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Controlling Organizational Culture

A Critical Case Study of a Retail Company's Organizational Culture

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Abstract

Organizational culture has been studied throughout the centuries as it has been assumed to enhance the organizations' abilities to reach objectives. The Corporate-Culture School has argued in favor of this assumption, but have been subjected to criticism as it tends to rule out critical thinking and disregards the complexity of culture. In contrary, scholars of Critical Management Studies argue in favor of deeper understanding which embraces ambiguity, contradictions and symbolic aspects based on personal perceptions and experiences. In the limelight of the two perspectives, there seems to be a need for a conceptual bridge which unites the opposing schools and takes their respective points of view into equal consideration. The purpose of this study has been to explore and understand how organizational culture can be used as a strategic control mechanism. To enable this understanding, we have aimed to develop a critical analysis based on the perception and experiences of organizational employees. The study is based on a qualitative case study, which has been conducted with a triangular and abductive method consisting of semi-structured interviews, document analysis and study of previous research of the selected organization. Our findings indicate that the organizational culture is perceived as a natural, yet strong and unifying mechanism, which aligns the employees towards common goals. Even though employees do not feel controlled, their experiences of the culture correspond with many of the elements from the Corporate-Culture School; thus indicating in favor of the assumption that organizational culture can be utilized as a control mechanism. The control mechanism is present in the shape of leaders, recruitment processes, the physical environment, different tool-kits and the legacy of the founder. The study contributes to the understanding of organizational culture, as it provides a theoretical and methodological middle ground between the Corporate-Culture school and the Critical Management Studies.

Keywords:
Critical Management Studies, Corporate-Culture School, Organizational Culture, Management Control Systems, Cultural Controls, Control Mechanism, Mats Alvesson

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1 Introduction & Background

Culture is considered a critical factor of the human development, as it has contributed to the success of human communities and mankind's ability to cooperate (Schönborn, 2010). Considering the great impact of culture towards the development of the human society, the culture of a corporate organization is also presumed to affect the business outcome (Schein, 2010). Organizational culture has been studied since the 1940's but it was not until the early 1980's and the corporate-culture-boom that it gained significant attention amongst practitioners and academics (Alvesson, 2002., Schultz, 2014). The concept of organizational culture enabled a legitimate interest amongst the researchers of organization and management, as it became a way to manifest what people had experienced yet been unable to explain (Schultz, 2014). Organizational culture is regarded as important, yet highly complex to understand and even harder to use (Schein, 2010). The great interest in organizational culture is nevertheless largely based upon the assumption that it can be managed (Alvesson, 2002), and several scholars have argued in favor of this assumption as it has been debated throughout the centuries (Ouchi, 1979., Schönborn, 2010., Schein, 1990).

Malmi & Brown (2008) are two recent scholars arguing in support of the assumption that organizational culture can and should be managed. As a part of their research, Management Control Systems have been described as a way to measure the financial performance of an organization. In this research, they describe how organizational activities relate and support each other towards organizational goals. However, Management Control Systems also incorporate non-financial mechanisms which are of great strategic relevance for organizations. One of these non-financial mechanisms is defined as cultural controls; which is described to influence and enhance the behavior of employees (Malmi & Brown, 2008). Culture is portrayed as a phenomenon which exists in all organizations, but it is regarded as a control system when it is being used to establish cultural controls and thereby to regulate behavior (Malmi & Brown, 2008). It should be noted that Malmi and Browns' (2008) ideas are built upon a comprehensive foundation of management research which has been conducted throughout the centuries. Within this field of research, which will be referred to as the *Corporate-Culture School* (Alvesson, 2002), scholars tend to look at the culture as an organizational asset that can be managed to work in favor of organizational objectives. For instance, Barney (1986) considers the culture to be a manageable resource at the organizations' disposal, which is being shaped along with the history of the organization. As organizations strive to become more effective, there is a need to understand the organizational culture and the usage of management control systems to a greater extent (Malmi & Brown, 2008). Yet, reaching understanding of how culture can be managed, is complicated by the fact that it is notoriously hard to study (Schein, 2010); due to the notion that culture is intangible and concerns underlying assumptions which are invisible at the surface level.

The elusive concept of organizational culture has been theoretically elevated to an even more complex and abstract level, as it has been critically examined by the school of Critical Management Studies (Alvesson, 2002); a school that challenges the conventional management practice by utilizing a variety of theoretical perspectives (Alvesson & Willmott, 1992). In addition to the the perception that culture is notoriously hard to study, it has thereby been further complicated by a debate on how the subject should be understood and whether organizational culture is possible to manage at all. Mats Alvesson, who is well-established within this theoretical field (Sułkowski, 2012), acknowledges that culture is significant for how an organization functions as it encompasses everything from strategic change and interaction, to how knowledge is created, shared and utilized. Yet, in contrast to the Corporate-Culture School, Alvesson (2002) does not aim to clarify the connection between organizational culture and how it enables for strategic objectives to be reached. He argues that such clear and causal link is hard to distinguish, and would lead to a simplistic view.

Alvesson (2002) argues in contrary to the popular belief of the Corporate-Culture School, since he claims that a culture rarely can be seen as solemnly 'good' nor 'bad', as it is rather filled with contradictions and ambiguity. The pragmatic and technically oriented Corporate-Culture School therefore diminishes and reduces the complexity of culture. This is believed to be problematic, since the richness of the culture usually is considered to be the strength of culture itself (Alvesson, 2002). Furthermore, Alvesson (2002) suggests that most academic and technically oriented writings are in favor of using culture as a resource for managerial action. This is supposedly done by control of values and the employees view of the reality, which in turn would enhance the motivation, flexibility and behavior. In other words, Alvesson (2002) opposes the Corporate-Culture School which in turn argues for the utilization of management control systems and cultural controls (Malmi & Brown, 2008). The different perspectives boils down to the actual problem.

1.1 Problem Statement

The intangible phenomena of culture makes it hard to understand in a concrete manner as it is considered notoriously hard to study. As highlighted in the introduction, there is an obvious clash between the different schools regarding how organizational culture can be understood and how it can be managed. One side stresses the management and practical utilization which, if managed correctly, supposedly serves organizational interests. The other side is in favor of a deeper understanding and critical reflection of the organizational culture; as it rather concerns the meanings, symbolism and the ideas existing in the studied community. Thus, to understand what the organizational employees think that they are up to. In the limelight of the two perspectives, there seems to be a need of a conceptual bridge that unites the opposing schools and takes their

respective points of view into equal consideration; which thereby takes practical and managerial interests into account, while also allowing for deeper analytical thinking.

1.2 Purpose

The purpose of this study is to explore and understand how organizational culture can be used as a strategic control mechanism. To enable this, we aim to develop a critical analysis based on the perception and experiences of organizational employees.

2 Theoretical Framework

Firstly, this chapter describes how we interpret organizational culture, how it can be understood, and how it is perceived to consist of several layers. Secondly, a description of Management Control Systems and how it relates to cultural controls. This is followed up by how organizational culture can be perceived as a strategic resource. Thereupon, a presentation of the Critical Management Studies with criticism towards the Corporate-Culture School by illustrating the complexity of organizational culture and the challenges to manage it. Lastly, our theoretical point of view and discussion of the opposing views, while also explaining the theoretical outlook.

2.1 Organizational Culture

Barney (1986) argues that organizational culture is a concept in organizational theory that has been intensively debated with competing definitions. Barney (1986) does however define organizational culture as *"a complex set of values, beliefs, assumptions, and symbols that define the way in which a firm conducts its business."* (Barney, 1986, p. 657). Barney (1986) argues that his definition is advantageous, as it does not merely concern relevant stakeholders such as employees, customers, suppliers and competitors. It also encompasses *how* the interaction with key actors take shape, as the firm conducts its business. While we are considering Barney's (1986) definition, Alvesson (2002) argues against Barney (1986), as he suggests that culture is commonly mistaken as a social pattern. He argues that culture cannot be seen as a surface phenomena, but rather entailing the meanings and ideas beneath the surface. Alvesson (2002) further elaborates that he use the term organizational culture as an umbrella concept for a way to concretize the cultural and symbolic phenomena. Culture is not primarily inside the head of people but also somewhere among the heads of a group of people, particularly where symbols and meanings are openly communicated. This could for example be in both group communication as well as material objects (Alvesson, 2002). Our interpretation of the concept lies in the crossfire of these opposing schools, as we try to bridge the way to the practical impacts of culture, while also considering the deeper and underlying meanings.

2.1.1 Understanding Culture

Schein (1990) claims that organizational culture is a dynamic phenomenon which constantly evolves as it is being constructed by individuals through continuous interaction. Culture is learned over time and through experiences as a group solves problems in the external environments and internal problems of integration. The *external adaptation* concerns the consensus development of the core mission and the goals of the organization. It also concerns which means to be used in pursuit of the goals. The *internal*

integration concerns the consensus development of common language and boundaries for the group.

The organizational culture, which is learned over time, consists of a behavioral, cognitive and emotional process (Schein, 1990). Besides the time aspect which shapes a culture, it is also affected by the intensity of the group's experiences. These in turn shape the perceptions, thoughts, and language of the group, which also is a determinant of behavior, values and attitudes. The culture also generates patterns of basic assumptions and passes on appropriate behavior as well as correct ways to think and feel. As the members of the organization learn the anticipated behavior and reach a deeper understanding of the culture, it also helps to reduce anxiety. The culture is therefore described to provide stability and comfort (Schein, 2010). Schultz (2014) proposes that the foundation of Schein's (2010) understanding, is that all organizations develop a culture, regardless if it is intentional or not. And the leaders' most important task is to influence the culture, regardless if it is a conscious process or not (Schultz, 2014).

2.1.2 The Layers of Culture

According to Schein (1990), organizational culture consists of three layers which could be subject to study, namely *artifacts, espoused beliefs & values*, and *basic underlying assumptions* (Figure 1). Schein (1990) argues that all the layers must be considered in order to make sense of the organizational culture (Schultz, 2014). Organizational culture was previously only associated with the values which had been communicated by the management. Instead of this perspective, Schein (2010) emphasizes the collective and individual nature of culture as peoples' behavior and emotions responds in a process of continuous interaction.

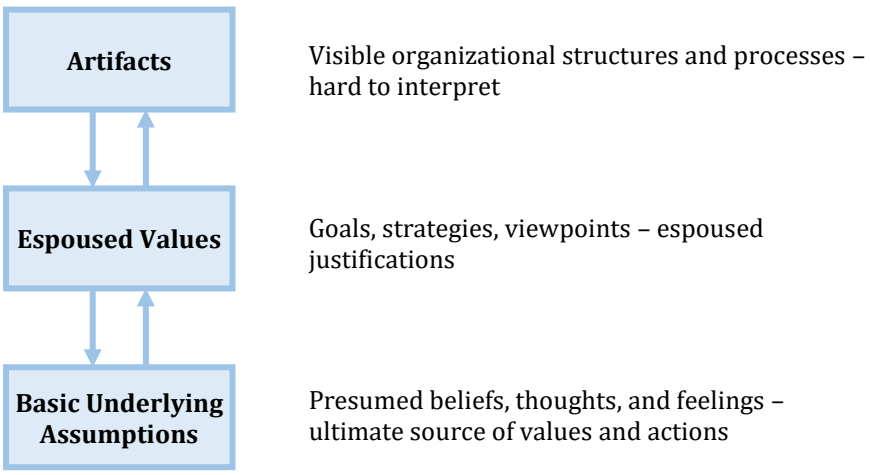

Figure 1: Uncovering the levels of culture - Illustration adapted from (Schein, 2010)

The first, and most obvious layer, concerns the artifacts. These artifacts are tangible and visible, but do seldom allow for in-depth understanding in themselves (Schein, 2010). The artifacts are the first thing a person entering an organization would meet, regardless if it is a new employee or a customer. The symbols enable and shape an immediate impression of the culture, but the difficult part is to understand what these artifacts actually mean to the organization itself (Schultz, 2014). Similar to Schein's (1990) description of artifacts, Alvesson (2002) elaborates on the meanings of symbols within an organization. Symbols are described to be complex as they come in the shape of actions, stories, objects and materials which represent something more than itself. Alvesson (2002) suggests that symbols can be rich in meaning and have potential to convey complex messages, which occasionally demands careful deciphering in order to be understood (Alvesson, 2002). Yet, what is important to highlight is that these symbols can be more subtle and hard to distinguish for the inexperienced eye.

The second level of espoused beliefs & values handles the goals and ideals in relation to the culture (Schein, 1990). Alvesson (2002) argues that the corporate culture hardly can be reduced to a set of espoused values, as these values tend to be expressed similarly by all organizations. That is why culture must be understood at a deeper and unconscious level; in order to understand what they truly mean. This perspective will be further examined in section *2.2.3*.

The last category of basic underlying assumptions concerns what is taken for granted. Schein (1990) describes the unconscious thoughts and behaviors as the most vital part of the organizational culture, as the two former categories are unable to provide this type of understanding. The underlying assumptions are rather a prerequisite in order to make sense of the two other categories, as it conveys a deeper meaning of what they actually mean. Alvesson (2002) argues in accordance with the view of Schein (2010), as he argues that common beliefs, ideas and meanings (which are often taken for granted), are necessary for organizational activity. It is, however, important to note that Alvesson (2002) have a different view regarding the importance of the values and assumptions; as they are considered less important than meanings and symbolism. The meanings concerns the interpretation of various objects and phenomena and is subjective as it relates to expectations or previous experiences. He argues that the complexity and meanings of symbols occasionally is being very hard to decipher, which calls for considerable analysis to be understood. Therefore, Alvesson (2002) suggests that the study of culture cannot be described in a singular formula. He argues that it requires analytical ability, careful flexibility and consideration of several aspects, but also intuition, guesswork and imagination. In contrary to Alvesson (2002) who suggests that culture not should be diminished to a singular formula, we believe that management control systems (Malmi & Brown, 2008) can be seen as an attempt of doing just so.

2.2 Management Control Systems

Malmi and Brown (2008) suggest that it is the people that make things happen in an organization. Therefore, Management Control Systems are believed to be necessary to control their decisions, actions and behavior. They describe it as the implementation of a mixture of control mechanisms, with the goal of increasing the chances of organizational employees behaving in line with the organizational objectives. They further elaborate that there are systems in organizations that focus on providing information to support decision-making and others that steer activities or behavior. Malmi and Brown (2008) suggest that Management Control Systems include all the systems managers use to make sure that behaviors and decisions of their employees are consistent with the organization's objectives and strategies. Figure 2 provides a conceptual classification of what they define as an Management Control Systems package. They developed this classification by analyzing and synthesizing almost four decades of Management Control Systems research. It is important to note that Malmi and Brown (2008) state that this classification aims to facilitate and stimulate research in this area, rather than suggesting a final solution to all related conceptual problems. They explain that the strength of the classification is based on the broad scope of the controls in the Management Control Systems, rather than the depth of its individual systems. There are in total five types of controls in the classification, whereas we will focus on cultural controls.

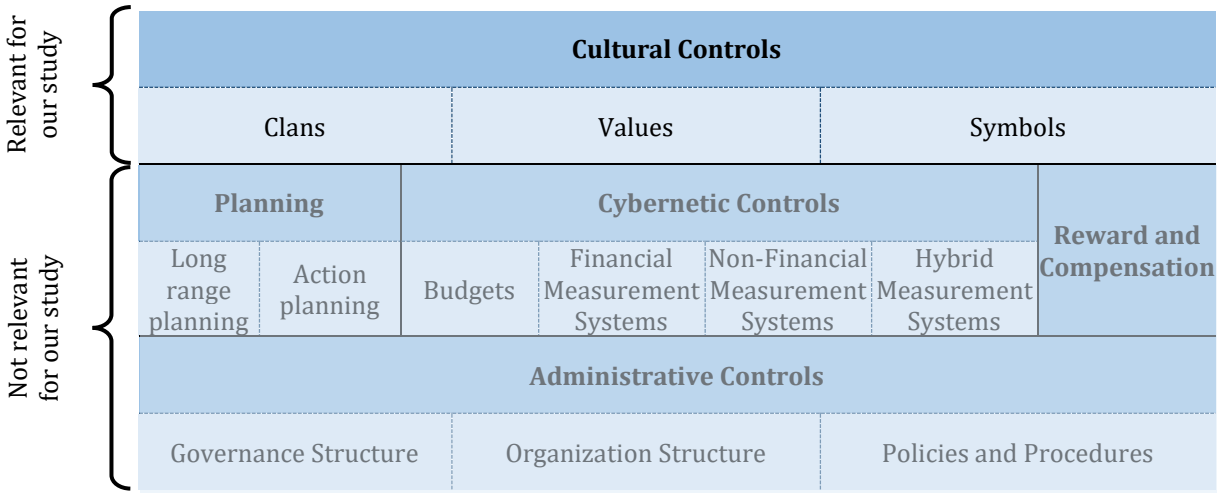

Figure 2: Management control systems package - Illustration adapted from (Malmi and Brown 2008)

2.2.1 Cultural Controls

Cultural controls is defined by Malmi and Brown (2008) as the values, beliefs and social norms which tend to be shared by organizational employees and, consecutively, influence their behavior. They further elaborate that culture may exist as a foundation for an organization and may as well be beyond the influence of managers. Nevertheless, culture

is still seen as a control system when it is used to regulate behavior. Malmi and Brown (2008) explain that three aspects which are considered as cultural controls: clan controls, value-based controls, and symbol-based controls. Malmi and Brown (2008) also highlight personnel controls which includes training and job design among other things. They describe that training can be seen as a way of managing the organizational culture. Malmi and Brown (2008) suggest that job design is considered an as an administrative control which is strongly connected to cultural controls as it directs employee behavior through organization of individuals and groups. We see a similarity with Malmi and Brown's (2008) perception of culture with Barney's (1986) idea that culture is an asset which can be influenced in a favorable way for the organization (this will be elaborated upon in 2.3). To provide further understanding of the different cultural controls we will elaborate on symbols, values and clans.

2.2.2 Symbols

Malmi and Brown (2008) rely on the work of Schein (1990) when describing the function of symbol-based controls. To our understanding, these symbols have strong similarities with the previously depicted artifacts (which was elaborated upon in 2.1.2). Symbols are suggested to establish control when organizations craft observable elements such as workspace design and dress codes. These symbols in turn also enable development of a particular type of culture (Malmi & Brown, 2008). For instance, organizations striving for a culture with extensive collaboration and communication may create an open plan office. Another example could be how organizations implement uniforms as a dress code in order to shape a culture of professionalism.

2.2.3 Values

Malmi and Brown (2008) cover the concept of value controls which are described as belief systems. The belief systems are a set of organizational definitions that are communicated formally from top management and constantly implemented to provide values, purpose and guidance for the organization. Moreover, the organizational definitions are values and guidance that top management want subordinates to embrace. Malmi and Brown (2008) explain that the organizational definitions can be communicated through formal documents such as vision statements and statements of purpose. We see similarities with Schein's (1990) concept of espoused values and beliefs, where documentations of this type allows for such understanding.

Malmi and Brown (2008) describe that the impact of values on behavior goes through three levels. The first level is when organizations recruit people that have specific types of values that match the values of the organization. The second level is when people are associated and have their values changed to fit with accordance of the organizational

values. The third level is when the values are amplified and employees behave in synchronization with them, even if they do not comply with the values on a personal level.

On the same line of thought as Malmi and Brown (2008), Maude (2016) argues that understanding the values of an organization is a wise starting point towards understanding the organizational culture. Maude (2016) describes values as something which vary in different cultures, as it concern beliefs over what is good, fair and just. Maude (2016) explains that employees sharing the values of the organization are likelier to trust each other, because they know that they are working towards shared goals and the same vision. For that reason, a strong unifying vision is a great managerial ability.

2.2.4 Clans

Malmi and Brown (2008) draws upon the work of Ouchi (1979) when describing the controlling function of clans. Ouchi's (1979) research concerns organizational mechanisms and how they can be managed and improved to meet organizational objectives. Ouchi (1979) recognizes three major mechanisms; the market mechanism, the bureaucratic mechanism, and an informal social mechanism known as the clan control. All organizations contain a mixture of these controls, but as they suit different purposes their impact should be carefully planned in accordance with the needs of the organization. The market mechanism concerns controlling functions such as pricing, which gives information regarding purchasing and decision making. The bureaucratic mechanism includes schedules, rules and equivalent, which all demand surveillance. The clan mechanism ensures commitment towards organizational objectives, and is also described to serve a controlling function. This control is however rather informal, as it concerns social agreements over values and beliefs. Ouchi's (1979) concept rests upon the idea that individuals are exposed to a socialization process that instills a set of skills and values. The values and beliefs of a clan are being manifested through rituals, stories and ceremonies. Yet they are also manifested by, oftentimes inexplicit, agreements over appropriate behavior. Ouchi (1979) argues that most work-organizations are being characterized by informal social systems which tend to be unique to the particular organization.

Ouchi (1979) argues that there are two possible ways to effectively control an organization. The first way is to employ people who fits the need of the organization, which often is costly as they have rare skills, values and motivations. These employees are often able to work without extensive supervision. Ouchi (1979) argues that an organization concerned by finding the right people in general will benefit from more committed employees as a result of the mutual values. An organization in which the members are evaluated upon values and motivation, is perceived to allow for a greater variety in styles of performance; which in turn would allow for experimentation and flexibility. The other way is to find employees who fit less to a lower price, and in which

effective control systems are used to instruct and evaluate their behavior. Employees under extensive control will however lose their sense of autonomy and is therefore likely to lose commitment; in which they would require even more supervision. Ouchi (1979) suggests that the more obvious and outspoken these control systems are, the more unenthusiastic the employees turn out to be. The most applicable method to control people and ensure their motivation is therefore the recruitment.

2.3 Organizational Culture as a Strategic Resource

As we aim for increased understanding of how culture can be managed, we find it relevant to describe how it tends to be portrayed as a strategic resource in the Corporate-Culture School. This school of thought goes in line with the described assumption that culture can be managed (Alvesson, 2002). Barney (1995) is one of the scholars in favor of this approach, as he divides the resources of an organization into several categories. The categories include the division of financial, physical, human and organizational resources, which in turn are being used to develop, produce and deliver products and services to customers. The last category of *organizational resources* is particularly interesting in our case, as it is associated with organizational culture, relationships, and the history of the organization. The organizational resources are also described as related to more formalized systems such as explicit management control systems (Barney, 1995). It should, for the sake of clarity, be noted that Malmi and Brown (2008) have a slightly different view of the organizational resources. They consider the provision of resources to be a prerequisite for proper work, but do not consider the resources a control system in themselves.

Barney (1986) describes how there is a clear and manageable linkage between organizational culture and how it can be used to obtain sustained competitive advantage. In terms of our study, we find it important to highlight that we are uninterested in researching whether organizational culture actually leads to an advantage over competitors. However, we still believe that some of his insights are valuable to understand an essential part of the Corporate-Culture School (which will be elaborated upon in 2.4). Furthermore, his ideas provide a foundation to understand how culture is perceived in organizations and amongst employees. The core of Barney's (1986) idea is that culture should lead to *increased value, be rare* and be *imperfectly imitable*. Firstly, the organizational culture must lead to *increased value* by increased sales, lower production costs, higher margins or equivalent financial value. Barney (1986) argues that organizations can have various types of cultures which contributes to financial benefits. For instance, an employee oriented culture can be useful for an organization in order to obtain high productivity and effectiveness. Another example is an organizational culture which is obsessed with customer satisfaction, which then could lead to increased loyalty amongst the employees and thereby lead to financial gains. The next stage of Barney's (1986) theory is that the organizational culture should be rare. The rarity of the culture

could derive from unique history and experiences; which for instance could be bound by a certain historical context and individual factors such as the founder's personality.

If many firms share the same characteristics they will not gain from an advantage in relation to the other firms. The culture of the company ought to be *imperfectly imitable*. This means, that if the two first requirements of sustained advantage are met, other companies should be unable to imitate the winning recipe. Organizations attempting to imitate should be disadvantageous in various ways compared to the original. This could include reputation, experience or other characteristics. According to Barney (1986), there are several possible reasons to why an organizational culture can be hard to imitate. First of all, it might be hard to even describe elements of the culture which adds to the value. As noted by Barney (1986), symbols and beliefs are difficult to categorize and grasp, and the value adding compartments often remain unspoken and become tacit/inexplicable knowledge amongst the employees. Even in the cases when they can be explained, they could still be hard to reenact. In addition, we should highlight that Barney's (1986) ideas have been subjected to extensive criticism, and not least by Alvesson (2002). In order to understand the roots of his criticism, we will therefore elaborate on his view of how culture should be understood in the following chapter.

2.4 Critical Management on Corporate Culture

We have been able to highlight some of Alvesson's (2002) critical approach throughout our theoretical framework, but we also find it relevant for the reader to know the theoretical school which he is primarily associated with; namely the school of Critical Management Studies (Sułkowski, 2012). This school can be seen as a field which, simply put, challenges the conventional management practice by utilizing a variety of different perspectives in order to illustrate that the complexity of management is greater than it might seem (Alvesson & Willmott, 1992). These perspectives include power dimensions, postmodernism, epistemological approaches, politics, sexuality, ethics and so forth. The various dimensions of the Critical Management Studies entails that there seldom is a 'right' or 'wrong' way of conducting the managerial practice, but rather that the subject should serve as a platform for continuous discussion and debate (Alvesson & Willmott, 1992). We believe that the critical management school has influenced Alvesson (2002) to a great extent, and his research has also expanded to address the issue of organizational culture; in which he clearly opposes the conventional managerial practice (Alvesson, 2002). It is based on his labelling that we have addressed this conventional managerial view of organizational culture as the *Corporate-Culture School*.

Alvesson (2002) argues that there is a frequent discussion in the Corporate-Culture School regarding what is 'good' and 'bad' with a culture; which leads to oversimplifications. A positive culture is described to lead the organization in the 'right' direction, while as a negative culture would lead to the opposite. In this regard, Alvesson

(2002) addresses Barney (1986) who in turn highlights the linkage between the resource of a positive culture and competitive advantage. Alvesson (2002) suggests that this type of technical thinking disregards contradictory interests and complexity associated with culture, where various stakeholders may have opposing views of what actually is to be perceived as 'good'. Barney's (1986) ideas of culture as resource to sustained competitive advantage is further being opposed by Alvesson (2002). He claims that the perception of a culture as valuable, rare and perfectly imitable disregards the richness and complexity of a culture, as it is loosely based on the assumption that a culture in fact can be copied at all. Alvesson (2002) argues that the diminishing of organizational culture is problematic, as the richness of culture usually is considered to be the strength of culture itself.

Alvesson (2002) suggests that the Corporate-Culture School, in its most extreme cases, sees organizational culture as a consciously designed subsystem which is detached from the other parts of the organization. This subsystem is thereby used in order to control norms, values, beliefs and behavior (Alvesson, 2002). It is assumed that consensus over these characteristics should lead to a "strong" culture which automatically would be beneficial for organizational interests. Willmott (1993), which is another supporter of the Critical Management Studies, suggests that the "strengthening" of corporate culture has been proclaimed to secure a greater commitment and flexibility amongst the employees (Willmott, 1993). This Corporate-Culture School is therefore characterized by the aim of winning the hearts and minds of the employees, in which the purpose is to manage feelings and thoughts, and not just the way they behave (Willmott, 1993). Alvesson (2002) labels the most common relation between corporate culture and performance as the *strong-culture thesis*. Within this perspective, it is assumed that a strong and unifying culture would align the commitments towards managerially expressed values and beliefs; which thereby would impact the profitability of the company. Within this regard, employees identify themselves with the organization and it increases the sense of belonging. Furthermore, the Corporate-Culture School acknowledges that a strong culture will make it easier to set objectives as well as finding ways to achieve them (Alvesson, 2002).

Alvesson (2002) argues that the corporate culture, and its subcategories of values, beliefs and behavior, hardly can be measured as single dimensions. The strength which supposedly lies within these dimensions cannot be assumed nor estimated, and the organizational culture should therefore not be seen as an isolated muscle, but rather as a complex web of meanings (Alvesson, 2002). Given the complexity and underlying meanings of what culture potentially could be, Alvesson (2002) argues in favor of understanding organizational culture by the utilization of conceptual metaphors. Alvesson (2002) suggests that culture occasionally is portrayed and interpreted as metaphors by researchers and organizational employees. These metaphors may provide below-surface interpretations of how culture actually is perceived and what it means. The most common metaphors include *culture as compass* and *culture as sacred cow.* Culture as compass indicates the perception of culture as a guiding function for future direction,

which helps to promote the right behavior. These are often guided by the explicit values of an organization, and supposedly keeps the employees on track. Culture as sacred cow stresses the value of history, such as when the vision of a founder has been internalized and becomes a vital part of how the organization perceives itself. Alvesson (2002) suggests that the values in the organization are a consequence of a historical process, which often has its roots in the founder's beliefs. These beliefs have been internalized by the other employees and gradually become accepted as the leader's vision has proven to be successful. An important difference from the compass-metaphor is that this type of culture stresses deeper value commitments and a relatively stabilized cultural core. It is not regarded as a control strategy nor as a guiding star for future direction, but is rather described to impact the value commitment and emotions which in turn control the strategies (Alvesson, 2002).

The previously mentioned metaphors do not entail information whether the organization is successful or not, nor how they should be managed; it rather concerns interpretations on the meanings that the organizational culture could provide. Alvesson (2002) argues that the Corporate-Culture School tends to disregard this notion. Instead, this school argues that an organizational culture will lead towards a negative direction if ill-managed or left alone (Alvesson, 2002). Furthermore, the mainstream cultural thinking in academia and organizations concerns operations and actions in pursuit of organizational goals. This pragmatic approach limits and reduces the complexity and richness of culture, as it is only related to efficiency of an organization (Alvesson, 2002). While organizational culture can be observed as a basis for stability and a point of direction, Alvesson (2002) also suggests that such shared meanings tend to become unquestioned. Alvesson (2002) suggests that humans aim for a coherent world view, and that the struggle of accepting opposing views would be too time consuming and distracting. The dominant culture therefore becomes legitimate and is seen as a natural part of the social world. The culture is thereby effectively eliminating conscious reflection and opposing views, in which other approaches are considered (Alvesson, 2002).

The utilization of culture as a managerial practice, as in the Corporate-Culture School, could be misleading as it tends to concern the already visible patterns of the culture at hand. In fact, the deeper and less conscious aspects of culture than the managers currently promote are often more valuable for the organization to grasp in the long run. The really useful insights for the managerial practice should cover the unknown underlying differences, contradictions and variations of beliefs within the organization (Alvesson, 2002).

2.5 Our Theoretical Point of View

As a part of the problem formulation of this thesis, we concluded that there lies a great challenge in developing a framework which bridges critical reflection over organizational

members' experiences with the relevance of managerial and practical understanding. Throughout this chapter, we have attempted to clarify and provide different perspectives of existing attempts to understand organizational culture. Yet, we still see the potential of exploring new ways to reach deeper understanding which allows for a more holistic understanding and which incorporates and utilizes the various elements of the provided schools.

As we continuously have developed a greater understanding of culture-related theory, we have also come to realize the potential of combining the various perspectives. We find Schein's (2010) cultural framework as a useful starting point to elaborate and understand the different layers of organizations. We do however believe that this understanding has been greatly complemented by the limelight of Alvesson's (2002) critical observations. As an example, Alvesson (2002) puts emphasize on the analyze of symbols, while Schein (2010) rather stresses the understanding of underlying assumptions. Our view attempts to take both into equal consideration. The next stage in our process of our theoretical outlook was arguably even more critical, as it attempted to unite Schein (2010), Alvesson (2002) and Malmi & Brown (2008). As previously noted, Alvesson (2002) questions the relevance of using culture as a technical tool. To our understanding, management control systems and cultural controls (Malmi & Brown, 2008), can be seen as examples of such. Alvesson is critical, as he emphasizes that this approach tends to rule out deeper analytical thinking in favor of managerial and practical interests, but does not completely disregard the idea that it can be done. Consequently, we have therefore tried to embrace Alvesson's (2002) ideas regarding how culture should be understood, while also taking practical impacts into consideration. It should be noted, that the practical impacts we have aimed to understand always has been rooted in the highly individual interpretations of organizational employees; which thereby suits the purpose of the study. Thus, by combining the different schools of theoretical knowledge we have enabled an even more solid theoretical foundation (Figure 3). We therefore believe that it supports our purpose of analyzing how organizational culture can be used as a strategic control mechanism; while also enabling for the careful analysis of the culture as experienced by employees.

We would also like to emphasize that Alvesson (2002), merely is one voice of several in the school of Critical Management Studies. Nevertheless, we believe that his perspective presents a solid and unified basis for a constructive academic debate against the Corporate-Culture School. Instead of confusing the reader, as well as ourselves, with a variety of complex perspectives from the Critical Management Studies, we reached the conclusion that Alvesson (2002) would satisfy the needs of our case.

A great extent of the theoretical perspectives which we have provided throughout this chapter also entail information about the methodological process, i.e. how the researcher should work in order to obtain adequate information as well as analyze the data. Before moving on to the methodological chapter, we would therefore like to clarify that we perceive the theoretical frameworks to be equally important for our method as such. It

should also be noted that the other scholars which have been presented throughout this chapter will be used for further understanding and elaboration of our specific case. We do not see this as a problem for our developed framework, as it rather allows for an even richer understanding. For instance, Barney's (1986) theories of organizational resources add greater understanding of the motives to why culture should be managed and how a strong culture is perceived to be advantageous for the organization.

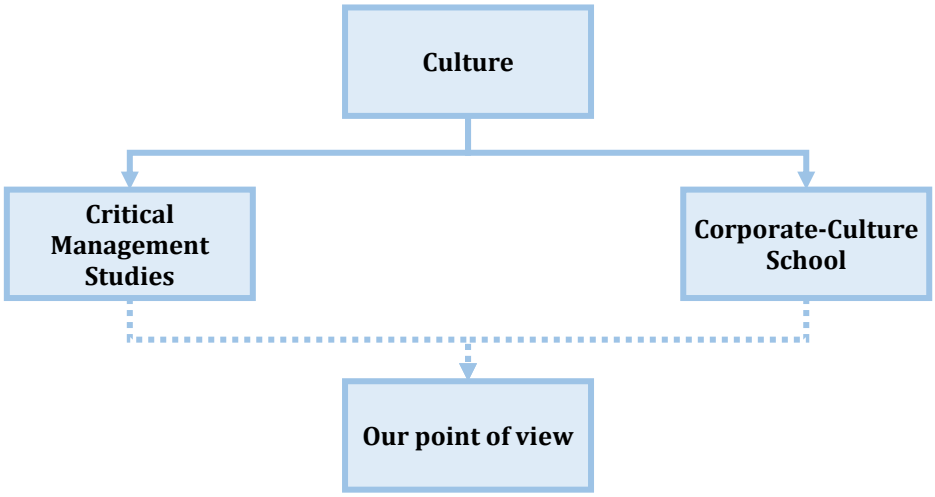

Figure 3: Our theoretical point of view - Bridging the gap between the Critical Management studies and the Corporate-Culture School

3 Methodology

Firstly, description of the methodological approach. Secondly, followed by the method of a case study. In this section, our triangular approach is explained which consists of semi-structured interviews, document analysis and previous research. Thirdly, an explanation regarding the sample of the empirical case and the gathered data. This is followed by the data analysis strategy where we present how we reached our conclusions. Thereupon, criticism towards our method and discussion regarding the ability to generalize the findings. Lastly, presentation of the methodological summary where we share our views on how it correlates with our theoretical point of view.

3.1 Methodological Approach

The complex nature of organizational culture is not easy to understand. And just as there are many opposing views on how it should be understood, there seems to be an equal amount of voices explaining how knowledge about the subject is to be obtained (Schein, 2010., Alvesson, 2002). Our method is, just as our theoretical framework, based upon several elements of the different schools. Just as Alvesson (2002), we believe that the intangible nature of culture is dependent on human perceptions in order to be understood. Our ontological standpoint therefore stems from the notion that the reality we are aiming to study is a socially constructed phenomena (Bryman, 1997). In accordance with Bryman (2011), we believe that a qualitative method is applicable to gain understanding of our purpose. That is because qualitative methods are suitable and useful when the researcher is trying to answer questions of *how* or *why* (Bryman, 2011). One of the most elemental characteristics regarding qualitative research is the explicit ambition to see actions, norms and values through the eyes of the ones who are being studied (Bryman, 1997), which thereby correlates with Alvesson's (2002) and our view on how culture can be understood.

As our purpose is to explore and understand how organizational culture can be used as a strategic control mechanism, we are depending on individual perceptions of how correspondents interpret this complex phenomenon. Bryman and Bell (2011) argues that people attribute meaning to their environment, and by gaining access to these interpretations it is possible for the researcher to understand different views and reach beneath surface appearances. Indeed, our aim has been to go beyond the surface level descriptions of how culture can be perceived, and both Schein (1990) and Alvesson (2002) argue that the underlying meanings are necessary to grasp in order to understand the organizational culture at hand. As previously noted by Alvesson (2002), the study of culture cannot be described in a singular formula; it rather requires analytical ability, flexibility and consideration, but also guesswork and imagination. Based on Alvesson's

(2002) challenging philosophy regarding how culture can be understood, we decided that an abductive approach would serve the needs of our study.

The abductive approach can be seen as a middle ground of deductive and inductive research (Patel & Davidson, 2011). The general approach in deductive research includes that the researcher starts to formulate a hypothesis based on existing theory, which then is being tested on a specific case. In inductive research, the researcher approaches the subject without a preexisting hypothesis and the theory is rather being generated after the data has been collected. The abductive approach combines these two approaches, as it allows for the researcher to go back and forth from the different ways of relating theory to empirical data. This means that hypotheses can be made, which continuously are being reevaluated along with the new empirical data that is being obtained (Patel & Davidson, 2011). We believe that this is suitable for our study as it has enabled us to be more creative and flexible, as it allows us to find inspiration in existing research alongside with our data collection. We have thereby been able to find new angles to approach our empirical data, as well as finding new ways of approaching and making sense of the existing theory. This abductive approach, and how we practically utilized the benefits from it will be presented throughout the methodological chapter. Based on our view of how suitable data and theory can be obtained, we reached the conclusion that a case study would serve as an appropriate method.

3.2 Case Study

Case study is a method in which knowledge about a specific event, phenomenon, text or organization can be obtained (Merriam, 1994). What characterizes a case study is that it allows for a *thick description*, in which details and specific situational events can be seen in relation to its greater context (Ekström & Larsson, 2000). Specific and complex scenarios should be taken into consideration in a case study, but Ekström and Larsson (2000) notes that it is equally important to consider the general structures which can be observed. We believe that the flexibility of the method is a strength in our research, as it has allowed us to move back and forth from subtle details to larger and more visible patterns which are observable in the organizational culture. Case study is also a method in which researchers are encouraged to describe the case from several angles and through different types of sources (Merriam, 1994), and we believe that this has served as a solid foundation for our creative and exploratory approach. By seeing the organizational culture and our case from a wider set of angles, we have been able to understand it more holistically (Merriam, 1994).

Merriam (1994) promotes the usage of triangulation when conducting a case study, which means that several types of methods are used to strengthen the validity of the findings. Merriam (1994) argues that all methods have unique strengths and weaknesses, but with a triangular approach the negative aspect of one method can be supported by the strength

of the another. In our study, we have therefore triangulated between semi-structured interviews, internal documents and previous research regarding our empirical case. In accordance with our purpose, it should be highlighted that our primary method has been interviews with employees at a chosen organization. Nevertheless, the other methods have been used complementary in order to get a greater understanding of the bigger picture and as a way to ensure that we interpret the employees correctly. While the interviews has enabled in-depth understanding of how the respondents interpret and make sense of the organizational culture which Alvesson (2002) promotes, the internal documentations has strengthened our understanding of the espoused values and beliefs. The documents have also provided artifacts (Schein, 1990) and symbols (Alvesson, 2002), in the shape of stories and previous actions. The previous research about our chosen organization has also been useful to make sense of the bigger picture; for instance, some of the previous researchers have had access to people in the very top of the organization which we have been unable to access. It should also be noted that the previous research has significantly increased our knowledge about the organization at hand, which means that we have been able to have a more relevant 'discussion' with our empirical data.

The triangulation has been a conscious decision in order to bridge the gap over how culture can be understood. As noted, Alvesson (2002) emphasizes that symbols have the potential to convey important meaning of the organization at hand, while Schein (1990) rather suggests that the primary concern of the researcher should be the underlying assumptions. In fact, Schein (1990) criticizes the usage of an analytical descriptive method which breaks down and assesses stories, rites and symbolic aspects. He suggests that these elements bring a too wide scope, as these artifacts tend to be looked upon as surrogates for the culture as a whole. As we consider this being a notable risk, we would like to highlight that our insights gained from such artifacts merely function as one cogwheel in a greater machinery. The symbols and the artifacts that we come across will always be observed in relation to its wider context, just as the qualitative case study allows for (Merriam, 1994). This is why we believe that our case study enables a reliable and holistic understanding.

3.2.1 Semi-Structured Interviews

Interviews are the most commonly used method in qualitative studies (Bryman & Bell, 2011), and our case is no exception. We have used semi-structured interviews, which means that we have identified different themes in relation to the purpose of the study. The generated themes were written into an interview guide, which also contained different sub-questions (Appendix A). It should be noted that these themes and questions served as a general guidance for our interviews, but the actual interviews often elevated to conversations regarding the subject. The semi-structured interview allows the researcher to move between the different themes as the interview is progressing, and it also allows for follow-up questions to be made (Bryman & Bell, 2011). We believe that

this approach allowed us to maintain flexible and explore the subject more in-depth just as Alvesson (2002) and Schein (1990) suggests. That is because a less formal interview-structure enhances the chances of people to genuinely reveal their thoughts on what is being studied (Bryman & Bell, 2011). As our intention with our qualitative case study is to grasp the reality in the limelight of our respondents, we always attempted to ask open-ended questions. This was done with the intention to not limit the respondents' associations and allow for personal answers.

It should be noted that we considered the usage of an ethnographic approach, in accordance with Schein's (2010) understanding of how the underlying assumptions can be understood. He does nevertheless argue that interviews could substitute as a method to enable this understanding. He suggests that open-ended questions are useful to understand how people think and feel, and concludes that this type of research provides rich understanding of targeted fragments of an organization. However, this narrow focus requires several cases and informants in order to draw generalizations of the organization as a whole, which is very time consuming (Schein, 2010). Given the limited time-frame and scope of our study, Schein's (2010) thoughts add to our perception that other methods could serve as a more time efficient way of obtaining knowledge; for instance by utilizing previous studies to validate our empirical findings. This way, we could let the weaknesses of one method be supported by the strength of the other, just as the case study allows for (Merriam, 1994).

On a more practical note, we conducted a total of ten interviews, and the sample of interviewees will be further presented in section 3.2.4. Five out of ten interviews were conducted in Swedish which had to be translated to English. We are aware that there is a risk of losing the original meaning when for instance translating quotes. However, we believe that it removed the language barrier when respondents were able to speak their mother tongue. Nevertheless, we always asked the respondents in what language they prefered to conduct the interview to avoid directing them in any way. The same goes for the documents and other literature that has originally been conducted in a foreign language. The interviews have been recorded with the Apple iPhone stock application known as Voice Memo, which have provided sufficient sound quality for transcription. In addition to the recorded and transcribed interviews, we have also taken notes during the interviews. These notes would include information about the context, the body language and so on, which could work as a complement to the spoken the words (Thomsson, 2010). We believe that these ethnographic influences have strengthened the validity of our study, even though Schein (1990) probably would encourage even more ethnographic influences. With regards to our ethnographic desires, another aspect to consider is that half of our interviews were conducted online via a communication tool known as Skype. This obviously means that we were unable to interview them in a natural setting where we would have been able to observe their body language; which of course, is considered as a minor flaw in terms of validity (Thomsson, 2010).

3.2.2 Document Analysis

Case studies allows for multiple ways to analyze a particular phenomenon (Merriam, 1994). In order to gain a more holistic view, we have conducted text analysis of documents from the researched organization. For instance, a document analysis have been useful to understand how the organizational culture can be related to the goals of the organization, such as how the vision is suggested to be accomplished. The documentation which we have analyzed has been produced for other purposes than research, and in accordance with Bell (2006) we believe that this is beneficial for our study, as it allows for a direct understanding of the case at hand. In other words, these documents have been produced for the employees, which therefore allows us to see the relation between the espoused values of the organization and how they are being perceived among the employees. Thus, the documents and the interviews provide us with understanding of how the desired organizational culture actually is being perceived.

3.2.3 Previous Studies

There have been several benefits using secondary sources in relation to our study, as existing knowledge of the chosen organization has been useful in our strive towards understanding of our studied phenomenon (Appendix B for a summary of these learnings). Although the previous studies of the organization could be seen as theoretical knowledge, we still believe that it should be considered as a vital part of our methodology. That is because the previous research has been utilized as a road map to understand how the culture previously has been perceived and how the culture is described to be influential throughout the organization. This means that we have been able to ask better questions during our interviews, and to make us more observant of subtle details which have been brought up for discussion. Our interpretation is that the previous research we have decided to use has a high academic quality, as the researchers have been able to conduct their studies with significantly greater resources. Bryman and Bell (2011) suggests that the utilization of such secondary sources can be useful, as it leaves more time for the researchers to conduct their analysis. However, the research we came across did obviously not match our purpose which is why we had to analyze it carefully to avoid confusion with our study.

3.2.4 Sample

In order to fulfill our purpose, we first of all had to find an organization that could serve as our case and which could allow us to collect the necessary data. While it should be noted that culture is a phenomenon which exists in every organization (Alvesson, 2002), we decided to study an organization which is known to have a distinguished and well established culture (Tarnovskaya & Chernatony, 2011). Given the scope of our study, we

assumed that we would be able to access data from a wide set of angles, including pre-existing research and a variety of documents. It should also be noted that the previous research about the organization (Edvardsson & Enquist, 2002.,Tarnovskaya & Chernatony, 2011), along with the research about management control systems (Malmi & Brown, 2008), made us assume that the culture might be working as control mechanism in the chosen organization. We also assumed that the employees would like to discuss their interpretations of the culture as it seemed to be familiar phenomenon in the organization. Again, this also shows the benefit of having an abductive approach, as we were able to make research and generate assumptions about the organization before actually establishing contact.

Once we knew which organization to approach, the next question was to consider which employees to interview. For this matter, it became clear that different researchers have different ideas regarding who to approach. Schein (1990) argues that much of the culture evolves through the power centres of the organization, which includes the founders, leaders and higher management. Alvesson (2002) on the other hand questions the relevance of only accessing this knowledge from the view of the top managers; as it only leaves the researcher with espoused values and the cultural perception soaring among the top executives. Alvesson (2002) clarifies by suggesting that managerial ideologies and organizational culture most often differ from each other. However, he argues, there are occasionally examples where managerial ideology influences organizational culture to a great extent. Nevertheless, this linkage cannot be assumed, but must be thoroughly researched in the specific cases (Alvesson, 2002). We reached the conclusion that Alvesson's (2002) approach was more preferable in our case, as we wanted to explore how the culture functions as a control mechanism throughout the organization and not only how it is perceived in the top management. In that sense, we believe that it is wise to interview employees from different levels and positions. Unfortunately, we were not able to reach the very highest managers as suggested by Schein (1990), but we have nevertheless tried to compensate this lack of data by accessing previous research in which the researchers have had access to such managers.

Thomsson (2010) notes that the sample of the researcher is dependent on the availability, which in our case means that we have used the so called snowball-method. This means that we have used our personal contacts at the chosen organization as a starting point for the the gathering of our interviews. These persons in turn have provided contact information to other employees in the organization. Furthermore, the chosen organization is very flat in terms of hierarchical structures (Tarnovskaya & Chernatony, 2011), which also means that a systematic structure on who to approach was difficult to establish. We did however explicitly tell our contacts and the interviewees that we searched for employees at different positions throughout the whole organization, as it would allow us to understand the control mechanism from a wider set of angles.

Bell (2006) argues that the scope of the sample should correlate with the timely resources the researcher has. This fact has been a delicate act of balance for us in our study. The complexity of culture seems to enable endless discussions and views, which is why we believe that a high number of correspondents is useful to generate more insights. On the other hand, we also had to consider the limited amount of time we could spend to analyze the actual interviews that we were about to conduct. We do however believe that our ten interviews (Appendix C) allowed for sufficient richness and saturation, as we were able to distinguish patterns and as well as unique interpretations of the culture at hand. Furthermore, the snowball-effect was also at play when choosing the documents to study. These were also suggested by the employees, as they explicitly said that it would enable us to reach a greater understanding (Appendix D).

3.3 Data Analysis Strategy

We believe that our abductive approach has been very beneficial in terms of getting the most out of our semi-structured interviews and our collection of data. For instance, at a very early stage in our study, we decided to conduct a pilot interview in order to orientate ourselves with the unfamiliar organization which we intended to study. This way, we were able to get a shallow understanding about the organizational culture. Then, we turned to existing research and started to generate even more relevant themes and suitable questions to advance into more in-depth knowledge. This abductive style has characterized our study to a great extent, as we continuously went back and forth from our interviews to the theory. In accordance with Alvesson (2002), our interpretation is that culture is a complex subject which requires a substantial thought process in order to be understood. This is also noted by Thomsson (2010), who argues that it is important for the researcher to reflect about what is being said, as well as reflecting upon researchers' own process of making sense of the studied phenomena. With this in mind, we decided to use an approach which we are well acquainted with and which we believe enhances our chance to reflect upon our learnings; which is to keep a learning journal where we continuously could relate to our continous progress. A shortened version of our original learning journal can be seen in Appendix E. This journal have served as the basis for our data analysis and our abductive approach, as we have strived to maintain a dialogue with ourselves, the interviews, the internal documents as well as theory and previous research.

In short our data analysis started with ten interviews which turned to eight recorded hours of interviews. These recordings were manually typewritten, which resulted in over 100 pages of transcriptions. The transcribed material formed the basis for our 25-page learning journal, in which we elaborated upon the key findings of the interviews and how they could match with the academic literature. We also used the journal to elaborate upon ways to navigate upcoming interviews. Furthermore, Thomsson (2010) notes that a systematic approach towards the collected data is a necessity to reach deeper understanding. One way of doing so is by examining the data both vertically and

horizontally (Thomsson, 2010). The vertical approach simply means to read the material and the different interviews from top to bottom, while the horizontal approach is to cross-read different elements of the material. By utilizing this approach, we have been able to create a deeper understanding of our findings. The findings were then transformed into broader themes, where we attempted to group, dissect and draw conclusions out of the respondent's perceptions. These categories in turn have served as the foundation of our analysis. The analysis have thereafter continuously been re-arranged, refined and processed.

As previously noted, Barney (1986) suggests that elements of a culture can be hard to describe, as the beliefs and symbols are difficult to grasp. They also tend to become tacit knowledge amongst the employees. Bearing this in mind, have also tried to read between the lines and assess the content while looking for implicit messages. This is goes hand in hand with Alvesson's (2002) notion that creativity and intuition of the researcher are necessary in order to make sense of organizational culture. This line of thought has thereby been influential in our reflective process and when we tried to generate suitable themes. For the sake of clarity, we should also highlight that a natural way to present and categorize our empirical findings would have been to use the framework provided by Schein (1990). In other words, the layers of culture could function as a method to structure, analyze and present the empirical findings. However, we have decided to generate our own themes throughout the analysis as we believe that this allows for greater flexibility and a more dynamic discussion.

3.4 Criticism of Method

Just as our correspondents' world views are socially constructed, so are ours. We would therefore like to highlight that our preconceptions might influence our case study. Given our academic background as Management students, we tend to look at the case through a managerial perspective in which we might place disproportionate weight regarding how culture can be controlled. In addition, culture is an elusive and disputable term, and it is therefore likely that our preconceptions of the term might differ from the correspondents; yet also to what extent and shape that organizations - and thereby culture - can be managed. It is obviously problematic for our study that our individual limitations and preconceptions could shape the outcome, yet it is also a strength as our preconceptions equip us with knowledge.

When the purpose of the research is to find hidden mechanisms and patterns it is often desirable to find patterns which are occurring in a greater context than what is being studied (Thomsson, 2010). However, since our qualitative case study is conducted with ourselves (the researchers) as the main instrument of data collection, it is difficult to replicate the study (Bryman & Bell, 2011). Our chosen method, the theories we have found applicable, as well as our analysis are influenced by our own subjective perceptions. Our

analysis is further based upon the subjective world view of our respondents. Thomsson (2010) therefore notes that the findings of qualitative studies of our type are hard to generalize. Yet, by reasoning and argumentation it is possible to contribute with new approaches and ways to understand other similar situations (Thomsson, 2010). Bryman and Bell (2011) argues similarly as they proclaim that the findings of qualitative studies can be used to generalize the generated theory. That is, if the study is transparent in the methods leading to the conclusions. Our intention has therefore been to be as transparent as possible.

3.5 Methodological Summary

We believe that a qualitative method is most adequate to understand the elusive phenomena of organizational culture, as our perception is that it only can be understood as a social construction. We are therefore dependent on individual interpretations to make sense of its existence. We decided to do a qualitative case study, as it allows for a thick and comprehensive description of our empirical case. Our method to obtain this thick description has been to utilize a triangular method; in which our main pillar of data consisted of ten interviews, which was backed up by documents from the organization as well as previous research. This method allowed for an abductive approach, in which we were able to back and forth from interviews, theory, documents and previous research to enable a more holistic and comprehensive understanding. When doing so, we could continuously ask better questions to our material. To obtain the most suitable data for our studies, we reached the conclusion of interviewing employees at various levels and positions throughout the chosen organization. The interviews were transcribed and further processed as we conducted a comprehensive learning journal for our ongoing analysis. We should also note that the method was heavily impacted by the work of Schein (2010) and Alvesson (2002) who enabled us to find paths regarding how to approach the material. The findings we did were put into themes which would allow for a dynamic and engaging analysis. The method is displayed in figure 4, which also combines our previous chapter regarding our theoretical approach.

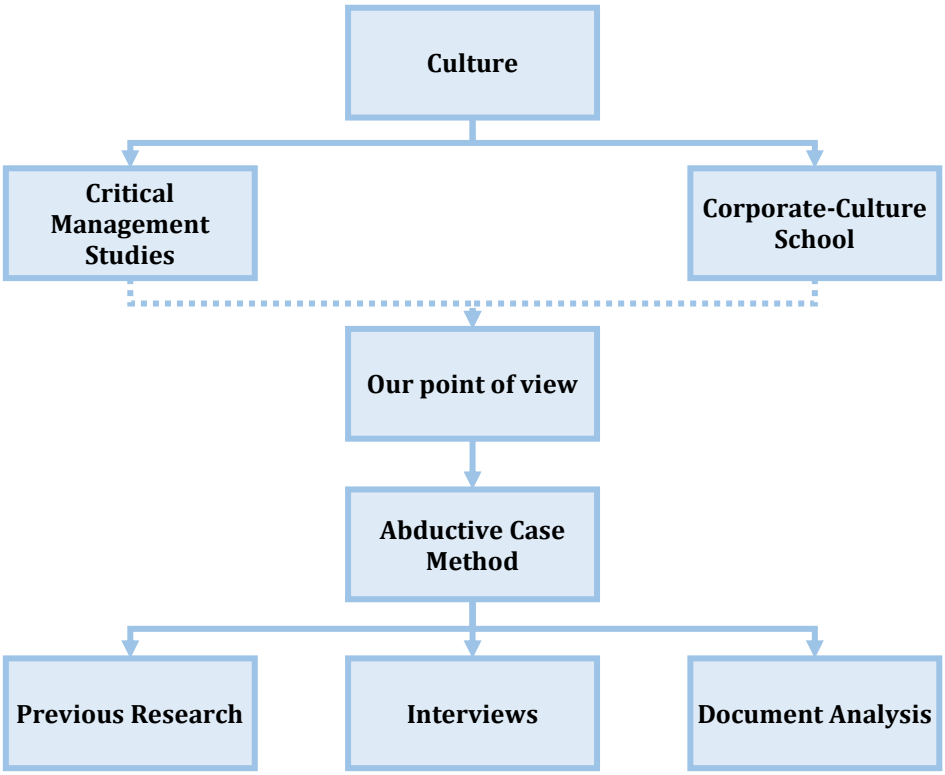

Figure 4: Our theoretical and methodological point of view

4 Presentation of the Empirical Case

Ingvar Kamprad founded the retail company IKEA in 1943 in southern Sweden. At that time, life was not always easy. People had to be resourceful, work hard and help each other to be able to cope (IKEA Group, 2017). IKEA says that these aspects turned into values that formed their culture along with the core business i.e home furnishing. They elaborate in their yearly summary, that even though IKEA consists of many different companies, their values remain the same (IKEA Group, 2017). The focus is on achieving their vision with everything they do. The vision is "*to create a better everyday life for the many people*" (IKEA Group, 2017, p.4). The vision is explained as a guide in every aspect of their business, as they work hard to achieve well-designed and functional products with high quality at prices for everyone to afford. IKEA describe themselves as a humanistic and values-driven brand, and the future goal of IKEA is to be even more accessible and continuously improve the customer experience through their shared values and culture (IKEA Group, 2017).

The IKEA Group has 340 stores located in 28 countries including shopping centers, pick-up and order points, store distribution sites and customer distribution sites. The IKEA Group operates IKEA stores under franchise agreements with Inter IKEA Systems B.V., the worldwide IKEA franchisor. The IKEA Group consists of three core businesses: Retail, Shopping Centers and Customer fulfilment. IKEA has about 163.000 employees in total, with a vast majority in the retail sector. Although the core business is home furnishing, their vision goes beyond that. They want to create a better everyday life for all people affected by their business (IKEA Group, 2017).

The whole business model is built upon the idea of having low prices which generates big volumes. In combination with low costs, it is therefore planned to make healthy long term profit. The profit is reinvested in order to reach even more people with their offers. Undesirable costs are addressed and eliminated at all levels in the organization. The cost-consciousness is constantly affecting the organization as "*Everything we do must have a clear price tag before we can make a decision*" (Inter IKEA Systems B.V. 2016, p.6).

Peter Agnefjäll, the CEO of IKEA Group explain that they want to attract and retain people with diverse talents because he believes that every individual has something valuable to offer. All co-workers are seen as talents and everyone's contribution is equally important for the development of the company. IKEA's values are described to be very important as it is expressed to affect the behavior of the employees (IKEA Group, 2017). In 1976, Ingvar Kamprad wrote *The Testament of a Furniture Dealer* where he defines the IKEA values (Table 1) and how to strive towards creating a better everyday life for the many people (Inter IKEA Systems B.V., 2013).

Table 1: IKEA values

Leadership by example	Humbleness and willpower
Constant desire for renewal	Daring to be different
Togetherness and enthusiasm	Accept and delegate responsibility
Cost-consciousness	Simplicity
Striving to meet reality	Constantly being “on the way”

5 Findings & Analysis

This chapter will present the themes/mechanisms which corresponds with our purpose. Firstly, how culture becomes an aligning force in which the employees become a part of something bigger. Secondly, how the culture provides religious connotations and how it can be linked to the founder of the organization. Thirdly, how the culture is perceived as natural and common sense. The fourth chapter concerns leaders of the organization, while the fifth chapter addresses the recruitment and exclusion of employees. Sixthly, how the physical environment, clothing and the lack of fancy impacts the culture. Seventhly, how the culture can be seen as a detached engineering process while the eighth chapter addresses how the culture is perceived as a strategy towards organizational goals.

5.1 A Part of Something Bigger

Sook Park lets us know that it takes 175.000 people to build a pyramid. And if these people can be organized to achieve such a great thing - then anything can be done. Sook Park's 26 years at IKEA has brought her understanding of the organization and according to her, a key feature of IKEA's culture seems to be that it enables something bigger than the company itself. IKEA is described to be more than a job for the employees which Sook Park's colleagues also seem to agree on. Tursijan sees herself as a part of a bigger puzzle as she contributes to "*a bigger goal … that inspires everyone, from CEO to the lowest."*

In the employees strive for great achievements, the IKEA culture is being portrayed as *"the heart of the organization"* (Roskic), "*a set of values that drives behavio*r" (Iurilli), and as a *"guiding star"* (Mellgren, Sook Park). Alvesson (2002) suggests that metaphors, such as the ones mentioned, can guide the researcher towards below-surface understanding of how the culture is being perceived. Indeed, the metaphors clearly indicate how the culture is an emotional, powerful and unifying mechanism. Although the abstract metaphorical concepts may seem fuzzy, several of the employees are able to concretize how the culture actually translates into action. Borén describes how the organizational culture contributes to boost the energy in the company when there is an urgency. Borén exemplifies by describing how the insufficient e-commerce platform became a wake-up call for the organization as the consumer habits changed. This required a Swedish "kraftsamling", which can be explained as an urgent gathering of force:'

> *Very often when things happen, IKEA proves to be amazing at mobilizing forces … People are incredibly devoted. The culture helps to strengthen the sense of community and passion for the brand, and you just want to be there and help. (Borén)*

To our understanding, the concept of Kraftsamling is apparent at all levels in the organization. For instance, Tran describes how all the employees, including the management team, helps to unpack goods in the stores if there is an urgent and stressful situation. Schein (1990) describes how time helps to shape the culture, but also that it is affected by the intensity of the groups' experiences. The intense moments of Kraftsamling appears to have a great symbolic value, as it become a way to manifest IKEA's values of *"Togetherness".*

Mellgren describes how Kraftsamling is a great part of IKEA's heritage and history. He explains that IKEA has its roots in Småland, which is a Swedish province with scarce resources and stone covered plains. To enable growth of crops, the communities had to remove the stones of the fields, one by one. As a result, characteristic stonewalls are now a part of Småland's landscape. As we collected data for our thesis, the very same type of stonewall appeared outside the IKEA's global business office in Malmö. The stonewall serves as a constant reminder of the organization's roots and is a symbol to work for the greater good of IKEA. As noted by Barney (1986), the unique history of an organization can have a great influence of the organizational culture. In this case, we tend to believe that Barney (1986) is right. The symbolic feature of a humble stonewall seem to lay the visionary foundation of a greater pyramid. In accordance with Schein (1990), it is also obvious how a simple artifact as a stonewall has the potential of entailing a larger meaning.

The employees seem to consider their culture as a strong, unifying and guiding star which leads them in a favorable direction. Alvesson (2002) is skeptical to what he describes as "*the strong-culture thesis",* in which a strong unifying culture is supposed to align the commitment to certain values and beliefs which will impact the profitability of the company. Nevertheless, it seems as if this is the perception that the employees has embraced themselves. The culture seems to be perceived to bring the employees together and helps them to overcome obstacles.

When discussing how the strong culture enables greater organizational achievements, it should also be noted that that employees of various backgrounds are encouraged to join forces. Several of the interviewees describe inclusiveness as a crucial factor in IKEA's culture, as they embrace people from different cultures and backgrounds. This is also related to IKEA's vision, which entails that the company strives for a better everyday life for the many people – which thereby also includes the employees. An example of this is Sook Park, who describes how she grew up as a young girl in a Korean society. Her sex and young age was problematic for her, as the society was characterized by strict hierarchies in which the top consisted of elder men. She describes IKEA as a good choice, since she wanted the possibility to grow and get greater responsibilities. But just as Sook Park, almost all of the candidates express that IKEA allows for individuals to grow. The growth is both described as inner personal development, and as career potential. Tran, who is a store employee, describes how the culture frequently is nurtured with inspiring

seminars which are used to "*demonstrate that your IKEA journey does not end here"*. The other respondents express similar stories, and the ability to grow is generally seen as one of the major benefits of staying at IKEA.

Alvesson (2002) suggests that culture oftentimes have contradictory beliefs. Yet, to our understanding, there seems to be many elements which are also shared by essentially all of the members. As we see it, the culture of IKEA works as an aligning mechanism which is also believed to lead towards great achievements. It is experienced as a strong force which bonds the people together, but which also allows for individuals to grow along the journey.

Nevertheless, the culture also has some downsides. For instance, Relke expresses frustration over the constant talk about values, which can sometimes be overwhelming. Sometimes she would prefer going straight to the tasks. She provides group meetings as a concrete example, where it sometimes takes a lot of time to "*check in*" in order to see how everyone is doing. Relke describes this type of behavior as imbedded in the inclusive culture. The meetings and gatherings often concern the values, and the leaders are expected to pass their knowledge to others and thereby nurture the culture: *"If you have a team, you have to bring these things and remind them so that it [culture] is alive at all times"* (Relke).

We can therefore see that there are some aspects which are appreciated by organizational members, while there might be other aspects while other parts of culture are less appreciated. The positive aspects of an inclusive culture may in this case, according to some employees, lead to ineffectiveness. Nevertheless, it also leads to good things in terms of aligning and encouragement. Evidently, we agree with Alvesson (2002) who explains that culture do not show off as solemnly good or bad; it is always a matter of individual interpretations and preferences.

5.2 Sacred Cow

> *It is like religion. It is a holy thing. If you get hold of Ingvar Kamprad's hands, or you see him, or get a hug or whatever, it is like you got touched by Jesus Christ or a kind of holy experience. (Sook Park)*

As previously highlighted, history plays a vital role in the development of an organizational culture. We find it relevant to elaborate on this subject further, as the history clearly has a major impact on how the employees in IKEA understand and make sense of their culture. One such example is Bauer-Björklund who describes the culture as a part of a greater history that "*you want to live up to. But mostly, it is something you find identity through*". The most essential part of IKEA's history is unquestionably Ingvar Kamprad, the founder of IKEA, who is described as a living manifestation of what the

culture is all about. Borén describes how Kamprad, despite his old age, still tries to visit stores and provide his expertise. She also explains how employees are invited to his summerhouse and how he hugs employees at the Christmas gatherings in Älmhult. Despite his enormous wealth, he is described as a humble person who "*never stood for anything fancy, having expensive stuff. He has always been clear about that*". (Borén)

Needless to say, Ingvar Kamprad's persona is seen as a role model of how an IKEA person should be. Yet he is also portrayed as a careful planner with a great business mindset. His way of handling the company, along with the culture, is perceived to be carefully planned. Iurilli explans that "*I suppose that Ingvar Kamprad understood by the time that this is the way to success, because culture is how people behave and interact and so on".* Iurilli's statement also entails clues regarding why Kamprad decided to write *The Testament of a Furniture Dealer* over 40 years ago (Inter IKEA Systems B.V., 2013). In this very document Kamprad discusses IKEA's values, how they should be maintained and how IKEA should work in their strive towards their vision. By using the framework of Malmi & Brown (2008), Kamprad's testament could clearly be seen as a Management Control Systems-supporting feature. Malmi & Brown (2008) suggest that Management Control Systems include all the systems which are used to make sure that behaviors and decisions of employees are consistent with the organization's objectives. The linkage becomes even clearer as Sook Park describes how *The Testament of a Furniture Dealer* is commonly referred to as "*the Bible*" and how it is spread throughout the organization. Sook Park also explains how it is affecting the employees: *"And it is not just how you behave, how you think, or how you feel. It is how you meet, how you do business, how you make decisions. All these culture-values are kind of steering."* When discussing the culture of IKEA as a strategic resource, she further elaborates that values from the Bible somehow masters the employees. Sook Park even describes how IKEA, with its Bible and culture can be compared to a religion.

The idea of referring to IKEA as a religious phenomenon is not exclusive to Sook Park. Other employees express similar connotations. For instance, Bóren keeps referring to IKEA as a "*sect*"; which is being said in a quite ambiguous and somewhat ironic way. Our interpretation is however that the sect-metaphor is a natural way for her to express her thoughts about the culture. The religious metaphors match with Alvesson's (2002) idea about culture as sacred cow, in which an organization has internalized the vision and values of a founder, and where it has become an important part of how the organization sees itself. It should be noted that the respondents seem to be aware that this internalization is taking place as they also laugh about the "*sect-indoctrination*" (Borén). Yet, they still seem to take great pride in being a part of the history. Thereby, it seems as if the values, commitment and emotions of the employees rhymes well with the organizational objectives which are being described in the testament of Kamprad.

5.3 Common Sense

An important aspect to consider is the fact that the strong culture of IKEA also is perceived to be a natural part of the employees everyday life. For instance, Kappelin describes the values of the organization as "*common sense*". Although the values are described as important, she claims that *"They just exist there. I really don't reflect that much over it"*. What we could learn throughout the interviews, is that the IKEA culture is perceived to be very influential but also quite hard to explain. By using the framework of Schein (1990), there seems to be an underlying assumption that the culture has a great impact, even though the reasons often remain unknown. It is rather something which works in the background. The culture is described by several employees as something aligned with their personalities; which in essence means that they do not feel controlled by the culture.

> *This is how I am; I am not acting against my own principles. ... The culture is just like a framework you work with. Because everything that is managed and controlled is something that is not sincere and it is not honest, it is something imposed. I think that the way IKEA works is having trainings and guidelines and so on, but you do not have strict rulebooks on how you are supposed to work and act and I think. (Tursijan)*

Most interviewees seem to share the very same perception, since they do not feel controlled but imply that the culture provides guidelines. This perception has very many similarities with the metaphor of *culture as compass* (Alvesson, 2002), since the culture serves a guiding function for future direction. Thus, it appears as if the shared values of the organization help to keep the employees on track towards their various job-related objectives.

It should be emphasized that the perception of not being controlled is one of our key findings throughout the interviews. We find it quite remarkable that the culture is being described as such a natural phenomenon which is aligned with the employee's personal traits. They all seem to share the notion of IKEA as an extended part of themselves, where the values fit like a well-tailored gloved. Yet, as Alvesson (2002) suggests, this is often the case as the dominant culture becomes legitimate and is being perceived as a natural part of the employees social world. Alvesson (2002) further argues that the culture effectively eliminates conscious reflection and opposing views. Indeed, this appears to be truth in our case as opposing views on the matter are non-existent. They all feel guided and inspired, but never controlled.

5.4 Leading by Example

We are informal, avoid status symbols such as fancy titles, we greet each other by first name, we use the same uniform and we travel and have meetings in a cost-conscious way… All these things also create a sense of community. (Inter IKEA Systems B.V. 2016)

During our interviews it became clear that IKEA's value of "*Leadership by Example*" is prominent and important for the maintenance of the culture. This goes for both managers and subordinates. For instance, Kappelin explains how she looks up to her manager and wants to follow his way of "*living the values*", as he is portrayed as a role model for the culture. The same goes for Tran, who argues that the culture he experiences is being shaped by the closest managers, as employees absorb their way of being. Tran argues that the leadership is characterized by a huge amount of patience, and the leaders are depicted as very understanding, forgiving and supporting whenever something goes wrong. A good manager is described to have the traits of a friend rather than a boss, which adds to the perception of IKEA as a non-hierarchical and humble place, where titles are redundant.

Relke has a more senior and managerial role than Kappelin and Tran, and she she emphasizes the importance of management as a leading example: "*If the management don't follow* [the values], *then it isn't culture. It is the management who sets the bar, if, and how it is going to be, and then it becomes that way in the company'.* She elaborates by noting that *"You can't express cost-consciousness and then having Ingvar Kamprad and his son travelling first class".* We asked Relke whether it could be seen as contradictory when IKEA is being described as such a flat organization, while the organization simultaneously stresses the importance of leaders. Even though she sees IKEA as a flat organization, she persistently argues that it is the management who leads as far as the culture is concerned.

IKEA has a clearly outspoken and official agenda that leaders are supposed to lead by example. Alvesson (2002) argues that that the organizational culture hardly can be reduced to a set of espoused values, such as leading by example, since they are similarly expressed by most organizations. Yet, it is clear that the employees disagree with Alvesson's (2002) objection. Relke describes the company as *"the only company I have been to who actually lives up to its values"*, which she believes is largely due to the fact that managers lead by example. In the limelight of Barney (1986), the leaders could therefore be seen as a strategic resource which distinguishes IKEA's culture from other organizations. The espoused values of the organization seem to travel through the leaders and create actual meaning and inspiration. In accordance with Schein (Schultz, 2014), we believe that leaders' most important task at IKEA is to spread and influence the culture.

Roskic, who is an HR-manager, argues that a lot of time and effort goes into leadership programs, as it leads to a lot of value in terms of aligning the employees towards organizational goals. She argues that "*The ones who has the biggest responsibility set the*

tone of every endeavor they are a part of" (Roskic). Despite having a wide variety of brochures, material and presentations the best way to learn the IKEA culture seems to be by observing co-workers and managers. We believe that the leaders' actions have a great symbolic value, as their actions represent something bigger than the action itself. The actions, such as how Kamprad travels in 2nd class, are being spread and used to describe how an ultimate employee should behave. The story also matches IKEA's espoused value of cost-consciousness, which also helps to cut the expenses and lead to a greater profitability. We therefore believe that there is a clear connection between the espoused values, the actions of the managers and how it has the potential of influencing employees towards organizational goals.

5.5 Recruiting & Excluding

> *We are at our best when we can be ourselves and simultaneously embody IKEA's values. That is why we primarily recruit based on values, and thereafter by competence and diversity. (Inter IKEA Systems B.V. 2016)*

Throughout our interviews it has become apparent that culture is of major concern when recruiting new employees. An essential part of the HR manager Roskic's job is to find the right competencies, but it is considered even more important to find people with the right values. The recruitment is being described as a way to ensures that the culture lives on (Relke), and when a person is acting in accordance with the values it is considered as a "*successful recruitment*" (Iurilli). One way to ensure a successful recruitment is by having a so called grandparent interview, which are commonly used in IKEA. In this type of recruitment, the manager's manager is also involved to make sure that the candidate has the right potential (IKEA Services, 2015).

Ouchi (1979) argues that recruitment of people with matching values is an effective clan mechanism in an organization, which ensures that employees strive towards common goals. Furthermore, as employees have already internalized many of the shared values, they are also described to be able to work without extensive supervision. From our point of view, Ouchi's (1979) thinking is not far from the truth. IKEA clearly employs staff with shared values as they are believed to contribute to the organization's success. On the same line of thought, Maude (2016) argues that employees who share similar values are likelier to trust each other, as they know that they are working towards shared goals and a similar vision. To our knowledge, the employees at IKEA are constantly encouraged to take their own initiatives and several of the respondents have witnessed about a climate which is accepting towards mistakes. As Ouchi (1979) notes, this type of organization allows for greater flexibility resulting in lower need for explicit control and supervision. Our interpretation is that employees are encouraged to trust each other and to accept when things occasionally go wrong. This is also explicitly addressed in the testament of Kamprad: *"Only while sleeping one makes no mistakes."* (B.V. Inter IKEA, 2013).

Several of the interviewed managers could also witness about having recruited the wrong type of people, despite the efforts to examine the candidates thoroughly. For instance, Borén explains that the wrong values could be apparent when a leader is acting non-inclusive towards his/her co-workers. Borén elaborates by saying that these leaders may lose their leadership and be put in other positions. In some extreme cases such leaders have even been laid off. Sook Park elaborates the discussion on how to examine leaders in the organization, as she explains that there is a delicate balance of performance as opposed to values. If the leaders do not perform nor demonstrate the values, they should quit as soon as possible. If they have the right values, but are unable to perform, they should be given a second chance; by finding a new place for instance. If they perform, but do not demonstrate the values, then the situation is explained as critical. As these leaders perform well, they might incorrectly inspire others to follow their example. Sook Park describes how the top management and the CEO addresses this situation as a type of cancer with the potential of spreading through the organization; therefore these leaders should be out. The excellent leaders, who are both performing and demonstrating values, are described as being incredibly rare.

For illustrational purposes, we have depicted our own interpretation of how Sook Park describes the process (figure 5). We believe that this leadership matrix partially is supported by the thoughts of Ouchi (1979). That is because an organization in which the members are evaluated upon values is perceived to allow for a greater flexibility and experimentation. In other words, if the employees act in accordance with the values but are unable to perform adequately, they are still being accepted and forgiven for their mistakes.

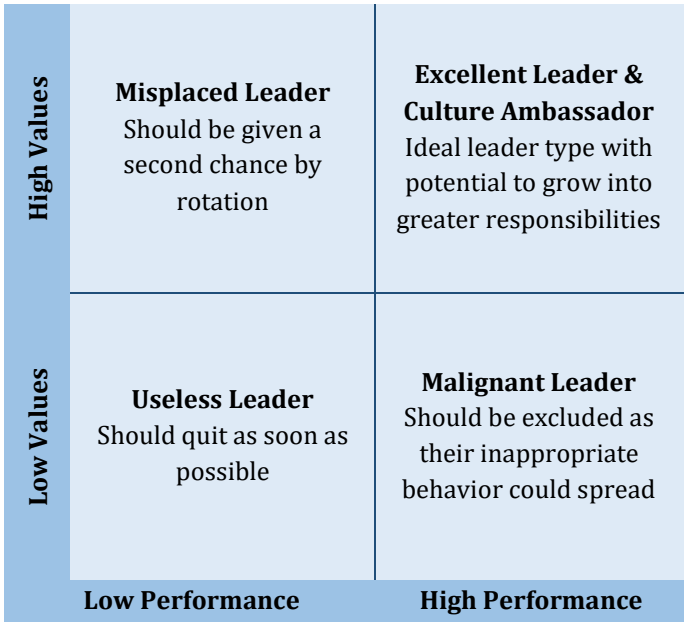

Figure 5: Leader Evaluation Matrix - Based on the interview with Sook Park and other respondents

We believe that IKEA's way to recruit and exclude misbehaving employees is quite remarkable considering that most of the employees share the perception of not feeling controlled. For instance, Sook Park describes how leaders in the company allow people "*to be as they are*" and she explains how this feature is unique for the IKEA organization: *"It is OK to be yourself. It is not OK in every company to be yourself. And that is, for me, a big strength in IKEA".* We find Sook Park's perception intriguing; especially when considering her previous comment that leaders are forced to quit if they demonstrate incorrect values. Therefore, our interpretation is that leaders and employees can be as they want to be, as long as they demonstrate the values of IKEA. We believe that recruitment and exclusion is thereby an undeniable control mechanism to secure the right values.

5.6 Controlling the Physical Environment

> *I asked him several times; will you make this? You are from Barkley's bank, it is something completely different. In here you won't have the structures you are used to. There is no hierarchy in that way. The highest manager is walking around in jeans and sneakers. So you are aware of this? Yes, he said. Then he left after two months. (Borén)*

Bóren's description of the British banker concludes a few key features regarding IKEA's visible culture. As we are about to unveil in this analysis, the culture is affected by physical artifacts worn by the employees, along with how the work environment is shaped. Most of the respondents explain how the work-environment has been carefully planned by the organization, in order to enhance practical enactment of the organizational values. She says that they are constantly being encouraged to keep the discussion alive, and that it is a process of indoctrination:

> *As I said, when you enter an IKEA-office, the values are there. They are sketched on the walls, there are pictures, they are everywhere. So, there is no chance of forgetting them. It is just that they are being worked with all the time. That is, I guess, to control, to ensuring that it is kept alive. So I guess it's a type of control. (Borén)*

Examples of other aspects where the values show a practical impact is noted in relation to cost consciousness and sustainability. Borén exemplifies by describing a pen storage where it is explicitly written how much each pen costs. "*Then you don't take four, you reduce it. It's quite funny. But it's there, this cost consciousness."* Kappelin describes that all the printers at IKEA are preset to double-sided sheets and dining areas have educational and easy food sorting methods. Relke explains that people learn about the culture by participating in active discussions as they try to break down the values into their daily work. The symbolism is very dominant in for instance the design elements of the interior, where values such as cost consciousness constantly are being addressed. Barney (1986)

highlights that the values of an organizations also should lead to value in terms of financial gains. We can see how the symbolic aspects of the values are strongly connected to the economic results. Barney (1995) explains that organizations can have several types of cultures with economic value for the organization. As noted, it is often very hard to distinguish how the culture of an organization becomes the driving factor of economic gains (Alvesson, 2002). If we do consider the values of the organization as culture, and how the culture thereby impact the cost-consciousness in the organization, then this becomes a clear example of when it actually leads to financial results. From a cynical point of view, this could rather be seen as greediness from the organization. However, it is still being portrayed as an important part of the culture by the employees themselves.

Another interesting practical and cultural impact which has been highlighted by several respondents is the informal clothing. For instance, Tran highlighted that an important practical element of the culture in the department stores is that all employees and managers are wearing the same yellow shirts:

> *There is an idea that everyone in the store is equal. That's a very distinguished cultural thing. The store manager should be out and talk to employees, check the situation and jump in if needed. (Tran)*

Tran's description appears to be one of the instances where the espoused values and beliefs described by Schein (1990), clearly align with how the employees consider how IKEA advocates the culture; as they for instance promote the values of togetherness and humbleness (IKEA Group, 2017). We have also identified that there is a symbolic aspect of the informal dress code. Malmi & Brown (2008) explain that symbols create control when organizations set visible elements such as dress codes; one example being how organizations implement formal dress codes to shape a culture of professionalism. In IKEA, it also seems to shape a culture of unity as they are all considered equal. Tran describes the benefit of this as that people get really close to the management team: *"I'm not sure if you meet your highest boss in such relaxed way in other jobs".* However, it is not only the department stores where the dress code seems to matter. Bauer-Björklund, who is situated at IKEA's global business office in Malmö, describes the culture as relaxed, Swedish and non-judging:

> *Look at me. I come here in an ordinary shirt, trousers and Vans. No one looks down upon me for that. There are many coming here to IKEA in a suit, fully geared up. They take off their tie as soon as they come in. Because they realize 'shit, we don't belong here'. In that sense, it is a humane company. (Bauer-Björklund)*

Bauer-Björklund seems to be unaware of the paradoxical statement that people can come dressed the way they want, unless if it is too formal. In fact, the "humane" component of the culture seems to exclude people who are not subjected to it. When asking Iurilli about the informal dress code she suggests, *"It does affect corporate culture big time"*. Iurilli

similarly to Bauer-Björklund believes that people feel more relaxed and that the informal dress code eliminates the hierarchical feeling in the organization. However, Iurilli agrees that it can become paradoxical if you are not able to dress up, *"yes it can be exclusive instead of inclusive you're right"*. Iurilli elaborates, *"I think it is more difficult to dress up then to dress down, so I think that we are setting the level in a place that is where it is easy to go for everybody"*. We have observed that the employees of IKEA see the informal dress code as a way to create unity and allow for a humble approach in accordance with the explicit values of the organization. Nevertheless, it is obvious for us that the culture also works as an excluding mechanism which can bring discomfort to the formally dressed employees. The fact that Bauer-Björklund is unable to see how the culture is discouraging the formal clothing can be an example of how the shared meanings covered by Alvesson (2002), tend to become unquestioned. IKEA's culture is described to be including, however, at the same time clearly excluding in our meaning. Alvesson (2002) suggests that shared meanings tend to become unquestioned and that people aim for a coherent worldview. Alvesson (2002) further elaborates that the culture becomes genuine and seen as a natural part of the organization. The culture is thus eliminating conscious reflection and opposing views.

5.7 The Engineering Process

Sook Park shared unique insights regarding the organizational culture, as she had been working closely with the Kamprad family and the top management. Sook Park previously held the position as a culture specialist for two years; a position she only shared with one other employee globally. But in order to make sense of Sook Park's position in the company and her understanding of how the culture is managed, we must first address how she describes the organizational structure (Figure 6). Inter IKEA Systems is described as a franchisor who owns the trademark and the intellectual property of IKEA. The culture, along with the values of IKEA, are described as one of several concept areas belonging to Inter IKEA Systems. It is the mission of the franchisor, i.e. Inter IKEA Systems, to ensure that the concepts are being spread to the franchisees, e.g. the stores. In return, Inter IKEA Systems collects royalties which are based on the profits from the IKEA stores. Sook Park describes how a very small minority of people controls the IKEA concept, and that these people in turn have ability to adjust the concepts in accordance with the organization's progression.

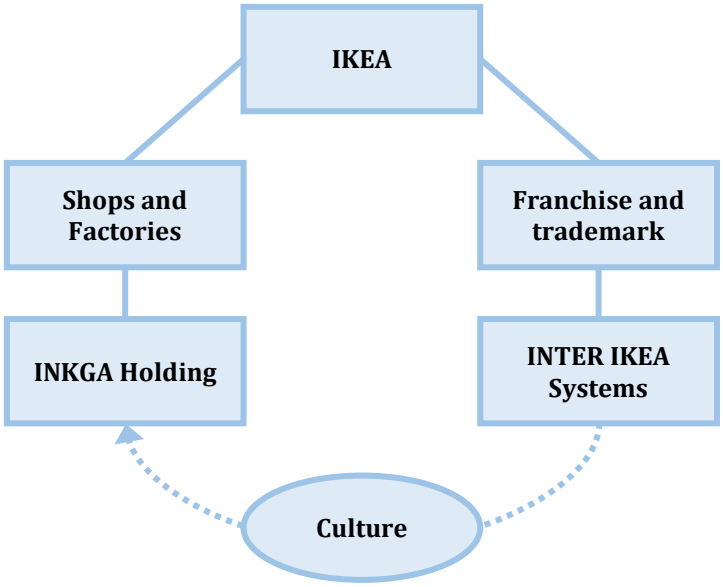

Figure 6: Cultural ownership structure - Illustration adapted from (IKEA 2017)

Alvesson (2002) argues that the most significant usage of culture as a technical tool is when it is formulated as a consciously detached subsystem. It appears as if this is very much the case in IKEA. Sook Park describes previous tasks as a culture specialist as:

> *We do a lot of research. Like neuroscience and cognitive psychology and biology and all the chemistry in the body. Emotional intelligence, all these things. We actually create this concept around culture and values. (Sook Park)*

Sook Park describes how IKEA tries to capitalize the know-how, and then create matching IKEA concepts which are to be spread *"all over the IKEA world"*. She further describes how the know-how is used as they create their business strategies in different areas; by for instance calibrating who the leaders will be. When reaching out for different target groups, they use different culture packages which can be taught out and used in the daily life. She describes how the words of the top management thereby reaches all parts of IKEA: "*There are some elements everywhere; with the texts, pictures, images and how leaders/managers behave.*" We interpret Sook Park's explanation which clearly indicates that the culture is being calibrated in the top management team, before being spread to the rest of the organization. Malmi and Brown (2008) suggest that management control systems include all the systems managers use to make sure that behaviors and decisions of their employees are consistent with the organization's objectives and strategies. By judging from Sook Park's descriptions, we can find clear connections to how management control systems and cultural controls seem to be in place.

Several respondents suggest that IKEA uses a variety of tools to ensure that their culture is being reinforced. Tran describes that it includes a variety of courses, presentations and exercises. It also includes different educational materials and brochures such as *IKEA*

values (Inter IKEA Systems B.V., 2016), which we have analyzed. These tools are being used in the introduction of new employees, but also continuously throughout the employees' IKEA-journey. Sook Park lets us know that the tools are used to manage the culture in any country, store, purchasing office and warehouse. She elaborates by saying that many of these tools originate from Älmhult, where there is a culture and learning center. The tools are in turn used by HR functions throughout the entire organization. Besides the explicit material which is being provided, the managers are also encouraged to take their own initiatives. Two of these initiatives of value-based exercises have been described below (table 2).

Table 2: Manager initiatives for maintaining the culture

Value-based meetings	**Values program**
In Borén's team, they always have the values present in every meeting. The group has decided that whenever a team member summons a meeting, that person is appointed to present one of IKEA's values and motivate why he or she chose it. Borén describes that the team members should explain: "Why do I feel for this, how am I thinking about it and how can we work with it?" Borén thinks that this becomes a quick way for every person in the team to take responsibility and consciously reflect upon the values on their own.	Tursijan describes a value program where employees who have demonstrated a specific IKEA value becomes an ambassador for that value. The ambassador is then given small cards with the name of a value, and whenever they notice a colleague behaving in accordance with the value they would be given a card with a comment. It could for instance say: "you really showed simplicity in the way you were presenting, god job!" (Tursijan) Thereby, the employees become more aware of the values and how they can work to demonstrate their meaning.

Based on our understanding from the interviews, it appears to be the more senior managers who share the perception that culture is managed from the very top. For instance, when we asked Relke whether culture can be managed, she decisively responded that it is possible: *"It affects us all the time. I mean, now we have new values which everyone is supposed to follow and so on… They use it as a tool on us, for us to walk in a specific path and think in a certain way."* Sook Park argues similarly as she suggests that the organization, including the culture, is top steered: *"And it's kind of emerging, it's observed in the way we work, in the way we lead, in the way we organize. All this working, it's there, and the business plan… People don't see it, but I see it because I've been working on that."* Sook Park argues that it has been going top-down for the last 70 years, as a part of Ingvar's "*creature*". We do however find it quite paradoxical that the interviewees highlight the top-down practice of cultural controls, while they at the same time praise the flat and non-hierarchical structure throughout the organization.

Iurilli, with less years in the managerial role, has a slightly different view of the cultural controls in the organization. She argues that it is possible to control, but rather describes it as a continuous interaction which not necessarily has to be top-down. Nevertheless, she describes situations in which the values could be portrayed as working in favor of the managers. The example provided below demonstrates how the espoused value of cost-consciousness of the organization can be seen a managerial utility to be used in order to reach objectives. Iurilli describes how a co-worker was disappointed with the salary increase during a salary review, and explains that she could refer to the values of IKEA to justify the employee's new paycheck:

> *What I did was just explaining her the process behind and telling her that she got what was fair for her and she totally accepted and it was a game-changer. So even in the processes that are purely corporate management processes, if you attach a human component to it or a values component to it, it makes magic! (Iurilli)*

5.8 Culture as Strategy to Reach Objectives

> *The competitor can try to steal our concept, but they can never copy our culture. Help us to make sure that IKEA remains strong and prosperous by protecting and embodying our strong values. (IKEA Värderingar, 2016)*

In accordance with Barney (1986), IKEA seem to support the assumption that organizational culture can lead to increased value. By judging the citation above, it is also obvious that the top management see their culture as a distinctive feature which separates them from their competitors. Yet, what remains unclear is how they have come to reach this perception. Just as Alvesson (2002) suggests, most researchers tend to assume that a strong culture can lead to profitability. And it appears as if most of the employees in our study share the same perception. Although some employees have more concrete examples to demonstrate how the culture enhances their performance, we have not yet seen any hard-knock evidence of actual financial gains. This goes in line with Alvesson's (2002) criticism, as it is hard to distinguish what elements of the culture that actually leads to increased value.

Barney (1986) suggests that the uniqueness of a culture could derive from historical events or individual factors such as the founder's personality. We believe that this belief is strongly emphasized in IKEA, both from the top management and by the members we have interviewed throughout the organization. Kamprad's humble and stubborn persona is being accompanied by intriguing stories with an inbuilt moral compass; such as how Kamprad always travels in 2nd class, despite his enormous wealth. The culture is constantly being described as unique and as a place where the leaders actually live the values. In a sense, we find reasons to believe that the culture becomes a self-fulfilling

prophecy which leads to a shared perception of belonging to an exclusive group. We believe that the core of the culture itself seems to possess a notion that the organization has something which their competitors do not.

While Ingvar Kamprad's legacy provides a backbone in the organizational culture, it has also provided a vision which seems to be of great strategic value. When analyzing the different interviews, we started to see a pattern which corresponds with Schein's (1990) view of cultural development. He suggests that culture is learned over time, and that it partially consist of external adaptation; which concerns the consensus development of the core mission and the goals of the organization. We believe that the vision of IKEA falls under this category, as we perceive it as the ultimate goal of the organization. When some of the respondents describe how the vision becomes a source of inspiration, they almost paraphrase the words of Ingvar Kamprad's testament (Inter IKEA Systems B.V., 2013). Just as Kamprad once wrote, the employees believe that financial growth will enable IKEA to spread throughout the world and thereby *"create a better everyday life for the many people"* (Inter IKEA Systems B.V., 2013, p.2). Tursijan describes that IKEA's products and their culture are seen as crucial in order to reach their vision. Iurilli argues on a similar note as she explains how the culture at IKEA can be seen as a strategic resource: *"If we didn't have the same culture of collaboration of non-competition, of daring to be different, of caring for each other, I don't think we can go anywhere*".

From our point of view, the respondents seem to agree that their culture is important in order to reach their objectives. The external adaptation has thereby shaped the employees into a belief that the culture matters in order to become and remain successful. There also seems to be consensus regarding that the core of the culture should remain the same. However, some employees argue that it can be modified to match with the new demands of the society. For instance, Bauer-Björklund describes the newly launched values of IKEA as a way to stay relevant in the fast moving consumer market which is moving towards e-commerce:

> *I believe that the new, remade values are a step in the right direction, if IKEA is going to move forward and reach their strategic goals. … I believe it is a necessary adaptation to the society's progress. (Bauer-Björklund)*

We interpret Bauer-Björklund's statement as that the change of values could lead to enhanced ability in reaching IKEA's goals. The values can therefore be seen as a strategic mechanism which can be adjusted for continuous adaptation as the society changes. We should highlight that we are uncertain about the actual consequences of the changed values. Nevertheless, it appears as if the employees, such as Bauer-Björklund, perceive it is a highly relevant method in order to reach the objectives. We can therefore see many similarities with Schein's (1990) ideas on culture, as he suggests that it is learned and developed as problems in the external environment are being solved.

We elaborated upon the discussion of how IKEA is adapting towards the needs of the future, and asked several employees about their perception on the matter. When asking Borén about the issue, she seems to agree with Bauer-Björklund's perception. She believes that there is a need to change IKEA's business as they are lagging behind when it comes to e-commerce and digitalization. She describes how the customer preferences and shopping habits have changed, while IKEA has remained the same. The decision to remain the same came from Kamprad. "*Ingvar Kamprad had a clear direction … that the web should be used to get the customers to the stores*" (Borén). To our understanding, many decisions have been based on Ingvar Kamprad's ideas. His efforts constitute the very foundation of IKEA's business model, but also how the organizational culture has taken shape. In the case of e-commerce, it appears as if he made an incorrect decision as he disregarded the idea of allowing for online shopping. When highlighting Kamprad's mistake to Borén, her response is as follows:

> *I don't ever think people will say that he was wrong. Ingvar is cult, if you put it that way. He is a very strong front figure. But he did not see this coming, but he [eventually] got convinced we had to do this shift. (Borén)*

Alvesson (2002), suggests that organizational culture can serve as a basis for stability, and also explains that shared meanings tend to become unquestioned as people strive towards a coherent worldview. We perceive Borén's previous statement as supporting evidence for Alvesson's (2002) claim, as she confirms that no one would ever say that Kamprad is wrong; despite his wrongness was quite obvious since he later had to change his opinion. Alvesson (2002) suggests that the dominant culture effectively eliminates opposing views, as it becomes legitimate and seen as a natural part of the social world. We believe that IKEA constitutes an example where this is taken place. We believe that Ingvar Kamprad, along with his culture is seen as something too profound to oppose. With regards to our findings, we therefore consider culture as a strategic control mechanism in the sense that it shields itself against internal opposing views. The cultural core of Ingvar Kamprad's legacy remains intact, while minor changes (such as the new values) occasionally are being accepted. We have previously argued in favor of how the culture at IKEA can be perceived as Alvesson's (2002) metaphor of culture as sacred cow, as we believe that the values and beliefs of Kamprad, including his vision, have been internalized by the employees. In accordance with Alvesson (2002), we also believe that employees at IKEA share deep value commitments which results in a stabilized cultural core; which means that the sacred cow metaphor seems highly relevant. However, we disagree with Alvesson who stresses that the metaphor should not be considered as a control strategy. Our interpretation is that the sacred cow-effect becomes a control mechanism which reinforces the collective mindset towards value commitment and screens away people of contrary beliefs.

6 Discussion

This chapter presents a summary of our findings from the analysis and an explanation of the coherence with the purpose. This will be followed by a theoretical breakdown of the study with a discussion of our major contributions to the research field of organizational culture.

6.1 Discussion of Findings

Reminder of the purpose with the study
The purpose of this study is to explore and understand how organizational culture can be used as a strategic control mechanism. To enable this, we aim to develop a critical analysis based on the perception and experiences of organizational employees.

Our interpretation is that the controlling mechanism of culture is apparent and experienced by the employees of the organization in in several ways. The employees clearly argue in favor of the culture as a unifying and inspirational source, as it aligns the employees towards a common goal and vision, in accordance with what Alvesson (2002) would refer to as the strong culture thesis. This is done in various ways, as the culture of the organization provides desirable and appealing elements. For instance, it allows for personal growth since the members experience that the culture contributes to their personal development at both a professional and individual level. The "sound" values of the organization also aligns with the perception of their own personal values, which makes it natural to remain true to themselves. One of the most vital insights regarding our study is that the employees, at an individual level, do not feel controlled by the culture. However, they have been able to describe elements of the culture that we, with the help of previous theory, interpreted as a control mechanism. This is not to be seen as a contradiction, as we believe that the control in fact is being manifested even more firmly; it makes the employees feel that they voluntarily are a part of something bigger and brings them sincere satisfaction in their daily job.

The history of the organization has proven to be a major component of how the employees understand the culture, and it is also something which the employees find identity through. The history and the legacy of the founder is vital for the organizational culture as the founder's deeds and knowledge is sincerely praised, which goes in line with Schein's (2010) perception that the culture stems from the top management. The founder is depicted as the ultimate ambassador of the organizational culture, and his leadership can be seen as a primary example of how a leader can inspire others when leading by example. The founder's legacy is also visible through various documents, and not at least his testament. The words in the testament are described to be very influential and steers the members of the organization in accordance with his will. If it takes 175.000 employees to build a pyramid, it seems as it only requires one to lay the foundation of a culture. Many

employees acknowledge the fact that the culture is being "indoctrinated" and that it allows for religious connotations; but what we also understood is that they voluntarily want to be a part in the history towards the vision of the organization. We have argued that these facts points towards Alvesson's (2002) metaphor of culture as sacred cow; which entails that the employees share a strong emotional bond towards the culture as such.

While the greatest influencer is unquestionably the founder, we have nonetheless described that other leaders are believed to play a vital part in the spreading of culture as they lead by example. In this regard, culture is described as highly influential as it allows for learning and personal growth. Thus, the employees have the ability to grow by internalizing the values shown by leaders in the organization. This strengthens the argument of Schein (2010) who insists that the leaders' most important task is to influence the culture. The organization is also portrayed as a unique working place as the leaders, unlike other organizations, actually act in accordance with the organizational values. We therefore believe that the leaders can be seen as a strategic resource, which is believed to distinguish their specific organization from competitors (Barney, 1986).

Finding the right leaders, as well as the right employees also constitute a significant part of how the organization controls the culture (Malmi & Brown, 2008., Ouchi, 1979). As the employees are recruited with similar values, they are also believed to be more eager of working towards their vision (Maude, 2016). It thereby becomes a way of unifying the organization even more. It also enables the employees to take more risks and they feel less pressure of making mistakes (Ouchi, 1979). Only the people with the assumed correct values are permitted into the organization, and the ones who accidentally get in and demonstrate inability to live the values are repositioned or excluded. As we desired to approach organizational culture in a creative fashion (Alvesson, 2002), we developed the leader evaluation matrix regarding how the leaders' role can be understood. Through this framework it became obvious to us that the leadership is a rather conscious strategy, in which the leaders' performance always must be accompanied by demonstration of the correct values. Since the leaders of the organization are described to have major impact of the organizational members it also means that the promoted leaders have the ability to spread the culture even further.

It is not only the leaders nor the employees which are subjected to the culture. The physical working environment has also been shaped in order to constantly remind the employees of the organizational values. This includes highly visible and overt beliefs such as the vision and the values, but also subtle artifacts such as the humble stonewall outside the office. It should be noted that our understanding of these elements have become more and more visible along with our increased understanding of the correspondents' views, which correlates with Schein's (2010) idea that they gradually become more apparent to the researcher as the research progresses. On a more practical note, we have been able to dissect how the displayed values are perceived to lead to the goals of the organization, as it is believed to enhance the employees' cost-consciousness. Furthermore, culture is also

highly visible in terms of the humble clothing which is described as a unifying mechanism. We believe that the simplicity and equality in terms of clothing can be seen as a significant symbol of how the culture is manifested throughout the organization; which for instance reflects the lack of fancy titles. We have also been able to see how the clothing, which at first sight may seem inclusive, also has an excluding component as it excludes people who are dressed too formal. We do however believe that this contradiction is something which seldom is being reflected upon in the organization, as the culture seems to be effective of ruling out opposing views (Alvesson, 2002). Our overall perception is nonetheless that the physical environment, including clothing and titles, acts as a controlling mechanism as it conforms the employees towards the same egalitarian perceptions.

We have further described how culture is reinforced with a wide set of technical tools, which are portrayed to be engineered in a consciously detached subsystem of the organization (Alvesson, 2002). This includes the utilization of technical expertise and there are employees who specifically work with research in order to find improvements. The findings are converted into practical culture packages which are being spread throughout the organization; which are being utilized by various leaders and HR-departments. The provided tools are also accompanied by individual initiatives on how the culture can be enhanced, which means that the organization also encourages the employees to take their own responsibility in the nurturing process. We have also been able to describe how the leaders can work with the values as an efficient way in order to reach their own objectives, such as when setting the salaries for their employees. We believe that the cultural tools and strategies deserve to be seen in in the perspective of Malmi and Brown (2008). According to their point of view, Management Control Systems include all the systems managers use to make sure that behaviors and decisions of their employees are consistent with the organization's objectives and strategies. Based on our findings, we would like to stress that Management Control Systems appear to be in place.

We have argued in favor of how culture is believed to contribute to the uniqueness of the organization, and is thereby perceived as a way to distinguish itself from competition (Barney, 1986). The uniqueness of the culture can partially be explained by the founder's characteristics, and his traits are believed to be upheld by the leaders throughout the organization. It also appears as if the culture itself rests upon the assumption that it is unique; as this belief has been a common perception amongst the employees. Despite that the culture centers around a solid core based upon the founder's believes, we have also noted how it is being perceived as a strategic mechanism which can be adjusted for continuous adaptation along with the organization's adaptation to the societal progress. We do however believe that these changes have to be small and incremental, as they have to be weighed in relation to the stability of the cultural core. Our interpretation is therefore that the culture works as a strategic control mechanism as it allows for stability and a sense of unity, while it also is perceived to be dynamic and changeable to adjust to its environment. This goes in line with Schein's (2010) idea that the culture always adapts to continuous external adaptation. Yet, we also believe that this adaptation is believed to

be a matter of conscious decisions; which inevitably means that it serves as a controlling mechanism. As a final remark in our analysis, we reached the conclusion that Alvesson's (2002) metaphor of culture as sacred cow deserves another round of thinking. Although we do agree with Alvesson's (2002) ideas on how the employees internalize the history and the vision of the founder, we neglect his perception that it should not be perceived as a control strategy. In fact, we would argue the exact opposite as the legacy of the founder seems to shield the organization from opposing views and provides directions regarding how the employees should think, believe and behave.

Based upon our findings, we have reason to conclude that the leaders have a controlling function where they can be seen as ambassadors, but also gatekeepers of the organizational culture. As they internalize the heritage and legacy of the founder, they form a value-based foundation to become ambassadors. Yet, they also learn what the organization considers to be "right" and "wrong", such as which clothes to wear, and what tools to use. They also inherit a point of view where opposing views are disregarded, which makes them gatekeepers of appropriate behavior. They also become gatekeepers, in the sense that they decide who to recruit into the organization. We find our thoughts to be similar to how Malmi and Brown (2008) argue that individuals go through different stages when internalizing the organizational values (see 2.2.3). We found inspiration from their perception that employees reach new levels in this process, but decided to adapt it according to how we interpret the internalization of culture. We therefore created a model based on the findings which we have elaborated upon during our discussion (Figure 7).

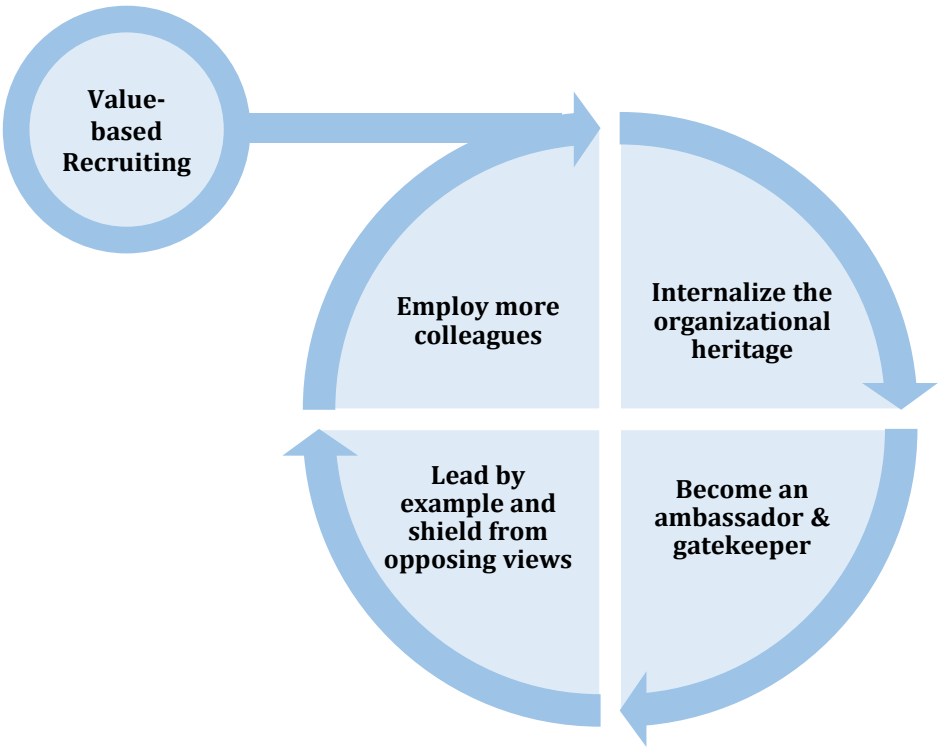

Figure 7: The cycle of value control

It is obvious that the organizational culture has become the default setting of the employees, in which their shared view is seen as natural and common sense. In a sense, culture is clearly being used as a control mechanism as it allows for a collective mindset of right and wrong. The culture appears to rule out opposing views, inappropriate behavior and incorrect demonstration of values. Furthermore, the culture is described to steer the employees towards a behavior which appears to be aligned with the overall objectives of the organization. To our perception, the culture and its various elements are clearly working as a control mechanism in favor of the organization, just as a harmonized orchestra can use a wide range of instruments to play symphonic tunes. As the managers are also subjected to the culture, it is debatable whether the managers use culture as a control mechanism working in favor of their objectives or if they are merely being controlled by the culture themselves. In that sense, it is still relevant to discuss how culture can be seen as a practical managerial tool. Our perception is nevertheless that culture *is* a practical managerial tool as it defines a framework to regulate appropriate behavior. Yet, it only appears to work as a managerial tool when it is used within the borderline of what is considered accepted; otherwise it effectively becomes a mechanism working against the pioneering or opposing view.

6.2 Methodological Discussion & Theoretical Contribution

Our purpose has been to explore and understand how organizational culture can be used as a strategic control mechanism. This understanding has been enabled by careful examination of the practical impacts of culture as experienced by the organizational employees. Needless to say, this has proven to be a very difficult task given the complexity of the subject and the endless points of views regarding how this understanding can be acquired. Nevertheless, our understanding is that the most adequate way to grasp the issue has been by looking at it from a wide variety of angles and with curiosity as our guiding star. We believe that our research is a contribution to both the Corporate-Culture School and the Critical Management Studies as our research starts where both school seems to end. Our interpretation of the Critical Management Studies is that it is uninterested in researching the actual practical impacts of culture, as they consider it being too hard – if not impossible – to actually study (Alvesson, 2002). On the other hand, the Corporate-Culture School is accused for not considering personal and deeper meanings to a sufficient extent (Alvesson, 2002). Consequently, we have aimed to understand the practical impacts of culture as perceived by the organizational members of culture.

As noted previously (see 2.2), Malmi and Brown's (2008) framework of management control systems aims to facilitate and stimulate research on the subject, rather than suggesting a final solution to all related conceptual problems. Our study can therefore be seen as theoretical contribution which problematizes the somewhat simplified concept of cultural controls. By utilizing Malmi and Brown's (2008) approach, we could use the

frameworks of other scholars to dissect to see how the organizational culture actually fit in relation to the greater organization and its vision. Barney (1986) enabled us to understand how the employees look at their own culture as a controllable asset, which would allow them to perceive themselves as distinguished from their competitors. The two scholars, clearly belongs to what Alvesson (2002) would refer to as the Corporate-Culture School; yet we believe that Alvesson (2002) disregards is how such scholars' frameworks can be utilized in order to make sense of how the employees in turn actually believe their own culture to function. Regardless how "wrong" scholars of the Corporate-Culture School appear to be, they have undisputedly enabled us to understand the employees perceptions better.

Schein (2010) provided us with a basic understanding of how the different layers of culture can be understood, and therefore opened our eyes towards artifacts, espoused values and underlying assumption. Yet, Alvesson's (2002) implications were just as useful in order to elaborate the critical aspects of this framework, and thereby guided us towards a greater understanding of symbolism, contradictions, assumptions and inspired us towards a more critical approach. We believe that this approach helped us to actually decipher what the employees feel and how they experience the organizational culture. We also think that our abductive approach suited this purpose well. For instance, when one employee gave subtle information about an interesting topic, we were able to return to theory and previous research, which allowed us to ask other respondents even better follow-up questions when they provided similar answers.

In accordance with Schein (2010), we believe that our results could be even more valid by using an ethnographic method. Even though we attempted to grasp the underlying assumptions of the employees, we did not have any chance to study how their actions correlated with their outspoken views. We believe that observations would allow for more in-depth understanding and the possibility to generate even more accurate follow-up interviews, where relevant issues could be addressed.

As a final note in our discussion, we would like to stress what we believe to be the major contribution towards the understanding of organizational culture. The insights of our empirical case may share similarities with other organizations, but these findings should never be regarded as generally applicable to how the culture can be controlled. Nevertheless, the findings may very well serve as a basis for inspiration to study the culture of other organizations; just as we have been inspired by previous research. We believe that the major contribution of our study is our methodological view on how organizational culture can be understood; which thereby could serve as a middle ground between the Corporate-Culture School and the Critical Management Studies. Despite our serious attempt of bridging the two theoretical schools, we should clearly outline that our study only is to be perceived as a small piece of a larger puzzle. Given the complexity of the subject and the amount of time at our disposal, we do not intend to have the final word

of this ongoing debate. Our study is rather to be perceived as a flag on a new territory of land, where we encourage other researchers to settle down.

7 Conclusion

In this last chapter a compressed conclusion is presented where our greatest insights are revealed which will be followed by suggestions for future research.

By utilizing our theoretical and methodological framework we have been able to conclude that the organizational culture is being perceived as a strong and unifying mechanism, which aligns the employees towards common goals. However, it is also experienced as a natural phenomenon which corresponds with their worldview. Therefore, the employees do not feel directly controlled by the culture as such. Regardless of this perception, their experiences of how the culture is being enacted corresponds very well with the view which is being provided by the Corporate-Culture School. We therefore find theoretical evidence which indicates in favor of the assumption that the organizational culture can be utilized as a controlling mechanism. The culture is believed to be nurtured and treated in a detached subsystem, which relates to the idea that it can be seen as a part of a greater management control system. The culture is also regarded as a resource which separates themselves from their competitors and becomes a way to reach their goals. We can furthermore conclude that the leaders have a controlling function in their simultaneous roles as ambassadors and gatekeepers of the culture. The leaders can be seen as ambassadors because they are supposed to lead by example and thereby spread it to other employees. They are gatekeepers since they decide who to employ, replace, promote or exclude, in which the values – and thereby the culture – is assumed to play a vital part in their judgment. The history and legacy of the founder becomes a unifying mechanism which bonds the co-workers together. And even though it is regarded as sect-like, they do not seem to have anything against it. In fact, the emotional bonds of the employees seem to shield the founder and the legacy from opposing views, and is thereby also safe-guarding the organizational culture. The culture therefore becomes a control mechanism with the ability to control itself.

7.1 Suggestions for Future Research

In order to make sense of how culture can be seen as a control mechanism, we found it most adequate to consider a wide range of aspects; including history, recruitment, physical environment and managerial tools among other things. The amount of useful data which we were able to collect regarding from our case and our generated themes was close to overwhelming, which indicates that there would be potential for even more in-depth understanding. The data could be further complemented by the usage of an ethnographic approach. Given the possibility to acquire rich data and comprehensive data, we would therefore encourage other researchers to narrow down the scope to research and elaborate upon specific elements of the control apparatus. For instance, by

breaking down the management control systems and the cultural controls to an even greater extent.

As noted in the theoretical summary, we concluded that Alvesson (2002) provided a comprehensive foundation which we believed to be sufficient for our case. Nevertheless, we also see the benefits of introducing more voices of the Critical Management Studies into the debate; which thereby would allow for an even deeper understanding from a wider set of perspectives. For instance, we have concluded in favor of that the organizational culture is being controlled, but we have not considered the ethical implications of what this type of control could have. We believe that this topic, as well as other aspects, deserves more attention in order to make sense of the deepest layers of organizational culture.

Regardless of our contribution towards the understanding of organizational culture, we are certain that the debate of the subject will continue. As a final note, we would like to encourage future researchers to use curiosity as their primary tool.

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Appendix

Appendix a – Interview Guidelines

1. Introductory questions/grand tour

Could you please describe your current role at IKEA?

What is your overall perception of IKEA?

What do you think makes IKEA successful?

What are the major challenges for IKEA?

2. Culture in brief

How do you interpret corporate "culture"?

What is the IKEA culture like and how is it being shaped?

Do you think that the history of the company has anything to do with the current corporate culture?

How would you describe IKEA's culture in relation to the strategy and goals of the organization?

Would you say that there is anything that distinguish IKEA's corporate culture from other organizations? If so, what? Can you give examples?

3. Culture in practice

How is culture learned and taught to others?

How would you describe the importance of culture in your daily work?

Can you describe an event when you believe the culture had an impact?

What are the pros and cons of having such a distinguished culture?

Do you perceive the culture as a strategic resource?

Do you believe that the culture at IKEA can be managed or controlled?

Appendix b – Previous research of IKEA's organizational culture

Kowitt (2016) describes IKEA as a workplace with generous policies, vacation plans and wages. Yet, the organization is also noted for consistent policies in all the countries it is operating in, as it stands up for their values despite opposing beliefs in markets of more conservative nature. Kowitt (2016) claims that there is a notable lack of hierarchy at IKEA, which is notable in several ways. The managers often have non-fancy work-titles, and the non-hierarchical structure is also visible through the open business landscape, where co-workers at different levels are working side by side. According to Kowitt (2016), workaholics are generally discouraged by the IKEA culture, as the employees are expected to do their work during their official working hours.

Tarnovskaya and Chernatony (2011) has researched how international and local managers internalize, develop understanding, and enact the brand of IKEA. The culture and values of IKEA are portrayed as crucial features in this process. The researchers acknowledges that it is difficult for international retailers to make their employees share the same set of values, yet they have attempted to decipher IKEA's strive to do so by interviewing managers at different levels of the organization. Based on understanding from these interviews, Tarnovskaya and Chernatony (2011) elaborate on the significance of Ingvar Kamprad as he is seen as a living example of the culture towards the other employees. His humble attitude is expressed through stories about how he eats hotdogs for lunch and always flies 2nd class despite his enormous wealth. The aged founder has supposedly planned for IKEA to continue after his death, by planning and shaping a complex organizational structure which would ensure the company to remain intact. In this structure, Inter IKEA systems are the owners of the IKEA concept and its various sub-concepts. According to Tarnovskaya and Chernatony (2001), the knowledge of the brand's concept is restricted to a rather small group of people within Inter IKEA systems. Their mission is to gather information from various parts of the organization, document and repackage the acquired knowledge into manuals and transmit it back. The proven ideas and solutions are manifested by documents such as *IKEA Marketing* and the *Code of Conduct.* The most influential document is arguably *The IKEA Way*, which is commonly referred to as the *Bible* amongst the employees. This cultural manifest serves the purpose of spreading IKEA's values. A crucial part of the concept keepers' role is to control that the concepts are being implemented properly throughout the IKEA stores. The correct enactment of the culture and the values is seen as mandatory, and the implementation is thereby safeguarded by the Inter IKEA systems.

Edvardsson and Enquist (2002) suggest that the organizational culture at IKEA is a match between internal and external values. The internal values matches the external values among customers who belong in their target group: *the many people*. They argue that the organizational culture is based on a value-logic with a focus on cost consciousness and on the logic of values and symbols. Edvardsson and Enquist (2002) elaborate that the logic

makes sense of various stakeholders such as the owners, management, employees, suppliers and the present and potential customers. They explain that the focus creates value for customers, in terms of quality and price. Edvardsson and Enquist (2002) suggest that the organizational culture is based on leadership that form a meaning through actions and result-oriented sensemaking. In order to uphold this, leaders are most often appointed within the organization.

Salzer (1994) suggests that IKEA is working with fabrication of culture and conscious transmission of perspectives by conducting workshops to uphold the IKEA spirit. Salzer (1994) talks about a week-long workshop where participants are given lectures on IKEA history, product range, human resources, in combination with sessions on different projects. When the workshop is done the participants receive a token. This token illustrates that the participant is now an IKEA ambassador and responsible for spreading the IKEA culture, the "IKEA way". Salzer (1994) explains that IKEA promotes their culture as an asset for the organization as well as their symbols such as the non-formal dress code. She identified that managers had many different ways to promote the culture within the organization. She says that several activities are regularly organized in order to spread the culture. Salzer (1994) explain that everyone she meet at the IKEA department store was familiar with the business idea. She elaborates that many people working at IKEA call it indoctrination or brainwashing with somewhat an embarrassed laugh. Salzer (1994) suggest that the IKEA-way is can be compared to the "Swedish way" (Salzer, 1994, p.151). For instance, cost consciousness and informality are regarded as values that originates from the Swedish culture. She clarifies that for many Swedes, IKEA's official policy feels natural and like it is a part of what they are.

Dowling and Moran (2012) argue that IKEA embraces a cost leadership strategy. The business idea of IKEA is to offer a wide range of home furnishing products so that many people as possible will be able to buy it. They explain that this is possible by utilizing several cost initiatives, everything from low-cost materials to tax efficiency. Dowling and Moran (2012) suggest that IKEA's value proposition is at times referred to as Scandinavian design at Asian prices. In order to deliver this, Dowling and Moran (2012) explain that IKEA is aware of who they target, what they offer, how they do this and logistics, such as the flat packaging. Dowling and Moran (2012) suggest that there are four things that reinforces the successful business model. First is the organizational culture. Second is the strong customer proposition. Third is a good history about the organizational founders and leaders. The fourth is the strong commitment the employees has towards the organization.

Appendix c – Presentations of Respondents

Name	Position	Department / Company	Years at IKEA	Short description	Date	Length	Language	Method
Jelena Roskic	HR Store Manager	HR	9 years	HR Store Manager of the upcoming warehouse in Belgrade, Serbia. Will be open in August 2017.	13-02-17	64 min	English	Skype
Sofia Kappelin	Communications Assistant	Communications & Sustainability	2 years	Assisting corporate communications and sustainability with internal communication and its related tasks.	24-04-17	33 min	Swedish	Skype
Marie Relke	Solution Team Lead	Make IKEA a great workplace	4 years in total (different roles)	Responsible for the systems and processes regarding the physical workplace, future workplace, travels and meetings. (“Make IKEA a great workplace”)	26-04-17	38 min	Swedish	In person
Joel Tran	Department Store Employee	Department Store	4 years	Primarily working with installations of the exhibition products and filling up stocks.	28-04-17	66 min	Swedish	Skype
Sonja Tursijan	Marketing Database Specialist	IKEA Family	5 years	Responsible for the IKEA family loyalty club in four markets; Romania, Croatia, Serbia and Slovenia, among other things.	28-04-17	46 min	English	Skype
Victor Bauer-Björklund	Communication Specialist	Communications & Sustainability	8 years in total (different roles)	Working with communication department concerning the implementation of a new software system that is due 2023.	02-05-17	34 min	Swedish	In person
Ilaria Iurilli	Team Leader	Business Solutions	2 years	Responsible for two teams (Within IKEA property and HR). Iurilli has been part of a one year of management trainee program, where the focus is on leadership.	05-05-17	48 min	English	In person
Mi Sook Park	Project Leader	Make IKEA a great workplace	26 years	Project Leader within Business Solutions. Previously worked as a Culture Specialist for 2 years at Inter IKEA.	05-05-17	55 min	English	In person
Anna Borén	Infrastructure Manager	IKEA IT	9 years	Her team provides the tools to ensure the performance of various systems, including monitoring of the infrastructure and global services.	08-05-17	56 min	Swedish	In Person

Appendix d - Presentation of Written Documentation

1. **The Testament of a Furniture Dealer (Kamprad, 1976)**
   In year 1976, Ingvar Kamprad formulated nine thesis which considered his deeds, the organization and the IKEA Spirit which characterizes the company. It also included his vision and explanations of the strategies of IKEA.

2. **The IKEA Recruitment Approach (IKEA Services B.V., 2015)**
   An internal handbook in the guiding principles for the recruitment process of co-workers.

3. **IKEA Värderingar (Inter IKEA Systems B.V., 2016)**
   Internal brochure which is being handed to new employees. Concerns the values of IKEA.

4. **IKEA Group Yearly Summary (IKEA, 2017)**
   The IKEA Group communicates the revenues of the financial year (2016) by presenting it the IKEA way i.e. to the many people

Appendix e - Interview learning progress

Interview 1: Jelena Roskic

Evidently, working with the values and culture of IKEA seems like a vital part in Roskic's work. We experienced that some of the more technical questions were harder to get access to. She refused some questions regarding the expansion process and strategies, as she considered herself unable to provide answers to them, and gave us contact information to other people in the organization. Based on her answers, we decided upon taking a different approach for our future study; which would be more directed at culture/values and equivalent. Therefore, we will explore these theoretical fields more in-depth. This new approach is also partially because we believe that we will have access to richer material by having this approach, rather than having to ask for more 'formal' documentation and 'hard skills'.

Interview 2: Sofia Kappelin:

More follow up questions regarding the practical usage of how culture is affecting the daily work. It is somewhat contradictory to hear that it is "important" yet impossible to specify. Also describes some values to be important; but we should follow up with questions regarding which values and why they consider them being important. We need to use the interview to get 'deeper' knowledge of what these values really mean. Furthermore, we can remove questions which generated irrelevant answers for our thesis; such as questions regarding the organizational structure.

Interview 3: Marie Relke

A clear and different approach to culture and how it is managed than the other respondents. Relke seemed to have a more "technical" approach to the field, and stressed the usage of leaders as influencers (and she suggested that they are the ones who actually shape the culture). Even though we got better answers regarding the practical elements of how culture is taught, we could probably go in depth about what they mean. Perhaps follow-up questions regarding emotions could be one possible way? We should also try to get different nuances of when/why/if management of the culture occurs. For instance: what would an ideal leader be in the eyes of IKEA? What actions would he/she do? Just like Kappelin, she also slightly addressed the issue of being controlled. Perhaps we could ask more about it as well. Do you, or do you think that people are being controlled by the culture?

Interview 4: Joel Tran

There seems to be some opposing views regarding the flat/hierarchical structure, where Tran (working in the "lower" section) has some different interpretation. Perhaps we should investigate this topic deeper by asking: How do you interpret the hierarchical structures at IKEA? Joel specifies the value of humbleness as a key ingredient making IKEA successful. Perhaps we should ask different interviewees which values they prefer and whether they are contributing to IKEAs success or not. He stresses that many things are

done “just because” at IKEA, where the things being discussed at meetings not necessarily concerns everyone. Perhaps we should ask other people how they experience this and investigate if there is a fatigue of value-talk. Many respondents (including Tran) have described that IKEA opens up many possibilities and new doors. Perhaps we should ask more about this as well: Would you describe IKEA as a place which allows you to grow? How do these possibilities affect the culture?

Interview 5: Sonja Tursijan

Tursijan talks about Ingvar Kamprad having a “greater plan” with the culture that he tried to set. She describes the close linkage to strategy and goals with the culture, as the culture promotes and make people behave in a certain way. As more employees have mentioned Ingvar Kamprad’s legacy as a tone setting element of the culture, we should probably investigate this element further. We could ask this for instance: What that type of culture was being set by Ingvar Kamprad? What does his legacy actually mean? Tursijan described the values as being very “humane”, and “common sense” - how can it be that some people do not fit with the company?

Interview 6: Victor Bauer-Björklund

Perhaps we could ask the respondents to describe the relation of history with the culture some more? A previous respondent described the culture as an ideology. What do you think he meant when he said so? The humbleness regarding clothing and so on could be interesting to investigate some more. People taking of their tie clearly has some symbolic aspects to it, as it can demonstrate that people do not think to good of themselves. We should also ask questions if/how these things can be linked with success of IKEA, and if so, why? Do you think that the history of the company has anything to do with the current corporate culture? We have understood that the dress-code in IKEA is rather informal. What is your perception of that?

Interview 7: Ilaria Iurilli

The updated questions gave us another perspective to the organizational culture and we got good answers. Perhaps we should elaborate more and find more info about the “engineering” of culture; how the “top-down” perspective is visible. Perhaps we could also question why it feels non-hierarchical, yet also is being perceived as top-down managed.

Interview 8: Mi Sook Park

We could try to ask more about the “bible” and the “religious” aspects of the culture; this was very interesting. Possible themes based on this interview and the previous interviews: Culture as leading - explaining how leading by example works; seems to be the biggest source of inspiration/spread of culture. Culture as aligning - how it shapes the employees towards the same goals. Culture as non-controlling - everyone seems to share the feeling of not being controlled; yet inspired. Culture as sacred cow - how Kamprad’s legacy has been praised and so forth. Culture as management control - how it is carefully planned in culture centres. How it is a managerial practice; how it is a top-bottom practice.

Interview 9: Anna Borén

The theme based setup worked well and the flow of the discussion with the respondent was good. An important aspect which we have done with several respondents is to challenge their answers. This enables a fruitful discussion which has generated great insights thus far. Perhaps we can try to challenge the respondents even more, especially since we are at this point well aware of the culture and values at IKEA. We believe that this will bring another aspect to our findings.

Interview 10: Johan Mellgren

This was our last interview that we conducted. If we were to have another interview perhaps we would try to grasp the phenomena of more abstract and symbolic values at IKEA. We would also try to dig even deeper in how the culture is affected and implemented to foreign cultures in other countries.