oldenzaal	1x male 1x female
Corporate Finance	1x medior 1x senior	Almere , Bussum, Deventer	1x male 1x female
Personnel- and Salary advice	2x medior	Amersfoort, Bussum, Enschede,	1x male 1x female
Marketing	2x medior	Emmeloord , Enschede	1x male 1x female
Compliance	2x senior	Amersfoort, Enschede	1x male 1x female

3.3 Interview Procedure

The organisation was present in eight of the twelve provinces in The Netherlands, which would have involved travelling to many different offices. As this was not feasible, the chosen medium for the interview was a mixture of online and offline interviews. The offices that were relatively close by were visited in person, while the interviews with employees who worked on the other side of the country were conducted online.

The interview questions were tailored specifically to the case organisation. The questions were carefully considered and linked to the theory used in the research to ensure the validity of the data. Questions followed the Social Identity Theory, including topics on personal identity, social categorisation, and in-groups and out-groups.

The interviews were divided into three sections, representing the stage through which this organisation went. The first stage covered the pre-merger situation. Interview topics included organisational identity of the pre-merger organisation and the departments and locations from where the employees did their job. For example: “How would you describe the department, in this case the tax advice department, the work environment there? How about the organisation as a whole? And do you see differences between your department and the organisation as a whole?” Another aspect that employees were asked about was their identification or sense of belonging within the organisation. An example of a question that was asked during this stage of the interview is: “And if we take a look at the various offices that East&Co had, there were seven in total. How connected did you feel to those other offices? And did you notice any differences between the various offices?” Communication flows within the pre-merger organisations was also an important part of this stage, to see how the

information provision changed through the organisation. Questions that were asked about this, include: "Which other departments have you had contact with? And could you describe that contact?"

The second stage covered the merger itself. Questions were asked about the positive and negative associations the employees had when thinking of the merger and if they see this as a common thread throughout the merger. The sense of continuity during this phase of the merger was also discussed. Questions about these topics were asked during this stage of the interview, like: "Looking at your work environment during the merger, do you see sufficient continuity there? Do you perceive enough continuity in the organisational identity, or has it changed significantly since the merger?"

The post-merger era was the third stage of the interviews. The questions in this part of the interview were aimed at evaluating how employees described the post-merger organisational identity, if they felt differences between the organisational identity before and after the merger. Also, questions about the internal communication between the various departments were asked. What was interesting in this part was whether the employees were open to these changes. Examples of such questions are: "As an individual in a very large organisation, one with over a thousand employees, how connected do you feel within the whole organisation compared to how it was at East&Co? This question aimed to understand the sense of continuity towards the employees' affiliation within the organisation.

3.4 Data analysis

To analyse the collected data, it was important to organise the data, meaning audio files were named in an easily recognizable way, and all interviews were transcribed (Rev, 2023). Transcribing assisted in identifying gaps in information. Since the transcriptions can reveal missing details or highlight topics, which prompted the need for follow-up research (Jacobs, 2019).

Another important part of this data analysis was anonymizing the data when implementing it in the results and discussion section. This was necessary to protect employees' privacy, to promote honest responses during the interviews, and to fulfil ethical responsibilities. While some details, such as location or job role, were needed during the analysis, it was crucial that these could not be traced back to specific employees.

The analysis commenced with a review of the transcripts to discern any biases, followed by proactive steps to mitigate these biases (Rev, 2023). Next came the annotation and conceptualisation stages, where the data was further organised through codes and patterns, creating an overview of the critical themes for the research. Segmenting the data followed, involving connecting different categories to each other. During the analysis of these categories, the goal was to dive deep into the data segments and determine any hierarchy to identify the most important segments (Rev, 2023). The analysis concluded with incorporating the data into the actual content and describing the findings in the research report.

The coding process started with descriptive coding, in order to capture a general topic and subjects found in the research data. The next step was pattern coding, in which the codes were grouped together to identify patterns or themes within the data (Crosley & Rautenbach, 2020). The codes were grouped into theme's, such as pre-merger identity, overlap in identity between WESTadvice and East&Co, or interesting aspects during the merger, like new impulses and colleagues. The codes about the post-merger phase, consist theme's like: identity, intended image and organisational identity, or continuity.

In order to guarantee the quality of the coded data, an intercoder reliability check was introduced. The first two interviews were transcribed and shared with another coder, in order to test

the coding framework, and resolve any ambiguities, which resulted in clearer definitions of codes, and a change in some codes to prevent overlapping codes. When all data was coded, the refinement and re-coding principle was carried out, which meant that all the interviews were checked again to check whether the data was coded correctly.

4. Results

This chapter presents the findings of this study in chronological order, starting with the organisational identities the two companies had before this merger. Next, it will discuss the processes that happened during the year this merger took place. Many differences came into play, such as new colleagues, different managers, changing working methods, and new ways of information sharing and decision-making. At the same time, many things also stayed the same. These things are harder to notice than the differences, according to the employees, as changes are more noticeable than things that remain the same. Examples are the customers the employees serve, specialties they have built up during their career and working with their direct colleagues. The last step this results section dives into is the post-merger identity of the new organisation, and see if employees already see a new organisational identity, feel connected to this new organisation, and if they ever doubted their position within the company.

4.1 Pre-merger social identities

This part delves deeper into the identities and cultures of the companies that existed before this merger. It discusses what cultural elements the offices had, how employees identified themselves with the organisation, the contact between colleagues, and what role communication had within the organisation.

Employees of both organisations have been asked about the characteristics of the culture of the organisation they work at. East&Co focused on quality and professionalism, while WESTadvice focused on collegiality, openness, and multidisciplinary working. Despite these differences, there is also overlap between the two cultures of the organisations, an example of this is the accessibility towards the managers and their information provision.

4.1.1 East&Co: quality, professionalism, and accessibility

East&Co had, according to their employees, the following elements in their organisational identity: quality-minded, professionalism, accessibility, and a traditional work environment. Being quality-minded was mentioned the most often during the interviews and was important to the majority of the employees. One of them said: *“I also thought that quality was really of paramount importance, that we really just had the ambition to be the best in the region.”* The organisation being very traditional was also mentioned multiple times: *“I think it was a bit old-fashioned and hierarchical, but therefore professional.”*

East&Co gained the identification of their employees with the organisation by offering good career opportunities, coaching young employees, and open communication between the board of the company and its employees. One of their employees said the following about these career opportunities: *“I am also given more and more tasks, and I like the fact that I also get the opportunity to take on additional tasks like that.”* Also, open communication was mentioned a lot, although mentioned in different ways, like: well informed, good communication, short lines, open doors and working towards the same goal. One of the employees mentioned: *“I just had the feeling that we had to consult each other when making decisions, that open communication. That was a real core brand of organisation A, but also within our department.”*

4.1.2 WESTadvice: multidisciplinary, team spirit, and flexibility

WESTadvice had different aspects in its organisational identity. One of which is multidisciplinary, which different employees of this former-organisation mentioned. They said: *“We had all disciplines in the team, so we had accountants, taxes, payroll advice, and employment law specialists at our office.”* In addition, it was often indicated that this organisation had little hierarchy, including this employee: *“We had a very flat organisation in the sense that contact was very easy. The lines of communication were very short between management and employees.”*

The employees of WESTadvice have different expressions of involvement towards the organisation than East&Co. Where East&Co created involvement through open communication and career opportunities, WESTadvice has created involvement through team spirit, forgiveness of mistakes, and freedom and flexibility. An employee said the following about team spirit: *“I do feel connected, yes. Simply that you are a full part of the team with your own responsibilities.”*, this employee also underlines the flexibility and freedom at the workplace by mentioning their responsibilities. About the empathy of the organisation, the following was said: *“The organisation felt human and forgiving of mistakes, and therefore very empathetic”*. Other employees called the organisation a warm bath when thinking of the empathy of the organisation.

WESTadvice mostly had inter-departmental communication lines. They identified themselves as a multi-disciplinary service provider, so this makes sense: *“In any case, I often have contact with colleagues from fiscal advice, and payroll taxes. If you have any questions, it is very easy to drop in and ask a colleague. Well, I also had a bit of contact with colleagues from the audit department, but I have questions about that less often.”*

WESTadvice also had specialist groups who had knowledge about, for example, a certain sector or a specific collective labour agreement. This meant colleagues from all the offices could contact them for these specific questions. Also, if offices had capacity problems, the other offices came to aid and welcomed colleagues from the other offices within the organisation: *“Amsterdam, for example, is not a very old office. And the office we came from closed six months earlier than Amsterdam opened. Then we all sat in Bussum, for example.”*

4.1.3 East&Co and WESTadvice: the similarities

As mentioned earlier, there are not only differences in the cultural elements of the merging organisations. One element that employees of both organisations mentioned is the open communication and short lines of communication between employees and management. An employee of WESTadvice said: *“It was very relaxed, very informal and the lines of communication were short. Yes, It felt like things could be done quickly.”*, while also employees of East&Co said: *“I would characterise that as an informal club with a low threshold and where it is freely accessible to approach management.”*

Both organisations have created a sense of identification of the employees towards the organisation, but they have done so in different ways. East&Co has focussed on the professional side of the jobs, by creating good career opportunities and keeping its employees well-informed about the decisions they make. At the same time, WESTadvice created the identification of employees by looking after the personal aspect of the employees, by creating flexibility and a reputation of empathy.

The contact and communication within both merging organisations had quite a lot of overlap. Employees from both organisations mentioned the colleagues they met working at their office. They

speak with them, eat lunch together, and ask questions to their colleagues. Even if they work at a different department, they still feel that they are united with those colleagues, such as this one, working in the western part of the country and used to work at WESTadvice: *"Everyone walks into each other's offices if there are questions. We help each other out. We also always take over each other's clients, like now during the holiday period."* An employee from East&Co also mentioned this: *"Even if you have a tax issue, you can just walk upstairs. And yes, that actually all happens automatically, it all flows nicely together."*

However, the communication flow does not stop within the different offices. It also continues towards the departmental level, even if these colleagues work from different locations. For example, a salary advisor who has a question about a construction collective labour agreement can ask this question to a colleague who specialises in this sector. Depending on the question, this can be a colleague from any office. One of the employees from WESTadvice mentioned this: *"Because you are a specialist group, you are also a source of information for colleagues, and that is what we want to be."*

4.2 The merger

The merger was announced in the fourth quarter of 2022, and after some preparations, the first actions were taken at the beginning of 2023. The rest of this year was used to make sure everything was taken care of in terms of the merger, and as of January 1st, 2024, the new organisation and its new branding went live. This chapter delves deeper into this year, including the communication and feelings about the announcement of the merger and the positive and negative emotions of employees towards the merger and the coming new organisation.

When the employees got note of the merger, they mentioned during the interviews that many questions or emotions went through their heads. Different examples were mentioned during the interviews, ranging from positive aspects, like a new impulse or new colleagues, to more negative aspects, like being scared of their explicit choice for a smaller organisation.

4.2.1 New impulses and colleagues

Most often mentioned is the fact that this merger can create a new impulse. For example, one employee was hoping for a new impulse and said the following about this: *"I also thought, well, there could be some changes in the culture here, and I kind of hoped that that would also be part of this merger."* Next to the new impulse in the culture, new colleagues were also mentioned often as part of this new impulse. Most of the time this aspect was mentioned positively: *"I liked it a lot. Because our team went from ten to twenty people, I immediately saw many benefits. Then we really are a much bigger team and we can do much more in the market."* The employees who did speak positively about the fact that they will get new colleagues were also not really negative about this fact, but wanted to see how they got along: *"I was curious how that would go, whether we could work well with the other team and whether that clicked."*

Another positive thought that came to mind by most employees was the new colleagues that they met. These colleagues had other specialities, worked from different locations and departments, and even a new daughter company was added to the company. Most employees were willing to work together and even hoped to strengthen each other: *"I really enjoyed having the first meeting with the other team. Yeah, just saying. That made for me... I really got a bit of a face or something about the merger. That I thought, oh, these are new people. Because before... You didn't know anyone on their side."*

When thinking about the new colleagues, the thought that was mentioned very often was the merger party; 3 out of 4 employees mentioned this as the first positive thought when thinking of the merger year. At this party, they met the new colleagues from the other organisation and that helped the cohesion in the newly merged company: *“Well, I really enjoyed that merger party. That was also a party with a lot of solidarity.”*

Even though most employees welcomed their new employees, some employees also had the fear that their direct colleagues would leave because of the merger. As is typical during mergers and acquisitions, not every employee will be happy about the new situation. While the employees who are staying at the new organisation, it is possible that they are not happy about losing their colleagues. Sometimes, the problem is the way these colleagues leave the organisation: *“That was with the departure of some people, I think. That’s just a shame how that turned out. Just the way they dealt with those people, that is a shame.”* These employees left of their own will or in good consultation with their manager due to a difference in insight. This shows that the process management has changed since the merger started. One of the employees said that the merger meant a new challenge, which did not specifically mean that this was negative, but they also did not call the merger a positive thing. Other reasons such employees would leave is that some chose for a smaller organisation: *“I once opted for a small office. I wasn’t ready to work for large companies, so that was really a conscious choice.”*

4.2.2 Information sharing and automation in the organisation

What was mentioned more often than not was the open communication between the board and the employees. One of the employees said the following about this: *“Yes, I think that there was a lot of information sharing, that is very good. Of course, not everything can be shared, because things have not yet been arranged. But there has been a certain openness, which I found very positive.”* When asked about the way they got this information, a few options were mentioned, from conversations on the work floor, to the employee portal, but mentioned most often was the information livestream, which was held every month. During these livestreams the board gave updates towards the employees and they could ask questions about things that were on their minds. Employees also think that these information livestreams helped in creating one new organisation: *“I see those information live streams from the board and I have seen a lot of things, I do have the feeling that an attempt is being made to make it a somewhat bigger picture.”*

Even though employees appreciate this open communication, the sharing of information at the right time was also mentioned as a negative aspect of the merger: while most employees are happy about the amount of information they get from the board, the timing could have been better for some of the information shared. Two pieces of information were mentioned most often. First is the enrolment of the new employment conditions, for which the board should have taken more time than they did. Secondly, the organisational chart, with the new managers and organisation of the company, which was shared without some people knowing about their new role and manager: *“At a certain point, during a Teams meeting, there is an organisational chart at once, with the layout of who is the manager per team? Suddenly there is a different manager than I had, you are suddenly told that they could have handled that better.”*

Also mentioned multiple times is the ability to work together in the systems that are used. Employees from both pre-merger organisations often still work in different systems, which means that sharing information, working together and helping each other with questions still remains difficult. This also

has an impact on the organisational identity, because in order to enhance the team feeling it is important to actually be able to work together. Despite this, the employees have sympathy that merging these systems is difficult, but would want this to happen very soon rather than later: *“No, I just think it is a shame that those systems have been different for so long. Anyway, I understand that, because that is of course not possible”*

Another aspect of collaboration between employees that was mentioned a lot during the interviews was that one of the two merging organisations had a stricter process management than the other. In this merger, the board opted for choosing the best process more often than not, which meant a lot of changes for one side of the merger: *“It is difficult that you come from a different company. So you're used to doing things differently. I found it difficult that sometimes I had the feeling that things had to go a bit... A little more our way. I sometimes found that difficult compared to the new people.”* Next to a change in the processes, this organisation also had a habit of meeting to coordinate the work they have to do, and the people from the other merging organisation noticed this, during their day-to-day activities: *“Well, when I look at department level, I think we meet a little too much. But that's more of a cultural thing, I think.”*

4.2.3 Private equity

Next to the new impulse, new colleagues, communication, and automation there are two more things the employees of both organisations were thinking about and the first is the fact that private equity is happening a lot in the Dutch financial sector. Private equity contains a partnership with an investment company, which aims to manage companies and sell them at a later point, to earn a profit (Chen, Scott & Velasques, 2024). This would mean that making profits would be the number one priority, while employees often appreciate the personal approach. Many employees mentioned private equity during the interviews, and most hoped that such a merger would prevent private equity: *“I also think it is very strong that a different organisation was chosen instead of private equity.”*

4.2.4 Visual identity

Another aspect that does not fit within the mentioned part is the visual identity. During this merger, the visual identity of one of the two organisations was maintained, and employees have noticed this. While employees from the other organisation mentioned that they had a strong brand with their old visuals, the new brand colours have received positive feedback from employees: *“I was also very happy with the corporate identity of the other organisation, they actually had all those colours, but I am happy that it was maintained. Because I just think that's a beautiful colour. Different from the blue and red we had. This logo. And I really like that colour scheme.”*

4.3 Post-merger identity

When the merger was finally concluded on January 1st, 2024, the employees really started to see the differences the board was working on during the year. But how have these changes impacted the employees and what impact did the merger have on the information flow, communication within the organisation, and of course, the new organisational identity.

4.3.1 Peterson & Partners: centralisation, professionalism, and career opportunities

When diving into the organisational identity of the newly merged organisation there are a few characteristics that came to mind the most often during the interviews. Most often mentioned was a new leadership strategy, where the different offices had more independence during the pre-merger phase, the new board made more central decisions to create more unity in the organisation. Another characteristic that was mentioned a lot was the formality of the organisation, where employees from one organisation say the new organisation has become more informal, the employees have said exactly the opposite. And third, as was mentioned about the pre-merger organisation, there are good career opportunities within the organisation, which is something employees also see in the merged organisation.

Since the merger went live, the employees noted that the decision-making process has been centralised more than they were used to. While the different offices had more influence into their own strategy in their region, this is not so much the case anymore. The new board decided that uniformity within the entire organisation is the way to go, which is what the employees are noticing: *“I think the lines were a little shorter. Yes, that especially, I notice that. And that it will become a little bigger and that it will be managed a little more centrally.”*

In terms of professionalisation and formality the new organisation has found the best of the two organisations, which actually is a compromise between the two old policies. One side of the organisation says the new company is more modern and human: *“I think it's a bit hipper and a bit more contemporary now. And I also think we are more human than we were.”* The other side of the organisation actually said the company has become more cumbersome and more traditional: *“Because it has all become bigger, more formal and bulkier. So I don't think that's positive yet.”*

The last characteristic that most employees mentioned are the many career and growth opportunities the organisation offers. There are enough professionalisation programs and development courses being offered to employees within the organisation: *“And I also think of a company where you can make and develop great steps. You can work alongside your studies, for example. You can follow all kinds of programs, such as the Young Professional Development Program. So I think there are a lot of opportunities for growth as well.”* Despite these personal growth opportunities, some employees were still worried about their career opportunities, because a merger can also mean a change in organisational design: *“Yes, I did have doubts, because at one point I just felt like what happened. Because I would start in that position of manager from January 1.”* The board later made sure to take away these worries, and employees even mention these career opportunities as part of the new organisational identity.

4.3.2 Connection: a change at different levels

A merger can come with a change for employees in connection with and contact within the organisation. This can happen at the organisational level, departmental level and in the interaction with other departments or offices.

At the organisational level, the employees are divided between employees who have become more identified with the organisation, employees who do not feel any different or do not see any difference around them, and employees who feel less connected. The people who feel more connected mostly say so, because they did not like the strict and professional working conditions at one of the organisations: *“I really feel more connected than I did at the time, I actually didn't feel connected to*

that. I think we are all doing the right things and we can really get to a place where I think a really nice working environment is created." Employees who do not see or feel any difference in terms of connection and contact within the organisation are the biggest group, and about half of the interviewed employees. Their most used argument is that their direct colleagues and their customers did not change and therefore, they do not feel any different in terms of connection with the organisation: *"No, my role doesn't change at all. No, that's just it."* The last group is a group of employees who feel less connected to the organisation, these are mostly employees with senior positions. They say that too much has changed and that they were used to the way they worked and that the organisation has become a lot bigger than they were used to: *"Yes, that has decreased. Because I, well, because you are now returning to your office in terms of work and collaboration, you also notice that the management has also been very busy with the merger."*

At the departmental level the employees have different feelings. Because the organisation has become a lot bigger some employees have noticed that there is more time spent in making colleagues work together, which led to an increase of contact and connectedness within the different offices: *"Because we spend a lot more time meeting and discussing with each other and getting to know each other."* another reason people feel more connected at the department and office level is the focus on keeping the teams intact, mostly the smaller offices have tried really hard in keeping the employees within the organisation: *"Here in the office there is quite a lot of attention for this and we have had very little staff turnover in the past two years. More people have come in than out, so things are going reasonably well here."*

The contact with colleagues from other offices has changed since the merger happened according to the employees. More and more communication has become online, because that is the easiest way to stay in contact with each other: *"I also think it is good to have occasional contact, not only by email, but also just call or preferably video call."* Most employees say the contact with other offices has become easier: *"I actually find it increasingly easier to get in touch with colleagues. Of course we have many different ways to contact each other."* The real life contact has become more clustered to the different regions that the board has appointed. The regions also have to help each other if one of them has, for example, a capacity problem: *"I have noticed that since the merger there has been more regional thinking and less cross-regional thinking."*

4.3.3 Continuity: 'The best of both worlds'

Continuity within the new organisation can be one of the most important aspects for employees to agree with the merger and feel connected with the new organisation. The Netherlands is currently dealing with a huge labour shortage, and combine this with a seemingly terminal labour shortage within the financial sector, most employees do not have any fear about the continuity in their job: *"Look, I am an accountant and we still don't have enough accountants, so if I just do my job the way I do it now, then I have no question about that."*

There are however a few colleagues, mostly within supporting roles, who have had a few doubts: *"I did have one moment when they said... There are too many people and we have to cut back on resources. And then I thought... Yes, then my role is quite easy to outsource."* But they told them later that they do not intend to let anyone go, and that they want to focus on strengthening the organisation with the entire workforce of the two companies.

As the employees mentioned the organisational identity elements of both merging organisations there have been some similarities, such as openness, information sharing and team feeling. There are also some differences between East&Co and WESTadvice, the most visible being the strictness of organising

the processes and the difference between the focus on the employees or the customers. The question here is if these similarities and the choice for one of the two processes creates a sense of continuity.

The board communicated that the focus would be on the people at number one, which meant not only the focus on the customer or the employee, but the people behind them both, this can lead to a change in the organisational identity. This was noticed by the employees and took some getting used to for some. Such changes were visible for employees within the former-WESTadvice organisation, since the emphasis on making profits has been taken over from East&Co as well, this did not create a great sense of continuity. This is in line with the 'best of both worlds' direction that was noticed to happen during this merger, for example this WESTadvice-employee: *"If you look at the finance section. That played a role... Of course, everyone at WESTadvice also thought it was important to make a good return. But you see that at the other organisation, there is a greater emphasis on this. And that will now mix."* This strictness is something that is still visible in the new way of working, that was part of the old organisation, but also with the focus on the people, which means the 'best of two worlds' is something that the board really is working on.

This strictness was also visible within the templates and systems of East&Co, and with the board's vision of 'the best of two worlds', this meant that the templates of East&Co will be used, of course with the branding of the new company. With the sense of continuity in mind, this was noticed by those employees: *"If you look at all the workbooks, templates and so on, then we obviously have to achieve one uniformity. And then I think yes, because we were ahead in that, you can actually see our style being much more prominent everywhere. We have made some adjustments from the other side, but in principle it is all pretty much our old template."*

Another characteristic that was taken over from WESTadvice are the systems and automations. While processes are often inspired by East&Co, the systems in which the information and communication happen are mostly already known to these employees: *"Well, we have adopted our working method in our department. So that is actually a nice bonus in the merger."*

In terms of openness and accessibility, the two organisations end up somewhat in the middle, since this side of the organisation says that this accessibility is still visible within the organisation, but less than it was before, while the other side of the organisation says that the management is showing more openness. An employee says the following about this subject: *"Well, that openness that we were used to. But now with clearer lines."*

4.3.4 Intended image and organisational identity

The unity of the newly created organisation can be divided into two categories: external unity, which can be seen as the intended image Peterson & Partners wants to show the customers and potential employees and internal unity, which is part of the organisational identity. The external unity can be seen as the unity the (potential) customers or potential new employees are experiencing, while the internal unity is the feeling the employees are experiencing in their day-to-day work.

Most employees of Peterson & Partners think that the intended image is already a unified whole. The most obvious reason is the new visual branding of the organisation. The employees say that customers are noticing these brand expressions and that they are experiencing one bigger new organisation: *"Well, in terms of brand expressions it is of course all neatly arranged now, with the new name and all the logo, things like that, I think it is all neatly arranged."*

In terms of unity regarding the new organisational identity, the employees are divided. Around 50% of the employees experience a sense of unity. One of the reasons they are experiencing this is the fact that they see their new colleagues in joint activities: *"I am slowly seeing that cooperation with those other offices is improving, including that of the merger partner, and that activities are being*

organised jointly and then I come into contact with them.” Another reason that this unity is experienced is that many employees have a feeling that the culture and identity of the other organisation is very familiar to the one they were used to, which helps with connecting with the new colleagues: *“And I also think they were a similar office, I think about 80-90% the same. So a lot of things just come together and correspond.”*

Not everyone feels this unity within the organisational identity in the same way. Also, about 50% mentioned that they feel the same as before and that it does not feel like that big new organisation yet. However, most of them can see this happening in the future: *“I don't have that feeling yet, no, maybe that will come. Everything is just being tried to merge at a central level, but that's just me, I think we need time for that.”* Another gap that prevents unity is the fact that most departments cannot work and communicate together in the same systems, which they deem necessary to create a sense of unity: *“We still have different systems in which we work, but there are still ongoing projects to implement this in one system.”*

5. Discussion

Many mergers and acquisitions fail, ranging from the lack of creating value to a complete failure, leading to a split between the merged organisations (Serrurier & Schepper, 2001). Challenges in organisational identity, and cultural differences in specific, have been identified as a leading cause of merger failures (Oberoi, 2020). Mutual understanding among the involved organisations is also one of the biggest reasons for merger success, and according to earlier research by Engert et al. (2019) communication is critical to make the merger a success since it reduces uncertainty and prevents cultural clashes. This research aimed to find the affection of the communication on the feelings about a change in organisational identity, with this merger being part of a larger consolidation drive in The Netherlands and investors looking into opportunities within the Dutch accounting sector.

5.1 Main findings

East&Co and WESTadvice had quite a lot of overlap within their organisational identity since both organisations valued open communication and short lines between employees and the management. The communication style of both organisations has been described as informal, with direct access to the managers, resulting in quick responses. Despite this overlap in the organisational identities, there were also some differences that Peterson & Partners needed to overcome. East&Co had a focus on quality, professionalism, and accessibility, which resulted in a traditional and structured work environment. WESTadvice prioritised team spirit and flexibility, which created a more informal and flat hierarchy. This means that both organisations had a lot of overlap but also had to overcome some cultural differences to make this merger successful.

During the merger year, it was noticed that many employees had a positive view of the upcoming merger. This is not always the case when mergers happen, as employees often worry about losing their jobs, for example if roles overlap between the merging organisations (Sharma, Rajput, & Nair, 2023). In this case, many employees were happy with the fresh energy, new colleagues, and a larger team, which could provide more collaboration across specialties. However, they also expressed concerns about continuity. Not because employees were scared to lose their jobs, since there is a massive labour shortage, but because some employees were worried about their growth prospects within the newly merged organisation. According to the employees, the management had a role in informing the employees about these aspects and making sure the employees knew their career opportunities were still intact. At the same time, many employees appreciated the frequent and open communication. Still, they addressed some issues with the timing of some communications, in particular, the timing and communication about the new employment conditions and contracts. Also, the difference in systems and processes remains a challenge within this merger since both pre-merger organisations still work in different systems, which means communication and teamwork are still not possible with employees from East&Co and WESTadvice.

Since the merger concluded there have been some changes in the organisational identity of the merger organisation. Employees noticed the following changes: More centralisation, as the organisation aimed at creating more unity across offices, according to the employees. Formality and professionalism were seen as aspects formerly visible within the East&Co organisation, which have become more present on the WESTadvice side since the merger happened. Both organisations had a high level of career opportunities, which is also visible in the new organisational identity and is appreciated by the employees.

5.2 Theoretical implications

The most striking theoretical implication is the fact that there are employees who are welcoming the change this merger is bringing them. This is not something that was taken into account, before this research happened, but for some employees, the merger presents a chance to shift from a rigid or outdated organisational culture to one that is more modern, flexible, and aligned with the future vision of the merged organisation. According to earlier research by Engert et al. (2019) this can create a sense of renewal or re-engagement with the organisation, especially for those who were dissatisfied with the previous organisational identity.

Organisational identity can be seen as a flexible concept. In this case, the organisational identity has a different meaning for different employees. The reason for this can be the department in which the employee works, since some departments, like Corporate Finance or International Business, are very centralised and employees work together with colleagues from all over The Netherlands, while some departments, like Accountancy or Tax Advice, are very decentralised and these employees can have a very different view of the organisational identity. This also aligns with the social identity theory, which states that employees build their identity based on both the organisational characteristics and their personal perceptions of the organisation and the social groups they belong to (Tajfel & Turner, 1979). According to research by Haslam (2004), employees from smaller departments often prioritise the group identity of their in-group over the larger organisational identity, which might be a reason for the flexibility of the concept of organisational identity. According to Ashforth et al., (2008) such decentralised departments can create a fragmented identity, resulting in a lower overall cohesion.

The centralisation of the decision-making process is something that needs to be looked further into. The centralisation can have an impact on employee autonomy and satisfaction, since it unifies offices across regions, but there is a chance that it also has an impact on the local autonomy and influence and could decrease the identification and connection with the organisation as a whole. According to research by Sun et al. (2021), decentralised decision-making fosters a higher satisfaction among employees by encouraging participation in this process. At the same time, the centralisation ensures a consistent decision-making process and resource allocation (Sun et al., 2021). This means that balancing centralisation is of high importance for organisations going through mergers, which means that the optimal centralisation process can be a future research direction.

5.3 Limitations

I joined the organisation central in this research while the merger was happening, which also means that this can be an implication within this research. I worked at the East&Co organisation for six months before the organisation finished the merger and got renamed to Peterson & Partners. This meant that I needed to get a good point of view of the WESTadvice-side of the organisation and only take the objective information of the interview into account, and try to reduce this bias.

Since I have been working in organisation's marketing department, this can also raise a departmental perspective bias, since it could have shaped my access to information and affect how my colleagues perceived the research and responded to it. Employees might share information in ways they think align with the right narratives, potentially skewing their responses. I tried to reduce this bias by explicitly mentioning the anonymisation of the data and telling them that they could say anything they wanted and that I could cut out information if they did not want to include it in the research.

Another limitation of this research is the sample size. I interviewed twenty employees from different departments and levels of seniority. With Peterson & Partners having six departments and

five staff departments, I interviewed two employees from some departments (one from each East&Co and WESTadvice). Ideally, I would have interviewed more employees per department.

The timing of the research is also important to mention, since the interviews took place about six to seven months after the merger had finished, which means that the opinions about the merger already could have changed during this time, resulting in different answers during the interviews. The moment of research could also result in overlooking the long-term impacts of the merger, as they were not yet known by the employees.

5.4 Practical implications

The focus on communication strategies is essential for organisations going through mergers. The findings of this research show that clear, open, and consistent communication about the changes in the organisation is of high importance. During and after this merger, the board has informed the employees about the decision-making process, which helps the employees feel more connected and informed, resulting in a higher level of trust.

There are still some mixed emotions of employees towards the newly created organisational identity, which can be a problem, not only during this merger, but also for other organisations going through a merger. To improve the alignment of employees with the new organisational identity, organising team-building activities or culture workshops could help.

A lack of teamwork in systems and processes has hindered the sense of unity during this merger, many employees have mentioned the fact that these systems have held back the unity within the new organisation. Harmonising these systems and platforms would support creating a higher sense of unity. Other organisations going through mergers can also benefit from higher levels of unity by investing more time in unifying their systems and processes at an earlier stage of the merger.

Creating a regular feedback mechanism between the employees and the management, for example, by organising focus groups or sending surveys to employees, can help address concerns about the merger and allows for adjustments if needed. By doing this from the early stages of a merger, the management can get insights about employees' response towards a merger and create a more positive work environment.

Unifying an organisational identity can be very hard at different levels. The intended image and internal unity stand out in this case. Since employees see a big difference in the internal unity and the external unity (intended image). Most employees think that Peterson & Partners is already seen as a unified whole to the outside world, while this unity still needs some work within the organisation. There is a role for internal communication and conversation to also improve the internal identity, which is something other organisations going through mergers can benefit from.

5.5 Conclusion

As seen during the merger at Peterson & Partners, mergers can create difficulties in organisational identity, communication, unity, and connection. This specific merger introduced a more centralised decision-making process, at least according to the views of the employees, to create a higher sense of unity within the organisation. The findings of this research show that organisations going through merger need to be careful with centralisation by balancing this with the regional identity and maintaining the level of connection employees have with the organisation.

This research also looked into the change in organisational identity. Communication channels have been adjusted, as is typical during mergers, which have increased digital communication. This has

facilitated more cross-regional connections, but at the same time, it creates a possibility for more regional sub-identities within the organisation as a whole.

Attention to the change in organisational identity is also crucial for employees since most employees value the sense of continuity of the organisational identity. While there are also employees happy with a change in this identity, which is something that came as an unexpected aspect during this research, but most employees value this sense of continuity in the organisational identity of the organisation they used to work at pre-merger.

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Attachment 1: Codebook

1 Pre-merger organisation	East&Co
	WESTadvice
2 Level of seniority	Medior
	Senior
3 Department	Accountancy
	Audit
	Belastingadvies
	Compliance
	Corporate Finance
	Internationaal Ondernemen
	Marketing & Communicatie
	Personeels- en Salarisadvies
4 Information about department pre-merger	flexible
	size of the team
	close-knit team
	loose groups
	employee turnover
	many juniors
	different expertises
	spread across offices
	Change of tasks
5 Cultural properties East&Co	customer-oriented
	short lines/informal
	quality-oriented
	sobriety
	professional
	accessible
	traditional
	difference per office
5,1 Cultural properties WESTadvice	pleasant
	informal
	short lines/informal
	Open
	little hierarchy
	activities

6	Involvement within the organisation East&Co	coaching
		colleagues
		same values
		informal atmosphere
		promising
		short lines
		traditional
		valuation
6,1	Involvement within the organisation WESTadvice	activiteiten
		één team
		empatisch
		kansrijk
		personeelsbinding
		projectgroepen
		samenwerken
		veel bekenden
7	Connectedness with department/branch East&Co	accompaniment
		well informed
		good communication
		same goal
		short lines
		more connected to organization than department
		open doors
		employee turnover
7,1	Connectedness with department/branch WESTadvice	activities
		small scale
		permanent working location
8	Contact with other departments East&Co	support departments
		services
		agreements
		regions
		differences
8,1	Contact with other departments WESTadvice	support departments
		services
		agreements

		regions
		differences
9	Differences and similarities between departments East&Co	equal identity size of offices/departments difference between services and support departments
9,1	Differences and similarities between departments WESTadvice	-
10	Connectedness with other departments East&Co	speak to each other more often similar department
10,1	Connectedness with other departments WESTadvice	recognizable to collaborate
11	Knowledge of another merger organization (East&Co employees who know WESTadvice)	different culture different appearance the same size hierarchical nice organization looser organization less quality-oriented northern half of the Netherlands not known
11,1	Knowledge of another merger organization (WESTadvice employees who know East&Co)	down-to-earth organization old fashioned business/customer oriented rigid organization not known
12	Notification of merger	early 2023 end of 2022 during the official announcement for the official announcement through director Through manager
14	First opinion on merger	consciously chose a smaller organization nice

	new boost
	new colleagues
	research into organization
	keep staff on board
	to startle
	challenge
	many questions
	improvement in job satisfaction
	advantage
	prevent private equity
15 Properties Peterson & Partners	centrally controlled
	more contemporary
	more formal
	promising
	human
	modern
	WESTadvice and KW were comparable
	still searching/takes time
	openness
	results-oriented
	traditional
	varies per office/region
	business/customer oriented
16 Elements of KW culture in Peterson & Partners	own values match
	yellow target itself
	customer first
	at the forefront of processes
	businesslike
	not important
16,1 Elements of WESTadvice culture in Peterson & Partners	accessibility among themselves
	people at the center
	open house
	systems and automation
	little visible
17 Peterson & Partners Culture Unit	External: Yes
	External: No
	Internal: Yes

	Internal: No
18 Affiliation with Peterson & Partners	more connected less connected no change
19 Affiliation with Peterson & Partners department/branch	each office has its own culture speak to each other more often more team feeling employee turnover
20 Contact with other departments/offices Peterson & Partners	Business support services joint meetings more informal easier more digital accessible KW offices WESTadvice offices Regions
21 Reasons for the merger	automation achieve objectives financial grow big impact quality improvement brand awareness engage staff scale prevent private equity
22 Postitive moments during the merger	retain Moore corporate identity culture monitoring merger party and other events information journal new colleagues new systems open communication togetherness

22,1 Negative moments during the merger	automation and systems
	pushing through one method
	amount of information provision
	informing customers
	quality difference
	length of the merger process
	uncertainty about further growth
	share information in a timely manner
	right way of sharing information
departure of colleagues	
23 Communication between management and employees	communication is essential
	management on location
	ask for feedback
	influence on corporate culture
	journal
	mailing
	employee portal
beware of too much information	
24 Continuity in function	yes, I was afraid of that
	no, I wasn't afraid of that
	doubt