



MASTER THESIS

The dynamics of organisational culture in the managerial spin-off

Centralising the perspective of the organisational members

Mirte A.G. van der Holst

FACULTY OF BEHAVIORAL, MANAGEMENT, AND SOCIAL SCIENCES
MSc. Business administration, Track: Entrepreneurship, Innovation, and Strategy

Supervisors: N. S. Erkama and dr M. L. Ehrenhard

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**For anonymity purposes, the case study organisation of this research has been granted with alternative names.*

Abstract

Managerial spin-offs (MSOs) account for complex organisational culture (OC) dilemma's. Braaksma and de Jong (2005) identify that on average the MSO enhances nine employees to the newly created organisation. In literature, it is mentioned that organisational members are imminent to the spin-off revival due to past experiences and tacit knowledge from the corporate organisation (Tübke, 2005; Clarysse et al. 2011). The MSO becomes more complex as the amount of enhanced organisational members increases (Tübke, 2005), which can be attributed to human capital endowments (Hellerman & Jones, 2000). Due to the increasingly common event of the MSO, the critical importance of the retention of organisational members, and the complexity of large employee groups in the MSO setting, it is desired to explore the experience of the organisational member regarding OC during the MSO. In order to do so, the following research question was formulated: *"How do organisational members experience changes in organisational culture as a result of the managerial spin-off?"*. With the help of a mixed method research approach, the OC of the case study organisation XSBU/YE was analysed with regards to the pre and post spin-off phase of the MSO. Firstly, existing literature is holistically presented to be able to make sense out of the complex OC systems and to find correlations between the perception of the organisational member. In relation, organisational members were assessed on organisational strength in the post spin-off phase with the help of a quantitative analysis that regards the Denison model of OC (Denison et al. 2006). To gain a better understanding of the OC experience of the organisational member over time, interviews with 18 organisational members of the case study were executed.

The results of this study provide for a holistic view in regards to the MSO process and the relative experience of the organisational member in regards to OC. Firstly, it was identified that the MSO creates for a setting that can be compared to organisational turbulence as conceptualised by de Vries and Balazs (1999), due to the introduction of future uncertainties and chaos that the organisational member desire to control. More specifically, organisational members identified for eight MSO influences on OC that in turn add to OC change, that are (1) the introduction of the investment organisation and its discrepant organisational desires, (2) the increase of focus on the new spin-off organisation, and in relation, the decrease of focus on

daily activities, (3) new spin-off projects, (4) the delayering of hierarchy, (5) the rotation of internal personnel, (6) recruitment of new personnel, (7) the formulation of and association with the new brand, (8) and the new office (building). Final results show how the organisational members deal with the influences on OC individually, and in turn shape how the meaning of OC is cultivated by the MSO process. Overall, organisational members identify for OC strengthening as a result of the MSO. In addition, it is important to note that the perception of organisational strengthening is different amongst top and bottom hierarchy. The non-manager prioritises the operationalisation of collective values so that they understand in what limitations they can behave, causing for an importance of the MVB-process as identified by Dolan et al. (2002). Managers identify the importance of strategy and future direction as a driver for OC, which maintain vague in the wake of the post spin-off.

To conclude, this research takes into consideration the possible effects on employee satisfaction as a result of the changes in OC due to the MSO. It is found that the organisational member becomes more satisfied with their work environment due to the 'stronger' OC that is more representative of personal values and beliefs, due to the possibility of value destruction of corporate values and shaping of new OC values. On the contrary, it was found that the organisational members that experience high work pressure become more dissatisfied as they are not able to conform to personally desired behavior. Also, the increase in satisfaction was not identified at the managerial level.

Keywords: the managerial spin-off, organisational culture change, spin-off experience, organisational cultures in turbulent environments

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List of abbreviations and terminology

BC	Business Consultancy (department)
BU	Business Unit
CRQ	Central Research Question
FA	Finance and Administration (department)
MBI	Management By Instructions
MBO	Management By Objectives
MBV	Management By Values
MSO	Managerial Spin-Off
OC	Organisational Culture
PM	Project Management (department)
RO	Repetition of Responses method (Glaser & Strauss, 1967)
S	Service and support (department)
SQ	Sub Question
TC	Technical Consultancy (department)

The 'corporate organisation'

The parent organisation that the business unit intends to leave → case study corporate XS

The 'business unit'

The business unit as part of the corporate organisation that will spin-off → case study business unit XSBU

The 'spin-off organisation'

The transformed business unit that spun-off from the corporate organisation → case study spin-off organisation YE (previously XSBU)

1. Introduction

The phenomenon of spin-offs is becoming an increasingly common event in the business restructuring environment. Within this, the managerial spin-off (MSO) is a type of corporate spin-off in which management of the so-called 'corporate organisation' decides to spin-off one existing business activity or unit and create for an independent organisation (Braaksma & de Jong, 2005; Tübke, 2005). MSO's can be attributed to the fast pace of innovation, and are a result of the need for new business development. Clarysse, Wright, and van der Velde (2011) indicate that spin-offs account for the further exploitation of technological knowledge that is acquired in the corporate organisation. This may be why MSOs occur particularly in technological sectors where knowledge and competences of the (previous) corporate organisation is used to account for improved organisational performance in the new business activity (Braaksma & de Jong, 2005).

The number of accompanying organisational members in the MSO process varies across cases. Tübke (2005) and Clarysse et al. (2011) indicate that the employee plays an important role in the probability of a successful spin-off, which is due to organisational member's past experiences, tacit knowledge, and market insights that were retrieved in the corporate company. Similarly, Rocha, Carneiroa, and Varumb (2015) indicate how human capital endowments of the initial workforce are positively related to the success of spin-offs in terms of organisational growth after spin-off. Though, it should be mentioned, that spin-offs research often include case studies that include a small amount of personnel that is enhanced in the spin-off process. In relation, Tübke (2005) indicates that the MSO process becomes more complex when the enhanced group of personnel increases. Also, aftermath research of spin-offs address the importance of employee enhancement throughout the spin-off process (Hellerman & Jones, 2000). Even though Braaksma and de Jong (2005) found that the MSO takes place approximately 336 times a year in the Netherlands only, it is surprising to notice that there is extremely limited scientific literature regarding the experiences of organisational members towards the MSOs, especially in case of a large personnel base.

Business restructuring settings often affect the organisational culture (OC) (Alvesson & Sveningsson, 2015; Ashkanasy et al., 2010). Literature suggests that in order to retain

employees through turbulent situations that result from these business restructuring settings, OC plays an important role (Sempane, Rieger, & Roodt, 2002). Firstly, Corley and Gioia (2004) mention that when spin-off change occurs, the employee becomes ambiguous due to the appearance of the unknown. In turn, this ambiguity is proven to be mitigated with the help of OC (Alvesson & Sveningsson, 2015). Secondly, satisfaction of the organisational member is often influenced by the individual perception of OC. Sempane et al. (2002) show that OC and satisfaction are indeed related, whereas it is even expected that satisfaction traits are able to also identify for OC. Also, satisfied employees are less likely to leave, more likely to show desired organisational behavior, absent less, and more satisfied with their life in general (Lund, 2003; Robins & Coulter, 2005).

To summarise, it has never been analysed how organisational members experience OC in the setting of the MSO. It is particularly interesting to explore the experiences regarding changes in OC during the MSO; the organisational member's perceived influences of the MSO on OC, and the collective attitude of the organisational members towards the MSO consequences for the total OC. With this knowledge, future organisations could improve retention in the MSO, introduce OC strategies, and optimise spin-off plans by taking into account the effects of MSO on the organisational members. In order to gain insights into the topic, the following research question is formulated: *How do organisational members experience changes in organisational culture as a result of the managerial spin-off?* This research question is supported by three sub-questions that prioritise for a mixed method research with the help of a case study. These are (1) *What are the influences of the managerial spin-off process on organisational culture according to the organisational members?*, (2) *In what way does the organisational culture change in respect to the influences of the managerial spin-off?*, and (3) *How do different organisational members perceive the change in organisational culture?*. Lastly, the discussion will answer these sub-questions, whereas the conclusion will debate the research question and the directions for future research.

1.1 The case study organisation¹

This research makes use of a case study to obtain empirical results in a qualitative and quantitative manner. This case study prioritises the MSO of the business unit XS (XSBU) to YE². YE operates in the Dutch ICT sector and supplies for ICT solutions. As of March 2019, management of XS, the previous corporate organisation, and its investors designated to spin-off XSBU and establish an independent organisation named YE. One reason is the divergent markets that XSBU serves in comparison to XS, which created for difficulties in concordant strategies with other business units.

The spin-off execution took place at the first of October 2019, whereas the organisation will be thoroughly investigated in their post spin-off phase; the phase after execution (Tübke, 2005). For YE, the MSO process is characterised with office relocation, the introduction of a new brand name, and the enhancement of approximately 85 organisational members from the previous business unit. This group consists of prior members from the business unit XSBU and new personnel that are recruited in the pre spin-off phase of YE.

1.2 Central concepts

- Managerial spin-off (MSO): a form of corporate spin-off in which management of the corporate organisation decides to spin-off one existing business activity or unit and create for an independent organisation (Braaksma & de Jong, 2005; Tübke, 2005).
- Organisational culture (OC): “talking about OC seems to mean talking about the importance for people of symbolism - rituals, myths, stories, and legends - and about the interpretation of events, ideas and experiences that are influenced and shaped by the group they live in” (Frost et al., 1985).
- Satisfaction: “a satisfying or positive emotional state which results from estimation of a job or work experience” (Locke, 1976, p. 1302).

¹ Partially censored version

² XSBU refers to the business unit pre spin-off period, whereas YE will refer to the newly created organisation in the post spin-off period.

2. Literature review

In this segment necessary insights relative to the study are presented. The approach of the literature review presents a structural literature review that is presented in relation to the three sub-questions. Accordingly, the concepts and literature relative to the first sub-question is presented, followed by the concepts and literature relative to the second, and so forth. Further details considering the structuring of the literature review is presented in appendix I.

2.1 Organisational culture (OC) and its change

One way of analysing the MSO experience of organisational members is by researching the themes relative to OC. Within this research, OC is analysed by grasping the OC change experience from the organisational member within the organisation. The following conceptualisation of OC is used: *“Talking about OC seems to mean talking about the importance for people of symbolism - of rituals, myths, stories, and legends - and about the interpretation of events, ideas, and experiences that are influenced and shaped by the group they live in”* (Frost et al., 1985, p. 17). Alvesson (2002) expresses how in the analysis of OC, the principles of Hofstede, Neuijen, Ohav, and Sanders (1990) are imminently to include when discussing the topic: (1) culture is holistic and refers to phenomena that cannot be reduced to single individuals - culture involves a larger group of individuals; (2) culture is historically related - it is an emergent phenomenon and is conveyed through traditions and customs; (3) culture is inert and difficult to change; people tend to hold on to their ideas, values, and traditions; (4) culture is a socially constructed phenomenon; (5) culture is soft, vague, and difficult to catch; it is genuinely qualitative and does not lend itself to easy measurement and classification; (6) terms such as ‘myth’, ‘ritual’, ‘symbols’ and similar anthropological terms are commonly used to characterize culture; (7) culture most commonly refers to ways of thinking, values, and ideas of things rather than the concrete, objective and more visible part of an organisation. Overall, Hofstede et al. (1990) explicitly address that culture addresses the individual and how this corresponds to the group, instead of the other way around.

The conceptualisation of OC as used in this research (Frost et al. 1987) indicates that OC is created from a collective understanding. Schein (2010) mentions that culture arises in different levels that prioritise the interpretation of the observer and are presented in table 1.

Artifacts	Visible and feelable structures and processes → Observed behavior
Espoused beliefs and values	Ideals, goals, values, aspirations Ideologies Rationalizations → May or may not be congruent with behavior and other artifacts
Basic underlying assumptions	Unconscious, taken-for-granted beliefs and values → Determine behavior, perception, thought, and feeling

Table 1. *Three levels of culture as determined by Schein (2010)*

Artifacts represent the first level of cultures. Schein (2010) indicates that artifacts represent everything one can perceive, and herewith identify as ‘different’ when entering a group of another culture. Artifacts are difficult to decipher, as its meaning can’t be easily perceived. In order to understand this, Schein (2010) mentions an example whereas both Mayans and Egyptians build pyramids that seemed to be exactly the same, but serve completely different purposes. In addition, the second cultural level prioritises for espoused beliefs and values. This level analyses an individual and group’s perception of right and wrong, logical reasoning and how organisational learning influences these beliefs and values. Already, the measurement of these variables becomes more difficult as these perceptions of individuals are based upon years of experience. Lastly, the third cultural level indicates basic underlying assumptions. Within this level, proper analysis becomes even more difficult as an individual's perceptions related to beliefs and values seem ‘basic’ or ‘self-evident’. Schein (2010) mentions, that due to cognitive learning, this cultural level indicates for the understanding of who you are, what behavior is desirable, and in this way boosts self-esteem.

2.1.1 OC and satisfaction

The reasoning of analysing OC in order to provide for satisfaction modes is not unusual in scientific analysis. In this research, employee satisfaction is conceptualised as “*a satisfying or positive emotional state which results from estimation of a job or work experience*” (Locke, 1976, pp. 1302- 1304). It should be noted, that job satisfaction is primarily more of an attitude than behavior, though empirical results indicate that positive attitudes are more likely to

provide for desired behavior. Also, happy employees are expected to stay in the organisation longer (Robins & Coulter, 2005). Furthermore, in aftermath research of several spin-offs it was shown that spun-off organisations would have emphasised the importance of employee enhancement in the process (Hellerman and Jones, 2000). Their results demonstrate the importance of the focus on organisational philosophy, intent, and objectives of the newly created organisation over the plans of compensation and absolute numbers (p. 13). Additionally, past research emphasises the importance of relationship nurturing in order to maintain competitive. Here, it is suggested that satisfied employees are less likely to leave, more likely to show desired organisational behavior, are absent less, and are more satisfied with their life in general (Lund, 2003). More specifically, it shows that employers that focus on cultural traits such as creating for cohesion and consensus, emphasise loyalty and teamwork, as well as supporting entrepreneurship and innovation create for higher employee satisfaction (p.223).

2.1.2 Organisational restructuring and OC change

Alvesson and Sveningsson (2015) mention that organisational change is driven by many conditions and actors. Furthermore, organisational change does not automatically strive towards a specific direction, due to employees' past education, personal interests, and technique perceptions. Managers frequently neglect real life complexities, which results in unintentionally complicating the change process. Dolan et al. (2000) suggest two types of OC change impacts: adaptive and transformational change. Here, adaptive change indicates for a more 'superficial' change, that mostly prioritises for internal processes. In addition, transformational change includes the re-creation of beliefs and values that add to the organisational identity. Also, transformational change establishes new internal and political interactive rules. This is interesting, since MSOs include the reformation of new brands and herewith the possibility of identity alteration.

Organisational restructuring as a type of organisational change accounts for complexities in OC. To illustrate, research on mergers and acquisitions by Anderssen et al. (2002) indicate that OC dissimilarity issues emerge from the restructuring process. In contrast, MSOs account for an opposing type of business restructuring when compared to M&A's, which

focuses more on an independence from the corporate organisation (Tübke, 2005). Therefore, results in OC may differ from the M&A process. Though, Anderssen et al. (2002) mention that cultural dynamics often rotate in business restructuring settings, which may imply that the MSO organisations account for similar effects on culture.

2.1.3 The Managerial spin-off (MSO) and OC

Before addressing the MSO influence on OC, more in-depth reasoning considering the MSO will be provided. Spin-offs originate from a variety of reasons and therefore appear in several forms (Tübke, 2005). Braaksma and de Jong (2005) imply that corporate spin-offs can be categorised into the managerial and entrepreneurial spin-off phenomena. Here, the distinction criteria is by who(m) the spin-off is motivated. This can be either an employee of the corporate organisation (entrepreneurial spin-off), or management of the incumbent firm that initiates the process (MSO). In this research, the concept of MSOs as an element of the corporate spin-off will further addressed. Furthermore, the MSO process is erupted by two phenomenons: frustration and financial benefit foreseeing. Garvin (1983) mentions that frustration is due to the dissociation of the organisational processes with the parent organisation, while increasing financial foresights of spitting up business activities creates for the same spin-off urge. Tübke (2005) further classifies the MSO process by separating the process into three phases: the pre separation stadium (pre spin-off phase), the moment of separation (execution phase) and the post-separation stadium (post spin-off phase). Within this process, the pre separation phase starts off with an idea, evaluation of (spin-off) possibilities, and eventually ends with the decision to separate from the parent firm. The moment of separation can be viewed as a brief setting that is followed by the post separation phase.

The MSO is dependent upon the enhancement of existing organisational members. Bernardt, Kerste, and Meijaard (2002) imply that spin-off fundamentals indicate for specific knowledge and competences that were created in the parent firm. Furthermore, this research argues that MSOs include a multitude of personnel that are imminent for the success of the spin-off organisation. Here, success is defined as organisational growth on the long-term after the spin-off execution phase (Tübke, 2005). Similarly, the concept of human capital claims that employees are largely impacting the organisations performances (Estrin, Mickiewicz, &

Stephan, 2016). Already in the 1960's, Becker (1964) explained how human capital was distinguished in 'general human capital' and 'specific human capital', of which the latter included the belief that this type of human capital is specific for a type of sector or branch in which the organisation plays a role. Braaksma and de Jong (2005) identify that spin-offs do occur specifically in technological sectors, whereas specific human capital is of major importance for organisational survival since tacit and specific technological knowledge functions as a competitive advantage.

So far, little research has focused on MSOs and its implications on the OC. More specifically, the perspective, experience, and satisfaction of the organisational members throughout the process is not yet addressed, even though research implies for its importance (Clarysse et al., 2011; Rocha et al., 2015). When looking into MSOs, it is mentioned that the number of enhanced organisational members differs across study cases (Braaksma & de Jong, 2005). In addition, the MSO organisation is in need of additional employees that the corporate organisation previously provided for. It is mentioned, that the average MSO enhances 9,1 employees at kick-off (p. 15).

As mentioned, scientific research to MSOs is limited. In addition, the enhancement of a large group of employees in the spin-off process creates for a new and complex setting. Tübke (2005) has proven that difficulties of the spin-off process increases, when the spun off organisation accompanies a considerable amount of employees. This is due to the necessary change in employee attitudes, which needs to be in line with 'new' organisational objectives, processes, and culture (Corley & Gioia, 2004).

2.1.4 The (possibility of intended) culture change in MSOs

The MSO process is influenced by many stakeholders, such as employees, shareholders, government agencies, the public good, suppliers, and customers. Ahmaday et al. (2016) indicate that 'an organisation' is a metaphorical term for the individuals behind the system: the employees. Within this view, it can be mentioned that when spontaneous demands occur from the various sets of stakeholders, such as a spin-off, it is not the organisation that is affected, but mostly the individuals behind. The possibility of whether managers are able to purposely change OC is thoroughly discussed in literature. Alvesson and Sveningsson (2015) mention that

three major views regarding international culture change maintain in literature. Firstly, it is suggested by Palmer et al. (2006) that managers may be able to alter OC, when they possess the right resources. In relation, the second view mentions that this job is very difficult as managers may not interfere with the right influences of the organisational members. Thirdly, it is mentioned that culture is beyond control. In this view, local cultures, work tasks, educational backgrounds, and group belongings are often limitedly influenced. As a result, intended and received meanings will not overlap, causing for banal culture change results (Alvesson & sveningsson, 2015).

OCs are affected by many variables of the MSO process. Since the case study provides insights into changes in office relocation, brand reformation, and unbundling activities of the corporate organisation, these are further addressed. Maślikowska and Gibbert (2019) mention that the office restructuring has great impacts on organisational culture. Their research shows that organisational spaces and OC are closely related. Hoskins (2014) mentions that the working environment including the office design and architecture have influencing abilities on the OC. More specifically, Maślikowska and Gibbert (2019) show in their results that culture change is not only matched with organisational space and culture in general, but also due to the match between office space, job types, personalities, and the seniority worker's use of that space. Skogand and Hansen (2017) indicate that due to this relationship, much effort should be emphasised amongst the change process of office relocation, and within this "strong focus on socio-material relationships and the employee meaning-making process during the spatial change process" (p. 95).

In addition, the MSO indicates for brand changes and herewith the possibility of changing the organisational identity. Stimpert, Gustafson, and Sarason (1998) conceptualise organisational identity as *"a shared answer to the question 'who are we as an organisation?'"* (p.13). More specifically, it represents the perceptions and beliefs of the organisational members about the distinguishing factors of their organisation. In addition, this creates a fundament for presenting organisational images to the outside world. (Alvesson, 1990; Cheney & Christensen, 2001; Gioia et al., 2000; Hatch & Schultz, 2002). In addition, Hatch and Schultz (2002) indicate that culture, identity, and image are closely related and therefore should always

be included in research towards one. More specifically, it is argued that culture and identity can't be distinguished conceptually and must be equally considered in the social process of defining organisational identity (p.1014).

Also, the MSO process identifies for the unbundling of activities from the corporate organisation and the creation of new activities in the new organisation. Firstly, ownership of the business activity often changes in spin-off processes (Tübke, 2005). Here, it is mentioned that the organisation may be appointed with new CEO's. Due to the changes in the environment that are caused by the MSO, conflicts arise between external and internal stakeholders. It is mentioned that small disorders can escalate into crises and chaos. According to Rensburgh and Ströh (1998) this may be prevented from happening when the right communication management methods are installed.

2.1.5 OC analysis methods

The attitudes of researchers towards the research methods of OC also differs greatly. Calciolari, Prenestini, and Lega (2018) mention that OC can not be analysed by only one prominent factor or characteristic, while others indicate that culture must be 'sensed' in opposite of being measured (Denison & Spreitzer, 1991). Currently, the development of the methodology of OC is in the phase of maturity, whereas its measurement methods range in diversity (Alvesson, 2002; Taras Rowney, & Steel, 2009). This is due to the interdisciplinary, multidimensional phenomenon of OC, the difference between the scientific paradigms of interpretation and structural functionalism, the starting point of epistemological and ontological assumptions, and the different goals that exploring OC could aim for (Janićijević, 2011). Over the years, many measurement methods regarding OC came to light. Examples of these are the McKinsey 7s-model, cultural levels of Schein, cultural web model, and the iceberg principle. Furthermore, one way of analysing OC is operationalising the concepts of the Denison model. This model is able to quantify culture, assess the individual on its beliefs, provide for specific and detailed insights, and measure the OC on the four traits of mission, adaptability, involvement, and consistency. (Al-Sada, Al-Esmael, & Faisal, 2017; Wahyuningsih, et al., 2019; Zeng, Jin, Guo, & Zhang, 2015). The Denison model is advanced from the research of Denison and Spreitzer (1991) that were equally fundamental for other quantitative measurement methods such as the

Competing Value Framework (CVF) (Scott, Mannion, Davies & Marschall, 2003). The advantage of quantifying OC is its ability to compare, contrast, and conclude on the basis of cultural traits in a timely manner. Herewith, differences between hierarchies and departments within one organisation can easily be contrasted and identified (Denison & Mishra, 1995; Denison et al., 2006; Ahmady et al., 2019). Also, the model is of particular importance due to its ability to involve the change measurement variables that are of great importance in the MSO setting (Denison and Mishra, 1995). Furthermore, it is in line with the results of the research of (Schein, 1990; p.111), who observed that cultures are developed from a core belief that the organisation should be able to adapt to external influences by internal integration. To conclude, the model is able to identify where the employee lacks orientation, flexibility, direction, and thus where the organisation should invest in order to increase OC strength.

The Denison model of analysing culture is based on four traits as presented in the typology of table 2. The typology contrasts are explained by Denison and Mishra (1995) as the linked contradiction of external adaptation and internal integration, and secondly, the contradiction of stability and change.

External orientation	Adaptability	Mission
Internal integration	Involvement	consistency
	Change and flexibility	Stability and direction

Table 2 Traits of OC (Denison & Mishra, 1995)

This confrontation results in four traits: adaptability, mission, involvement, and consistency. The four traits can be quantitatively assessed by identifying and estimating the underlying factors as presented in Appendix II. This is done with the help of a preliminary survey that is presented in Appendix III. To conclude, it is possible to chart the survey results in the Denison model of OC, as presented in figure 3.

When analysing the dynamics of organisational culture in turbulent environments, the Denison model will help to explore the various facets of organisational culture in a timely manner. More specifically, the Denison model chart provides for insights into the factors of

culture, in which traits the organisational culture is controversial, and in turn suggests for further exploration of impending organisational culture traits in additional research, such as interviews, to identify for detailed knowledge regarding the organisational culture in a specific setting. Even though the Denison model is a useful tool for assessing OC, it is most useful when qualitative research is supportive of the results (Denison et al., 2006).



Figure 1 The Denison model of OC (Denison et al. 2006)

2.2 OC in turbulent environments

The meaning of OC may be different in several contexts. Schein (1985) indicates that the meaning of OC supports an interpretive context that makes sure that organisational members are able to make sense of their surroundings. Here, actions are guided by deeply held collective environmental assumptions and its appropriate course of action. In addition, Flamholtz (1995) indicates that as part of the meaning of OC, values, beliefs, and norms play an important role. Here, values stand for what the organisational members perceive as important when it comes to organisational characteristics in f.e. customer service, product quality, and people treatment. Beliefs prioritise for the ideas that the organisational members have towards themselves as an organisational member, but also towards the organisation. In addition, norms are mentioned to be the (un)written regulations that steer day-to-day behaviors and interactions.

The meaning of OC is slightly different in turbulent environments. According to de Vries, and Balazs (1999) turbulence can be identified by the occurrence of unexpected changes, lack of control, complex decisions, confusion, uncertainty, and group inter-dependency.

Furthermore, turbulent environments are discontinuous and unanticipated changes in the environment that creates uncertainty for the organisation. It provides for a dynamic, causal texture in regards to change, as the organisation may influence environmental change and environmental change may influence the organisation (Skinner, 2001). It is mentioned, that turbulent organisational environments emerge in, but also due to, business restructuring processes, where it is indicated by Tübke (2005) that MSOs are a type of. Furthermore, OC turbulence may cause organisational members' ambiguity. In relation, the fragmentation perspective as indicated by Martin (1992) accounts for the belief that ambiguity is what leads cultures. Here, a 'loose' culture is what is dynamically created from the organisational member's different perspectives upon events. In addition, subcultures dynamically fluctuate in response to environmental or organisational changes. This results in a multifaceted culture that indicates for different interpretations of OC (Skinner, 2001). Similarly, Weick (1985) mentions that ambiguity accounts for faulty mobilities, high mobility among positions, sudden changes in job descriptions and authority, and the lowering of performance standards to cope with overload (p. 117). As a result, micro reXSBUtances appear whereas subcultures identify more as a coalition than as an identity. Skinner (2001) indicates that as a result power is more scattered throughout the organisation, which in turn creates for difficulty of the cultural change plan formulation and adoption. In the end, attempts to change culture are perceived differently amongst the organisation members.

In order to mitigate the OC ambiguity problems in turbulent environments, Jordaan (2019) mentions that a larger collaborative culture in order to foster trust amongst the work floor is required. Here, more autonomy and engagement by individuals is desired. In addition, Jordaan (2019) mentions that sustainable collaboration in turbulent change situations is in need of a shift in mindset that includes: shifting from silo to openness mentalities, providing the employee with a 'voice' that affects decision making, encouraging the organisational members' input and critique, and eliminate behaviors that destroy trust. These insights are in line with Dolan et al. (2000) whom mention that organisational change in turbulent environments should focus on operating through the management by values (MBV). Here the future and current reality should be bridged by a framework of values that holds the organisation together, where,

plans and directions of the value framework should be guided by the transformational manager that serves as a change leader. Dolan and Garcia (2002) that MBV should be complemented with the management by instructions (MBI) and management by objectives (MBO) to make the culture change in turbulent, or chaotic environments sustainable.

2.3 Different perspectives amongst organisational members

Organisational culture and perspectives of change may be different amongst the group of employees. Hofstede et al. (2006) implied that in order to identify the collective OC, a closer look must be given to the experience of the individual employees. It is desired to understand how the individual experiences the OC and its meaning in the MSO period and how this meaning is created due to past (organisational) experiences.

In this research, it is believed that OC ambiguity can be decreased, when the organisational subcultures are decreased or mitigated so that a unitary understanding OC exists (Saffol, 1988). To explain, within the OC, several subcultures may develop. Ashkanasy et al. (2016) identify that subcultures are mini societies with distinct perceptions about values, meanings, and symbols. Even though empirical analysis suggests for the innovation oriented benefits of subcultures, it is meant that the organisational members should have a similar perceptions regarding organisational values (Saffol, 1988; Alvesson, 2002). Though, this is a fragile statement, since different groups within the organisation may express opposing values. Alvesson and Sveningsson (2015) mention that this is due to the organisation's complex work task differentiation, departments, hierarchy levels, and time in service, that all influence the variety in perceptions regarding meanings, values, and symbols. In addition, different genders, classes, occupational groups, and generations add to the cultural fragmentation of the organisation that work contradictory to the creation of cultural unity.

2.3.1 Hierarchy

In this research, we are particularly interested in the perceptions of OC change of the MSO and whether these perceptions differ amongst organisational hierarchies. Alvesson and Sveningsson (2015) imply that OC change is mostly affected by top hierarchy levels. In turn, management is informed to enhance the culture change features and herewith can serve as change agents to

other employees. Though, Cronqvist et al. (2009) and Alvesson and Sveningsson (2015) indicate that the culture change experience of the manager is not often questioned in the process. Equivalently, the research of Ogbonna and Wilkinson (2003) indicated that culture change results in ambiguity for managers at best. Though, managers are not able to express these feelings due to the 'tongue in cheek openness', where they fear sanctions. In addition, the belief that organisational members adopt values derived by top management with no hesitation is not only perceived as naïve, but also reflects upon significant identity issues on the long term (p. 1171).

Research of Alvesson and Sveningsson (2015) suggest that organisational members experience culture change situations differently in regards to their hierarchy position. A disparity of meaning of OC and its belonging values varies amongst the organisational members due to translation problems into the subcultures of hierarchy (Martin, 2002). In particular, it is mentioned that the possibility of translation default increases when the hierarchy distances amongst organisational members are large. To gain some understanding about the complexity of the different perspectives within the organisation, Alvesson and Sveningsson (2015) identify five interpretive positions within cultural change settings. Firstly, the strategic architects are identified who associate change with careful planning and knowledge about the existing and desired culture. Mostly, these strategic architects are top managers and start the new culture wave. In addition, the consultants assist the strategic architects and prioritise for a well implementation of the culture. These organisational members which are mostly middle managers understand what needs to be done for the culture change. Thirdly, facilitators are those organisational members that do not question the newly experienced OC and ensure that intentions and objectives are carried out. Furthermore, the fourth and fifth category both uphold the position as implementers, but are subdivided by their sceptics. Here, the compliant implementers are not completely sure about the OC change and perceive values as vague. Also, these organisational members perceive OC as a theme that can be easily dropped after they have fulfilled their duties. Lastly, the non-implementers suggest for the group of organisational members that feel like OC is 'just an idea from top-management'. When time is limited, they do not find importance in adapting to newly desired cultural objectives, that in their perception

does not deliver real work (Alvesson and Sveningsson, 2015). In the end, it can be noted that the meaning for OC and its change may suggest complex situations. As a result, the meaning of values creates issues amongst hierarchies.

2.3.2 The influence of brand and identity change in hierarchies

In business restructuring settings, the concepts organisational identity and culture are closely related. Even though this research will not include an in-depth section regarding identity, it is useful to understand some basic information regarding the possible constraints of identity and culture. Corley and Goia (2004) indicate that the identity change of the spin-off causes several challenges for organisational members, such as temporal discrepancies in identity and ‘change overload’ for organisational members. With this, temporal discrepancies are conceptualised as *“instances in which organisation members recognize an inconsistency in identity claims when they compare a hoped-for future image with present or past identities that are still salient for them”* (p. 204). In addition, past research on identity change and the impact on organisational members reveals that identity change is experienced differently across hierarchy (Corley, 2004).

	Top of the hierarchy	Bottom of the hierarchy
Nature of the organisational identity	Related to organisational strategy, purpose, and philosophy	Related to OC
Discrepancies identity is most sensitive to	Construed external image discrepancies	Temporal identity discrepancies
Identity change based in:	Language (identity labels)	Behaviors and emotions (identity meanings)
Identity change implementation	Formal through new labels and images	Emergent through shifting meanings and changing behaviors

Table 3. *Identity differences across hierarchy (Corley, 2004)*

Table 3 presents four hierarchical differences that are related to organisational identity and its change over time. It can be noted that top and bottom hierarchy perceive different changes in relation to identity. For this research it is especially interesting to note that the

nature of the organisational identity is perceived by the bottom of the hierarchy as related to OC, while the top of the hierarchy relates this to organisational strategy.

2.4 Conceptual model

In this research, it is desired to explore the experience of OC of the organisational members during the MSO. Here, it will be emphasised in what way the MSO influences OC, how different hierarchies perceive the MSO influences on OC, and how this in turn affects the satisfaction of the organisational member. To analyse this, the perception and experience of the organisational member is centralised. Since culture is a complex phenomenon to study (Alvesson and Sveningsson, 2015), it calls for an in-depth approach that makes use of a holistic perspective. Important themes that are used to analyse culture are presented in table 4.

Corporate reasoning	MSO setting	Experiencing
Mission Involvement Adaptability consistency	Culture at the corporate organisation Culture in the pre spin off phase Culture at spin-off organisation	Artifacts Espoused beliefs and values Basic underlying assumptions

Table 4. *Cultural themes and concepts (Alvesson, 2002; Denison et al., 2006; Schein, 2010)*

The conceptual model as presented in figure 2 will be used. It can be noted that the MSO identifies two managerial phases that are expected to provide for distinctive influences of the MSO on the OC (Tübke, 2005). These will be measured by identifying the perceptions and meanings considering the topics of the cultural themes as presented in table 4. In the end, it will be explored in what way the MSO influences will affect the organisational culture by analysing the perception and meanings of the organisational members as identified in figure 2.

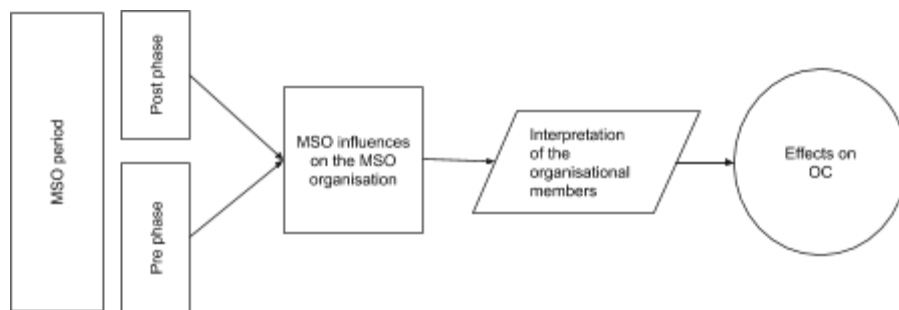


Figure 2. *The conceptual model*

3. Methodology

This thesis makes use of the mixed methods research approach that advances from the systematic integration of combining quantitative and qualitative data within a single research program. This segment explains why this method is selected, what the research parameters are, and how the research methods are put in practise of the case study.

3.1 Research design

The aim of this research is to intensively explore the culture change experience of organisational members during the managerial spin-off. Therefore, the following research question (RQ) was formulated: *How do organisational members experience changes in organisational culture as a result of the managerial spin-off?* The mixed methods approach is used to answer this RQ, as the potential of unanticipated outcomes fairly increases when qualitative and quantitative research is conducted in tandem (Bryman, 2006). In addition, since OC is a complex and multifaceted phenomenon, it is in need of an intensive and broad analysis so that the researcher is able to interpret the data appropriately (Alvesson and Sveningsson, 2015). In order to find specific research results, the following sub-questions (SQ) are formulated:

1. *What are the influences of the managerial spin-off process on organisational culture according to the organisational members?*
2. *In what way does the organisational culture change in respect to the influences of the managerial spin-off?*
3. *How do different organisational members perceive the change in organisational culture?*

The first research method prioritises quantitative research. In order to analyse OC and the experience of the employee, it is desired to gain insights into how the organisational members evaluate the culture in the post spin-off phase. By executing this quantitative research prior to the qualitative research, striking results can be identified in a timely manner and analysed more intensively in the qualitative research segment. The second method prioritises qualitative research. In order to gain substantial and practical insights into the

experience of culture change of the organisational members it is desired to execute interviews with the employees. Additionally, qualitative research is able to approach the research in an open-ended manner and is therefore able to function as a useful explorative tool in scientific research (Creswell, 2013).

3.2 Case study research details: XS (XSBU) to YE

In order to explore the concepts of the research problem, a case study on the MSO of XS to YE is chosen. Zainal (2007) mentions that case studies can add to research by providing specific data in a proper context. The MSO setting of this research accounts for a complex and detailed social setting, whereas case studies are the best method to add to this specific type of research (Flyvbjerg, 2006). When looking at the pre and post spin-off phases as formulated by Tübke (2005), it is identified that XSBU was in its pre spin-off phase from January to October (13 months). Consequently, the organisation entered the post spin-off phase after office relocation in the first week of October 2019.

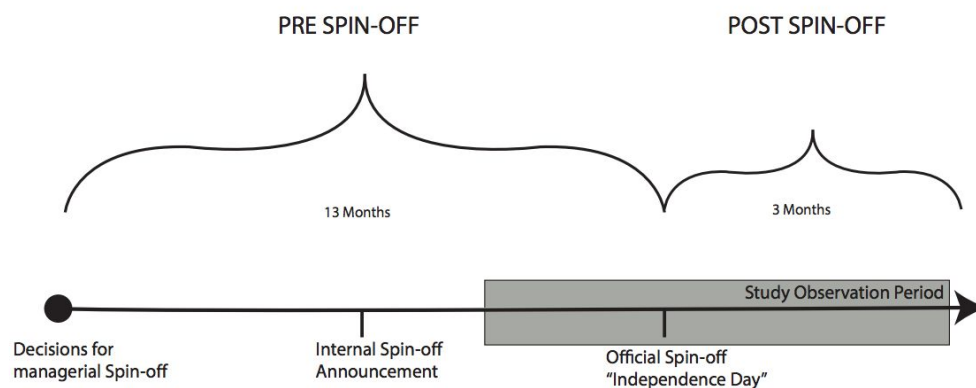


Figure 3. *Timeline of the MSO of the case study organisation*

3.3 Unit of analysis

The unit of analysis is the case study's organisational member's experience of OC and its change. These organisational members are employed in the business unit XSBU and enhanced in the spin-off project that led to employment by the newly created organisation YE. Here,

(working) students and on-call workers are excluded. In turn, the term ‘respondents’ will refer to the organisational members of the case study.

3.4 Data collection

The mixed method approach suggests two types of data collection. Again, these are presented separately for structuring and clarity purposes.

3.4.1 Quantitative data collection

The quantitative data collection is based upon the theory of the Denison model of OC and adopts a predetermined survey (Ahmadya et al., 2016; Denison et al., 2006; Denison and Mishra, 1995), that is attached in Appendix III. The survey prioritises four OC variable traits: mission, adaptability, compatibility, and involvement. Respondents can identify whether they agree with the indexes that are created upon these variable traits with the help of a five-point Likert scale. In addition, several categorising questions are added to the survey to be able to explore for moderative effects. These include ‘employment time’ regarding the time a person has been employed by XSBU/YE, ‘department’ to indicate in which department the respondent is employed, and ‘hierarchy’ in terms of being a manager or not.

Before distributing the survey, test versions were trialed with two organisational members to ensure the usability of the survey and software. After confirmation that no errors or misperceptions took place, the survey was distributed. All possible respondents received a survey link via mail, whereas the respondent could decide whether they want to participate or not. The survey was distributed via mail so that employees could immediately be informed about anonymity and data matters. The data was collected with the help of Google Forms that was under the control of the researcher. Herewith, anonymity of the respondent was assured. To conclude, the survey is filled out by 56 respondents (n=56) in the timeframe of 5 november to 18 november 2019, resulting in a response rate of approximately 75%. No adjustments were made to the dataset before analysing the results in SPSS and Excel. In table 5 on the next page the descriptives are presented.

Department	<i>n</i>	Years with organisation	<i>n</i>	Manager	<i>n</i>
Business Consultancy (BC)	5	0-3 months	2	Yes	7
Sales and Marketing (SM)	8	3-6 months	2	no	49
Service Extern (S) ³	15	6-12 months	10		
Service Excellence (S)	2	1-2 years	8		
Service Intern (S)	4	2-5 years	20		
Technical Consultancy/Specialist (TC)	11	5-10 years	10		
Finance and Administration (FA)	5	10+ years	4		
Project Management (PM)	4				
Overall (O)	2				
N	56		56		56

Table 5. Descriptive variables of the quantitative research respondents

3.4.2 Qualitative data collection

In this research qualitative research will be executed with the help of interviews. This method is chosen so that experiences, perceptions, and attitudes can be assessed on a personal level. All interviews are semi-structured, open-ended, and are executed face-to-face. In the beginning of the interview, the respondents will receive an ethical approval that ensures permission regarding recording, transcribing, and anonymising the interview data. Also, a graphical presentation of the 'cultural iceberg' is provided for in the interviews to help the respondents with possible inputs regarding OC. The cultural iceberg is particularly chosen due to its inheritance of the elements of Schein (2001). The interview questions and themes are presented in appendix V.

The qualitative method of this research explores the experience of cultural change in the MSO process by interviewing 18 respondents of the case study organisation that are

³ In further tables, the service department (S) will be collectively presented with n=21. The synonyms used in table 5 will be reproduced in the following tables to identify the viewpoints of employees from specific departments.

selected by their variation in employee characteristics in order to get a representative respondent pool. Variation in employment duration, department, and hierarchy role are imminent to representativity. To increase internal validity and generalisability, two equally large groups of nine (middle) managers and nine employees were selected.

Res-pondent	Employment duration	Manager	Depart-ment	Res-pondent	Employment duration	Manager	Depart-ment
RO1			BC	RO10			PM
RO2			SM	RO11			FA
RO3			SM	RO12			S
RO4			BC	RO13			S
RO5			TC	RO14			S
RO6			TC	RO15			S
RO7			PM	RO16			TC
RO8			FA	RO17			SM
RO9			FA	RO18			SM

Table 6. *Interview respondents (censored)*

It is important to note that saturation was reached by including all managers of the spin-off organisation and comparing their opinions towards non-managers in order to find respective results (Glaser and Strauss, 1967). To specify, an overview of the respondents can be found in table 6. Furthermore, all interviews took place between November 21 and December 12, 2019 at the new office building of the case study organisation.

3.5 Data analysis

Firstly, after collecting the survey data, the quantitative data was stored and processed in the statistical software of SPSS and Excel. Initially, some variables needed to be recoded to match the principles of the Denison model (Denison et al. 2016; Wahyuningsih et al. 2019) and conform to the likert scale measurements. Afterwards, the likert scale data was processed with the help of the mean index measurement method and checked with the reliability method of

Cronbach (1951). Additionally, the Kruskal wallis test provided for insights into differences amongst the survey in relation to the moderator variables of 'department' and 'hierarchy'. In the end, the final results of all tests were used to provide for an understanding of the OC in the post spin-off phase of the MSO. In this way, a basic understanding of OC in the post MSO setting is gathered as well as insights for additional qualitative research.

Secondly, the qualitative data was transcribed and intensively explored before processing the codes. This step is extremely important to this study, as wrong perceptions of the researcher may affect the research negatively and directly. Afterwards, the data was coded and analysed with the help of the grounded theory method as proposed by Glaser and Strauss (1967). The reason for this particular method is the ability to identify and develop new theories from the interview codes. In addition, in this way it was possible to flexibly and openly explore the coded qualitative data. With the help of a deductive and systematic way of analysing the codes, code networks were created in order to find concepts and relationships amongst them. As OC accounts for complex bundles of perceptions (Alvesson and Sveningsson, 2015), code networks were most useful for a structuring purposes and gaining a concise look into OC. Next to this, the data was coded using the open-coding technique, which was followed up by axial coding that searched for interconnecting relationships of the interview codes. With these results it was even possible to identify for comparisons between managers and non-managers with the help of the 'repetition of responses' as proposed by (Glaser & Strauss, 1967). In appendix VII and VIII the code networks are presented. Furthermore, appendix IX provides for code trees that were created to support the results.

4. Results

In this segment the results of both the qualitative and quantitative research are presented in respect to the sub-questions and its order as presented in the method segment.

4.1 Influences of the MSO process to OC

In this research the conceptualisation of OC addressed the meaning and importance of symbolism and the interpretation of events, ideas, and experiences of the organisational members (Frost et al. 1985). Since OC is a complex phenomenon (Alvesson and Sveningsson, 2015; Hofstede et al., 1990; Schein, 2010), it is imminent to gain an understanding of the OC of the business unit XSBU before the message of the MSO. To compare, organisational members were asked about their experiences regarding the MSO process and the opinion of the organisational member in regards to the effects on the OC.

4.1.1 Illustrative: OC of the business unit in the corporate organisation

Qualitative data prioritised for the analysis towards the OC of the business unit XSBU before the MSO. With the input of the respondents, a code network relative to OC is created. This code network emphasises the perception of Frost et al. (1987) that OC includes a collective understanding, and is presented in appendix VII. Even though all codes are equally important to OC, it is desired to find important cultural aspects that are able to illustrate the OC of XSBU in a timely manner. With the help of the Repetition of Responses (ROR) method as identified by Glaser and Strauss (1967), it was possible to identify important cultural traits that are able to illustrate the OC (Schein, 2001).

When describing the OC of XSBU, most respondents referred to the corporate organisation XS. It was indicated that the OC of XSBU derived from the XS culture even though it differed greatly. Respondents mention that they felt like XSBU was an organisation within the organisation XS. *“XS to me was always just XSBU. The rest of the organisation was completely different” -RO16*. Due to the serving of different markets, XSBU included a less formal work approach with few standardised processes and regulations as opposed to XS. Also, the different market that XSBU served, attracted a different type of personnel that created for paradoxical personnel profiles within the corporate XS. Subsequently for both reasons, colleagues across

business units were not involved with each other's daily tasks and even maintained a "customer-relationship" -RO13. Over time XSBU grew, whereas respondents mention that herewith the business unit outgrew the corporate organisation, that in turn led to several consequences. Firstly, XSBU was more profitable than other units, creating frustration. Secondly, XSBU was more mature than other BU's and were disadvantaged with the slower pace of other units when it came to corporate decision making. It is fair to note that this is in line with existing literature, that addresses the two matters of frustration and beneficial foreseeing to erupt spin-offs (Garvin, 1983). Herewith, an important influence to OC is organisational growth. Respondents with long work experience indicate that XSBU started as a small group of personnel that grew very close. *"When I started, there were a total of 45 employees for all BU's. The XSBU-people were always like family; when someone was moving into a new house we were always there to help"* -RO8. The respondents mention that this family culture was characterized by organisational values that prioritise for personal connections, informal communication, great collegiality, but also gossip on the work floor. This shifted slightly when XSBU grew in a short period and herewith the *"department subcultures arose within XSBU"* -RO1. Here, cultural variety is categorised by department that accounts for subcultures (Alvesson and Sveningsson, 2015; Ahmady et al. 2016). *"Each department had their own culture, I think more than an overarching XSBU culture. That is logical I guess, since we had to deal with different types of people within the unit: consultants and technicians"* -RO17. In addition, organisational growth accounted for the necessity of managers, that were mostly promoted personnel. Furthermore, respondents mention that being a manager comes next to daily activities. *"Us managers can work quite freely. We report to the directors. I did receive the title of manager, but I do feel more like an assisting foreman"* -RO7. Some respondents argue that this is the reason for some problems. *"Some important managerial items were overlooked, this was mostly due to the fact that the manager's old function wasn't eliminated"* -RO8. Furthermore, respondents mention that the office building of XS is imperative for its culture due to the *"static workplaces with only a few desks per office"* -RO1. Also, the office building of XS did not provide for a meeting room or canteen, meaning that few overarching communication was not supported. In literature, Maślikowska and Gibbert (2019) indicate that

the OC and organisational spaces are closely related. Therefore, it is not surprising that respondents add to this as well. To conclude, almost all respondents argued that XSBU was brindled with high work pressure that affected their culture negatively. It was mentioned that this was also caused by the fast organisational growth, but also the difficulty of recruiting personnel. *“Time pressure was a major issue that affected almost all employees. The consequences were that quality couldn’t be guaranteed as projects came close after another; there was no proper project transfers or ‘crossing t’s’” -RO10.* Respondents conclude that this driver leads to fencing work, feeling more responsible for one’s personal job, and neglecting innovation.

The meaning of OC in XSBU

Respondents indicated that the OC of the business unit XSBU derived from the corporate organisation XS, but differed greatly. The real life paradoxes of the business culture in comparison to the OC of XS provided for a complex meaning of OC for the organisational members of XSBU. The meaning of business unit culture in the XSBU business setting included the importance of personal bonds, cooperation (rather within than across departments), and flat hierarchy. It is expected of the organisational members that they add to the organisation by striving towards the best way to do the job. In turn, there is room for job innovation and optimisation. Respondents indicate that they find importance in their work responsibilities. *“Us ICT specialists are perfectionists and want to do the job well. This is also our bottleneck: if there is too much work, we can’t do it perfectly anymore. Therefore, we need controlling key figures in the organisation so that we can live up to deadlines” -RO5.*

It can be questioned whether the culture of the business unit XSBU is assumed to be part of one large subculture within XS (Ahmady et al., 2016; Alvesson & Sveningsson, 2015). The respondents identified that the subculture culture of XSBU was very important to them. It was mentioned that the open atmosphere and personal connections with colleagues are imperative for satisfaction. *“Some people are able to work and get the work done without maintaining relationships with colleagues. I need to have fun with others in order to be satisfied” -RO16.* In addition, one of the respondents that previously worked for the corporate unit mentions that *“the XSBU culture was very much valued within XSBU; other BU’s were jealous, and XSBU took*

pride in their work environment” -RO3. This adds to the belief that the internal artifacts (Schein, 2001) of XS were distinctive amongst its business units. More specifically, when analysing the interpretations of culture amongst the organisational members, it can be suggested that OC within XSBU prioritises for the way people interact with another, the facilities they are provided with to do so, and the urge to protect this. Within this perception of OC, important rituals suggest for the personal activities amongst members that focus on either helping each other or having fun. “Even after work, people would stay to organise LAN-parties, knowledge sessions, parties, and would go out to eat sandwiches in the break. Groups of friends emerged. Our culture focused on knowing each other, having the same goal, not always supervised with a strategy, but at least we have each other. We were all XS and the XS family was able to help each other!” - RO4.

Respondents mention that subcultures existed within XSBU, which were categorised by the departments. An important insight is that these departments had separate offices within the office building, which may add to the office-culture relationship (Hoskins, 2014; Maślikowska & Gibbert, 2019). The personal oriented focus of culture becomes even stronger within these subcultures. Different cultural traits amongst departments are identified to be “tone of speech” -RO17, “type of humor” -RO14, “the way of working” RO4/10/13/18, and “managerial standards” -RO1/4. Across departments organisational members “tend to fence work” -RO7/9/10/11 to other departments. In relation, the cooperation across departments is less optimised than within departments.

4.1.2 Illustrative: A quantitative illustration of the post spin-off setting

In this research, the post spin-off phase refers to the early wake of the spin-off that started with the physical relocation to the new office building, and simultaneously the start of the new brand YE. In order to create insights into the OC in the inception of the post-spin-off phase, the Denison model survey was conducted in the second month of the post spin-off phase.

Denison et al. (2006) propose that high cultural results account for better value creation and financial return. In appendix VI the results of the variable indexes are presented in the four right columns of ‘across organisation information’. Firstly, the means regarding the survey statements are presented, as well as an OC strength index score that is calculated upon the

degree of agreeability upon an indicator (index/indicator) or item (index/item). Lastly, the category ratings are presented. These category ratings can be visualised by plotting the results in the Denison model. Even though some researchers argue whether scale items can be judged based on means, this approach is accepted within this research as it solely has an illustrative and not affirmative purpose within this research (Denison et al. 2006).

The Denison model of YE in the second month of the post spin-off phase is presented in figure 5. With the help of the results in appendix VI, indications relative to the OC variable traits could be made. As a rule of thumb, scores are indicated as 'low' below 55, 'moderate' from 55-70, and 'high' from 70-85 and extremely high from 85+ (Wahyuningsih et al., 2019).

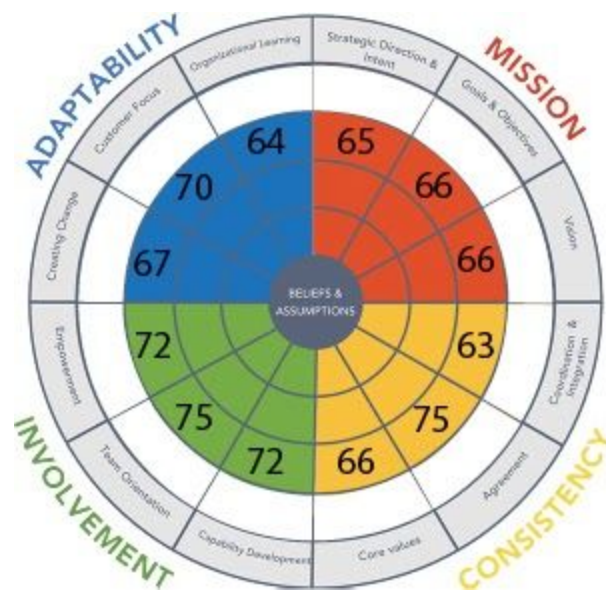


Figure 4. The Denison model of the case study organisation in the post spin-off phase

The first variable 'mission' measures whether the respondents know where the organisation is going. With an average of 66 the strength of the mission of the spin-off organisation can be concluded as 'not weak nor strong'. The respondents indicate that strategic directions are somewhat unclear and that tasks are short-term oriented. In contrast, it is indicated that the vision creates excitement and motivation. Furthermore, a contradicting outcome presents that people somewhat 'understand what needs to be done in the long run', meaning that even though the organisational direction is somewhat unclear, the respondents still feel like they

know what is expected of them. Denison et al. (2006) points out that whenever vision and goals and objectives are higher than strategic direction and intent it is highly possible that organisations fail to clarify the association between daily activities to the organisational vision. As a result, people are not able to realise how their job is achieving the overall mission, which will result in cynicism.

The second variable 'involvement' questions whether the respondents believe that the employees are engaged, aligned, and capable. The three variables that estimate involvement conclude in high results (74), meaning that the respondents fairly agree with these statements. Respondents mention that organisational members are involved in their jobs and that individuals can make an impact on the organisation. In relation, respondents feel that people's capabilities are viewed as an important source of positive organisational impact. Furthermore, it is believed that 'team work makes the dream work' and is associated as an important building block in the organisation. On the contrary, it is believed that business planning needs more opinions of a more diverse set of organisational members. Moreover, respondents suggest that more problems could be diminished when individuals with more (operational and strategic) skills enter the organisation. In literature, it is mentioned that a great team orientation is only a set of words when the team does not possess the right skills and empowerment (Denison et al., 2016)

The third variable 'consistency' measures whether processes, systems, and values are all present to execute. With a result of 68, it can be mentioned that the organisational consistency is fairly moderate. Again, when looking into the survey, it can be mentioned that contradicting results arise. Firstly, it is mentioned that respondents indicate their culture as 'somewhat strong', though it is remarkable that these respondents also mention that ignoring core values does not get one in trouble. Secondly, even though the respondents feel like there is a somewhat consistent way of working, organisational perspectives are uncommon amongst the different departments. This is probably why respondents also indicate that it is not easy to coordinate projects amongst departments. In literature, it is argued that when the agreement index is greater than core values and coordination and integration, it might be attributed to the neglect of silo's in the organisation (Denison et al., 2006).

The fourth and last variable 'adaptability' indicates whether the respondents feel like the organisation is listening to their marketplace. Again, index findings present for moderate results (67). Respondents greatly agree that their way of working is flexible and easy to change, though many tasks 'fall between the cracks'. The wants and needs of the customer are majorly apparent, as direct contact with customers is encouraged. While learning is mentioned as an important day-to-day objective, information sharing is not greatly encouraged. Overall, respondents agree that creating change is still not completely encouraged and adopted in processes as well as the change adoption by personnel. Denison et al. (2006) argue that customer focus is not maintained when the organisation can't act upon it. Furthermore, this may have relations with the lack of silo's as identified in the previous paragraph.

Even though past research (Denison et al. 2006) assures the reliability of the survey, the measurement method of cronbach's alpha is still executed to ensure reliability amongst the research questions. Within this research cronbach's alpha is 0,954 (N=60), which accounts for an excellent internal consistency (Cronbach, 1951).

4.1.3 The MSO kick-off: the internal message

The MSO was announced by the business unit manager and CEO of XS at a business unit meeting of XSBU in January 2019. The message included the confirmation that an investment organisation invested in XSBU with the objective of creating an independent organisation. Also, the message addressed that the BU manager was assigned as the CEO of the newly created organisation.

Respondents mention that the MSO decision implied for turbulence within XSBU. Here it should be addressed that different groups of organisational members felt differently towards the process. The first group indicated for a sceptical attitude *"The plans for XSBU were very ambitious and I wondered whether we could live up to the expectations"* -RO3. The second group expressed that their enthusiasm for independence from the corporate organisation outgrew their anxiety for future scenarios. *"I was very positive and very excited. We were always negatively affected by corporate decision making and now we could finally work for our own benefits."* -RO13. The third group of respondents identify for a personal shock and anxiety, more than the first two groups. *"My first reaction was a big shock, I thought everything went*

well at XS for XSBU. Also, I was worried about how things would work out with XSBU” -R08. Lastly, the fourth group is characterised by calmth, and even though they do not know what the future will bring, they are trusting their BU manager to take responsibility. *“The fact that we got to keep our BU manager as CEO was a great relief and support for the transition process. Even though the investment organisation was added to the shareholder group, I was certain that our BU manager would protect our business and people” -R016.*

4.1.4 The MSO influences on OC

The messaging of the MSO is the kick off of the pre spin-off phase (Tübke, 2005). Now, the influences of the MSO on the OC of XSBU during the process are presented. For structuring purposes, the pre spin of phase and post spin-off phase are used to identify for separate OC influences.

The influences of the pre spin off phase

The pre spin-off phase is the period between the initial spin-off decision until the finishing up of the last official documents (Tübke, 2005). The respondents have been asked about disruptancies, new activities, or other indicators that influenced changes in their OC (Schein, 1985). Essentially, the experiences towards influences for change in the pre spin-off phase differed amongst the respondents. Firstly, a group respondents indicate that no changes had occurred, neither that culture had been affected⁴. *“I never experienced any influences or changes in culture. I believe that we just left the mother company and started on our own. No work approach has changed either” -R07.* The second group of respondents claim the opposite: *“There were so many changes and activities that we had to deal with; in my opinion too many. When looking back, I think this project and the changes it includes could have been structured better” -R013.* These paradoxical outcomes present for interesting insights that will be addressed later. To continue, the respondents that experienced change prioritised for eight influences of the MSO on OC.

Firstly, the majority of the respondents mention the increasing focus on the business unit as a result of the MSO, as well as new business opportunities that the MSO created for. *“I*

⁴ Interesting insight: these respondents were only managers. This prominence will be discussed later.

guess we wanted to find out what our good and bad sides were; what aspects we needed to pay more attention to" -RO8. Equivalently, managers claim that it was desired to transform XSBU into a better version of itself. *"We purposely have been loading our new culture. The new brand was an opportunity to set a new culture and an ambitious brand with new core values which added to our (desired) culture"* -RO11. In relation, the respondents mention that in the pre spin-off phase the opinions of the employees were frequently asked in relation to future possibilities of the new organisation. Even though this was positively experienced, the decision making unit did not succeed in creating for clarity in the future plans. *"We all gave our opinions on various matters. The decision makers had to decide upon our feedback, but we barely got answers in return"*-RO4. As a consequence, respondents indicate that more gossip arose on the work floor and people were more distracted from their daily activities. *"People were stressed. There were more silent conversations amongst people and I guess this also led to a decreasing focus on their daily activities"* -RO18. In addition, this decreasing focus in daily activities may also have been triggered by the excitement of the employees about what would become of XSBU. *"We were really doing our own thing, new building, new name. And yes, I had the feeling we'd rather left the mother company right away"* -RO16. Other respondents indicate this excitement t caused for enthusiasm, bonding, and a team-feeling. *"What I felt when you enter something this new; something this adventurous; entrepreneurial, a lot of energy releases. I noticed this in myself and my colleagues and I think this had a positive impact on the organisation and its culture"*-RO3. Furthermore, the introduction of spin-off projects affected all respondents. *"Everyone got additional tasks to their daily schedule due to the spin-off"*-RO17. It was already mentioned that the employees of XSBU were under a lot of work pressure that increased even higher due to the spin-off. *"The stress level and work pressure increased majorly during this time"* -RO5. On the contrary, it was mentioned by many respondents that the involvement into projects added to the importance of involvement with the organisation. *"I was involved in a project of the transfer from the corporate organisation to our spin-off organisation, which was fun. Due to this project, I was more involved with the entire spin-off. I had the feeling that it was more than just another project; something for our own, and yes, I wanted to do everything right"* -RO16.

Respondents mention that the internal launch of their new brand was a big guideline for their culture, that was perceived differently than the OC of XS. *“Since our rebranding I felt like I worked for a new organisation. This is thanks to our CEO, he really knows how to inspire and motivate us. The only disadvantage is, whenever you don’t hear anything for a long time, this feeling flows away”* -RO13. It can be noted, that culture and identity change are closely related in the eyes of the organisational members, which was also suggested by Corley (2004).

Another influence to their OC is the disappearance of the bureaucratic management characteristics of XS. Due to the removal of organisational layers, decision making is easier and responsibility of management increases. *“Our BU managers at the business unit were semi-responsible for the targets of the BU. The CEO had final responsibility. Now we have our own directors that need to make different decisions for profitability and targets. One can notice this greatly”* - RO6.

Also, the new organisation was in need of new personnel due to three reasons. Firstly, some employees preferred to maintain working for the corporate organisation, which was created for open job positions. Secondly, the formation of the group of directors indicated for management vacancies. Thirdly, the spin-off organisation was in need of personnel that was previously provided for by XS, such as HR, finance, and office management. Respondents mention that the demand for new personnel suggested a reconsideration of the preferred employee profile. *“The arrival of new personnel created for new group dynamics. We purposely chose for diversity so that friction amongst our employees would emerge”* -RO11. It is meant that since new personnel showed different behavior, which was supported by management, employees started to question their own. In addition, managerial positions need to be quickly filled with new individuals. Here, it is possible to promote employees. Respondents mention that this means that new people get to influence the business processes and rules (more). *“I think this was most impacting; the fall out of managers and the promotions of personnel to managers. Growing into this new position and influencing the process structurally (also as a management team) is quite challenging when little time is available”* -RO10.

The influences of the post spin-off phase

In appendix VIII the code network relative to the OC of the newly created organisation YE is presented. With the help of the RO method of Glaser and Strauss (1967), the most impending influences of the MSO on the post spin-off phase can be identified. Before continuing with the description of the post spin-off influences, one important inconsistent result should be addressed. Here, it could be noticed that when asking for a culture description of the new organisation, a variety of answers were given that created within and across interview contradictions. The meaning of OC therefore may be different amongst the organisational members.

Most respondents experience that their family culture, the bonding with other employees, and the great collegiality has maintained. *“The colleagues do not change, our bond maintains and the work atmosphere is still welcoming”- RO13.* To avoid superficial statements, the respondents were asked to refer to influences of change that were paramount in the early phases of the post spin-off phase. In turn, many respondents experienced that the new office is a critical influence to change, since the YE office is arranged differently than the XS office. *“Our philosophy is translated in our new office; the living room, working rooms, (work) gardens. In the previous corporate company our greatest problems were the departments and the ‘pointing fingers’. By breaking down the office we wanted to serve the customer as a whole instead of departments” -RO10.* In relation, other respondents mention how this new facade fits the organisation and its employees better. *“This office provides for more warmth and supports our family feeling. It is in the combination of business and homely decor. It is a cosy feeling combined with working places. Also, we now have a canteen with a table tennis table, game room, you can play sports here, it is awesome” -RO12.* Other respondents indicate that the facilities of the office provide for change influences and herewith culture strengthening. *“We are provided with a lot of facilities to go towards a certain direction. The table tennis, drinks at 16.30, the hammock: there is a lot of steering towards togetherness, conviviality, and flexibility. This is steered, I guess, because we were that way already and it is what we want to beam out to the world” -RO2.*

In addition, even though this research did not focus on identity theories, it is important to note that many organisational members raised identity matters and conflicts in their perception regarding OC. For example, in contrast to the respondents that identified for OC changes as a result from their new office, some respondents mention: *"To me, nothing has changed with our new office building"- RO6*. They mention conflicting office formats and a lack of identity association. *"When you look at our new office, there is no identity of our brand yet, I do miss that association. This office could also belong to another brand"-RO1*. In relation, most respondents indicate that the newly created identity is not what they associate with, or can experience (yet). *"The identity that we take on the outside, is not per se what we are. New personnel are critical towards this identity that they have been told, want to work accordingly, and now experience that this identity is not per se our goal. This causes a lot of criticism towards each other"- RO4*. In relation, the coming of new personnel created new group dynamics, as they were recruited by the standards of the new organisation. Respondents mention that instead of hiring metaphorically 'family figures', 'professionals' were selected. *"Now that we hired a 'different' type of persons some friction occurs on the work floor; people have to challenge another"- RO11*.

In addition to these identified conflicts, it is interesting to mention that organisational members identify that the new brand and identity can't be enacted by all members. Here, organisational members mention that this is a result from the high work pressures that arise from the MSO. *"The described identity is very nice, though we do not experience it yet since we are stuck in continuing our old behavior. Everyone is still very busy, we have fewer employees to do the job. For us (technical department) it is very different than for someone of staff or marketing"- RO13*. In this way, culture is not changed towards the desired goal, but a conflicting mix of behaviors and OC perceptions arise. This creates for a new, but not preferred culture where not everyone is in one line. More specifically, Denison et al. (2006) emphasise the importance of consistency amongst the organisational members as its inequality could lead to organisational inefficiency.

Furthermore, respondents indicate that the influence of the investment organisation can't be ignored. Even though many respondents claim that initially they were sceptical, and

some even afraid, of how the investment organisation would influence business, it appears that they are quite content with the awareness culture it created. *"We are doing great things in the Staff department. It was a countermove that some experienced as a punishment culture. It took some time to realise it was more of an awareness culture to improve our organisation"* -RO8. It is mentioned that the investment organisation pressures the organisation to work more efficiently. In turn, behaviors and actions are influenced to reach for efficient solutions. *"One can tell that an awareness-culture is rising; what are we doing, are we doing things well, are we efficient/effective. This increased with the coming of the new CFO and the investment organisation"* -RO7. In addition, the OC has become more output oriented than managing the way of working. *"It can be noted that all of the sudden we shift from activity-focus to output-focus, which is quite a switchover"* -RO10.

4.2 The MSO effects on the perception of OC

In the previous section, the dynamics of OC in the pre and post MSO setting were identified, as well as the influences of the MSO that created for changes in OC. Now it is desired to identify how OC and the MSO are related and in what way both variables influence each other.

4.2.1 The MSO: a turbulent environment

The MSO of the case study provided for the introduction of unexpected changes, complex business decisions, uncertainty, and chaos on the work floor due to cultural ambiguity. Therefore, it is assumed that the MSO introduces a turbulent environment for the organisational members (De Vries & Balasz, 1999). Though, in turn it can be questioned how the MSO was also influenced by the sub-culture of the business unit XSBU and the organisational culture of the corporate organisation XS. When OC was not strong in the MSO organisation to begin with, it may not be appropriate to rely on its supportive features that would be in place if the organisational culture was strong (Saffol, 1988).

When zooming into the organisational member's perception in the start of the pre spin-off phase, it can be mentioned that OC at that point in time was already subjected to uncertainty and ambiguity. Respondents mention that over time this ambiguity increased, due to the lack of information sharing, decision making, and future shaping. With this, respondents

mention that cultural ambiguity presented itself by the decrease of focus in daily activities due to the distractions of the MSO and the unbundling of the corporate organisation while not having a clear idea about future directions. *"We knew that we wanted to become something different, especially not the same as the corporate organisation. Over time, we planned on what would be the best way for us"* -RO14. On the contrary, the decreasing focus on daily activities created room for focus on the business unit current activities and processes. *"Innovation of our products was put on hold, so that we could focus on the positioning of our new organisation and the contribution of it in our own jobs"* -RO18. The combination of the decrease of focus on daily activities and the increase of focus on the business unit and work potentials created for the elimination of the cultural foundations that XS had previously provided for. As a result, XSBU was not able to function any longer within the office building of XS. *"XSBU became an own entity within XS, at some point it was really necessary that we were going to leave on short notice, due to the unbundling of XS"* -RO2.

In turn, respondents mention that they sought clarity in order to personally process the meaning of MSO for their personal situations. Over time, organisational members began to notice the chaos on the work floor that resulted from the loose OC that was not able to guide behavior. *"I was shocked to experience the degree of chaos on the work floor and how the organisational members were all expressing their own work ethics"* -RO10. Due to the entrepreneurial character of the organisational members, which was always valued by the XSBU culture, some respondents started new projects on their own initiative to create clarity. *"I was asked for an internal cultural project. I was already wondering - when will I be asked. Therefore, I already started on my own to prevent last-minute work. This is the same for the input of other organisational members"* -RO13. In this way, it seems that organisational members tried to make new rituals and processes that in turn shape the OC over time of the MSO.

Old rituals of XS were already transformed in the pre spin-off phase where, the so-called 'Whats-upp's' were adapted to conform to the new organisation. Here, management enacted upon ambiguity by quarterly events named 'XSBU Get Together's' where the organisational members would meet and be informed about future plans of the spin-off organisation. *"A lot of*

grey area existed in the turbulent phase of the spin-off. With the help of the Get Togethers I felt motivated and inspired to continue working for our new organisation". - RO14. "The 'Get Togethers', where the directors would provide for new insights and we would bond as a team, were very useful for strengthening the culture of our business unit. Also, it provided for a lot of clarity, motivation, and inspiration" - RO18. Even though these meetings were already initiated by XS, the charge was more in line with the values of the organisational members. The result of this adapted ritual was for many respondents fundamental for the perception of OC and herewith the decrease of ambiguity. "The ambiance became better and better. People felt like leaving XS and we were excited about our new office, new technological advances; especially the engineers liked that part" -RO2. On the other hand, respondents claim that cultural ambiguity could have been eliminated when more communication methods and standards were installed. "I would have liked to gain more understanding in what would have changed, what we were aiming for. Just communication in its most easy form. During the pre spin-off phase I received a lot of information by talking to colleagues, instead of being informed. This was very frustrating" -RO1.

Even though the organisational members were already informed of the introduction of the investment organisation, it was mentioned that their position within YE became more visible in the post spin-off phase. Respondents indicate that conflicts arose due to the conflicting value preferences of different stakeholders. "At times I do not understand what is expected from me. On the one hand I am judged based on numbers, but on the other hand I am being punished If I am not the family man that the organisation desires me to be in terms of after work drinks or parties" -RO4. In addition, it is mentioned that the risk of cultural imbalance due to stakeholder preferences lures from a distance. "What I find troubling about our culture is the mix of one the one side the informal work atmosphere, every employee should have a lot of fun, we call it 'empowerment'. Though, on the other side there is an influence of the investment organisation that does not care and requires numbers such as declarability. There is a tension area in between. The risk is that we can't find the balance" - RO1.

Finally, respondents indicated that the culture of the business unit was already subjected to a lot of work pressure. In addition, respondents mention that the spin-off also

contributed to the work pressure due to the addition of the spin-off projects. As a result, a majority of the respondents mention that the change in culture can't be fully extorted as they can't find time to experience this. *"The last months of the pre spin-off phase and the wake of the spin-off were characterised by a lot of work pressure. This was a stressful time, whereas my colleagues and I were in need of a week of holidays. This greatly affected my satisfaction negatively"* - RO13. In addition, respondents from departments that face understaffing mention even worse satisfaction. *"In this conversation you probably heard the words of work pressure and under utilization a lot. This is the major reason that we simply cannot feel any culture or fun. We are happy if we can leave at five in the afternoon"* - RO6.

4.2.2 The experience of cultural change

According to the organisational members, the culture of the spin-off organisation has strengthened over time. Respondents argue that this must be a result of their collective value creation and inclusion of all employees in this process. *"The organisational members were asked what they liked about the corporate organisation and our culture and what aspects they would like so see differently. Herewith, we were able to consciously give meaning to a new culture"* -RO11. Due to the unbundling from the processes, artifacts, and values of the corporate organisation, the subculture of the business unit was able to flourish. Consequently, this was supported by the introduction of a new brand, identity formulation, and employee profile. As the MSO is in need of new personnel to fulfill the supportive jobs that the corporate organisation previously accounted for, a group of new personnel is added to the workforce. *"The new employees positively add to our culture, as they were specifically hired for their personality features that we want to see in the organisation. They add to our group and identify for that culture what we were already building in the previous organisation, but were not able to flourish into yet due to corporate restrictions"* -RO6. As the new employee profile selected different types of personnel, new group dynamics occur in the post-spin-off organisation, which in turn leads to new group dynamics and a shift in culture.

Furthermore, the introduction of the investment organisation indicates for, what the organisational members name 'an awareness culture' where new performance measurements

indicate for the enlightenment of improvement areas. *"We want to find out what we excel in and what features need to be improved. The investment organisation also expects this from us. In turn we have to behave differently towards processes and activities than we used to "* -RO8. When managers do not address this issue, it is highly possible that employees face this awareness culture as a 'punishment culture', where their inefficiencies are highlighted. Again, organisational friction results in new dynamics of the OC. The information provided by one respondent may argue this as well: *"I am getting mixed signals, so do the others around me. Abruptly we are provided with declarability statements, so we have the feeling we need to be more professional. On the other hand I am confronted with professional work behavior that is too strict. What should I do?"* -RO4.

4.2.2 Denison model influences

Results of the Denison model that was conducted in the first month of the post spin-off phase showed that the organisation in the post-spin off phase dealt with a moderately 'strong' culture. With the help of the insights of Denison et al. (2006) it can be concluded that the organisational members find that the organisation's mission is somewhat unclear. Meaning that they are in need of more guidance towards the organisation's vision, strategy, and direction. This was also addressed in the interviews, where respondents indicated that future directions maintain unclear. *"I have no idea about our objectives of strategic direction. In my eyes it's mostly marketing ways of describing what we want to do, but it is hard to find clear guidelines in them"* -RO15. It could be that this adds to OC ambiguity, as it is related to OC as proposed by Denison et al. (2006).

Furthermore, the Denison model identified for a high team orientation and employee involvement. Also, in the interviews organisational members identified that they are highly involved in their jobs, but find difficulty in coordinating projects amongst departments as not all department goals align. *"Sometimes it seems that everyone approaches important concepts in their own way, while we should approach them collectively"* -RO3. The organisation is extremely customer oriented, but find difficulty in creating for change and sharing knowledge amongst its organisational members. Some respondents argue that this has not changed over time. *"Due to our organisational growth we already had problems with coordinating. Currently, we are still*

looking on how to approach this subject” -RO2. These results may also speculate that the OC in the pre spin-off phase affects the MSO and the arising of OC ambiguity as a result of bad project coordination within the organisation.

4.3 The perception of different organisational members regarding OC

The Denison model test is able to identify subcultures by comparing the results amongst the organisational members. In this segment the comparative results of the Denison are presented, in addition with the interview outcomes relative to the suggestion of subcultures.

4.3.1 Perspectives amongst departments

The data set was tested for normality before deciding to implement either the Kruskal Wallis test (non-parametric) or the One-way Anova (parametric). The Shapiro Wilk test and the Kolmogorov Smirnov test both imply for a 0,0 meaning that the null hypothesis of normal distributions should be rejected. Therefore, we assume that the data is not normally distributed. This means that the Kruskal Wallis test is used to identify significant differences within the data set.

When comparing the departments of the case study organisation interesting results appear. The Kruskal wallis test identifies 12 remarkable index traits, which are presented in table 7. In the three left columns, the questions that provide an alpha below 0,05 are presented. More specifically, these questions indicate significant differences amongst the departments. In the three right columns, the opposite is true, meaning that four questions account for large significant agreeability.

Index trait	$\alpha < 0,05$	Kw*	Index trait	$\alpha > 0,95$	Kw*
Emp 1	0,001	18,365	CD 4	0,985	0,150
Emp 2	0,036	10,296	CV 4	0,952	0,696
Emp 4	0,018	10,059	OL 1	0,996	0,172
TO 5	0,047	7,939	GO 4	0,982	0,409
CV 3	0,047	9,6433			
OL 2	0,015	12,337			

SD 2	0,031	10,632
V 4	0,008	13,820

Table 7. *Kruskal Wallis test results (differences per department)*

The results of the Kruskal Wallis test may add to the existence of subcultures as presented by Ashkanasy et al. (2016), whereas within departments collective meanings regarding OC are formed. It is noticeable that three empowerment index traits provide for differences amongst the departments. The reason for this, as well as the other relationship assuming index traits should be further explored in the qualitative research.

Furthermore, when using the mean index method for comparing the results as presented in Appendix VI, it can be noted that the 'overall department' (O) accounts for the largest Denison model results. This department experiences the largest culture strength within the organisation, according to the Denison model standards (Denison et al; Wahyuningsih et al. 2019). In comparison, the OC strength is the lowest in the business consultancy department. Furthermore, the most significant differences are presented in the respondent's agreeableness towards empowerment, team orientation, core values, customer focus, strategic direction and intent, and vision. In qualitative research, it should be explored what the reason could be for these differences.

The chi-square crosstabs method is used to find significant differences between managers and non-managers. Overall, there was no relationship between the hierarchy position of the organisational members and the manner in which the organisational members agreed upon the statements, which may contribute to the view from Ogbonna and Wilkinson (2003). In contrast, two exceptions identify significant results for the trait indexes Team Orientation 2 ($0,043 < 0,05$) and Strategic Direction and intent 2 ($0,038 < 0,05$). Though, it can be observed in table 8 that no consistency can be identified in the responses. Consequently, it can be argued if these two results add to any specific differences or that they add to the exceptions of this research.

Index trait	$\alpha < 0,05$	Pearson chi-square	Manager scores	Non-managers scores
TO2	0,043	8,139	Low	High
SD2	0,038	10,15	High	Moderately Low

Table 8. Pearson *chi-square* results (differences per hierarchy)

In addition, when using the index means comparison method that is presented in appendix IIIIV, it can be acknowledged that management rates the four OC variables higher than non-managers. More specifically, managers score respectively higher on the ‘involvement’ variable, whereas considerable differences present itself within the ‘empowerment’ trait. Also, it can be noted that the ‘mission’ variable is poorly rated, especially when compared to other variables. In literature, it is mentioned that this can be attributed to the MSO process that influences the mission and strategy as the old business activity is purposely degenerated from its mother company to revise their strategic direction (Hellerman and Jones, 2000). Though, when looking at the tables in appendix VI, it can be noticed that non-managers score relatively higher on the coordination and integration trait than managers, meaning that they find that goals amongst departments and common ways to do the job are more aligned. In order to validate the results, qualitative research is added.

4.3.2 Differences between the experiences of managers and non managers

In appendix X an overview is presented of the MSO experience of both the managers and non-managers. Again the repetition theory (Strauss and Glaser, 1967) was used to identify important themes. Though, since the qualitative method is used for the exploration of themes, infrequent responses were taken into consideration as well.

Non-managers⁵

The spin-off came to most respondents as a shock. All respondents identified the need for more clarity after the spin-off notification. Remarkably, most respondents indicated that they rather got second-hand information from an entrusted colleague, than managerial figure. It was highly important to the non-managers that no change in culture would occur in terms of their collegiality and way of working, which also reasons for the anxiety of the investment organisation possible influence. In relation, the majority of the non-managerial respondents mention that fear of the influence of the investment organisation was most characteristic for this period. Some respondents even mention that the OC for the business unit was that meaningful, that if this was about to change, respondents would question whether they would maintain working for the organisation.

During the post spin-off period the respondents experienced a culture strengthening and improvement. *“I think culture strengthening has taken place, not per se culture change”* -RO14. In the new organisation, there is even more collegiality and the new work environment is experienced as ‘more representative’. With this it is meant that the organisational members felt like the new organisation (and in turn the employees) could finally be whom they wanted to be without being restrained by higher influences. Though, since management operationalised the desired culture in the Get Togethers, organisational members know that the desired OC as indicated by management is not yet achieved. This creates complex problems. On the one hand, respondents mention that they are satisfied with the current OC that puts more emphasis on their personal beliefs and values in opposite to XS, but on the other hand, ambiguity is still in place due to several reasons. Firstly, the new organisational identity still needs to be shaped in order to feel associated with the identity. Secondly, the arrival of new personnel creates new behaviors that seem to be supported by management. Therefore, organisational members are questioning how to behave. Furthermore, management released in the pre spin-off phase what the desired culture of the new organisation would be. Though, it has never been explained with the help of artifacts how this culture comes to place. In relation,

⁵ In appendix X the quotations that support the insights are provided, to ensure reliability and trustworthiness as well as maintaining clarity in the main text.

clarity in mission and future objectives is mentioned to be very important, as this also thrives the respondent's behavior. For some, this is one of the most important aspects that they desire to see in place to make sense of their daily activities and behaviors.

All non-managers identified that their organisational involvement had increased over the spin-off period. Reasons for this are their involvement in various projects and the ability to provide opinions amongst spin-off matters. With this, satisfaction increased for most of them. Also, it is indicated that a strategic direction is very important to the spin-off and culture adaptation. Respondents all find importance in being steered by management in times of uncertainty. Consequently, it is mentioned that this directly affects their satisfaction (negatively if not met). In addition, due to the culture ambiguity, some respondents mentioned that they feel like the OC in the MSO tends to focus on the fun extras of working, while management forgets to focus on other important aspects for organisational members such as salary and car leasing contracts. It is suggested by the respondents that managers should find the right balance between basic needs and fun extras in order for the organisational members to maintain satisfied.

Managers⁶

The managers of the spin-off organisation are responsible for the difficult task to add to the spin-off as well as support the organisational members. In contrast to the non-managers, the spin-off reasoning was seen as a necessity and completely obvious. Therefore, all managers were able to rationalise the decision of management and therefore did not experience a shock. In addition, when looking at the spin-off over time and the effects on the OC, the opinions amongst the managers differ. Three managers indicate that no change relative to organisational has taken place, while six managers indicate for large disruptancies in OC. To conclude, there was no in between in the perception of large transformational change and no change. This creates for interesting insights and a complex situation that suggest that the meaning of OC during MSOs should be intensively explored. To start with, the managers that suggested that no change had been perceived in OC are all recently employed by the organisation (0-1 year).

⁶ In appendix X the quotations that support the insights are provided, to ensure reliability and trustworthiness as well as maintaining clarity in the main text.

When the meaning of OC in the business unit before the spin-off was not intensively experienced, it can be justified that no change is perceived. Since cultural change is a gradual process that happens over a long time period (Ahskanasy, 2016; Alvesson and Sveningsson, 2015), the meaning of OC can be formed in the transformation time.

The other six managers that were interviewed indicated that the organisational culture brought more meaning to their daily activities. Here, speculation upon culture strengthening was recalled often. Herewith, the new identity of their new organisation brought for much insights into the desired behavior on the short term. For the long run, they found that the organisational strategic direction was imperative for the creation of culture that would fit the organisation more than it did when it was under the wing of the corporate XS.

In contrast to the employee, the managers indicate that their involvement to the organisation was already 'quite high' and did not change due to the spin-off. In addition, the spin-off required much effort and increased the workload for the managers, as the spin-off came additional to daily and managerial activities. It should be noted here, that the manager of the business unit already was described as an 'extra' job next to daily activities. Three out of eight managers indicate that this spin-off process affected their satisfaction negatively over time, which can be attributed to the increase in workload and pressure. *"I think we used to be more involved with decision making. Now there is a lot of influence from the investment organisation. Probably therefore, I did not become more satisfied"-RO4.*

5. Conclusion and discussion

Before answering the CRQ, the sub-questions will be discussed and answered. Here, existing theory will be compared with the results. Afterwards, the practical contributions, theoretical contributions, and limitations are presented.

5.1 Discussion

The discussion segment will discuss the results of the sub questions and the relation to existing literature.

5.1.1 Influences of the MSO on OC ⁷

In order to understand the experience of OC changes in the MSO process, it is desired to firstly get insights into the MSO influences on the organisation. Here, it is desired to get an idea of what the organisational member experiences as impacting characteristics of the MSO that affect their OC. In order to do research this, the following sub question is formulated: *What are the influences of the MSO process on OC according to its organisational members?* For structuring purposes, Tübke (2005) identifies two major MSO phases that can be analysed separately: the pre and post spin-off phase. Before analysing the influences on OC in the two phases of the MSO, it is imperative to understand what the term culture and OC means for the organisational members (Schein, 2010). Before the MSO process, OC focused on the influences from the corporate organisation XS that provided for clear artifacts, symbols, and traditions. Though, the business unit was already functioning as a strong subculture (Ahmady et al. 2019) and lived up to its own values of high collegiality, informal communications, and collectivity. It should be mentioned, that the sub culture is dependent upon the regulations of the corporate organisation. Even though organisational members may have different values than the corporate organisation, it is still expected to show behavior that is in line with the corporate organisation.

⁷ In order to understand the discussion, it is greatly suggested to get a good understanding of the OC of XSBU before the MSO. This is presented in chapter 4.1 on page 31.

Pre spin-off influences to OC

In this study the pre spin-off process starts with the internal messaging of the MSO (Tübke, 2005). Firstly, over time the organisational members feel increasingly more distanced from the corporate organisation and its OC values. As a result, the pre spin-off phase encountered for the increase of focus on the business unit. Respondents mention that in turn the focus on daily work activities decreased. In this continuous process, the organisational members were able to identify for personal values that they find contributing to the OC of their new organisation. In literature it is mentioned that spin-offs often result in the increase of focus on the core business. Cronqvist et al. (2009) mention that if the reasoning of the spin-off implies for the increase of focus, it can be expected that the spun-off organisation is expected to supply for little post-spin-off commonality.

In addition to this theory, it was discovered in this research that the MSO implies for many spin-off projects that requires the participation of the organisation. Herewith, the organisational members are able to influence the OC value shaping process with their personal values that they can already introduce these in the input (and preferred output) of spin-off projects. In addition, this would mean that the top hierarchy is able to intentionally change culture when the right resources are available (Palmer et al. 2006). Also, the danger of only representing the values of the CEO's instead of all organisational members in the newly created organisation is fairly possible.

Overall, top hierarchies are able to decide upon the future direction, positioning, and branding of the spin-off organisation. Alvesson and Sveningsson (2015) indicate the importance of transparency in turbulent times. In relation, the organisational members identified for the brand launch as an imperative moment in the creation of YE. This brand launch provided for a basic understanding of future directions in terms of branding and identity.

Also, due to the bifurcation from XS, the hierarchical layers of a corporate organisation were disposed. In this way, YE was able to fasten up decision making and profit from the benefits of fewer hierarchies. This bifurcation also meant that YE was in need of new personnel. Organisational members experienced that new personnel carried different organisational

perspectives and values. In turn, this new personnel showed different behavior. Also, a new management team was created by promoting some internal employees and recruiting outside employees. Since OC is suggested as a collective understanding of values, complex situations arise that may even cause conflicts (Alvesson and Sveningsson, 2015). Here, mini societies within the organisation may erupt of mini coalitions (Skinner, 2001) that resists possible OC change, since they fear reluctance of personal values. In addition, the decision making unit of the organisation was affected by new values and opinions that create for new approaches, traditions, and customs throughout the organisation.

Post spin-off influences to OC

Organisational members identify that the start of the post-spin-off phase begins with the relocation to the new building and the start of the operation of the brand YE (Tübke, 2005). Organisational members had indicated that additional MSO influences incrementally come to light in this phase. Firstly, the new office building serves as a large symbol for organisational change, as perceived by the organisational members. In literature, the relationship between office buildings and organisational culture is intensively addressed (Màslikowska & Gibbert, 2019; Skogand & Hansen, 2017; Hoskins, 2014). It was mentioned that the new office building provides for impacting culture change by enabling acts upon their values. One example is the installment of a collective canteen, where employees can come together.

In literature, Corley (2004) mentions how organisational culture and organisational identity are closely related by hierarchy bottoms, while management associates strategy and purpose to organisational identity. In this research, it was noted that the organisational member used identity inaccuracies to explain organisational culture problems. One example was the lack of association within the organisation with the new brand YE. Here, the lack of physical symbols was explicitly addressed. The meaning of OC was perceived as disturbing, as the organisational members had problems with identifying with the identity of the organisation. It can be mentioned, that often the bridge between a 'desired organisation' and 'actual organisation' was addressed.

Another important influence on the meaning of OC was identified as the influence from the investment organisation. This influence prioritises for more awareness in the entire value chain of the organisation, as the investment organisation is output oriented (Tübke, 2005). Organisational members therefore have to be more aware of their business activities and have to focus more on within job innovation.

Lastly, the organisational members identify that throughout the entire MSO their work pressure increased. Due to the OC value of job perfection, organisational members explain that it is hard to work with large work loads since it requires the individuals to not maintain working under their preferred condition.

5.1.2 MSO effects on OC

In order to further explore the effects of the MSO on the meaning, perception, creation, and change of culture in the MSO, the following sub-question was made: *“In what way does the OC change in respect to the influences of the managerial spin-off?”*. This question can be answered by taking into account the formulated MSO influences on OC, the illustrative settings of culture before and after the spin-off, and the Denison model results. Within this segment, it should be taken into account that people might feel differently towards OC, due to past experiences, education, and individual values and beliefs (Alvesson and Sveningsson, 2015). This variety might attribute to the conflicting perceptions of organisational members. In order to objectively analyse the results and the impacts on OC, this should be taken into account at all times.

The managerial spin-off indicates for a bifurcation for the corporate organisation and becoming independent (Tübke, 2005). It can be concluded that the MSO causes the organisation to infiltrate a turbulent environment by introducing organisational uncertainties. In other words, organisational members are not able to make sense of their surroundings and organisational future (Schein, 1988). When comparing the results of this research with the perception of Flamholtz (1995), it can be mentioned that the characteristics of OC such as values, beliefs, and norms are under fire due to the MSO. Organisational members explain that leaving the corporate organisation means the creation of independence and herewith the desire to become a better version of the previous business unit.

In relation, the MSO creates for organisational culture instability, which is initiated by the elimination of norms, beliefs, symbols, and artifacts of the corporate organisation. This process focuses on letting go of corporate values that were not desired by the organisational members (Dolan & Garcia, 2002). This can be referred to as value destruction. Simultaneously, organisational members cognitively try to find personal values that they want to maintain in the future organisation. In this research, we will call this process the *individual value shaping process* that takes place throughout the entire MSO. While the value shaping process emerges, the organisational members explain that the business unit OC dynamics change, which causes alienation towards the corporate organisation.

In the meanwhile, the decision making unit of the spin-off organisation needs to find out what values the employees desire to be enacted upon, and also which match the strategic direction of the organisation. In other words, the organisation is in need of a so-called *collective set of values* to enact upon. Though, throughout the MSO several influences arise, that affect the value creation, shaping, and implementation process. In turn, the OC involves unexpected changes, confusion, and group interdependency, which de Vries and Balazs (1999) identify as a turbulent environment.

OC in the pre spin-off phase

The organisational turbulence and the inclusion of more external stakeholders causes the organisational member to deal with complexity issues with the understanding of the organisational future settings, that in turn stimulate for the turbulent environment (De Vries and Balasz, 1999; Martin, 2002). Organisational members identify that the OC in the pre spin-off phase is subject to the managerial spin-off influences. The increasing focus on the business unit (instead of the corporate) immediately emerges after the spin-off messaging. Simultaneously, it was mentioned that this increase of focus causes a decrease of focus in daily activities. Organisational members become increasingly more involved with each other. The OC values regarding the importance of helping each other, collegiality, and work innovation become even more meaningful to the organisational members. Also, this results in the foundations for a cooperative environment, that is fundamental for a strong OC (Saffol, 1988;

Alvesson, 2002; Jordaan, 2018). The importance of teamwork within the unit becomes stronger and evolves into a valuable value for OC. (This may also be why the Denison trait of teamwork is scored highest in the post spin-off setting.) Though, this individual and collective value shaping process simultaneously takes place with the value destruction process. When there is no leaning back on the meaning of OC (more than teamwork), organisational and cultural ambiguity still takes place (Flamholtz, 1995), which in turn is also recognised by the organisational members. It can be speculated that this additionally increases the distraction from daily work tasks and increases the focus on spin-off associations, as organisational members try to create for clarity. Since the organisational members had identified their importance of job perfection and work innovation, it is of no surprise that the organisational members take individual control of the vague process when management is not able to provide for clarity. The spin-off activities are a result of the need for clarity and the extortion of individual value shaping. Though, it is hard to conclude, whether this is a result of entrepreneurial mindsets that cause for getting spin-off projects done or whether it is a practise of individual OC protection and individual value safeguarding. In times of uncertainty, the latter is not unimaginable (Ashkanasy et al., 2010).

Organisational members identify the effect of new personnel members on the OC. Alvesson and Sveningsson (2015) explain how OC is made up from the perception of the collective organisation. New organisational members bring new values, perspectives, and ideas to the work floor (Martin, 2002) that are enhanced in the value shaping process of the OC of the spin-off organisation. In turn, the dynamics of OC change, which is especially perceived by existing organisational members since they have a larger understanding of the 'previous' OC in the business unit. In addition, promotions and new managers account for a new management team. Mostly, the management team is the decision making unit of the organisation. In the value shaping process, they add greatly by controlling hierarchical resources that support for intended change, which is in line with Palmer et al. (2006). Also, when these managers are 'new' to the organisation, their impact on OC is even greater, as their values may not be in line with the current organisational members. As a result, organisational members identified that

these role changes and the influence of new personnel accounts for the greatest influences on OC change.

The decision making unit of the case study organisation was able to make the final call about the future strategy, identity, and also preferred OC. In literature, the role of top hierarchy in change settings should focus steering towards a specific direction (Alvesson and Sveningsson, 2015). On the contrary, organisational members do identify for banal steering results, due to the limited top-down communication. In literature, these communication methods are seen as imminent to success (Alvesson and Sveningsson, 2015), which may be why OC ambiguity in the pre spin-off process is not redeemed due to the lack of steering and informing. The effect of transparency is also seen in the brand launch that took place at a collective meeting in the pre spin-off phase. Organisational members identify that a this created for more clarity in the positioning of the brand and organisational values. With the formulation of OC and its values by top-hierarchies, the organisational members were able to rationalise desired behavior and whether this made sense by cognitively analysing their own values. This value formulation can be compared with the MVB principles of Dolan et al. (2000) that mention that future and current reality should be bridged by a framework of values that holds the organisation together. As a result, respondents mentioned that the brand launch created for the feeling of working for a new organisation (probably when they felt associated with the values) in comparison to others that felt sceptical towards the formulated values (probably when they did not feel associated with the values).

OC in the post spin-off phase

In the post-spin-off setting, the organisational members find themselves in the new office building and away from their old colleagues at the corporate organisation. The perception of OC is still affected by the turbulent environment and the value shaping process is still not finalised. The Denison model results also emphasise this, with high results on 'not following values will not get one into trouble', 'inconsistency problems', 'subcultures' (Denison et al 2006). In particular in this stage, the organisational member is conflicting between actual experiences and the guidelines or objectives stated by management. Examples of this is that

organisational members did point out that the post spin-off organisational culture is a lot about 'fun extras', while management desires to have behavior guidelines that the organisation desires. It is interesting to note that there are comparable insights with the study of Corley and Gioia (2004) that presents for essential perspective differences amongst top and bottom hierarchy. Since their study focuses on identity, it is desired to discuss the topic on culture even further. Organisational members suggest that fun extras and lack of identity association in the wake of the spin-off phase is compared to the office building. Organisational members identify that the new office building is imperative for the change in culture, which is in line with literature regarding the relation of OC and the office structuring (Maślikowska & Gibbert, 2019; Skogand & Hansen, 2017). The new building adds to the value shaping process by introducing new facilities that satisfy the needs of the organisational members in terms of OC values. For example, important OC values of personal bonding is facilitated by the canteen, that was previously not present in the corporate organisation. Though, it is analysed that OC ambiguity is still in place in the wake of the spin-off, since people are not sure about the usage of the facilities. Questions like 'What/when/how often can we make use of the facilities?' are not addressed nor explained by top hierarchies. Due to the MSO influences, it can be speculated whether middle management can serve as a change facilitator (Alvesson and Sveningsson, 2015) In relation, Ogbonna and Wilkinson (2003) show that the manager deals with OC ambiguity at best in turbulent environments. Therefore, it is expected that OC ambiguity mitigation strategies in the post MSO are complex to implement and difficult to facilitate.

Furthermore, organisational members identify that in the post spin-off process, the influence of the investment organisation becomes more visible in daily work activities. It is suggested that the influence of the investment organisation causes paradoxical desires in comparison to OC. Here, it is emphasised to work more efficiently and effectively. Though, some organisational members are not experiencing values such as 'awareness' and 'optimisation', but instead perceive 'punishment' or 'criticism'. In literature, it is addressed how communications are essential in such change settings (Rensberg & Ströh, 1998). When impacting stakeholders are demanding new behavior, it is the internal communication strategy

that tries to guide the organisational members towards the emphasis on collective value sharing.

Speculations upon organisational strengthening possibilities

Organisational members address that the MSO causes for cultural strengthening. Herewith, it is meant that unsuited values are destroyed and individuals cognitively analyse their personal values in order to add to the collective group. In relation, the term 'flourishing' is frequently recalled in the interviews. Literature suggests the importance of the MVB process (Dolan et al., 2000). It was experienced that this process becomes complex due to the influences of the MSO, in particular the additional set of stakeholders. In relation, the organisational culture strengthening is affected by these influences and might take on a different form than the organisational members initially imagined. Due to the variety of the organisational members' perception on OC (Alvesson and Sveningsson, 2015), the culture in the post spin-off phase takes on a complex form with several conflicting values that create chaos in daily activities. Also, Denison model results show that the moderately strong culture of the post-spin-off organisation is in need of mission formulation and the formation of strategic direction. This equally suggests that in order to operationalise OC values, MBI and MBO are additionally necessary (Dolan et al., 2000).

The effect of work pressure on OC

Throughout the MSO, organisational members experience high work pressure and workload. The large workload keeps the organisational members from innovative behavior and OC (MVB) implementation. Here, individuals are not able to act upon desired behavior when the workload exceeds normal quantities. Therefore, it is assumed that too much work pressure is in conflict with the ability to experience cultural change and to act upon innovative behavior. De Vries and Balazs (1999) address that having to purposely neglect personal values adds to the turbulent environment and in turn affects satisfaction negatively Sempane et al. (2000). Therefore, it might be that the group of organisational members that face great work pressure experience the OC differently in relation to the organisational members that indicate normal quantities of workload and pressure.

5.1.3 Different members have different views

In order to explore if subcultures view changes in OC as a result of the MSO differently, the following sub-question was made: *“How do different organisational members perceive the change in OC?”*. With the help of the Denison model several differences amongst departments and hierarchies were identified in regards to OC strength. Even though these results were only small, it suggested convincing evidence to further explore the perception of OC change amongst organisational members. Since literature assumes that organisational ambiguity is present in both management and non-management hierarchies (Dolan et al., 2002), it is desired to specifically analyse the differences amongst top (management) and bottom (non management) hierarchies. In appendix X the experiences of both hierarchies are presented and compared, as well as the quotations.

Non-managers

Non-managers perceive the OC to have strengthened in the spin-off organisation. Even, some mention OC to be improved: it feels like the organisational culture is more representative of all organisational members. Even though the non-managers identify that the new organisation (and the new building) suit them better, they find it hard to explain how. This may imply for the fact that the MVB process is still not finalised in the early wake of the spin-off. Some aspects that the non-managers were able to identify, is that the OC addresses more personal beliefs that are more in line with their personal values. Though, ambiguity is still in place, since organisational members are not able to identify organisational behavior. Questions like “what am I allowed to do?”, “should I conform more to the stakeholder’s desired behavior or to my own preferred behavior?”, “People are showing different behavior: should I adapt”? arise. The non-manager therefore mentions that their perception of OC is subject to a lot of uncertainties that also address the future direction of the organisation.

In the early wake of the spin-off, the OC is perceived by the non-manager as ‘a set of facilities’, while clear guidelines and understandable language are desired. This is in line with current literature of Corley (2004) who mentions that organisational members of low hierarchies need practical examples of the OC values and the translation of these into their

daily work activities. Overall, the non-managers identified that their involvement with the organisation increased over time of the spin-off, as they were able to be responsible for spin-off activities and projects. In relation, the satisfaction of most non-managers is experienced to have increased due to the spin-off. In comparison, the employees that indicate that their satisfaction did not increase, mention that the MSO accounted for too much work pressure that restricted them from experiencing any 'fun' in their work or in regards to the spin-off. In addition, it is claimed that non-managers that face a lot of work pressure are not able to feel any changes in culture as they are too hung up with daily activities and getting the job done before the end of the day.

In the end, transparency is indicated as top priority for personnel to be satisfied with the process. People want to know what is expected from them and want to act accordingly. Though, it is interesting to note, that the non-manager identifies for a preferred non-managerial coach in times of the spin-off instead of their manager. To conclude, non-managers will safeguard their personal values in turbulent times, when top hierarchies will not clarify OC expectancies. In turn, this leads to OC chaos as individuals protect those values that are close to them.

Managers

When analysing the perception of the group of managers, a major within-group difference erupts. More specifically, the group of managers is not agreeing when it comes to the magnitude of the organisational change. Here, three managers indicate that no change has occurred due to the MSO, while the other six claimed the opposite. Differences may be attributed to the short employment duration of some managers, that restricts the new managers from experiencing changes in values and perceive the value creation period as a more value fluctuation period. Another explanation may be the OC protection of the corporate values, which the manager may still feel associated with.

When focusing on the six managers that did suggest for OC change, it is mentioned that the values of the new organisation are closer to the organisational members than before the MSO. In a way, these managers also indicate for culture strengthening. It was identified, that

the managers felt like the organisation is now able to become what they always wanted to, but never were able to. Though, they are not as convinced as the non-managers. This can be attributed to many speculations. Firstly, middle managers face OC ambiguity and are not able to identify for OC either (Dolan et al., 2000). Secondly, middle managers focus on the importance of strategic direction that influences the MVB process. Here, transparency from the CEO is even more desired, as managers need to include this information in their daily activities and work behaviors. In literature, Corley (2004) mentions that managers tend to rationalise OC with quantitative methods due to their organisational wealth responsibility. It can be questioned whether this phenomenon arises in the MSO setting as well.

When compared to non-managers, the managers did not imply an increase in involvement, since they claim that their involvement was already “pretty high”. Also, work pressure and workload was indicated to be high, but not in a negative way (compared to the non-manager). It is interesting to note that the managers also identified for no satisfaction increase, while most non-managers explicitly suggested a satisfaction increase as a result of the MSO. More specifically, managerial exceptions suggest for even a decrease in satisfaction as a result of the external stakeholders of the MSO or work pressure.

5.2 Conclusion

The aim of this research was to intensively explore the experience of organisational members regarding organisational culture (OC) during the managerial spin-off (MSO). In order to do so, the following RQ was formulated: *“How do organisational members experience changes in organisational culture as a result of the managerial spin-off?”* With the help of a mixed method research approach, the OC of the case study organisation was analysed on the basis of their MSO setting.

In the case study organisation, the organisational members perceive OC as a condition of work and in turn feels like OC is imperative for work satisfaction. The meaning of OC creates for the safeguarding of personal values, which differ amongst the organisational members. One example of this was the department cultures in the former corporate setting, that functioned as subcultures within the organisation (Ahlskanasy et al, 2010). Schein (1985) indicates that OC creates for the sensemaking of the organisational environment by collective environmental

assumptions. In turn, this analysis emphasises that the emergence of the MSO process jeopardizes this sensemaking of OC. In turn, MSO creates for a setting that can be compared to organisational turbulence as conceptualised by de Vries and Balazs (1999), due to the introduction of future uncertainties and chaos that the organisational member desire to control. When unclarities appear, organisational members are capable of taking their own initiative to mitigate OC ambiguity and protect the OC. Though, as organisational members maintain distinct personal values, the collective OC is hard to control.

This research points out that the MSO accounts for important influences that in turn affect the collective OC. These are (1) the introduction of the investment organisation and its discrepant organisational desires, (2) the increase of focus on the new spin-off organisation, and in relation, the decrease of focus on daily activities, (3) new spin-off projects, (4) the layering of hierarchy, (5) the rotation of internal personnel, (6) recruitment of new personnel, (7) the formulation of and association with the new brand, (8) and the new office (building). Throughout the MSO process, these influences affect the meaning of OC for organisational members that creates for OC ambiguity of the organisational members. In the turbulent environment of the MSO, organisational members will try to create for clarity by involving themselves in the value shaping process. Here, it was found that organisational members individually distance themselves from corporate organisational values that they do not associate with. As a result, a complex coherence of individual preferences emerges that adds to the turbulent environment of chaos. This research analysed whether the department culture was able to transform into mini coalitions against a collective value creation of OC (Skinner, 2001). It was found that micro resistance does appear and that intents to change culture is not appreciated by all organisation members, since they fear the reluctance of personal values. In turn, qualitative results imply that mini coalitions do take place, but quantitative research did not prove for an empirical difference amongst the departments in regards to OC perceptions, creating for a unique insight.

It was noted in this research that over time, individual adaptive changes to OC are followed up with transformational changes, by collectively adapting to basic underlying assumptions, identifying espoused beliefs and values, and installing new artifacts (Schein,

1998). Acting upon these matters causes ambiguity mitigation by informing and enhancing personnel in the value creation process. As top hierarchies try to present the new organisational identity with the help of the introduction of new symbols and rituals, it is the non-manager that seeks for more explanation and daily examples of how to incorporate the values into daily activities. Again, the unconscious purpose of this for the organisational member is to mitigate OC ambiguity. Therefore, the transparency of the leader and managers is also in the MSO setting imperative for the understanding of OC for its organisational members.

Also, this turbulent environment suggests complex situations in the MSO. Firstly, the turbulent environment presents for many work activities that interfere with the organisation of daily jobs. Throughout the entire MSO it is imperative that the organisational member is able to participate in the value creation of the OC in order to understand the process. Within this research, it can be concluded that this naturally takes place due to the organisation member's personal values. In turn, this leads to a cooperative environment that is fundamental for change. Secondly, it can be questioned whether the concept of organisational culture and its meaning is under fire due to the turbulent environment. On the contrary, much thought should be given whether organisational culture changes greatly already in such a period. Here, it can be questioned whether the perception of the organisational member is conflicting between actual experiences and the guidelines provided by management.

Overall, organisational members identify that the influences of the MSO account for culture strengthening. In this research, culture strength was related to the concept of Saffold (1988) who indicates that a culture is 'strong' when it possesses distinctive traits, particular values, beliefs, and shared opinions (p. 546). This is an interesting insight, since it contrasts OC turbulence, chaos, and OC ambiguity. It seems that an important influence to OC understanding of the organisational member is the new office location and its architecture. Here, it can be concluded that the MVB process is stimulated by the facilities of the work surroundings that in turn accounts for the extortion of personal values, even though OC is not yet clear in the eyes of the organisational member. In addition, it is important to note that the perception of organisational strengthening is different amongst top and bottom hierarchy: bottom hierarchy is less convinced of this matter. In this research, it was speculated that this difference might be

attributed to the association of OC. The non-manager perceives OC of the new organisation as 'fun extras', whereas the new organisation lacks emphasise on operationalising shared values and beliefs. More specifically, it is suggested that the organisation is merely providing for facilities, instead of taking care of the foundations of culture, such as rituals, opinions, and values. Managers identify for the strategic and objective importance, which maintain vague in the wake of the post spin-off. It can't be unsaid, that this is a remarkable finding in respect to the findings of Corley (2004) that show similar results in their study towards organisational identity. Therefore, it would be interesting for future research to identify the relationship between identity and culture perspectives of organisational members in the MSO setting.

To conclude, this research takes into consideration the satisfaction of the organisational members as a result of the changes in OC due to the MSO. It is found that the organisational member becomes more satisfied with their work environment due to the 'stronger' OC that is more representative of shared values and beliefs. On the contrary, it was found that the organisational members that experience high work pressure become more dissatisfied as they are not able to conform to personally desired behavior. This also jeopardizes the OC as members are not able to participate in the collective culture that in turn affects daily work activities to become inefficient. Also, the increase in satisfaction was not identified at the managerial level, where work pressures are high but perceived as normal. Managers are in need of strategic directions so that they are able to implement OC standards into their departments. In turn, when these desired hierarchical conditions are satisfied, the collective OC should account for an increase in organisational efficiency and herewith possible organisational growth as a result of employee enhancement, as suggested by Hellerman and Jones (2012).

5.3 Practical recommendations

With the help of this study, many practical implications arise for the case study organisation that is currently in the post spin-off phase. Firstly, it is suggested that organisations in turbulent environments should enact upon the MVB method to bridge the individual value of the organisational members to the extortion of these in daily activities. Simultaneously, the MVB method will account for OC ambiguity mitigation by increasing info-sharing, decentralising decision making, and focusing on future shaping. By doing so important aspects of both

managers and non-managers relative to OC are implemented. Here, the managers will be provided by cultural and organisational insights that will conform to strategy formulation. In addition, the non-managers will be provided with the understanding organisational values and the translation to daily activities. This would mean that the MVB process should be supported with managing by instructions (MBI) and managing by objectives (MBO) as proposed by Dolan and Garcia (2002).

In addition, to create a collective OC that is representative of all its employees, top management should focus on decreasing work pressures of top hierarchies. This is important not only since the disengagement of the organisational member as a result of the work pressure of the MSO will account for the neglectance of future success of the spin-off organisation (Clarysse et al. 2011; Tübke, 2005), but also since this research stresses the importance of a collective and cooperative environment where all organisational members are needed to strengthen the organisational culture so that the spin-off organisation can be as successful as possible. This is also where the insights of the Denison model become extra helpful, as it identifies for areas where the organisational member lacks orientation, flexibility, and direction, and thus where the organisation should invest in order to thrive for further growth and change (Denison et al. 2006).

5.4 Limitations

The empirical results of this research should be considered in the light of some limitations that are presented by contributing to internal validity, external validity, reliability and representativeness.

5.1 Internal validity

The aim of this research was to intensively explore the culture change experience of organisational members during the phases of the MSO as indicated by Tübke (2005). In literature it is mentioned that the post spin-off phase can take many months to even years (Tübke, 2005), though due to time-limitations this research focused on the wake of the spin-off. Therefore, it can be argued whether the culture change as a result of the managerial spin-off has been completed. With this in mind, the respondents were asked to refer to drivers of

change that were paramount in the post spin-off phase. This was done by retrieving information from case study respondents in a qualitative and quantitative manner.

Internal validity complexities indicate further explanation of possible limitations. Firstly, the respondents may provide for desired answers or intentionally neglect information sharing because they fear punishments from top hierarchies, that causes for data biases. With this in mind, strict anonymity and ethical procedures were installed to support for ethical information sharing of the respondents in both methods. Also, respondents were supported to conduct the interview and survey in a comfortable atmosphere, such as at home, to increase the convenience of info sharing. Furthermore, the subjectivity of the respondents may bias the results. For example, if the respondent is risk averse (Alvesson and Sveningsson, 2015) they might intentionally neglect or shape their personal feelings. Therefore, the cognitive capabilities of the researcher is essential to maintain internal validity. These capabilities are extended by an in-depth knowledge considering the interview themes and social constructs. To conclude, during the research the respondents had difficulty with operationalizing their OC. This may lead to the unintentional neglect of important matters in the research. To mitigate this, the cultural iceberg was printed out and explained to the interviewee beforehand of the interview. In this way, respondents were easily able to identify the culture and come up with creative and realistic cultural matters.

Secondly, it can be questioned whether the researcher was biased due to personal experience and cognitive processing of the MSO in the case company. In scientific research, it is argued whether the researcher is able to maintain an objective standpoint, as the likelihood of only including (perceived) relevant aspects may add to a decrease of internal validity. Though, with the help of an intensive literature review preliminary to the research, many predetermined topics were able to be identified so that this type of internal biases would be limited.

Lastly, due to the explorative nature of this research and the time consuming method of using both qualitative and quantitative analysis it was not possible to provide for in-depth reasoning of causal or hypothetical relations amongst the identified culture changes and concepts in MSOs. As a result, room for interpretation and imagination originate. Consequently,

further research should imply for the analysis on the degree of impact of the separate drivers of culture change on the experience and satisfaction of the employee so that significant causal relationships can be identified. On the contrary, the aim of this research was to explore for impacting drivers in the perspective of the employee. By combining both qualitative and quantitative research, a clear perspective was drawn upon the most important matters relative to the themes.

5.2 External validity

Both qualitative and quantitative methods accounted for the inclusion of a representative sample. The survey was filled out by various organisational members that in turn assures representativity. Also, the interview respondents were selected with the help of four inclusion criteria: hierarchy position, employment time, department, and gender. It was desired to gain as much differentiation as possible so that the respondents would provide for a representative sample of the case study organisation. With the help of an organisation-wide view, and herewith the inclusion of all types of organisational members, the research presents a highly reliable outcome in terms of employee representativity.

On the contrary, it can be questioned if the case study organisation is representative for other MSO processes and settings. In this study, it is assumed that the MSO is representative on the basis of the scientific literature (Tübke, 2005; Feldman, 2016; Corley & Gioia, 2004). Also, with the help of an in-depth case description (also in terms of OC and Denison model) a clear image of the organisation is provided. Herewith, other researchers and organisations are able to compare whether the results can be representative for their organisation. Future directions prioritise for the heterogeneity in respondents, also in terms of spin-off organisation so that the results can be proven reliable. Follow-up studies therefore are recommended.

The results of the study provide a practical insight into MSOs and could directly be used for strategy formulation in terms of human capital retention, culture change drivers, and MSO activities for organisations that are in similar organisational context as the case study organisation. In order to provide for an understanding of transferability, in-depth context description is provided in the method section. Furthermore, results are indicated as reliable and trustworthy, meaning that future organisations are able to directly translate the results into

their own practise, which is a great advantage of this study. Though, it should be noted that OC is driven by many external environmental drivers, such as the economy, geography, and politics (Ashkanasy et al. 2016). Therefore, the generalisability of the research can be questioned for firms that maintain in different environments. It would be very insightful for future sciences to analyse what the cultural change drivers indicate in different external environments, such as for firms in not-western environments.

5.3 Reliability

This research included many procedures to ensure reliability. Firstly, the theoretical framework provided for an insight into the respective themes so that an understanding of the themes can be assured. Furthermore, the first segment of the research, the quantitative analysis, is created upon the principles of the Denison model. The advantage of the Denison model measurement tool is that the correlation between the traits is already proven and validated by various researchers, which adds to the reliability of this research. This is also assured with the Cronbach's alpha result of 0,954 that indicates for high reliability (Cronbach, 1951). The results were presented in the appendices to provide for underlying support of the research results. Secondly, qualitative research ensures reliability by presenting the interview protocol, questions, code networks and code trees. With the help of the method section, it can be specifically noted how the research was executed and in what way influences and concepts arose. By using the principles from Glaser and Strauss (1967) it was desired to conform to a reliable and structural way of analysing. On the contrary, it was not possible to include transcripts of the interviews, as the anonymity of the respondents is protected.

5.5 Contributions

This research contributes to existing literature by exploring the effects of the MSO on organisational cultures. More specifically, since Braaksma and de Jong (2005) identified that the average MSO enhances approximately nine organisational members, this research adds to theory by including a larger personnel base in the MSO. Since this research approaches OC in a mixed method way, several new insights are explored that add to different theories. Herewith, unique features of this research stress the characteristics of the case study that include

practical experiences of the organisational members in the MSO setting that are useful for both theoretical and practical adoption.

Firstly, it was found that the MSO does add to organisational turbulence (de Vries and Balazs, 1999). For the first time, it was analysed what influences of the MSO do imply for OC dynamic shifts by introducing eight themes⁸. These themes are fundamental for future research to the relation of MSO and OC and add to the insights of Tübke (2005) who already implied OC discrepancies for MSO settings, but did not include specific dynamics.

Furthermore, this research stresses the importance of value creation and value shaping as a part of OC, and adds to theories considering OC in turbulent environments of Skinner (2001), Dolan and Garcia (2002), and Jordaan (2019) by introducing a new type of turbulent environment; the MSO. Also, this research more than others importance of employee inclusion into the value creation and shaping process, due to the importance of the employee retention in the MSO survival. Similarly, the concept of a cooperative environment as suggested by this research comes across as important and adds to the social inclusion findings previous OC change experts (Ashkanasy et al. 2010; Alvesson and Sveningsson, 2005; Svenningsson, 2005).

Also, the turbulent environment of the MSO is found to generate for cultural strengthening, which is very interesting to add to current literature regarding OC. In this research, it was speculated that the relation of satisfaction, OC and the MSO are closely related and that the three variables in turn add positively to each other. To be certain, this must be analysed by future research, that also implies quantitative research that is able to stress causal relationships. If this finding were to be true, this would add greatly to current theories regarding the possibilities of the MSO (Tübke, 2005; Braaksma and de Jong, 2005) and OC (Alvesson and Sveningsson, 2015).

To conclude, this research speculates upon the fact that top and bottom hierarchy perceive OC differently, which was already analysed in an identity setting by Corley (2004). Social cognition and perspectives are a complex but important feature in OC and deserve more attention, especially since this research adds to the belief that top and bottom hierarchy do not

⁸ (1) Introduction of the investment organisation (2) the increase of focus on the new spin-off organisation, and the decrease of focus on daily activities, (3) new spin-off projects, (4) the delayering of hierarchy, (5) the rotation of internal personnel, (6) recruitment of new personnel, (7) new brand, (8) new office (building).

equally prioritise and perceive for OC variables and assumptions. Also, the relationship between OC and identity is expected to be strong, but not analysed in this research. Therefore, it is highly recommended to analyse in what way these two concepts are viewed by the organisational members in a MSO setting and how they could add to each other for the same purpose that this research was written.

Overall, the MSO can't be compared to other business restructuring types (Tübke, 2005), which emphasises the need for further research into the topic. It would be particularly interesting to investigate whether the MSO effects on culture are similar in different business settings that uphold different organisational values. If that were to be true, strategy formulation for future organisations that are planning for a MSO will become easier. In sum, that would be a great foreseeing of a future that is expected to accumulate increasingly more MSOs.

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Appendix I Connecting literature with the research questions

How do organisational members experience changes in organisational culture as a result of the managerial spin-off?

<u>Literature and concepts</u>	<u>Research sub-question and topics</u>
What is OC and what OC is made of OC change MSO Influences of MSOs to OC OC analysis methods Relationship OC and satisfaction	<i>What are the influences of the MSO process on OC according to its organisational members?</i> → What does the OC look like → What influences OC in the MSO
Meaning of OC in 'normal situations' "strong cultures"(Saffol, 1988) Meaning of OC in turbulent environments - The relationship to MSOs How do turbulent environments change the perception of OC	<i>In what way does OC change in respect to the influences of the MSO?</i> → What are cultural implications that result from the spin-off → How do they present already so shortly after the execution phase → How do the Denison results relate
OC and subcultures OC amongst hierarchies	<i>How do different organisational members perceive the change in OC?</i> → Does the Denison model provide for changes? → Hierarchy subcultures → The relationship with employment time → Speculation upon satisfaction

Table I *Theoretical foundation*

Appendix II Measurement variables of the Denison model

Denison and Mishra (1995) identify 'mission' as the most important possession of OC. In addition, Ahmady et al. (2016) mention that successful organisations have a clear impression of orientation and purpose so that the OC is carefully aligned with the silver lining of the organisation. Secondly, the concept of adaptability discusses the ability of the organisation to accommodate to the demands of the external environment by integrating activities into the organisation (Denison and Mishra, 1995). Ahmady et al. (2016) explain how this trait is initiated by customers, in what way it enables organisations to learn by mistakes, and to what degree highly adaptable organisations are fit for change. This variable is often measured by three sub-variables that explains in what way the employee is able to create for change, whether the organisation is customer focused, and to what degree organisational learning methods are installed. Consequently, consistency describes how the traits of internal integration and stability and direction are confronted. The values and systems within the organisation form a cultural base that is created upon common perceptions of symbols, values, and opinions (Denison and Mishra, 1995). Ahmady et al. (2016) mention that effective organisations provide for an integrated and sustainable culture that results in desired behavior. This desired behavior can be analysed with the help of qualitatively measuring the perceptions of the employee in regards to core values, agreements, and coordination and integration. Finally, the fourth and last dimension of involvement confronts the two concepts of change and flexibility with internal integration. Here, innovative organisations try to empower their employees and create a well established human resource. Employees are willing to participate in daily activities, instead of feeling forced to do so. Responsibility is taken by all individuals as they feel acknowledged by their superiors. This last dimension is operationalised in table 5 and explains how the employee's perception of empowerment, group orientation, and capability development is measured (Ahmady et al. 2016).

Concepts of Mission	Explanation of assessment
Strategic direction and intent	Organisational purpose is reflected through the strategic direction and intent.
Goal and objective	Provides for the work direction of employees by integrating the organisational purposes with vision and strategy.
Outlook	The common vision of the organisation should provide for future directions that take into account the good of the human resource.

Table II *Mission measurement variables.*

Concepts of Adaptability	Explanation of assessment
Creating change	Organisational insights into the environment and customer demand provides for the ability to change to provide for specific needs.
Customer focus	Organisations understand their customers as they try to respond to them in a specific way. Customer satisfaction is a major goal for the organisation.
Organisational learning	Measures the number of environmental stimuli the organisation received and converted, and in this way chased after opportunities. In this way the organisation created a creative, developing ability.

Table III *Adaptability measurement variables.*

Concepts of compatibility	Explanation of assessment
Core value	Common perception of organisational values form an organisational identity.
Agreement	Colleagues are able to reach agreements even though opinions are opposed, both in managerial and subordinate level.
Coordination and integration	Common purposes can be reached throughout different organisational units.

Table IV *Compatibility measurement variables.*

Concepts of involvement	Explanation of assessment
Empowerment	Employees are able to control their own activities that results in the perception of responsibility and assets.
Group orientation	For most organisations group work is imminent for success. Group orientation can be used to create for effective and efficient team work and shape the employee behavior towards a common goal.
Capability development	Indicates the conclusion of the developed skills over time by the organisation. In order to stay competitive, a skillful workforce is necessary.

Table V *Involvement measurement variables.*

Appendix III the Denison Model survey questions

Appendix. Organizational Culture Survey: Items by Index and Trait Copyright 2006 Daniel Denison. All rights reserved

Trait	Index	Item
Involvement	Empowerment	1. Most employees are highly involved in their work. 2. Decisions are usually made at the level where the best information is available. 3. Information is widely shared so that everyone can get the information he or she needs when it's needed. 4. Everyone believes that he or she can have a positive impact. 5. Business planning is ongoing and involves everyone in the process to some degree.
	Team Orientation	6. Cooperation across different parts of the organization is actively encouraged. 7. People work like they are part of a team. 8. Teamwork is used to get work done, rather than hierarchy. 9. Teams are our primary building blocks. 10. Work is organized so that each person can see the relationship between his or her job and the goals of the organization.
	Capability Development	11. Authority is delegated so that people can act on their own. 12. The "bench strength" (capability of people) is constantly improving. 13. There is continuous investment in the skills of employees. 14. The capabilities of people are viewed as an important source of competitive advantage. 15. Problems often arise because we do not have the skills necessary to do the job. (Reversed Scale)
Consistency	Core Values	16. The leaders and managers "practice what they preach". 17. There is a characteristic management style and a distinct set of management practices. 18. There is a clear and consistent set of values that governs the way we do business. 19. Ignoring core values will get you in trouble. 20. There is an ethical code that guides our behavior and tells us right from wrong.
	Agreement	21. When disagreements occur, we work hard to achieve "win-win" solutions. 22. There is a "strong" culture. 23. It is easy to reach consensus, even on difficult issues. 24. We often have trouble reaching agreement on key issues. (Reversed Scale) 25. There is a clear agreement about the right way and the wrong way to do things.
	Coordination and Integration	26. Our approach to doing business is very consistent and predictable. 27. People from different parts of the organization share a common perspective. 28. It is easy to coordinate projects across different parts of the organization. 29. Working with someone from another part of this organization is like working with someone from a different organization. (Reversed Scale) 30. There is good alignment of goals across levels.
Adaptability	Creating Change	31. The way things are done is very flexible and easy to change. 32. We respond well to competitors and other changes in the business environment. 33. New and improved ways to do work are continually adopted. 34. Attempts to create change usually meet with resistance. (Reversed Scale) 35. Different parts of the organization often cooperate to create change.
	Customer Focus	36. Customer comments and recommendations often lead to changes. 37. Customer input directly influences our decisions. 38. All members have a deep understanding of customer wants and needs. 39. The interests of the customer often get ignored in our decisions. (Reversed Scale) 40. We encourage direct contact with customers by our people.
	Organizational Learning	41. We view failure as an opportunity for learning and improvement. 42. Innovation and risk taking are encouraged and rewarded. 43. Lots of things "fall between the cracks". (Reversed Scale) 44. Learning is an important objective in our day-to-day work. 45. We make certain that the "right hand knows what the left hand is doing".
Mission	Strategic Direction & Intent	46. There is a long-term purpose and direction. 47. Our strategy leads other organizations to change the way they compete in the industry. 48. There is a clear mission that gives meaning and direction to our work. 49. There is a clear strategy for the future. 50. Our strategic direction is unclear to me. (Reversed Scale)
	Goals & Objectives	51. There is widespread agreement about goals. 52. Leaders set goals that are ambitious, but realistic. 53. The leadership has "gone on record" about the objectives we are trying to meet. 54. We continuously track our progress against our stated goals. 55. People understand what needs to be done for us to succeed in the long run.
	Vision	56. We have a shared vision of what the organization will be like in the future 57. Leaders have a long-term viewpoint. 58. Short-term thinking often compromises our long-term vision. (Reversed Scale) 59. Our vision creates excitement and motivation for our employees. 60. We are able to meet short-term demands without compromising our long-term vision.

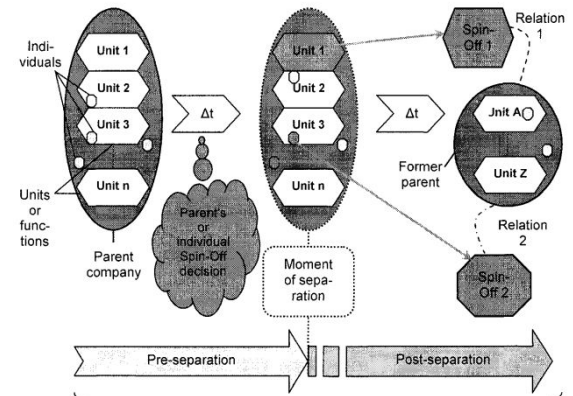
Table VI The survey questions (Denison, Janovics, Young, & Cho, 2006; Wahyuningsih, Sudiro, Troena, & Irawanto, 2019; Zeng, Jin, Guo, & Zhang, 2015).

Appendix IV the interview protocol

Datum:

Dit interview focust op het onderzoeken van hoe een medewerker de *MSO* ervaart o.b.v. veranderingen in de organisatiecultuur. Een MSO is het proces van verandering van business unit naar zelfstandig bedrijf, dat geïnitieerd is door management van het 'moeder' bedrijf. Voor jouw beeldvorming: dit proces bestaat uit drie fases, die we alle drie zullen bespreken: de pre spin-off fase (de maanden vooraf), de spin-off executiefase (de dag van spin-off) de post-spin-off fase (de maanden erna). Zie het plaatje:

Vandaag hoor ik graag hoe jij alle fases hebt ervaren. Wat was jouw gedachte toen je hoorde dat jouw werkgever ging herstructureren? Had dit invloed op jouw manier van werken? Vond je het process spannend, interessant, uitdagend of misschien wel verschrikkelijk? Met behulp van jouw ervaringen, inzichten en kritische blik zal de wetenschappelijke literatuur omtrent dit onderwerp worden aangevuld. Hiernaast zullen de resultaten vele bedrijven inzicht geven in het MSO proces en het bewaken van de belangen van de medewerkers.

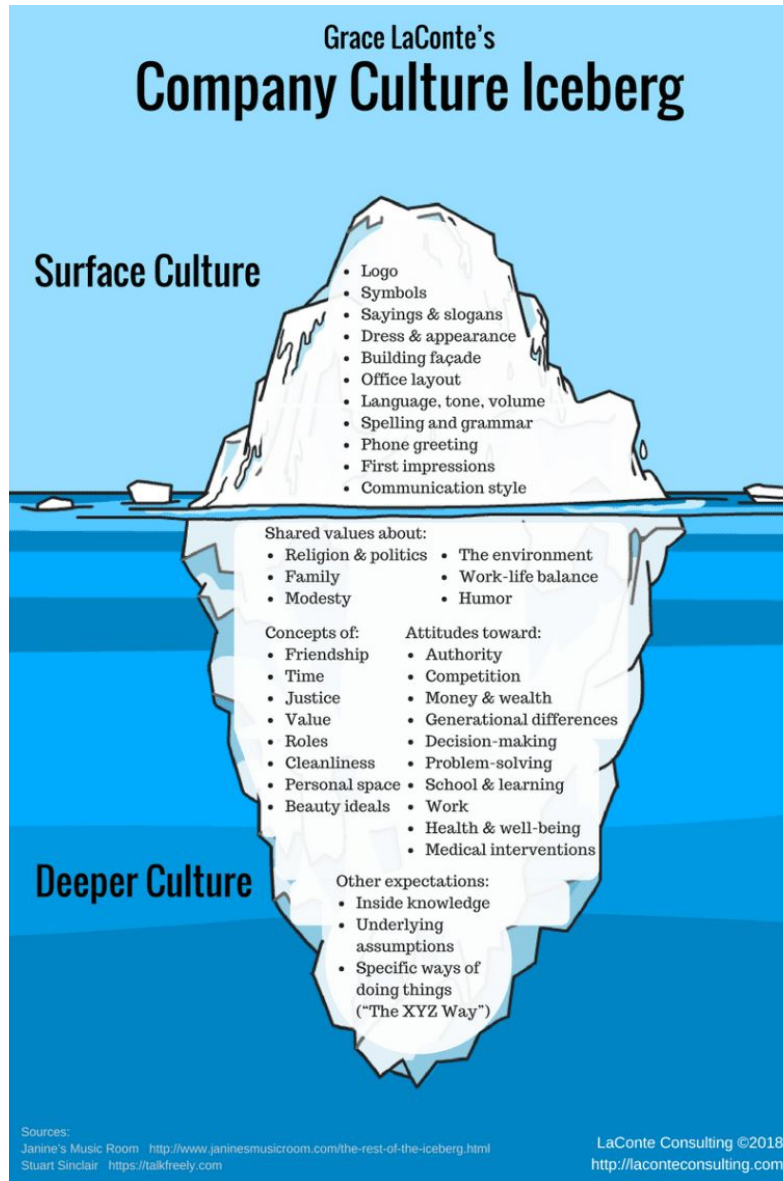


Het interview zal tussen de 30 en 50 minuten duren en zal worden opgenomen (met jouw toestemming), zodat de onderzoeks-student deze later kan terugluisteren. Wanneer ik het interview heb afgerond, zal ik jou het getranscribeerde gesprek persoonlijk toesturen via Teams ter accordatie. Hierna wordt de opname verwijderd en het getranscribeerde gesprek door mij gedocumenteerd en beheerd tot en met de dag van afstuderen. Daarna zal ik deze verwijderen.

Nog belangrijk: de resultaten zullen in het algemeen worden gepresenteerd in een onderzoeksverslag aan de universiteit dat het doel heeft om bij te dragen aan de literatuur, niet specifiek aan verbeteringen binnen YE!

Ik wil je graag bedanken voor jouw kritische blik en waardevolle inzichten. Indien je akkoord gaat met bovenstaande, ontvang ik graag een handtekening.

“Talking about OC seems to mean talking about the importance for people of symbolism - of rituals, myths, stories, and legends - and about the interpretation of events, ideas, and experiences that are influenced and shaped by the group they live in” (Frost et al., 1985, p. 17).



Appendix V Interview questions (Dutch)

1. Kan je omschrijving wat jouw rol is binnen YE?
 - Sinds wanneer ben je werkzaam bij XSBU/YE
 - Wat is jouw functie binnen de organisatie?
2. Hoe omschrijf jij de cultuur binnen XSBU?
 - Hoe ging men met elkaar om?
 - Wat waren belangrijke waarden voor het bedrijf?
 - Wie bepaalde de cultuur binnen XSBU?
 - Wat was het verschil met XS?
3. Wat was het moment voor jou dat je hoorde dat XS ging veranderen naar YE?
 - Wat was je eerste reactie
4. Op wat voor manier werd jij geïnformeerd over de spin-off?
 - Welke informatie vond jij belangrijk?
5. Gingen XSBU'ers zich anders gedragen nadat ze wisten dat ze het bedrijf XS gingen verlaten?
6. Kwamen er in deze fase al nieuwe werkstandaarden, normen, gedragsregels of andere cultuur-gebruiken?
 - Wat vond jij belangrijk dat hetzelfde bleef?
7. Wat voor belangrijke kenmerken moet een middle-manager beschikken om dit proces voor zijn afdeling goed te begeleiden?
8. Welk moment was voor jou het daadwerkelijke moment dat je het gevoel had dat je werkte bij YE...
 - en niet meer bij XS? Was dit echt bij de verhuizing?
9. Wat is jouw ervaring van de eerste maanden van het werken bij YE.
 - in vergelijking tot XSBU?
10. Hoe omschrijf jij de cultuur van YE?
11. Op wat voor manier denk jij dat er veranderingen hebben plaatsgevonden op de volgende aspecten:
 - De betrokkenheid van mensen
 - consistentie van het bedrijf: werkt iedereen naar hetzelfde doel
 - Strategie en missie: is er een duidelijk doel
 - Flexibiliteit
12. Denk jij dat dit nieuwe pand invloed heeft op de cultuur?
13. Beïnvloedde de spin-off jouw tevredenheid gedurende het proces?
14. Als jij de directeur was geweest die leiding had over de uitvoer van deze spin-off, hoe had jij ervoor gezorgd dat de medewerker tevreden blijft gedurende het proces?
15. Welke aspecten had jij anders aangepakt?
 - Kijkende naar cultuuraspecten?
16. Voor nu en de toekomst wat vind jij belangrijk voor de cultuur van YE?

Appendix VI OC index results

Table VII. Involvement (Empowerment, team orientation, capability development) across departments

Indicator	Across departments							Across organisation			
	BC	SM	S	TC	FA	PM	O	Total Mean	Index/item	index/indicators	category
Emp1	3,60	3,88	3,81	4,09	4,80	4,25	5,00	4,02	0,80		
Emp2	2,60	2,75	3,24	4,18	3,40	3,25	4,00	3,34	0,67		
Emp3	3,40	3,00	3,48	3,82	4,40	3,25	3,50	3,54	0,71	,72	Moderate
Emp4	3,20	4,13	3,81	4,36	4,60	4,00	5,00	4,04	0,81		
Emp5	1,80	2,88	3,10	3,55	3,60	2,75	4,00	3,09	0,62		
TO1	3,20	3,25	3,24	3,64	3,40	3,25	4,50	3,38	0,68		
TO2	3,80	3,25	4,24	4,00	4,40	4,00	4,50	4,02	0,80		
TO3	3,60	3,25	4,00	3,82	3,80	3,75	3,50	3,77	0,75	,75	High
TO4	3,60	3,50	4,10	4,09	4,20	3,75	4,50	3,96	0,79		
TO5	2,80	3,63	3,33	3,55	4,60	3,75	4,50	3,55	0,71		
CD1	3,60	3,38	3,43	3,82	3,40	3,50	4,50	3,55	0,71		
CD2	3,20	3,25	3,76	3,91	3,60	2,75	3,50	3,57	0,71	,72	High
CD3	2,80	3,13	3,95	3,82	4,00	3,25	4,00	3,66	0,73		
CD4	4,20	3,75	4,14	4,18	4,00	3,50	4,50	4,05	0,81		
CD5*	3,80	3,13	2,90	2,82	3,40	3,25	4,00	3,11	0,62		

Table VIII. Involvement index means across departments and hierarchies

Indicator	BC	SM	S	TC	FA	PM	O	Managerial	Non managerial
Emp	0,58	0,67	0,7	0,8	0,83	0,7	0,86	0,79	0,71
TO	0,68	0,68	0,76	0,76	0,82	0,74	0,86	0,79	0,74
CD	0,70	0,67	0,73	0,74	0,74	0,65	0,82	0,76	0,71

Table IX. consistency (Core values, agreement, integration & coordination) across departments

Indicator	Across departments							Across organisation			
	BC	SM	S	TC	FA	PM	O	Total Mean	Index/ item	index/ indicators	category
CV1	3,20	3,38	3,62	3,82	3,60	2,75	4,00	3,54	0,71		
CV2	2,20	2,75	3,33	2,82	3,00	2,75	3,50	2,98	0,60		
CV3	2,60	3,13	3,67	4,00	3,80	3,50	4,00	3,57	0,71	,66	Moderate
CV4*	3,40	2,63	2,76	2,91	2,80	3,25	3,50	2,89	0,58		
CV5	2,60	3,50	3,71	3,91	3,00	3,75	4,00	3,57	0,71		
AG1	4,00	3,88	3,90	4,00	4,00	3,75	5,00	3,96	0,79		
AG2	3,40	3,75	3,95	4,09	3,80	3,75	3,50	3,86	0,77		
AG3	3,40	3,38	3,76	4,00	4,00	3,00	3,00	3,63	0,73	,75	High
AG4	3,40	3,13	3,62	3,64	4,20	3,00	4,50	3,57	0,71		
AG5	2,80	3,63	3,76	3,73	3,60	3,75	3,50	3,62	0,72		
CI1	2,40	3,13	3,19	3,09	3,60	2,75	3,50	3,11	0,62		
CI2	2,20	3,38	3,76	3,73	3,40	3,50	4,00	3,52	0,70		
CI3	2,40	2,50	2,76	3,09	2,80	2,50	2,00	2,71	0,54	0,63	Moderate
CI4	3,60	3,75	3,38	3,64	2,80	3,25	3,50	3,45	0,69		
CI5	3,00	2,25	3,05	3,55	3,00	2,50	3,00	2,98	0,60		

Table X. consistency index means across departments and hierarchies

Indicator	BC	SM	S	TC	FA	PM	O	Managerial	Non managerial
CV	0,56	0,62	0,68	0,70	0,65	0,64	0,76	0,72	0,65
AG	0,68	0,71	0,76	0,78	0,78	0,69	0,78	0,76	0,75
CI	0,54	0,60	0,65	0,68	0,62	0,58	0,64	0,6	0,64

Table XI. Adaptability (organisational learning, customer focus, creating change) across departments

Indicator	Across departments							Across organisation			
	BC	SM	S	TC	FA	PM	O	Total Mean	Index/item	index/indicators	category
CC1	3,60	4,38	3,81	4,18	4,40	4,00	4,50	4,04	0,81		
CC2	2,80	3,13	3,62	4,00	3,40	3,25	2,00	3,45	0,69		
CC3	3,00	2,50	3,29	3,00	3,80	3,50	3,50	3,16	0,63	,67	Moderate
CC4	3,20	3,13	2,10	3,09	3,20	3,00	3,00	3,11	0,62		
CC5	2,80	3,25	2,05	3,18	3,20	2,75	3,50	3,09	0,62		
CF1	2,60	3,25	3,48	3,27	3,20	3,50	2,50	3,27	0,65		
CF2	2,40	3,13	3,81	3,55	3,40	3,00	4,50	3,46	0,69		
CF3	3,20	3,88	3,90	3,91	3,20	3,75	4,50	3,79	0,76	,70	Moderate
CF4	2,80	3,25	3,38	3,27	3,40	2,50	3,50	3,23	0,65		
CF5	4,00	3,63	4,19	3,27	3,80	4,00	4,50	3,87	0,77		
OL1	3,20	3,75	3,67	4,00	3,60	3,00	4,00	3,66	0,73		
OL2	2,40	3,12	3,29	3,36	3,80	2,75	4,50	3,25	0,65		
OL3	2,00	2,13	3,05	2,36	2,60	2,75	2,50	2,61	0,52	,64	Moderate
OL4	2,80	3,50	3,95	3,91	4,00	3,00	4,00	3,71	0,74		
OL5	2,60	2,88	3,00	3,27	2,60	3,00	2,00	2,93	0,59		

Table XII. Adaptability index means across departments and hierarchies

Indicator	BC	SM	S	TC	FA	PM	O	Managerial	Non managerial
CC	0,62	0,66	0,59	0,7	0,72	0,66	0,66	0,67	0,67
CF	0,6	0,69	0,75	0,69	0,68	0,67	0,78	0,75	0,7
OL	0,52	0,62	0,68	0,68	0,66	0,58	0,68	0,64	0,64

Table XIII. Mission (strategic direction and intent, goals and objectives, vision) across departments

Indicator	Across departments							Across organisation			
	BC	SM	S	TC	FA	PM	O	Total Mean	Index/item	index/indicators	category
SI1	3,20	3,13	3,76	3,36	3,80	3,25	4,50	3,54	0,71		
SI2	2,40	2,75	3,33	3,45	3,40	3,50	4,00	3,23	0,65		
SI3	2,60	2,75	3,29	3,27	4,00	3,00	3,00	3,18	0,64	,65	Moderate
SI4	2,60	2,75	3,52	3,27	3,80	3,25	4,50	3,32	0,66		
SI5	2,40	2,38	3,05	2,73	3,20	3,25	4,50	2,91	0,58		
GO1	2,60	2,50	3,29	3,36	2,80	3,25	3,00	3,07	0,61		
GO2	2,80	3,25	3,67	3,64	3,80	3,25	4,50	3,54	0,71		
GO3	2,20	3,00	3,62	3,18	3,40	3,25	3,50	3,27	0,65	,66	Moderate
GO4	2,40	2,88	3,33	3,09	3,40	2,50	3,00	3,07	0,61		
GO5	3,00	4,00	3,62	3,27	4,20	4,00	4,50	3,66	0,73		
V1	2,00	3,00	3,48	3,36	3,40	3,50	3,00	3,23	0,65		
V2	2,20	3,50	3,62	3,45	3,40	3,25	4,50	3,43	0,69		
V3	2,00	2,75	3,00	2,73	2,80	2,75	3,00	2,79	0,59	,66	Moderate
V4	2,40	3,75	3,43	3,45	4,60	3,00	5,00	3,52	0,70		
V5	3,60	3,50	3,24	3,45	3,40	3,50	3,00	3,38	0,68		

Table XIV. Mission index means across departments and hierarchies

Indicator	BC	SM	S	TC	FA	PM	O	Managerial	Non managerial
SI	0,53	0,55	0,68	0,64	0,73	0,65	0,82	0,68	0,64
GO	0,52	0,63	0,7	0,66	0,7	0,65	0,74	0,68	0,66
V	0,49	0,66	0,67	0,66	0,7	0,64	0,74	0,65	0,65

Table XV. Opinions across hierarchical positions

<u>Indicator</u>	<u>Emp 1</u>	2	3	4	5	<u>To1</u>	2	3	4	5	<u>CD1</u>	2	3	4	5
Manager	4,57	3,86	3,57	4,29	3,43	4,14	4,00	3,86	4,14	3,71	4,14	3,43	3,71	4,14	3,57
Non-manager	3,94	3,27	3,53	4,00	3,04	3,27	4,02	3,76	3,94	3,53	3,47	3,59	3,65	4,04	3,04
Mean	4,02	3,34	3,54	4,04	3,09	3,38	4,02	3,77	3,96	3,55	3,55	3,57	3,66	4,05	3,11
<i>Involvement</i>															
<u>Indicator</u>	<u>CV1</u>	2	3	4	5	<u>AG1</u>	2	3	4	5	<u>CI1</u>	2	3	4	5
Manager	3,71	3,29	3,86	3,29	3,86	4,29	3,71	3,43	3,71	4,00	3,29	3,43	2,29	3,29	2,71
Non-manager	3,51	2,94	3,53	2,84	3,53	3,92	3,88	3,65	3,55	3,57	3,08	3,53	2,78	3,47	3,02
Mean	3,54	2,98	3,57	2,89	3,57	3,96	3,86	3,63	3,57	3,62	3,11	3,52	2,71	3,45	2,98
<i>consistency</i>															
<u>Indicator</u>	<u>CC1</u>	2	3	4	5	<u>CE1</u>	2	3	4	5	<u>OL1</u>	2	3	4	5
Manager	4,00	2,86	3,29	3,43	3,14	3,29	3,71	4,14	3,57	4,00	3,71	3,43	2,71	3,29	3,00
Non-manager	4,04	3,53	3,14	3,06	3,08	3,27	3,43	3,73	3,18	3,86	3,65	3,22	2,59	3,78	2,92
Mean	4,04	3,45	3,16	3,11	3,09	3,27	3,46	3,79	3,23	3,87	3,66	3,25	2,61	3,71	2,93
<i>Adaptability</i>															
<u>Indicator</u>	<u>SI1</u>	2	3	4	5	<u>Go1</u>	2	3	4	5	<u>V1</u>	2	3	4	5
Manager	3,71	3,43	3,14	3,43	3,43	3,29	4,00	3,14	3,00	3,57	3,00	3,57	2,71	3,86	3,14
Non-manager	3,51	3,20	3,18	3,31	2,84	3,04	3,47	3,29	3,08	3,67	3,27	3,41	2,80	3,47	3,41
Mean	3,54	3,23	3,18	3,32	2,91	3,07	3,54	3,27	3,07	3,66	3,23	3,43	2,79	3,52	3,38
<i>Mission</i>															

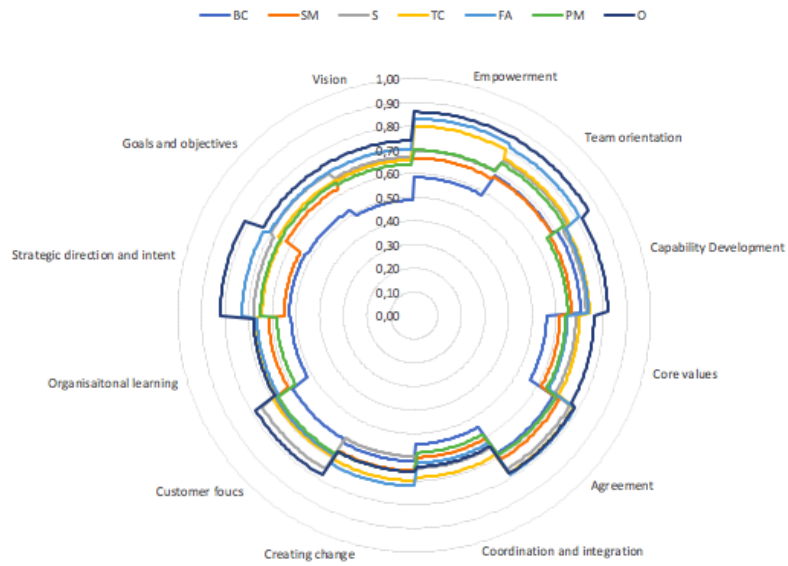


Figure I. *The Denison model across departments*

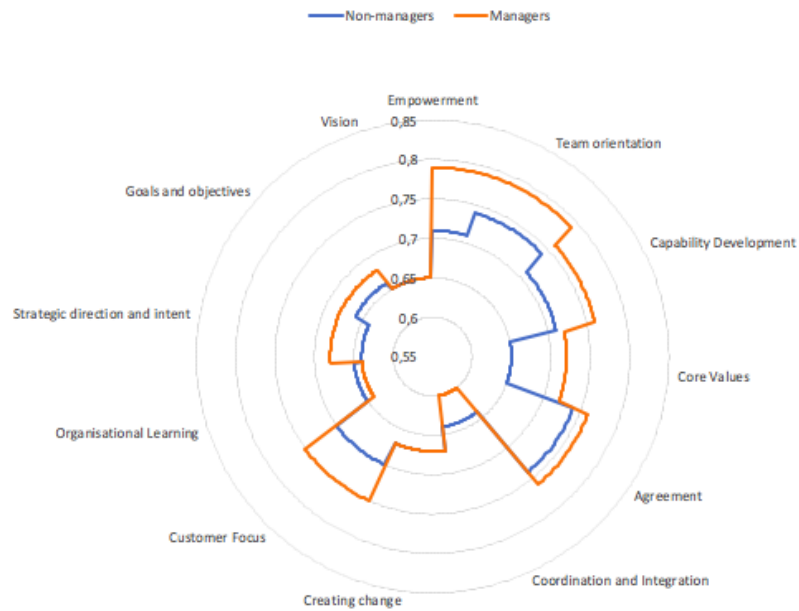


Figure II. *The Denison model across hierarchy*

Appendix VII Code network pre spin-off culture situation

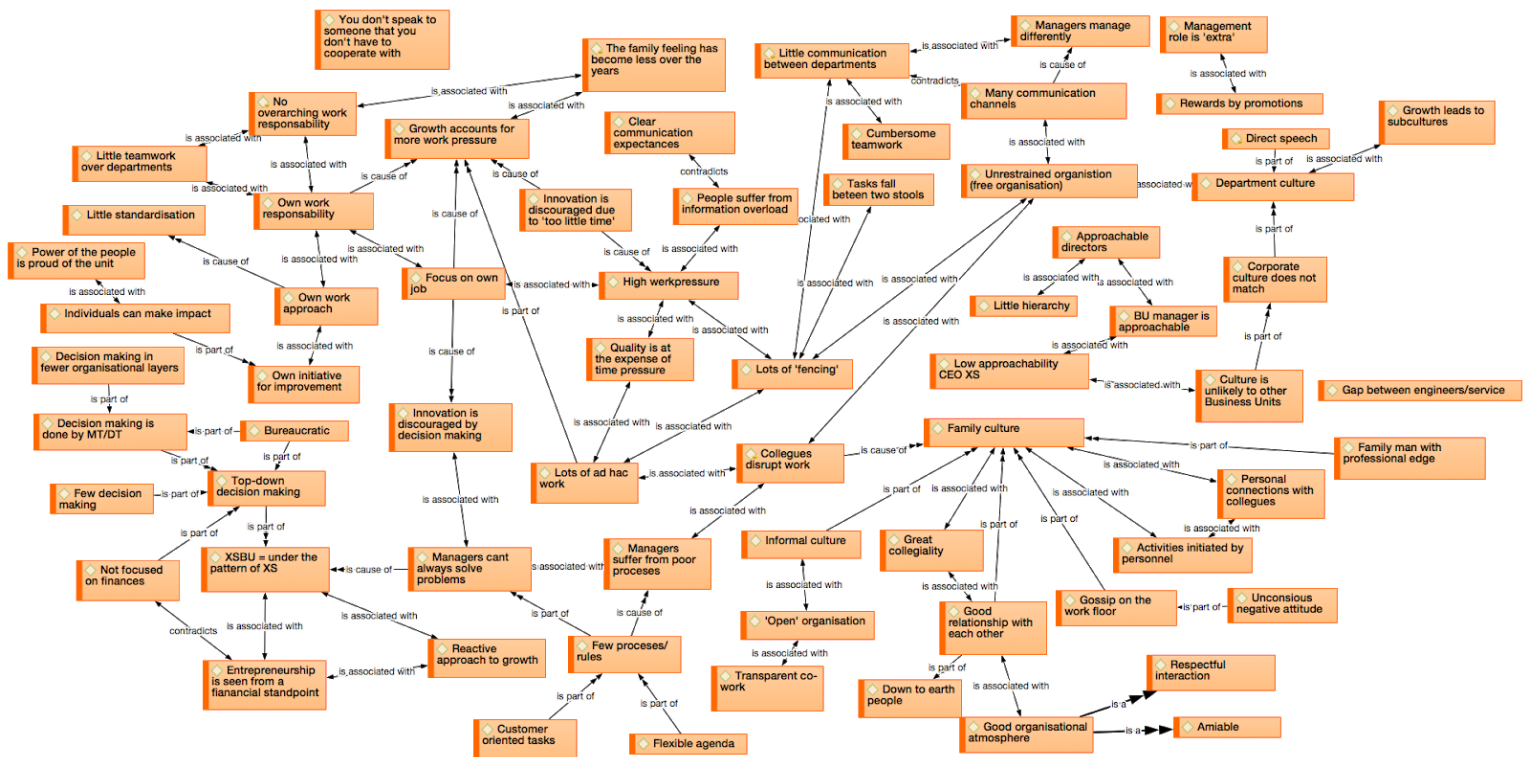


Figure III Code network pre spin-off culture

Appendix VIII Code network post spin-off culture situation

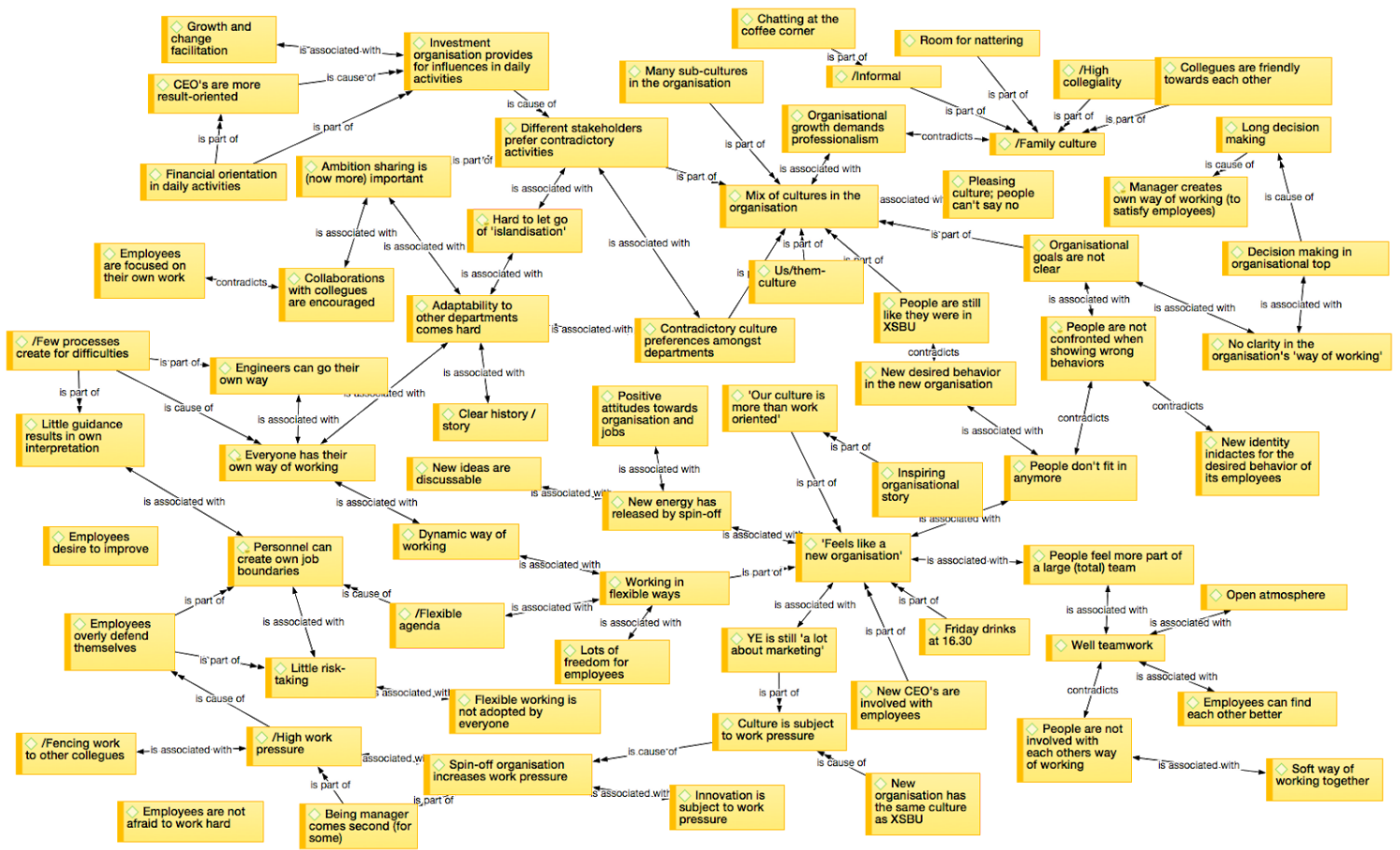
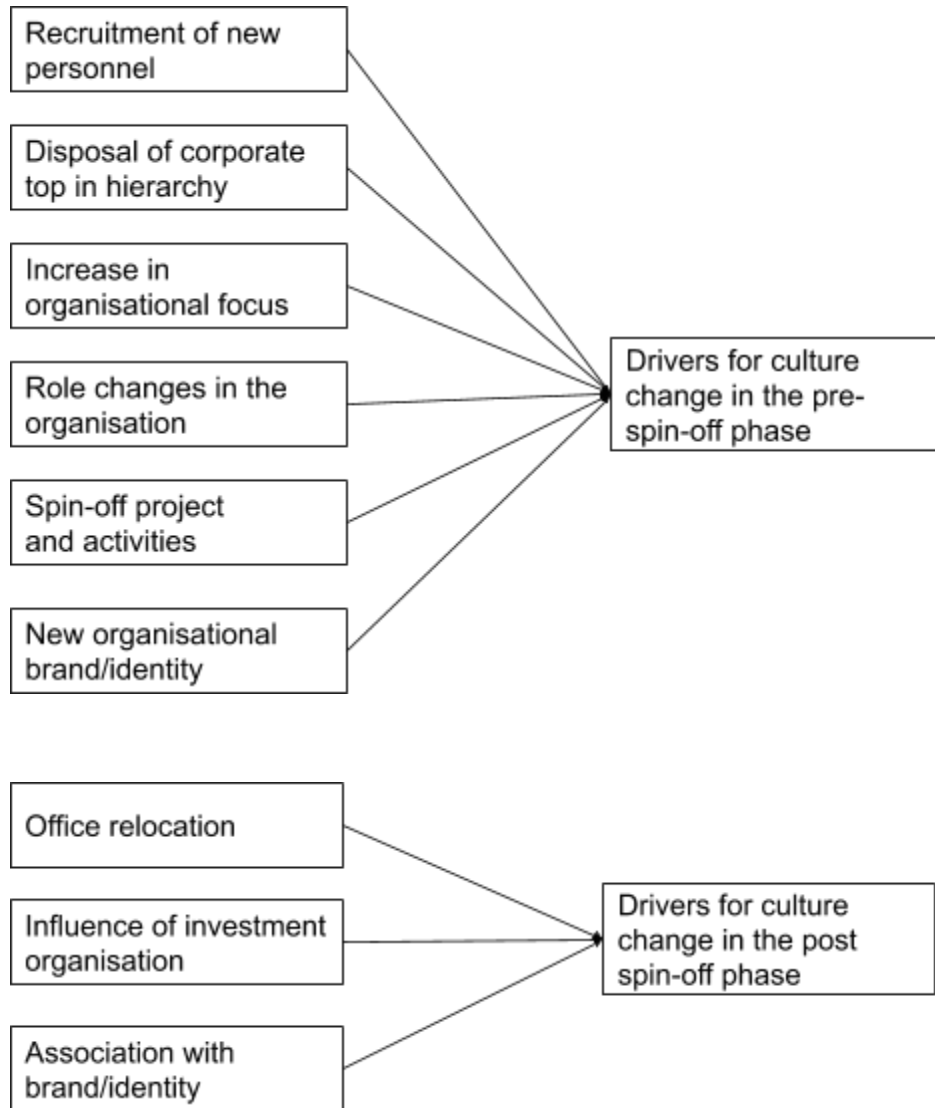
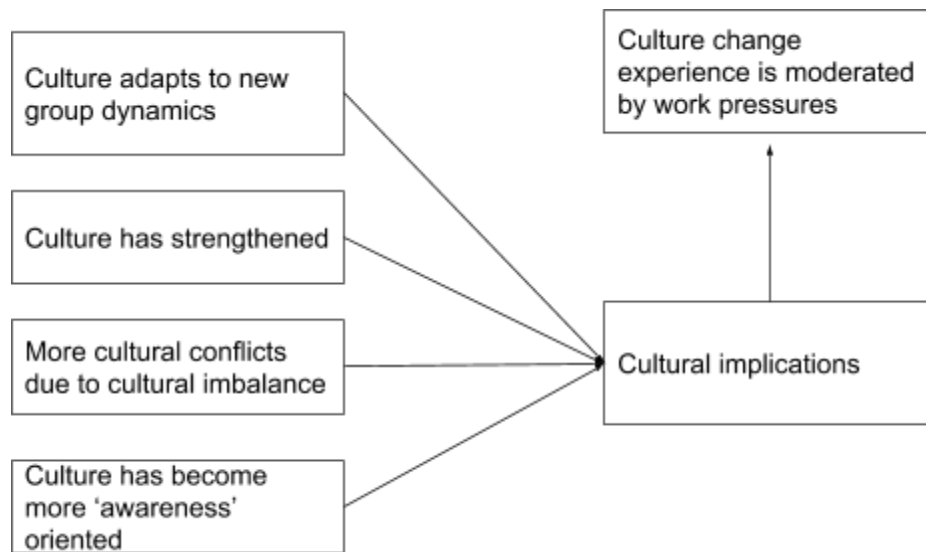


Figure IV Code network post spin-off culture

Appendix IX The attitude of organisational members towards MSO influences on OC





Appendix X The experience of managers versus non-managers

Manager	9	Non-manager	9
Understanding of the spin-off			
<u>The spin-off is seen as a necessity</u>	9	<u>Respondents are in need of support to help with reasoning for the spin-off</u>	6
<p><i>"The spin-off was a logical option for the future of our business unit" -RO11</i></p> <p><i>"Our BU was different than others, there was a lot of friction. If we made steps forward, we had to drag the corporate with us, this was exhausting" - RO13</i></p> <p><i>"I already saw the business unit as an organisation within the organisation. To me it was a logical development that aimed for its possibilities" - RO12</i></p>		<p><i>"It was very important that there was someone that people could talk to that had no further 'importance' in the organisation. Just someone that would listen" -RO8</i></p> <p><i>"I did not crave support from my manager, but from other respected colleagues " -RO14</i></p>	
Reaction to the spin-off message			
<u>Positive, enthusiasm</u>	9	<u>Shock/tensive</u>	5
<p><i>"I could really see it happen. The spin-off provided for so many opportunities" -RO7</i></p> <p><i>"My reaction was positive towards the spin-off news. The corporate company was holding us back" -RO6</i></p>		<p><i>"The spin-off came as a shock to most as people were afraid of the investment organisation and their influence" - RO2</i></p> <p><i>"Sometimes you hear stories about the negatives that happen due to spin-offs, especially to its employees.. Yes I was a bit afraid of this" -RO18</i></p> <p><i>"When i heard the news I was shocked at first. I was afraid that our culture would be negatively affected by it. I liked what we had together." -RO16</i></p>	
Culture in the pre spin-off phase			
<u>No change</u>	3	<u>Excited to leave the corporate organisation</u>	7
<p><i>"Our people always have had a great heart and high responsibility feeling, which provides for our entrepreneurial culture. No, I don't think this has ever changed" -RO6</i></p>		<p><i>"I was really excited to leave the corporate organisation and start on our own" -RO3</i></p> <p><i>"It felt like we were strangers in our own company, it was good to leave at some point" -RO18</i></p>	
<u>Many changes (due to focus and own initiatives)</u>	6 *	<u>More focus on the spin-off organisation</u>	6
<p><i>"There is no one that tells us how to do our jobs, we all gave our own twist to it" -RO5</i></p>		<p><i>"In our new organisation we focus more on what needs to be done to improve. This is also managed more I think" -RO2</i></p> <p><i>"I liked the fact that we could become more technically oriented due to the spin-off"-RO5</i></p>	
<u>Culture strengthened</u>	3	<u>Culture has strengthened</u>	4
<p><i>"We are now going towards what we already wanted to be, but never could be" -RO11</i></p> <p><i>"With the help of new personnel, role changes, it was possible to create the culture we craved" -RO10</i></p>		<p><i>"I think culture strengthening has taken place, not per se culture change" -RO14</i></p> <p><i>"The independence of our organisation made it possible to create a stronger culture" -RO15</i></p> <p><i>"Our culture is becoming more informal and more free in a way than what we already were" -RO1</i></p> <p><i>"Our new office gave us a perfect tool for culture change. We</i></p>	

are all so proud of it and love to work here" - RO14

Barriers to change

<u>Many important activities call for prioritising issues managerial tasks</u>	3	<u>Goodbyes to Mother company colleagues</u>	4
<i>"We had a lot of tasks during the MSO, and all of this came next to our normal jobs" -RO13</i>		<i>"To me it was sad to leave the mother company colleagues. I experienced great collegiality with them as well" -RO3</i>	
<u>Work pressure unables the experience of change in cultures</u>	2	<u>Unclear mission and vision (+ strategy)</u>	6
<i>"I do feel an enormous work pressure, but I don't suffer from it. We are just more driven to perform better than before" -RO7</i>		<i>"To me, our mission is not clear" -RO16</i>	
<i>"My work pressure is high and now also stimulated by financial targets due to the spin-off"-RO4</i>		<u>Innovation is subject to work pressure and herewith change in culture (standards)</u>	6
<i>"Maybe I am too black and white, but when looking at our DNA-sketch of our new organisation, it is mentioned that the employees are majorly important and deserve a lot of attention.. You immediately send the wrong message when work pressure is what is extremely high and nothing effective is being done". -RO13</i>		<i>"What you can notice, is that our company culture is extremely subjected to our work pressure" -RO5</i>	
		<i>"Our product innovation activities are completely vanished. We are extremely busy with getting our 'normal' jobs done, that there is no room for innovation" -RO18</i>	

Involvement

<u>Equally the same throughout the process</u>	9	<u>Increased due to spin-off process and projects</u>	8
<i>"I already was really involved in the organisation" and this maintained over time"-RO5</i>		<i>"I found a lot of motivation in the spin-off projects that I was able to lead. It felt like creating your own company" -RO16</i>	
<i>"I consider myself as highly involved. I always try to be proactive and considerate" -RO13</i>		<i>"Everyone has become more involved with our new organisation and herewith each other. People even post why the garbin bin outside is green and not our color blue. That's funny." -RO2</i>	

OC in the spin-off organisation

<u>Mix of many cultures in the organisation</u>	3	<u>Even better collegiality</u>	6
<i>"I don't mind the work pressure or being steered towards financial performance. Though, i feel like there is no alignment in culture. We don't make choices in collective leadership. It is confusing" -RO4</i>		<i>"Now that we are together as one organisation, we can cooperate more and people find each other better. Before our cooperation was too cumbersome". - RO18</i>	
<i>"I think we really need to find the combination between work fun and efficiency, we are now a bit stuck iin the middle" -RO7</i>		<i>"We are really one organisation at this point" -RO2</i>	
<i>"In one way we are informal, familiar, on the other hand we are working like an oiled machine, at least, thats what we want" -RO4</i>		<u>Culture is a lot about 'fun extras **</u>	6
		<i>"You can buy a lot of new stuff such as table tennis, but if we are not allowed to play it during work hours, what's the benefit? Then you only provided for additional facilities, but culture didn't change" -RO1</i>	
		<i>"To me, the new beanbags are not nearly as important as my salary. I would wish there was more focus on the 'normal' importances of the employee as well" -RO15</i>	
		<u>Culture is more representative</u>	5
		<i>"To me it was important in the pre spin-off phase that we would not become the same version of our corporate" -RO14</i>	

Satisfaction

<u>Subject to work pressure (partially due to spin-off)</u>	3	<u>Increased due to spin-off</u>	5
<i>"The spin-off took so much from me that I had to take a week of when it was done" -RO13</i>		<i>"Looking back, the spin-off positively affected by satisfaction. I go with much pleasure to work" -RO16</i>	
<u>No to little positive change</u>	6	<u>Employees are more at ease with new CEO's</u>	4
<i>"I think we used to be involved more in decisions. Now there is a lot of influence from the investment organisation. I think therefore, I did not become more satisfied or anything"-RO4 "I already was highly involved, though I think I become more involved with the organisation due to the spin-off. There was no cultural plan, but i don't think we needed to" -RO9</i>		<i>"Our new CEO's were so trustworthy due to past experience, everyone felt like they are going to get it done for is in the best way" -RO3</i>	

Table XVI *managers versus non-managers*

*Noticeable insight: 5 out of 6 managers that mentioned that many changes occurred in the pre spin-off phase were already managers before the pre spin-off phase and did not experience an 'employee to management' role change, whereas the 3 managers that assigned 'no culture change' in the pre spin-off-phase are newly assigned managers of the spin-off organisation (whom were already hired in the mother company).

** On the down side, people also want management to take effort in 'normal' human capital businesses such as salary and lease cars.