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The employee's journey to a new organisational culture

How employees experience the acculturation process post-acquisition

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Abstract

Title	The employee's journey to a new organisational culture: How employees experience the acculturation process post-acquisition
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Aim	This thesis aims to develop a deeper understanding of how employees acculturate post-acquisition, its impact on their organisational identity.
Methodology	This research encompasses a qualitative case study which was developed by following an interpretative, abductive approach that allowed us to work simultaneously with theory and our empirical material. Nineteen semi-structured interviews, conducted at our case company Oaklers Group, together with observations, built the foundation of this thesis.
Literature review	In our literature review, we are outlining previous research on acculturation as well as on the concept of organisational identity.
Contributions	This thesis contributes to the existing literature with a detailed description of the individual acculturation process of employees, its impact on organisational identity and the influence of communication on the acculturation process.
Keywords:	Acculturation, acquisition, organisational culture, organisational identity

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We hope you enjoy reading this thesis!

Anne Verrips & Lisette Marlous Schoonewelle

Lund, 24th of May 2019

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1 Introduction

1.1 Background

When individuals with different cultural backgrounds come into contact with each other, they may have to "adopt each other's behavio[u]rs, languages, beliefs, values, social institutions, and technologies" (Sam & Berry, 2010, p.472), which can be a challenging process (e.g. Bouton, 2014; Werkman, 2009; Rashid, Sambasivan & Rahman, 2004). The processes by which these adoptions occur can differ depending on the situation, even to the extent to which an individual's wellbeing may be impacted (Sam & Berry, 2010). Cartwright and Cooper (1993a, p.65) explained that "[w]hen two societal cultures come together, anthropologists use the term acculturation to describe the resultant process of contact, conflict, and adaptation.'' The concept was initially developed to explain events related to societal groups (anthropologist acculturation), but it can also be applied during mergers and acquisitions (M&As) (Nahavandi & Malekzadeh, 1988). Acculturation can be seen as the merging of two organisational cultures, which is a significant challenge for acquiring organisations (Larsson & Lubatkin, 2001) because employees might feel anxious about losing their organisational identity when inhabiting a new culture (Kreiner, 2011; Pepper & Larson, 2007).

1.1.1 Definition culture of well-cited authorities in the field

According to Chirkov (2009), much of the existing literature on acculturation lacks a clear definition of culture, whilst the term culture, and thus also organisational culture, can be a difficult concept to get a grip on (Alvesson & Sveningsson, 2015; Alvesson, 2013). The term culture has been defined in various ways (Alvesson, 2013). Therefore, before we delve deeper into the topic of acculturation in M&As and in particular acquisitions, we first would like to share definitions of organisational culture that show different perspectives. These different perspectives are essential in providing a full understanding to our research. Schein (1983), a well-cited authority in the field, defines organisational culture as:

> The pattern of basic assumptions which a given group has invented, discovered, or developed in learning to cope with its problems of external adaptation and internal integration, which have worked well enough to be considered valid and, therefore, to be

> taught to new members as the correct way to perceive, think and feel in relation to those problems (p.14).

Alvesson (2013) describes organisational culture as "[h]ow people in a company think, feel, value and act is guided by ideas, meanings and beliefs of a cultural (socially shared) nature'' (p.1). Whereas two years later, Alvesson and Sveningsson (2015), discuss organisational culture as; "people sharing something, whether this sharing refers to traditions of doing and thinking in particular ways or systems of meanings or basic assumptions governing people in certain directions" (p.41). Although there are different definitions of organisational culture, "[i]t is widely accepted that organi[s]ational culture is defined as the deeply rooted values and beliefs that are shared by personnel in an organi[s]ation" (Sun, 2008, p.137).

According to Alvesson (2013), the concept of culture, in general, is a tricky concept, and it is often defined very broadly. He further states that researchers often use the term culture, but this does not necessarily mean that the way they use this term has much in common. For this reason, it is vital that we, during our research, are aware that researchers may have different perceptions of the term culture and, by extension, organisational culture.

Alvesson (2002) argued that in general it "is uninteresting in itself" (p.188) to compare terms which are seen as ambiguous, as it makes it even more challenging to make a nuanced description. Furthermore, he argued that the most simplistic description of the term is often chosen. However, we think that by showing the different perceptions of organisational culture, we are more cautious about the possible misunderstandings that can occur. For this reason, we have clarified our own definition of organisational culture, providing the reader with a clearer understanding of our thinking and reasoning.

1.1.2 Our definition of organisational culture

To us, organisational culture was first created by the founders of an organisation and its first employees. Their behaviour and habits create values and norms, which together comprise the organisational culture that will later be shared with new employees. We believe that organisational culture is partly structured within the organisation and partly affected by the individuals within the organisation. The organisational culture slowly evolves as employees come and go. However, for a significant organisational cultural change to happen, a radical organisational change is needed, for example, a merger or acquisition. Furthermore, we are in line with Elsass and Veiga (1994), who argue that organisations comprise several subcultures,

which have their own unique cultural identity. Therefore, it should not be suggested that organisations contain one single culture, as it would be better to explain organisational culture as a network of integrated subcultures (Jermier, Slocum, Fry & Gaines, 1991).

1.1.3 The cultural dimensions of mergers and acquisitions

Despite the challenges of the acculturation process, as mentioned by Larsson and Lubatkin (2001), acquisitions are often seen as part of a growth strategy (Lindquist, 2007; Smit, 2001). However, with respect to merger and acquisition (M&A) literature, the literature solely focusing on acquisitions is limited as it mainly focuses on M&As (e.g. Kansal & Chandani, 2014; Weber & Drori, 2014; Myeong-Gu & Hill, 2005; Cartwright and Cooper, 1993b; Walsh, 1989) and uses the terms *merger* and *acquisition* interchangeably, instead of as two different concepts. The papers of Mirvis and Marks (2002), Larsson and Lubatkin (2001) and Datta (1991**),** are examples of research that use the term merger and acquisition interchangeably.

According to Koi-Akrofi (2016) and Teerikangas and Very (2006), there is a significant difference between mergers and acquisitions, which is in line with Cartwrigth (2015), who argued that the reason for this, is that the acquiring organisation has more (financial) power. Therefore, she suggested that the integration of two different cultures after acquiring an organisation might be influenced by the management of the acquiring organisation, as they are the primary decision-maker. She continued that for this reason, they could be more likely to influence the change of the organisational culture to their liking or keeping their own organisational culture. However, according to Ullrich, Wieseke and van Dick (2005), the reason that the term mergers and acquisitions are often used interchangeably is that on paper, it may seem to be a merger of equals, whilst in practice one organisation inevitably has more influence and power than the other in shaping the new organisation.

Several studies use the term *merger* and *acquisition* interchangeably to make the study more simplistic, as most research focuses on M&As instead of only mergers or acquisitions (Ullrich, Wieseke and van Dick, 2005). According to Teerikangas and Very (2006), the use of the terms *mergers* and *acquisitions* interchangeably has led to an ill-defined focus in existing studies. In line with Teerikangas and Very (2006), we trust that the interchangeably used term for *mergers* and *acquisitions* research provides unclear outcomes as we agree with Koi-Akrofi (2016), Cartwright (2015) and Teerikangas and Very (2006), that mergers and acquisitions have different processes and characteristics. Therefore, we argue that mergers and acquisitions

should not be used intertwined within research. However, as the use of the terms overlaps in most existing research, the literature we use in this research is mostly based on M&As, whilst considering the differences, as our research is focused on an acquisition study.

1.1.4 Possible problems of cultural differences due to M&As

The human side of an organisational culture change is often challenging to manage (Rashid, Sambasivan & Rahman, 2004; Werkman, 2009), as it can be difficult to change individuals' behaviours (Bouton, 2014) and attitudes towards change (Carnall, 1990; Dunham, 1984). When values are deeply rooted within the organisation and its people, the organisational culture becomes less changeable (Gagliardi, 1986). In this situation, cultural change can be a challenge for organisations, as employees often return to their old habits soon after the change is implemented (Gagliardi, 1986), which shows the importance of focusing on the human side of change, whilst in reality, managers often neglect this (Bhansing, n.d. in Aristos, Georgios, Chalikias & Kyriakopoulos, 2018).

According to Schweiger and Goulet (2005), little research has focused on understanding how to manage the cultural differences, and there is little known about the process in which acculturation occurs after an acquisition (p.1478). They continue that there is a gap in the existing literature about how to achieve cultural understanding to reduce cultural differences and improve cultural acceptance between the two organisations, to create a new culture. Moreover, De Oliveira Carvalho and Ogasavara (2016) and Teerikangas and Very (2006) argue that more research should be conducted on the impact of acculturation during M&As and its different integration strategies as the impact can change over time. Additionally, studies should focus more on the problems that could occur when managerial factors influence the acculturation process (Teerikangas & Very, 2006). According to Larsson and Lubatkin (2001), another reason is the difficulty of obtaining data, as it is often seen as a personally and politically sensitive topic.

Much of the existing literature has focused on the financial and strategic aspects of an M&A (e.g. Agrawal, Sushil & Jain, 2015; Cartwright & Cooper, 2014; Stahl & Voigt, 2008; Cartwright & Schoenberg 2006; Tetenbaum, 1999; Levin, 1994), whilst little research has focused on the merging of cultures (e.g. Cartwright & Cooper, 2014; Marks & Mirvis, 2011; Dauber, 2012; Stahl & Voigt, 2008; Cartwright & Schoenberg 2006; Myeong-Gu & Hill, 2005).

The research findings on merging cultures are often contradictory and inconclusive (Dauber, 2012; Myeong-Gu & Hill, 2005; Schweiger & Goulet, 2015; Stahl & Voigt, 2008). Therefore, more research could help to manage these problems occurring during an M&A acculturation process (Myeong-Gu & Hill, 2005). We argue that this is especially important during acquisitions, due to the power differences between acquiring and acquired organisations.

According to Bijlsma-Frankema (2001), cultural adaptation is complicated, and employees of both organisations need to create an understanding of the culture of the other organisation in order to avoid disintegration and cultural clashes. She continued that even when a culture clash does not occur, it is essential to be aware that the two organisational cultures ought to be different. However, an organisational culture does not always have to be different, as Alvesson (2013) stated that the characteristics of an organisational culture could be comprehensive and therefore also applicable to other organisations. Organisational cultural differences can easily create a split amongst employees, which can lead to resistance (Elsass & Veiga, 1994) and subcultures. According to Dauber (2012), cultural differences and resistance lead to significant barriers when achieving acculturation.

Several researchers (Mohibullah, 2009; Nguyen & Kleiner, 2003; Bijlsma-Frankema, 2001), argued that within acquisitions, cultural clashes are the main reason for acquisition failure. In addition, Baker McKenzie (2017), Cartwright (2015), Björkman, Stahl and Vaara (2007), Loderfos and Boateng (2006), Elsass and Veiga (1994) and Levin (1994), stated that acculturation problems, due to an acquisition, are seen as having a substantial impact on the organisation's success or failure. Although acculturation is an important process within M&As (e.g. Baker McKenzie, 2017; Cartwright, 2015; Björkman, Stahl & Vaara, 2007; Loderfos & Boateng, 2006; Levin, 1994) there is surprisingly little research conducted on the factors influencing the degree to which acquisitions lead to acculturation (Lin, 2014; Pullen Sansfacon, Brown, Graham & Dumais Michaud, 2014; Larsson & Lubatkin, 2001)

Many researchers (e.g. Palmer, Dunford & Buchanan, 2016; Van Dam, Oreg & Schyns, 2008; Priderit, 2000; Hofstede, 1998, Elsass & Veiga, 1994) argued that clear communication is needed during an organisational cultural change. In order to create acceptance of employees during an organisational cultural change, communication is important (Gomez, Angwin, Weber & Tarba, 2013), as it plays a central role during acquisitions (Pan, Pan & Devadoss, 2008). We think that clear communication could increase employees' openness to organisational cultural change and therefore, is useful during an acculturation process. Moreover, communication can

reduce anxiety amongst employees, especially pre-acquisition (Gomez et al. 2013). In this thesis, we refer to pre-acquisition as the period between the acquisition and the integration of the two organisations.

1.2 Chapter summary

To summarise, the Introduction chapter shows that the ambiguity around the term organisational culture was essential to consider during our research, as there are many different definitions for the term and therefore, the way researchers look at culture can differ. Moreover, organisational cultural differences are seen to have a significant influence on the acculturation process and can create feelings of anxiety amongst employees, as they might lose their organisational identity. Additionally, there is a lack of research on the acculturation process post-acquisition and the factors which influence this process are unclear. However, several researchers argued that communication is an influential factor during an organisational cultural change.

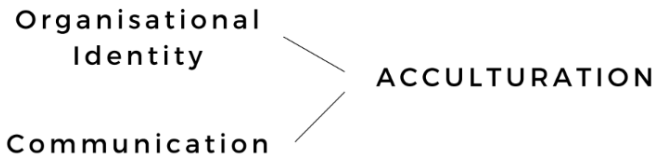

Figure 1: Our main topics in relation to acculturation

1.3 Research purpose

To conclude, we see the need to further investigate the acculturation process in acquisitions, due to the lack of existing literature on this topic and the many difficulties that come with the acculturation process. As we are in line with Sam and Berry (2010), that acculturation is an individual process, we are especially interested in the employee perspective during the acculturation process, which can have an impact on employee's organisational identity. Therefore, the research aim is to narrow the existing research gap about the acculturation process post-acquisition and to add new insights to the existing literature, by finding out how employees' individual post-acquisition acculturation affects organisational culture and organisational identity and the influence of communication. For this reason, this research aims to answer:

- *How does the individual post-acquisition acculturation process of employees affect the organisational culture?*

- *How do the different acculturation processes of acquired and acquiring employees impact the level of organisational identity?*

In order to answer our research questions, we will explore how the employees of our case organisation Oaklers Group recently experienced their acculturation process post-acquisition.

We want to contribute to the existing literature by elaborating on the impact of employee's individual acculturation process post-acquisition, which is interesting as acculturation is a complicated process which seems to be difficult to manage. Therefore, this research is especially interesting for managers trying to have a successful acculturation process post-acquisition by understanding the employees' expectations and interests.

1.4 Outline of the thesis

In the **Literature review chapter (2),** we present the existing literature, which is focused on acculturation and delves deeper into the two relating topics: identity and communication. In the **Methodology chapter (3)** will introduce the reader to our methodological approach. We start by explaining the philosophical tradition and Symbolic Interactionism, which we applied in order to create an understanding for the reader of our interpretations. Afterwards, we will present our research design and process, including a detailed description of how we collected and analysed our empirical data. In the **Findings chapter (4)** we present the findings that are the outcomes of our interpretations that we formed after conducting interviews and contextualised these with observations. We will present our empirical data, in which we focus on the pre-acquisition and post-acquisition experience of Oaklers and Innocern's employees. In the **Discussion chapter (5)**, we discuss our empirical material presented in the Findings chapter (4), that explored our research questions by gaining a deeper understanding of the employees' experience of the pre-acquisition and post-acquisition stage. We will draw upon these findings, by discussing these and link it to our literature review, to gain an understanding of the different acculturation experiences of the employees and how the managing board could have influenced these and the use of strategies. In the **Conclusion chapter (6),** we conclude and summarise our main findings, the limitations of the research as well as recommending future research areas.

2 Literature review

This chapter presents the literature review, which is focused on acculturation and dives deeper into the two relating topics: identity and communication. In order to answer our research questions, we need to examine acculturation and how it can be managed. Therefore, we discuss several acculturation strategies, and that much of the existing literature tends to have a managerial focus. However, as our research has an employee perspective, we believe it is vital to elaborate on these different perspectives. Moreover, as our research focuses on organisational culture, it is also important to draw on existing literature about organisational identity, as these two topics are closely related. In addition, we will discuss the topic of communication in relation to acculturation during acquisitions and organisational culture.

2.1 Organisational acculturation

According to Elsass and Veiga (1994), a difference between anthropological acculturation and organisational acculturation is that in the former, employees can decide not to acculturate. However, we believe that it is always possible to decide not to acculturate, but it might be easier to make this decision within an organisational context. Employees can leave the organisation if they experience the acculturation process as too stressful (Elsass & Veiga, 1994). The acculturation process and the level of satisfaction achieved can be experienced differently for every individual (Berry, 2005; Elsass & Veiga, 1994). Whereas the acculturation process can take weeks for one person, it takes years for another (Elsass & Veiga, 1994), showing that acculturation is an individual process. An interview-based study conducted by Darawong and Igel (2012) confirmed that employees acculturated differently post-acquisition. The study presented that the individuals showed different degrees of adopting the other organisation's cultural values and maintaining their own values at work, resulting in different acculturation stages. Another difference is that *(anthropologist)* acculturation is seen as a two-way flow, whereas in mergers *(and acquisitions)* there is often one dominated organisation (Keesing, 1953 in Nahavandi & Malekzadeh, 1988).

A well-known strategy for acculturation is created by Berry and several colleagues (e.g. Berry 1997; Berry, Kim, Power, Young, & Bujaki, 1989; Berry, Kim, Minde, & Mok, 1987). The strategy is extensively cited (e.g. Ward, 2008; Culhane, 2004; Padilla & Perez, 2003; Nahavandi

& Malekzadeh, 1988; Engelbrecht & Natzel, 1997) suggesting the influence on the subject of acculturation (Bhatia & Ram, 2009). The acculturation strategy comprises four different dimensions consisting of two different aspects, which are attitude and behaviour (Berry, 2005). The dimension choice partly depends on how the individual prefers to acculturate and on the activity he or she undertakes as the way a group or an individual undergoes acculturation varies (Berry, 2005). The four dimensions that can result from the acculturation process are *assimilation, separation, integration and marginalisation* (Ward, 2008; Culhane, 2004; Nahavandi & Malekzadeh, 1988; Berry et al. 1987). Nahavandi and Malekzadeh (1988) modified the acculturation strategy of Berry to organisational acculturation pre-M&A and included the dimensions of *assimilation, separation, integration and deculturation* (Elsass & Veiga, 1994; Nahavandi & Malekzadeh, 1988). A difference of organisational acculturation when comparing to anthropologist acculturation strategy is that the acquiring organisation is often more dominant. It can restrain the acquired organisation and, therefore, the individual is not entirely free to act according to his or her preference (Berry, 2005). Which of the four dimensions is the most favourable to accomplish for the acquiring organisation depends on their aim (Berry, 2005).

The modified strategy of Nahavandi and Malekzadeh (1988) focuses on the culture, organisational practices and systems of the acquired and acquiring organisations which determine the triggered dimension of acculturation and whether this can be combined. However, this research only focuses on the cultural aspect of an acquisition, and therefore, we only look at the organisational cultural aspects of the strategy. According to Nahavandi and Malekzadeh (1988), the strategy emphasises that the members of the two organisations may not have the same preference regarding the dimensions of acculturation. They continue that the purpose of using this strategy is to create an understanding of the preferred dimensions of every individual of the two organisations. For this reason, the four distinct dimensions together can map out how individuals relate to both cultures. Furthermore, they mentioned that these preferred dimensions could be measured by asking members of the acquired organisation if they want to retain their own culture and perceive this as valuable. Moreover, they can ask these employees how they perceived the organisational culture of the acquiring organisation (Nahavandi & Malekzadeh, 1988).

2.1.1 The four dimensions of the modified acculturation strategy

The dimension *assimilation* is the dimension whereby the employees of the acquired organisation willingly adopt the identity and culture of the acquiring organisation (Vuong & Napier, 2015; Culhane, 2004; Nahavandi & Malekzadeh, 1988; Berry et al. 1987; Sales & Mirvis, 1984), which leads to the disappearance of the acquired organisation's culture (Dauber, 2012). Assimilation can occur when the acquired organisation is unsuccessful, and employees see the former culture and practices as dysfunctional and affecting the organisational performance (Nahavandi & Malekzadeh, 1988). As acquisitions are based on an unequal relationship, the most likely dimension to occur is assimilation (Marks & Mirvis, 2011b). The acquiring organisation puts effort into moving the employees to the assimilation dimension, and this often comes with force, resulting in resistance (Marks & Mirvis, 2011b).

In contrast is the *separation* dimension, in which employees of the acquired organisation try to preserve their culture and refuse to be assimilated by the acquiring organisation (Nahavandi & Malekzadeh, 1988). The acquired organisation tries to operate as independently as possible, and there is very little cultural exchange between the two organisations (Nahavandi & Malekzadeh, 1988). Little cultural exchange is shown by employees of the acquired organisation preferring to socialise with employees from their own culture (Culhane, 2004).

Another dimension is *integration*, which retains when employees of the acquired organisation keep their own culture and identity and want to stay autonomous and independent (Culhane, 2004; Berry et al. 1987). Employees of the acquired organisation do their best to maintain their assumptions, beliefs and cultural elements whilst accepting the acquiring organisation's structure (Koi-Akrofi, 2016; Nahavandi & Malekzadeh, 1988). The integration makes changes in both organisational cultures and practises as none of the organisations tries to dominate the other (Nahavandi & Malekzadeh, 1988). Ideally, this results in a new organisational culture, which represents the best parts of both cultures (Koi-Akrofi, 2016; Cartwright & Cooper, 1993a) and adds new elements (Dauber, 2012). In order to achieve this, a very balanced relationship between the two parties is necessary, and both parties need to be willing to change (Cartwright & Cooper, 1993a). However, Marks and Mirvis (2011b) and Elsass and Veiga (1994), mentioned that although within M&As theoretically both parties might be equal, in reality, it rarely happens that neither of the organisations tries to be more dominant. For this

reason, the likeliness for cultural clashes and fragmentation increases (Cartwright & Cooper, 1993b).

Alternatively, the dimension of *deculturation* occurs when the employees of the acquired organisation do not value their own culture and organisational practices nor that of the acquiring organisation (Vuong & Napier, 2015; Culhane, 2004; Berry et al. 1987; Nahavandi & Malekzadeh, 1988; Sales & Mirvis, 1984). As a consequence, they do not want to be assimilated with the acquiring organisational culture, and most likely disintegrate as a cultural entity (Nahavandi & Malekzadeh, 1988; Sales & Mirvis, 1984), which could result in confusion, anxiety and loss of identity (Berry et al. 1987).

Figure 2 shows the four dimensions of Nahavandi and Malekzadeh (1988) concerning acculturation.

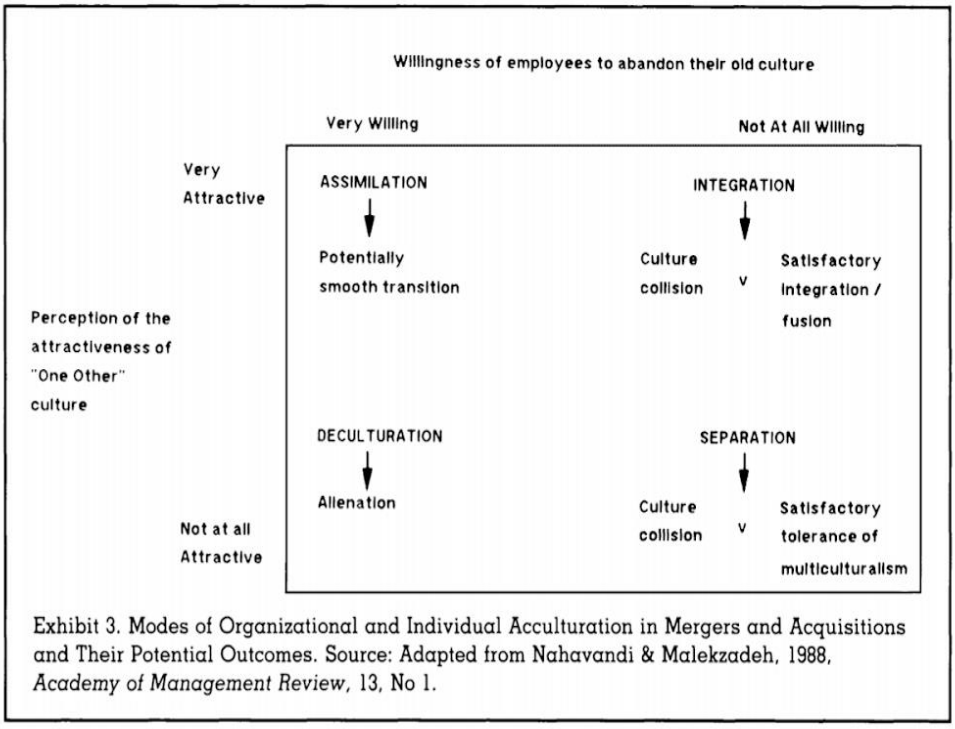

Exhibit 3. Modes of Organizational and Individual Acculturation in Mergers and Acquisitions and Their Potential Outcomes. Source: Adapted from Nahavandi & Malekzadeh, 1988, *Academy of Management Review*, 13, No 1.

Figure 2: Willingness of employees to abandon their old culture (Cartwright & Cooper 1993a, p.65)

2.1.2 Different perspectives on the modified acculturation strategy

A critical note on the acculturation dimensions of Berry (1997) has been discussed in the article of Ward (2008). However, this article has a focus on the acculturation process amongst immigrants and is, therefore, different from our research. Nonetheless, the questions she had in

relation to the four dimensions of Berry (1997) can also be related to the acculturation dimensions of Nahavandi and Malekzadeh (1988). However, Ward's (2008) questions could also be asked in relation to acculturation processes post-acquisition. She argues that the acculturation strategies are a process and it is set in a broader socio-cultural context, whilst the strategies are often seen as a static outcome. She continues that it is not entirely understood how individuals arrive in one of the four dimensions. She questions whether identities can change depending on the situation or over a time period and also the reason why people assimilate or separate and whether it is voluntarily or because they do not have the skills to integrate. In addition to this, we question whether employees always fit into one of the four dimensions, as suggested by Berry (1980 in Berry, 1997). When referring to the study on immigrants, it is argued that they often experience conflict between the demands of the home country and their new country (Marsella & Pedersen, 2004 in Ward, 2008). In line with this, we argue that employees of an acquired organisation could experience a similar conflict between the culture of the acquiring organisation and their former organisation.

Elsass and Veiga (1994) argued that there are several perspectives when looking at the acculturation dimensions. They explain in their paper *Acculturation in acquired organizations: a force-field perspective*, that Nahavandi and Malekzadeh (1988) look at acculturation from a strategic perspective whilst they have a behavioural/force-field perspective on acculturation. Elsass and Veiga (1994) continue that within the strategic perspective it is believed that "the success of an acquisition will be due in part to the degree of congruency between the chosen acculturation modes'' (p.93). Nonetheless, within the behavioural/force-field perspective, it is believed that "the acculturation outcome or mode is better likened to a dynamic change process best understood through a force-field perspective.'' (p.93).

However, when we looked at the article of Nahavandi and Malekzadeh (1988), we found that Elsass and Veiga (1994) had misinterpreted certain elements of Nahavandi and Malekzadeh's (1988) research. Nahavandi and Maledzadeh (1988) explained that during a merger, both organisations might have different preferences regarding the mode of acculturation that is desired. The authors further argued that the alignment in this could positively affect the success of the implementation of the merger, making it a smoother process and resistance being less likely to occur. As there is an unequal relationship between the two organisations in an acquisition, we question the relevance of this 'perspective' on a post-acquisition acculturation process. To us, it seems that Elsass and Veiga (1994) changed the term *merger* into *acquisition*,

to make it fit their research. In addition, we question the fact that Elsass and Veiga (1994) claimed that Nahavandi and Malekzadeh had a strategic perspective, only explaining this in a single, ambiguous sentence. They did not elaborate on this, and therefore, it is not clear to us what this perspective is.

2.1.3 Management strategies for guiding acculturation

Apart from the modified acculturation strategy of Nahavandi and Malekzadeh (1988), there are multiple approaches to prepare for an acquisition, as a determining factor for achieving successful acculturation within an acquisition is the way the acquiring organisation manages the acculturation process (Larsson & Lubatkin, 2001). A useful method to identify organisational factors affecting the success of the acculturation is the creation of a cultural audit (Mirvis & Marks, 2002; Cartwright & Cooper, 1993a). A cultural audit can be used to define how the organisational culture should be, by "designing data-gathering tools and instruments, gathering data about the organisation, and preparing a report that highlights the differences between the current'' (Solomon, 2004, p.1) organisational culture and the desired culture. The cultural audit creates more awareness by the management of the possible cultural similarities and differences between the organisational cultures (Mirvis & Marks, 2002; Cartwright & Cooper, 1993a). However, a study conducted by Horwitz, Anderssen, Bezuidenhout, Cohen, Kirsten, Mosoeunyane, Smith, Thole and van Heerden (2002), showed that many acquiring organisations did not conduct a cultural audit nor did they have an integration strategy or was the integration actively managed by a manager or another representative (Horwitz et al. 2002).

According to Tetenbaum (1999), The Boston Consulting Group found that during an acquisition, less than 20 per cent of the organisations considered it necessary to acculturate the culture of the acquired organisation with their own. He continues that Mercer Management Consulting found that the success or failure three years after a merger can be related to the use of an integration plan, as organisations with a well-developed integration plan had more successful mergers than without. Therefore, we argue that this is not only useful during mergers but most likely also during acquisitions as they often come with even more barriers in relation to the organisational culture change. An example of this is the possibility of cultural clashes, as previously discussed in the Introduction chapter (1). However, Lin (2014) has a different perspective as he argued that there is little empirical support whether strategies and integration decisions are improving acquisition performance, and therefore, this is difficult to assume.

It could be useful for management to define what culture they want to develop, as it creates guidance about how much integration is needed for the integration team, in case the organisation has this (Marks & Mirvis 2011b). It could also be helpful to identify different possible expectations of the acquiring and acquired organisation at an early stage (Marks & Mirvis, 2011b). Identifying expectations is especially useful when the acquiring organisation tries to make the acquisition sound less harsh and therefore talks about a merger whilst it intends to have an acquisition (Marks & Mirvis 2011b; Teerikangas & Very, 2006). When not communicated well, it could lead to employee turnover, active resistance to the integration and conflict (Marks & Mirvis 2011b).

2.1.4 Organisational culture as a double-edged sword

A determining factor for achieving successful acculturation within an acquisition is the way the acquiring organisation manages the acculturation process (Larsson & Lubatkin, 2001). According to Mirvis and Marks (2002) and Cartwright and Cooper (1993a), the acculturation process can be managed by making use of, for example, a cultural audit or as mentioned by Tetenbaum (1999) by an integration plan. However, these strategies have a managerial focus on the acculturation process and neglect the employees' preferences.

We are not surprised by this managerial focus as suggested by Lok, Rhodes and Westwood (2011), managers influence organisational cultures and subcultures, by giving guidance and unity, and "maintaining values and behavio[u]ral patterns." (p.510). Moreover, according to Hofstede (1998), management literature tends to draw upon information about organisational culture from the managers' perspective, and therefore, it should not be expected that employees share these perspectives. He suggests that although employees might not be aligned with the perspective of management, they are expected to follow this in order to maintain their position within the organisation. For this reason, the values of managers become the practices of the employees (Hofstede, 1998). Therefore, organisational cultures do not necessarily reflect the elements that employees agree with, rather, they contain the elements set by management, showing that organisational cultures might be affected neutrally by employees (Alvesson, 2013; Hofstede, 1998). Hofstede (1998) conducted a study which showed "that in many respects, what is good for the organi[s]ation and what is good for its members are two independent things." (p.491). He stated that the organisational culture is not always changed when management affects employees' attitudes by their actions, but communication always affects both the

organisational culture and employees' attitudes, whether this is positive or negative. In line with Hofstede (1998), Szczepańska-Woszczyna (2015) argued that during an acquisition, organisational culture can be both a stimulus and barrier, as besides valuable elements that can be adapted, bad habits and incompetence might occur.

As Hofstede (1998), mentioned that management literature tends to have a managerial focus, this is further elaborated on by Taskin and Willmott (2008). They argue that much 'mainstream' literature has a managerial focus with the implication of increasing the performance of managers, to ultimately improve the organisational performance. Managerial focused literature shares the purpose of improving working conditions or focusing on employee's self-development to ultimately reduce costs or improve business performance and therefore focused on what is best for the organisation rather than the employees (Taskin & Willmott, 2008). Moreover, within this literature, managers are often seen as "carriers of rationality and initiative'' while employees often seem to be objects of the managerial actions (Alvesson & Willmott, 2003, p.8). Nevertheless, within critical management studies (CMS), it is emphasised that this managerial focus should be critically assessed (Taskin & Willmott, 2008). CMS intends to challenge the importance and need for the hierarchical and dominant managerial roles (Alvesson & Willmott, 2003, p.17). Accordingly, CMS stresses the importance of critically assessing the consequences of management practices and emphasises to not only focus on beneficial effects of management, but also on employees (Taskin & Willmott, 2008). Furthermore, CMS focuses on the "taken-for-granted assumptions about contemporary social reality and the models for the satisfaction of human needs" (Alvesson & Willmott, 1992, p.11).

We wonder if acculturation strategies, and in general, managing organisational culture, are efficient when the employee's perspective is neglected. If employees do not share the same values about the organisational culture as management, we question what the impact is on their organisational identity. Correspondingly, Alvesson (2013) mentioned that researchers start to switch their focus from organisational culture to the closely related topic of organisational identity.

2.1.5 The importance of cultural alignment

In order to have a successful acquisition, it is suggested by the existing literature that attention should be paid to acquiring an organisation with a similar culture as the acquiring organisation

(Sarala, 2010; Schweiger & Goulet, 2005). The less similar the organisational cultures are, the more prolonged and more problematic, the acculturation process will be (Cartwright & Cooper, 1993a), which can create a significant post-acquisition conflict (Sarala, 2010). Although it may seem that the organisational cultures of the two organisations are similar, there will always be cultural misalignment (Schweiger & Goulet, 2005). For this reason, every acquisition needs to be effectively managed to avoid the likeliness of cultural clashes (Schweiger & Goulet, 2005).

Cultural clashes are likely to occur when employees feel threatened and experience much change in their daily tasks (Myeong-Gu & Hill, 2005; Marks & Mirvis, 1992). Cultural clashes could lead to higher employee turnover (Cartwright & Cooper, 1993a), resistance (Elsass & Veiga, 1994) and a more negative attitude towards the change (Georgalis, Samaratunge, Kimberley & Lu, 2015). Employees of the acquired organisation can face a high degree of different changes as the acquiring organisation can impose their organisational culture onto the acquired organisation (Larsson & Lubatkin, 2001; Cartwright & Cooper, 1993a). The more pressure they perceive, the less likely it is that the acculturation will be successful (Larsson & Lubatkin, 2001; Cartwright & Cooper, 1993a). However, the more the acquiring organisation focuses on socialisation and recognises it as a shared experience, the more likely it is that the acculturation will be successful (Larsson & Lubatkin, 2001; Cartwright & Cooper, 1993a). Nonetheless, these stressful situations often result in management placing more constraints on employees and tighten control in order to manage the change (Belias, Koustelios, Vairaktarakis & Sdrolias, 2014).

2.2 The influence of identity on acculturation

During an acquisition, employees are likely to remain loyal to the former organisation, its operating and decision-making styles and their former managers and colleagues (Pepper & Larson, 2007). However, they will realise that the former organisation does not exist anymore, and they are surrounded by new people (Pepper & Larson, 2007). The new situation could threaten existing identities (Kreiner, 2011; Pepper & Larson, 2007), something that should not be underestimated, as it can create uncertainty amongst employees (Pepper & Larson, 2007). Therefore, it is important to understand "the construct of identity conflict in acculturating individuals and groups'' (Ward, 2008, p.107). In order to avoid identity tension and conflict,

we argue that it is essential to look at the broader concept of identity, as according to van Dick et al. (2004) and Tajfel (1974) the individual's identity is often shaped by social identity.

Social identity is motivated by the underlying need for self-esteem and involves the incorporation of the group's norms and values into the individual's self-concept, in which group members want to see their group as positively distinct from others (Turner, 1975; Tajfel, 1974). More specifically on organisations, the term organisational identity is often used to communicate the idea that organisational members generally construct a shared perception for their organisation as having certain key characteristics (Alvesson, 2011; van Dick et al. 2004), showing a degree of continuity over a period of time in varying circumstances, but as being different to other organisations (Alvesson, 2011). According to Alvesson and Empson (2008), it is necessary to investigate organisational identity rather than expecting its existence. They argued that not all employees regard their organisation as highly positive, distinct and significant and that it can be challenging to define an organisation's key characteristics.

2.2.1 The relationship between identification and resistance to change

Two case studies regarding the implementation of cultural change programmes conducted by van Leeuwen, van Knippenberg and Ellemers (2003), showed the relationship between identification and resistance to change. They demonstrated that employees who had a relatively strong level of organisational identification resisted to the organisational cultural change and felt threatened by it more than the employees with a low level of organisational identity. In our opinion, this difference of organisational identification amongst individuals could be applied to the different dimensions of acculturation, showing that employees can find themselves in a different dimension than their colleagues and therefore might be more resistant to organisational cultural change. Besides resistance to change, Turner and Haslam (2001), stated that higher organisational identification should result in lower turnover, as leaving an organisation would be losing a part of an individual's self-concept. Especially when change is of a more episodic nature (an organisational change that tends to be infrequent, discontinuous, and intentional) (Weick & Quinn, 1999), organisational identification can be at stake, threatening the basis of achieving a successful organisational cultural change (Ullrich, Wieseke & van Dick, 2005). Furthermore, the success of M&As partly depends on the extent to which employees let go of their pre-M&A identity (Haunschild, Moreland & Murrel, 1994; Terry, Carey & Callan, 2001).

Research suggested that the tension between the need to change and continuity is a critical factor within M&As and challenges organisational identification (Ullrich, Wieseke & Van Dick, 2005) because a sense of continuity is essential to maintain identification (van Knippenberg, van Knippenberg, Monden & De Lima, 2002). Identities can be impacted during an M&A process as part of an individual's' identity is derived from being part of a group (Ashforth & Mael, 1989), such as subculture identity and organisational identity (Georgalis et al. 2015). M&As usually involve one or both organisations discarding their previous organisational identity and adapting to a new one (Georgalis et al. 2015). However, for those employees whose organisation is more dominant, the sense of continuity may be stronger after the process (van Knippenberg & van Leeuwen, 2014). During this process, it is anticipated that employees will react in a specific way in order to create a positive position in their group of the new organisation (Haunschild et al. 1994).

Moreover, the acquiring organisation may have a feeling of superiority and a tendency to dominate the action of creating a new organisational identity by imposing an integration plan on the acquired organisation (Marks & Mirvis, 2001). This difference in power of the dominant [acquiring] organisation also has a tremendous impact on (dis)continuity, as the employees of the dominated [acquired] organisation often have to deal with significant change, by for example having to adopt the other group's identity (van Knippenberg et al. 2002). Resistance to change seems to be an important but difficult topic to grasp, which is shown by several researchers (Sirkin, Keenan & Jackson, 2005; Bovey & Hede, 2001) arguing that resistance is a significant contributing factor to failed change. In addition to this, Ford and Ford (2010) regard the human dimension, which includes factors such as employee responses to change and especially resistance as critical factors for successful change implementation. Further, some researchers even state that during M&As, resistance to change is the "most abstruse and recalcitrant problem'' (Kansal & Chandani, 2014, p.211).

These arguments show the importance of understanding resistance to change, but interestingly, it seems that researchers easily refer to resistance towards change, whilst this may not be the case. For example**,** Dent and Goldberg (1999), suggest that people do not always resist the change itself, however, they may resist the impact the change has on them, for example resisting loss of status, pay or comfort. Furthermore, Watson (1982), suggests that the term resistance is used, whilst people show reluctance, which could have a significantly different effect on the

change. Moreover, the term resistance is easily used by key actors as a way to blame the less powerful for unsatisfactory results of the organisational change effort (Krantz, 1999).

Piderit (2000) created a more holistic view of resistance in which she focused on emotional reactions, beliefs concerning the change as well as behaviours. Piderit (2000) uses the term ambivalence, the mixed reaction towards change, in which, for example, an employee recognises the need for change, but at the same time feels anxious about the unknown and uncertain about its implications for his or her own work, which might have positive effects. Georgalis et al. (2015) suggested that by providing adequate explanations for the decisions and by respecting employees through the provision of useful, timely and accurate information about the change, the perception of fairness and transparency can increase, and resistance can be tempered. It is interesting to note that key actors often fail to consider the possibility that they could partly be the source of employee resistance due to their own ignorance, incompetence, or mismanagement (Spreitzer & Quinn, 1996; Schaffer & Thompson, 1992; Eisenstat, Spector & Beer, 1990). Rather, resistance is seen as a spontaneously arising reaction to change, independent of the interactions and relationships between the key actors and recipients (Ford, Ford, & McNamara, 2002; Dent & Goldberg, 1999).

2.3 The importance of communication during the acculturation process

As Hofstede (1998) explained that communication always affects the organisational culture and employees' attitudes, we argue that effective communication is vital during the acculturation process. We are in line with Elsass and Veiga (1994), who mentioned that effective communication is crucial during the acquisition process as ambiguous acquisition environments create greater intergroup differentiation. For this reason, anxiety and confusion will occur when employees have a lack of knowledge and lack of predictability (Fulmer & Gilkey, 1988). The expectations of employees are shaped by the information provided by management and their actions (Hubbard & Purcell, 2001). The less reliable the information provided is, the higher is the chance that employees misinterpreted this information (Hubbard & Purcell, 2001).

Consequently, interactions can affect how the change process develops and how the change is implemented, perceived and evaluated (Ford, Ford & D'Amelio, 2008). In turn, this may indirectly influence the overall effectiveness of the change (van Dam et al. 2008), as the

proposed change must make sense in a way that relates to previous understanding and experience (Bartunek, 1984; Louis, 1980). The interpretations of managers are often seen as critical to the success and even the survival of organisations, mainly because of their implications for influencing action alternatives and subsequent outcomes (Piderit, 2000). At the same time, when faced with a major interruption such as a strategic organisational change, employees also construct meanings both to enable their own understanding (Brown & Humphreys, 2003) and to influence that of others (Gioia & Chittipeddi, 1991). Considering that meanings shape both social realities and people's actions to such realities (Hardy, Palmer, & Phillips, 2000), a more dynamic understanding of meaning construction can increase the understanding of key employee responses that are important for change implementation (Sonenshein, 2010). In addition to this, symbolism can be necessary to create understanding and acceptance of an alternative strategic reality amongst employees.

2.4 Chapter summary

To summarise, the literature review provided a base for our research of how employees experience the acculturation process post-acquisition. First of all, we discussed acculturation strategies, especially the modified acculturation strategy of Nahavandi and Malekzadeh (1988) and we questioned the effectiveness of the managerial perspective of several acculturation strategies. Secondly, we drew the link between acculturation and identity and thirdly we emphasised the importance of clear communication during the acculturation process. Within the next chapter, we will explain how we conducted our empirical research.

3 Methodology

This chapter will introduce the reader to our methodological approach. We start by explaining the philosophical tradition and Symbolic Interactionism, which we applied in order to let the reader understand our interpretations. Afterwards, we will present our research design and process, including a detailed description of how we collected and analysed our empirical data. Ultimately, we explain the importance of reflexivity when conducting empirical research.

3.1 Research design

3.1.1 Philosophical grounding

When conducting research, the researcher should think about the assumptions based on the philosophical tradition used throughout the research (Peterson & Gencel, 2013). Therefore, a specific research design related to a philosophical tradition should be in place that supports the use of this tradition (Peterson & Gencel, 2013). According to Creswell (2014), it is important to identify the researchers' tradition as it influences the research. Philosophical traditions are seen by him as "a general philosophical orientation about the world and the nature of research that a researcher brings to a study.'' (Creswell, 2014).

For this research, we have chosen the interpretive tradition as an approach, which can be explained as a tradition that takes the people's interpretations as the starting point for how knowledge about the social world is created (Prasad, 2017). The way we "order, classify, structure, and interpret our world,'' and the way we act upon all these interpretations is especially important (Prasad, 2017, p.13). According to Merriam and Grenier (2019), an interpretive study focuses mainly on uncovering and interpreting meanings of how individuals make meaning of a situation or phenomenon. In line with their view, the research we conducted within this research was qualitative, which is in general interpretative as it has a focus on gaining a deeper understanding of the interviewees' thoughts and ideas. Interviews and observations are mostly used with the interpretative tradition, as this allows the researcher to use multiple perspectives (Robson, 2002). Through interviews, we hoped to gain a more in-depth understanding of the way the employees of the acquired and acquiring organisation experienced the acculturation process and how they individually acculturate. Furthermore, the

observations were used to add information to the interviews and to see whether their statements and actions were aligned.

The focus of this research was especially on using Symbolic Interactionism (SI), which was used as a theoretical framework that started with formulating the questions for the interviews, which we continued during the analysis. Within SI, it is assumed that "society, reality, and self are constructed through interaction'' (p.7) and therefore, they rely on language and communication (Charmaz, 2006). Furthermore, it is assumed that interactions are interpretive, and it shows how individuals "create, enact and change meanings and actions'' (Charmaz, 2006, p.7). Individuals create a sense of identity through the interaction and communication they have with other people, and they adjust their understanding and behaviour "as a shared sense of order and reality is negotiated with others'' (Saunders, Lewis & Thornhill, 2009, p.290). An essential aspect of SI is that individuals are constantly changing based on the social circumstances in which they find themselves (Saunders, Lewis & Thornhill, 2009). The individual's sense of identity is continuously created and recreated when being in different social contexts and situations, and when meeting different people (Saunders, Lewis & Thornhill, 2009). Using SI allowed us, as mentioned by Fulk and Steinfield (1990), to give meaning to the answers given, as well as to create a shared understanding of organisational communication.

3.2 Data collection method

3.2.1 Case study

A case study was conducted based on Oaklers Group, an organisation (previously called Oaklers) within the recruitment industry, based in the Netherlands. On the 14th of July 2017, Oaklers acquired Innocern, an organisation within the same industry, with a different specialisation. Innocern consisted of 18 employees and Oaklers employed 33 employees' pre-acquisition and, together, as Oaklers Group consisted of 52 employees at the time of our fieldwork.

3.2.2 Details of the samples

The population consisted of employees and members of the managing board (MB) who have been working at either the acquiring or acquired organisation for at least one year before the

acquisition. These employees and the members of the MB can vary in age, gender, working experience and cultural background. This allowed us to get a thorough understanding of the interviewees' experience and knowledge on the acculturation process post-acquisition. Five employees and two MB members that previously worked at Innocern and nine employees of Oaklers, as well as two MB members, have been interviewed. According to Weber (2012), it is important to look at both the perspective of employees of the acquired and acquiring organisation to create a balanced case perspective.

Nonprobability sampling was used because we only involved employees from a specific organisation who had worked there for a minimum amount of time and have experienced the acquisition. Therefore, not all current employees and managers were invited to be interviewed (Center for Innovation in Research and Teaching, 2019). We have chosen for a sample size of a total of 18 employees and members of the MB that experienced the acquisition. It can be expected that this provided us with sufficient insights into the employees', and MB's perspective on the post-acquisition acculturation process, as the sample size is 37 per cent of the total number of employees within the organisation.

3.2.3 Description of materials and procedures

For this research, primary data has been collected in the form of qualitative data, which is data that is collected specifically for the research. By qualitative data, the information was collected by investigating behaviour, social changes and relationships (Saunders, Lewis & Thornhill, 2007), which in our case was in the form of interviews and observations.

In order to create primary data and to generate theory, we have taken grounded theory as an approach, which is widely used in social sciences (Walsh, Holton, Fernandes, Levina & Glaser, 2015). It is the systematic generation of theory from data that has itself been systematically obtained (Walsh et al. 2015) and has its background in the more general school of symbolic interactionism (Alvesson & Sköldberg, 2018, p.68). We have, however, used a modified version of this grounded theory as we used an abductive process, which allowed us to benefit from existing theory whilst preventing ourselves from becoming over-dependant on earlier theory that could make it difficult to see new possibilities (Alvesson and Sköldberg, 2018).

3.2.4 The interviews

Before conducting the interviews, we developed interview topics that reflected the most interesting information from our literature review. The interview topics helped us to be aware of different dimensions of the phenomenon we studied (Perry & Jensen, 2001) and guided our interviews by giving us a better insight into the direction we wanted to take during the interviews. The topics consisted of organisational culture, acculturation, job role, communication, anxiety and organisational justice. Please see Appendix A for the employee interview outline and appendix B for the MB interview outline.

We were regularly in contact with a representative of Oaklers Group to plan the interviews and divided the 18 interviews over three days. The conducted face-to-face interviews were semi-structured, which means that main concepts and questions were prepared in advance, but there was room for discussion, which allowed employees to speak freely (Brigham Young University, 2019; Moore, Neville, Murphy & Connolly, 2010). The use of semi-structured interviews is well suited when researching perceptions and opinions of interviewees regarding a complex or sensitive topic (Barriball, 1994). Furthermore, it enabled us to gather more information and clarification of answers, as mentioned by Barriball (1994). All interviews were conducted in Dutch, our native language and that of the interviewees. Conducting interviews in Dutch was decided to make the interviewees more comfortable during the interviews, allowing them to express their feelings and emotions more easily and to avoid a language barrier and the likeliness of misinterpretations (Marschan-Piekkari & Reis, 2004). The interviews lasted between 30 to 70 minutes, with the average interview lasting for 45 minutes, and were conducted in a private room at the office of Oaklers Group. The private room allowed interviewees to speak freely without other employees hearing them.

In order to be fully prepared for the interviews, we used our pre-made topics to create a few open-ended questions, providing more structure and helped us to feel more confident during the interviews as suggested by Charmaz (2006). During the interviews, we tried to focus on the ‘how’ instead of the ‘what’ by asking open questions to help create a thorough understanding of the interviewees’ sensemaking by keeping it as open as possible to create an environment that allowed the interviewee to openly speak (Prasad, 2017). Furthermore, the research has been conducted from an insider-outsider perspective, which enabled us to have a critical perspective, but also to have more access to in-depth and personal data due to the familiar face (Bonner &

Tolhurst, 2002). The insider-outsider perspective can be understood as the level of involvement of the researcher within or outside the group being researched, due to the researcher's shared experience as part of this group (Gair, 2012). The insider is or was a member of the group that is studied whilst the outsider is a stranger to this group (Bonner & Tolhurst, 2002).

Lisette worked at Oaklers for six months in 2018 and, therefore, she had an insider perspective. Insiders are already familiar with the culture and language and gain quicker acceptance or cooperation of the people researched (Tom-Orme, 1991). For this reason, Lisette was the main interviewer for the interviews conducted with the employees she worked with at Oaklers, whilst Anne had the outsider perspective and therefore, was the main interviewer for the interviews with the Innocern employees. When we conducted our interviews, we had one main interviewer, whilst the other interviewer took notes and asked additional questions.

Despite the advantages of insider research, the researcher needs to be cautious with the insider perspective, as ordinary routines that could be of importance for the research would remain unnoticed (Boulton, 2000). Moreover, it is important for an insider researcher to not act as an advocate rather than a scientist due to pride and the propensity to interpret information in the most favourable way for the group studied (Tom-Orme, 1991, p.229). Within our research, this could result in the Lisette taking the stance of Oaklers employees, as she worked there previously. We argue that both the insider and outsider perspective are needed in order to create a balanced view of the situation and to reduce the possible limitations that come with insider research.

In order to be able to analyse the interviews correctly, all interviews were recorded. After conducting each interview, we discussed the results and came up with new questions or topics, if necessary. For this reason, all interviews were different and continuously developed and constructed in various ways. We did not only retrieve information from the interviews but also by walking to, for example, the coffee machine, during which we managed to have some interesting conversations with employees. These seven small talks resulted in more information about the organisation and helped us to create a better understanding of the organisational culture and daily operations.

3.2.5 The observations

All employees and managers present in the office were observed throughout the three days of interviews, which took place during different periods. The use of observations helped us to make connections between people's statements and actions. Conducting observations can add greatly to the richness of the data collected for the research (Saunders, Lewis & Thornhill, 2009) and enables the researcher to observe the behaviour, actions and interactions of people (Hennink, Hutter & Bailey, 2011). According to Hennink, Hutter and Bailey (2011), observations fall under the interpretative tradition, the tradition we applied within this research. For our research, we chose to conduct non-participant observations, which means that the researcher does not take part in the activity of the people being observed, but only observes them (Jackson, 2014). With observations, one should consider the possibility of having an expectancy effect; the researcher has certain expectations of the outcome of the observation and that this influences him or her (Jackson, 2014). In order to avoid this, we tried to be neutral and focused on only what we saw without interpreting it yet.

We observed during the lunch breaks as we joined them at the large table and engaged in the conversations, which created a good overview of the situations happening at the organisation and helped us to create a better understanding of the answers given during the interviews. We focused on the interactions amongst employees (e.g. subgroups, their way of talking, the topics that were discussed, facial expressions and body language). Furthermore, after all the interviews were conducted, we left the meeting room and positioned ourselves at the lunch table in front of the coffee machine. This specific location allowed us to have more time to observe the employees whilst doing their daily tasks and to be open to more small talks if employees were interested.

3.3 Data analysis method

As mentioned before, we have taken an abductive approach for our research, because the relevance of literature may only become apparent after all the data has been collected (Bryman & Bell, 2015, p.24). For this reason, we used the iterative strategy (Bryman & Bell, 2015) during which we were going back and forth between our data and theory, as data is controlled by emerging theory (Alvesson & Sköldberg, 2018). The strategy allowed us to use the outcome

of our research to create a deeper understanding of the necessary additional literature we needed to collect in order to finalise our theory.

Consequently, we made use of the constant comparison method during which we continuously compared differences in our data by starting to code specific incidents into categories (Seale, 1999). We did this by analysing our transcripts word-by-word and assigning different colours to these incidents, which allowed us to have a clear overview and to then compare these incidents. Throughout colour coding the transcripts, we went back to the first transcripts in order to check if the initial colours were still relevant. After assigning a colour to all interesting parts of every transcript, we continued to analyse the colour codes and tried to match categories with other categories. We excluded the categories that were found to be irrelevant and added new categories during the data analysis process. The pre-made categories derived from our literature could, therefore, at any point, be excluded if this did not match our data. To continue our analysis, we tried to see how these categories and incidents interacted until we could not find any new relations, perspectives and/or categories. Our colour coding strategy can be found in Appendix C.

Moreover, we have interpreted the interview categories and compared these to our observations, to create a thorough understanding of what the interviewee meant, to be able to connect these interpretations to the literature if necessary. We felt that some answers of the interviewees raised additional questions and therefore needed more data to understand and analyse. For this reason, we collected more literature and conducted an additional interview with an Oaklers employee, which kept us from being stuck in an unfocused analysis. We used the tactic described by Alvesson and Sköldberg (2018), to draw diagrams in which we connected to our core category with the relating categories so that we could finally develop our theory.

Whilst analysing, we paid close attention to the explanation of SI by Prasad (2017), by realising that all interviewees have a different understanding and interpretations of social situations. We tried to understand the individuals' worlds and perspectives of organisational culture, their role and understanding and interpretation of specific situations by combining the data we gathered from the observation and the in-depth, meaning-centred interviews (Prasad, 2017).

It should be considered when reading our Findings chapter (4) that all the quotes have been translated from Dutch to English and could, therefore, be slightly different from the original.

The possible difference has to do with the fact that not all words are directly translatable, and the specific use of words can be perceived differently in English. Besides our interpretations of the quotes, it is essential to note that reality is perceived differently by every individual, and the perceptions of reality seem to have changed throughout the interviews numerous times. Entirely relying on the outcomes of the interviews should be questioned, and for this reason, in the Discussion chapter (5), the analysis was compared to theory in order to create a good understanding of the findings.

3.4 Research trustworthiness, ethics and reflexivity

3.4.1 Trustworthiness and ethics

The main focus for ethical considerations for this research was on confidentiality. In order to ensure that there is no prospect of any harm coming to the participants (Bryman & Bell, 2015) of our interviews and employees that were observed, we gave the interviewees pseudonyms. The pseudonyms allowed us to use quotes of the interviews without revealing the interviewee's name in order to maintain anonymity. It is important to note that these pseudonyms do not imply a specific gender. A table with the pseudonyms of the interviewees can be found in Appendix D.

In addition to this, especially due to the low number of employees of the acquired organisation, we left out words of the quotes that represent a specific job role or employee during the analysis. Moreover, we tried to have informed consent by informing the interviewees why we were conducting interviews, explaining to them what was going to happen with the data and asked for their permission to record the interviews. We only interviewed employees that voluntarily agreed with being interviewed. Furthermore, we informed the organisation beforehand about our observations. Additionally, the interview transcripts were not enclosed for the means of having it completely anonymous to ensure the privacy of the participants was not violated. Also, we agreed with the organisation to keep its organisational name anonymous.

3.4.2 Reflexivity

According to Alvesson and Sköldberg (2018, p. 10-11), reflexivity means "that serious attention is paid to the way different kinds of linguistics, social, political, and theoretical elements are woven together in the process of knowledge development, during which empirical material is constructed, interpreted and written". With reflexive research, it is essential to focus on careful interpretation and reflection (Adorno, Frenkel-Brunswik, Levinson & Sanford, 1950 in Alvesson & Sköldberg, 2018). It is important to understand that all the data collected are the results of interpretations, making it all subjective. Therefore, the researchers should be aware of theoretical assumptions, the importance of language and pre-understandings, all of which constitute significant determinants of the interpretation (Alvesson and Sköldberg, 2018, p.11).

As a researcher, it seems nearly impossible to tell taken-for-granted assumptions and blind spots within, for example, their own culture and language. Therefore, the importance of reflexivity has a focus on becoming aware of these limitations (Alvesson & Sköldberg, 2018). We have conducted the research in our home country, which might have reduced the possible cultural barriers, however, there are many subcultures and own beliefs that may differ. To reduce the risk of making incorrect interpretations, we interpreted the interviews individually and then during and after the coding, we discussed our interpretations, which is especially important because of the insider-outsider perspective. Discussing our interpretations helped us to make sure we were aligned, and if this was not the case, we talked about it and made changes in the categories if necessary.

3.5 Limitations

During few interviews, it happened that employees used us as a listening ear, which made it difficult for us to guide them back to the original topic and questions. According to Robson (2002), this is not uncommon to happen during interviews. However, this was not a problem for us, as we had the possibility to extend the interview time. In addition to this, we had the feeling that several interviews were not entirely comfortable with sharing sensitive information about their colleagues and especially about themselves. We noticed that at the beginning of the interviews, the interviewees were not willing to share in-depth information, whilst they became more talkative throughout the interview. Furthermore, several interviewees provided us with interesting information for our research, but implicitly told us to not use this information in our

thesis, which created a dilemma for us, as we knew this would improve our research, but we did not want to diminish their trust. Therefore, we decided not to use these quotes within this research even whilst we believe it could have been of value. Additionally, employees that participated in the interviews could have influenced other interviewees (that were still waiting to be interviewed) by informing them about the questions we asked and therefore they might have changed their answers given. However, this was of limited influence as our interviews were semi-structured.

3.6 Chapter summary

For this qualitative research, we took the interpretive tradition as an approach and specifically focused on the use of Symbolic Interactionism. In order to answer the research questions, we collected primary data by conducting 19 interviews and observations at the case organisation 'Oaklers Group'. The theory and empirical data were gathered whilst making use of the abductive approach, which allowed us to shift back and forth between the data and theory continuously. We focused on interpreting the answers given thoroughly by being critical and reflexive at all times as we believe that reality is interpreted differently amongst every individual. Within the next chapter, the findings of the interviews and observations are discussed.

4 Findings

This chapter presents the findings that are the outcomes of our interpretations that we formed after conducting interviews and contextualised these with observations. We will start by providing more information on the case organisation, Oaklers Group. This enables the reader to gain a better understanding of the context of the acquisition of Innocern, and thus, facilitates the understanding of the analysis. Secondly, we will present our empirical data, which is divided into four parts: The first part will elaborate on the term organisational culture and how this is perceived differently amongst the employees of Oaklers Group. After that, we will elaborate on the Oaklers account of the acquisition, in which we share the different experiences of Oaklers employees' pre-acquisition. Subsequently, we will present the Innocern's employee perspective pre-acquisition, providing the reader with the opportunity to understand the different perspectives of both accounts. Lastly, we will highlight the different views of the Oaklers Group employees' acculturation experience post-acquisition. Please see Figure 3 for an outline of our Findings chapter.

Figure 3: Outline of findings chapter

We want to stress that the quotes of the four members of the MB (Andre, Chloe, Jack and Joanna) are only used to elaborate and to indicate contradicting views. Their opinions are not important to consider as the focus of this analysis is on the experience of the employees and not the MB. Please note that we kept using the Innocern and Oaklers name post-acquisition, to clarify the different perspectives when necessary. Moreover, the Oaklers Group MB only consists of Andre and Chloe. For this reason, when referring to Jack and Joanna, we still refer to them as Innocern MB post-acquisition.

4.1 The case study

Interviews and observations were conducted at Oaklers Group, that was formed after Oaklers acquired Innocern. In order to better understand the context of Oaklers Group, we will briefly provide a summary of the acquisition process to help the reader gain a better understanding of the context in which the employees experience the organisational culture.

The objective of the acquisition was to achieve quick organisational growth, which was especially appealing to Oaklers because Innocern was performing well. During the acquisition process, the MB of Innocern was highly involved in the decision-making process of the deal. The MB of Innocern strongly focused on finding an organisation with a similar organisational culture to limit the impact on the employees of Innocern, therefore, we can conclude. During the period of June 2018 until November 2018, the front office employees of Innocern worked at the Oaklers office one day or two days a week. The back office employees of Innocern remained working at their own office. From the 23rd of November 2018, the complete Innocern team moved to the Oaklers office. At the time of conducting research, employees of Innocern and Oaklers were working together at the same office and, according to the managing board, the acculturation was completed. However, the integration of the systems had not yet been completed.

Figure 4: The Creation of Oaklers Group

4.2 Organisational culture – Is pretty much nothing and everything

In order to be able to understand the acculturation process of the acquisition, and whether this is successfully achieved, we want to start by creating an understanding on how employees regard the term ‘organisational culture’. As we explained in the Introduction chapter (1), organisational culture is difficult to define, and therefore employees are likely to have a

different definition for organisational culture than we do, which could also be reflected in their quotes. The following statements are illustrative in this respect;

> *Everything that has to do with the interactions between people, regardless of your function or hierarchical position. So how do you associate with others, but also the rules, norms and values of the organisation. – Philip*

> *The togetherness of people and processes and trying to manage that. – Mike*

> *The way things are communicated. What interests are on top of the priority list and what comes after. That is naturally different for every organisation. – Julia*

As reflected within SI, the reality of the individual is central. Therefore, we focused on both the accounts from Oaklers and Innocern, in order to create a detailed understanding of the employee's experience on the post-acquisition process. The purpose of this is to create awareness of how a situation can become a different reality for every individual.

4.3 Accounts from Oaklers

4.3.1 Oaklers culture - Survival of the fittest?

In order to understand and interpret the pre-acquisition experiences of Oaklers employees, we would like to share how several employees perceived the Oaklers' organisational culture. Julia described the organisational culture of Oaklers as *"Oaklers is, of course, an organisation with a survival of the fittest atmosphere. When you have a big mouth and are friends with the right people, doors will open for you. And when you do not have this, you have to work harder, if you get what I mean.",* whilst Alicia and Rachel described it as; *"The organisational culture of Oaklers, ... we really do have a mentality for winning, you have to be able to be assertive and a team player. ... that is what I see around here." – Alicia*

Entrepreneurial, target driven, yes and people with a drive. I think that is important when you compare it to the people currently working here. Those are the people that fit the organisation best. – Rachel

In general, employees described the organisational culture as target driven, ambitious, a talkative (gossip) culture, entrepreneurial, a winner's mentality, and having a focus on celebrating successes. Julia did not seem to have a positive view on the Oaklers culture, which appeared to result in a low level of organisational identification, as she mentioned; *"When something is going on at Oaklers, everyone wants to be a part of it, which is a waste of my time. ...*

Everyone runs around like headless chickens. They do have the right intentions, but it is a waste of my time, as it can all be a lot more efficient." Liz, for example, also showed a difficulty of identifying with the organisational culture, but this had a different cause; *"Maybe also because I do not exactly know what the organisational culture is at this moment. Maybe that should be looked at again, what are the norms and values and what we are about as an organisation. That used to be clear to me, but now I am not sure if can still define that.",* and also Sophie shared some difficulties; *"What I find a bit more difficult about the organisational culture of Oaklers is that everyone constantly talks about each other. Moreover, this is something difficult for me because I am someone that is more direct and prefers to say what it is about to the person directly."*

However, not everyone shared the same level of identification. Sophie mentioned that she encountered some difficulties, but she also shared a certain extent of organisational identification; *"Yes in the sense that Oaklers is naturally very informal and easy going, which is something that is very appealing to me and works well for me."* Jonas did, however, seem to have a higher level of organisational identification as he shared; *"Yes, we work when it is needed, you know, but when it is a bit more quiet, we have moments during which we can do something fun and have a chat with each other, that works really nicely."*

4.3.2 Whether they were in our office or not, I did not care

On the 14th of July 2017, Oaklers acquired Innocern, which could have had an impact on the employees' perception of the organisational culture and their level of organisational identity. Approximately nine months later, the MB informed employees about the acquisition during the monthly employee meeting. Sophie stated that during this meeting *"They for sure did not communicate anything regarding the organisational culture. ... The only thing they did communicate was the acquisition of Innocern when they would move to our office and the organisation chart - how that will look like ... That was basically everything that was communicated."* The little interest in the organisational cultural aspect, as mentioned by Sophie, was also reflected by Julia, as she stated: *"I did not interfere with that".* Jennifer neither had the idea that people were interested in the organisational culture of Innocern, which can be interpreted out of the following quote; *"I do not think people deepened their knowledge on the organisational culture, but they were more interested in what kind of organisation it was.''*

The first noticeable change happened in Spring 2018 when three recruiters of Innocern started working from the Oaklers office for one or two days a week, but this did not seem to influence

Julia; *"whether they were in our office or not, I did not care."* However, from that period, Julia was able to create a better understanding of what the culture of Innocern may look like; *"At Innocern everyone is a bit older … and you do notice that in differences such as work ethic etcetera ... It is indeed a different type of people, I noticed for example that they had a lot more free time and were making jokes, whilst we were all working really hard, and barely had enough time … I do not notice that kind of pressure with them."*

After Julia increased her understanding on Innocern's organisational culture, she started to share a willingness to integrate the two organisational cultures, even though it was an acquisition and said; "*I think it would be a good combination."* Other colleagues also mentioned being open to integrating with the Innocern culture; *"Yes, of course. Well, at least to just getting to know the people." – Liz*

> *I am definitely open to integration, look, I believe that is a prerequisite for the success of the collaboration between two organisations. It cannot be that, even when you are leading, you are the acquiring party, which is the case, that you are going to say, well this is what we are doing, and you will have to comply. Well, it does not work that way. – Jennifer*

The quotes of Liz and Jennifer were in line with the communication strategy of the MB, as they communicated the acquisition as a merger. The MB shared their different reasons for this; *"Especially to not just be the acquiring party, because merger sounds a bit friendlier than an acquisition … whilst it is almost the same ... Yes, it has consciously been called a merger, yes." – Chloe*

> *Yes, more like a merger … So, it is more that the positioning within the organisation changes and it does not matter where you worked before, we just try to get the best people in the best positions. – Andre*

Although employees shared their openness to integrate the two organisational cultures, the MB shared contradicting opinions on this matter. Chloe mentioned that *"They [Innocern] will adapt a bit to the culture of Oaklers, and Oaklers will also adopt a bit to the culture of Innocern. ... So, you will end a bit in the middle, however, more leaning towards Oaklers than Innocern, but that is what is desired by us."* Nevertheless, Andre said that Oaklers wants to maintain its organisational culture; *"Well if I look at the way we work, so not the culture, then absolutely yes, but we are very keen to keep the culture of Oaklers." – Andre*

The divided vision on integrating the two organisational cultures is further confirmed as various employees seemed to be speaking about the integration of the two organisational cultures, Alicia for example, shared the following; *"Yes absolutely, everyone is open to working together ... and when you combine the best of both worlds, then you will not lose yourself, and you can see things reflect your own culture and organisation and processes when you work at a new organisation ... They have a different way of working that could also be informative to us." - Alicia*

Whilst others might have spoken about the integration of the processes, for example, Rachel mentioned; *"I mainly saw the opportunities, with the cultures ... they would go nicely together. We could learn a lot from each other ... but that is not specifically on the culture.''* When we asked whether she thinks they can integrate the Innocern culture, she mentioned something contradicting with her statement above: *"I do not think the Innocern culture can survive as the Oaklers' share is too big."* To us, Rachel's statement leads to some confusion as we do not understand whether she spoke about learning from processes or culture. We wonder if these differences are caused by the definition of organisational culture, as not every employee has the same definition for this term, making us believe that several employees regarded the processes as part of the organisational culture.

4.3.3 Pre-acquisition summary

To summarise, the Oaklers employees shared their experiences of the pre-acquisition organisational culture, their organisational identity, and how they perceived the communication. The employees used different terms to describe the Oaklers organisational culture with words such as survival of the fittest, favouritism, winning mentality, target-driven and team-players. Several employees appeared to have a low level of organisational identification as they experienced difficulties with the organisational culture. When communicating the acquisition of Innocern, the Oaklers MB showed little interest in understanding the Innocern organisational culture, which was also reflected by several employees. These employees did, however, share to be open to integrate the two cultures post-acquisition, however, the MB appeared to be focused on keeping the Oaklers organisational culture post-acquisition.

We will continue with the next part of the findings, the accounts from Innocern, which will provide the reader with information on the pre-acquisition perspective of the Innocern employees.

4.4 Accounts from Innocern

4.4.1 Innocern was about freedom

In order to understand and interpret the pre-acquisition of the Innocern employees and especially acculturation, we would like to start by introducing the different perceptions of the Innocern organisational culture. Philip mentioned; "*Innocern was about freedom",* whereas Anna said; *"Innocern has more of an attitude of working hard, we are here to work."*

In general, employees described the organisational culture with that they had much freedom, there was a high level of trust, people worked together and hard. Mike seemed to have a high level of organisational identification with the culture of Innocern as he mentioned that he would rate the organisational culture with a score of 8 out of 10. The high level of organisational identification was confirmed throughout the interview, as he commonly mentioned the perks of Innocern and how satisfied he was. Not only did Mike identify with Innocern's organisational culture, both Philip and Simon, for example, also mentioned; *"Yes, I could identify with the organisational culture of Innocern."* It seemed that many employees could identify with Innocern's culture, but then something changed. *"You know things are going on when the managing board is often not present, and they have vague appointments in their agendas, and you catch parts of phone calls, you know something is going on." – Josh*

4.4.2 We called everyone together for a meeting

Although Innocern was acquired in July 2017, according to Josh, the first meeting to inform employees on this, took place at the end of the year 2017. Joanna said the following about this moment; *"We called everyone together for a meeting and told them, but only when it was actually clear what was going to happen."* In line with Joanna, Anna said that *"It was mentioned, we are acquired."* However, Mike experienced this differently, as he mentioned; *"What they did is gradually informing us by saying like 'yes you will keep your own culture and of course we will stay in our own office', and every time a little more would change, and that is not the right way."*

Contradicting with Mike, Josh believed that the communication about the move to Oaklers was more explicit; *"They informed us that [the moving to Oaklers' office] was going to take place somewhere in 2018, and that is what happened."* Moreover, he did not believe that the communication about the acquisition was good but did show an understanding of this; "*I*

understand that it could not be communicated beforehand, and you know a lot is going on. The communication was bad, but it cannot be better, it has to be confidential, of course." The reason for this understanding might be that he and several other employees experienced a different process than their colleagues as they participated in many meetings at the Oaklers office.

Although not everyone seemed to be satisfied with the communication, the MB did have a clear strategy for their communication. Reflected in Innocern's organisational culture, transparency was critical to them; *"I communicated it as an acquisition. ... In order to be very transparent and clear towards the people, that it would be a substantial change. I was afraid that when I would not communicate it as an acquisition, that people would not feel the urgency of the change, that people would be thinking, oh we are still at the same building with the same location, the same people, nothing has changed." – Jack*

4.4.3 Oh Jesus, where will we end up?

The real noticeable change happened when Innocern recruiters started to work at the Oaklers office for one or two days a week from June 2018, whilst the other employees only moved in November 2018. Because this was only for one or two days a week, recruitment returned to the Innocern's office and shared their experiences with their colleagues, resulting in some agitation, which was noticed by the MB; *"Yes they caused some negativity, and that might have had some influence on a few people, but some were also thinking that they could not say anything about it because they did not experience it themselves. ... Everyone was a bit nervous, though, when we were eventually moving, but not negative to the extent of, it is probably going to be bad." – Joanna*

In line with Joanna's ideas, this had a significant influence on Mike's perception of the Oaklers organisational culture;

> *First, the recruiters of Innocern [went to Oaklers], and we stayed here. [Shared experiences of the recruiters] very bad, I cannot do this much longer, and it is awful and why do you not come over as well to work there, then we are at least in a small group. [The effect of this negativity on Mike] I thought, of course, I am not going there ... and it created reluctance.*

Not only did this influence Mike, but Anna also stated the influence of the negative stories of the recruiters;

> *Yes, that was not very positive, and that was, of course, difficult to us, as we did not even go to Oaklers once. Moreover, then you just keep hearing, Oaklers does this and that, and I am just*

thinking, well I wonder how that is going to be like when we move. That is how it influenced me, but oh gosh, I did not worry about it, I just thought I have to keep an eye on that, I guess that will be a challenge, so I need to look out for that. I, of course, will keep that in mind, but well, other people who did not like it, yes they do get mental breakdowns, like oh Jesus where will we end up, you know, that is going to be one big hell. Yes, that is just very tricky.

We noticed that most Innocern employees had a vague idea of the culture of Oaklers before they moved. However, many Innocern employees mentioned the negative impact of the recruiters on their expectations of the culture of Oaklers. It did, however, not influence Simon *"no, because for me it is more that I have to see myself how it goes there and what I will encounter, so no, this did not really influence me."* As the recruiters shared their experiences of the organisational culture, we argue that it could have been necessary for the MB to share their knowledge on the Oaklers' culture with their employees, in order to create a less negative perception and to focus their willingness to integrate. According to Mike, the MB barely spoke about the Oaklers' culture; *"No, not at all, barely, only that we were acquired, period. No, that only started to happen when [name of recruiter] did not feel at home [in the Oaklers' organisation]."* A reason for this could be that the MB did not have a clear idea about the Oaklers' culture, which is reflected in Joanna's rather undetailed comment on the organisational cultures; *"I think the organisational cultures are very similar with regards to the people."*

The negative stories of the recruiters about the organisational culture of Oaklers, could, therefore, lead to different perceptions of the Oaklers organisational culture, as Mike stated; *"Oaklers is a very young organisation, it has a very different culture. ... So, you need a lot more processes to keep everything under control ... They really have more of the glass is half empty approach."* This influence of the recruiters on other employees was also noticed by an MB, as Jack mentioned that it was a big mistake to first let recruitment integrate and the back office at a later time.

That was actually the biggest mistake that we could have ever made as the people here thought 'this culture is very different and there are different patterns and habits'. It was all about very small things, and then the image of Oaklers was created that it was very different, less fun and less cosy ... This all enforced each other, 'do you not like it here either?', then you get an unsafe feeling, yes that was not good. – Jack

4.4.4 You have to be open to what is coming

Although the perception of the organisational culture (negatively) changed, this did not seem to influence Mike's openness to integrate the two organisational cultures; *"Yes, it was fine for me. It was not an issue for me, because we already were a holding with different partners. I was hoping for them to be working very professionally and that we could only profit from them."*

Moreover, other employees seemed to share the same openness, Simon, for example, said; *"Oh definitely, yes I was for sure. I have experienced that before with an acquisition, you know, that you have to be open to what is coming, ... You have to understand what is going on, and when we were informed about the acquisition, I immediately checked the website of Oaklers, to see what kind of people they were."* He, however, continued with an interesting statement; *"You notice with Innocern employees that they want to keep the Innocern name because it is their own identity."*

The previous statement seems to be contradicting Simon's attitude towards the openness for integration, or at least his belief of his colleagues' attitudes towards this. Simon's previous quote seems to indicate that most employees were unwilling to integrate the organisational cultures fully. However, it is interesting to note that whilst conducting the interviews, we did not have the idea that employees were not open towards integration. This possibly divided opinion is therefore important to consider this when trying to create an understanding of the acculturation process.

It is almost November 2018, and it is now clear that everyone will move to the Oaklers office on the 23rd of November. For some employees, the acquisition and especially the move to the new office led to anxiety and restlessness. Simon mentioned; *"Yes, of course, people became restless, what is going to happen and how will this go. You will think of scenarios that can occur."* and Anna commented; *"Well, a bit anxious because we do not know exactly what is going to happen."*

4.4.5 Pre-acquisition summary

To summarise, the Innocern employees described the organisational culture with terms such as freedom, working hard and informal. All the employees appeared to have a high level of identification with the described pre-acquisition organisational culture. Several employees shared their dissatisfaction of the communication of the acquisition, of which the cause mainly seemed to be the unclarity of how and when the acquisition was going to impact them. Moreover, the adverse reactions of the recruitment employees appeared to have an impact on

the perceptions of the Oaklers organisational culture of several employees, as well as resulting in some anxiety and restlessness. However, most employees appeared to be open to integrate the organisational culture of Oaklers and Innocern.

4.5 Summary accounts before the move

The accounts of Oaklers and Innocern showed the employees' experience in the first stage of the change process and indicated several differences between Oaklers and Innocern. First of all, we noticed that several Oaklers employees did not identify with the culture of Oaklers, whilst others did identify with the culture. On the contrary, the Innocern employees all seemed to have a high level of identification with the organisational culture of Innocern. Secondly, the recruitment employees of Innocern appeared to have a significant impact on the perception of colleagues towards the Oaklers culture. Thirdly, there seemed to be a lack of communication on both sides about the organisational culture of the other organisation. The Oaklers MB did not show that cultural integration or adaption was a priority to them. Employees of both organisations had little knowledge about the other culture, what, in our opinion, can become an obstacle when this is not clear before the move as it does not prepare employees of Innocern to adopt the culture of Oaklers, as wanted by Andre. What made it even more difficult was the fact that Andre and Chloe were not completely aligned about their views on the creation of a new culture, showing a lack of communication amongst the MB. The effect of the first stage of the acquisition is evident when we look at the emotions that people described when they speak about the move. Oaklers employees did not seem to worry about the acquisition, whereas many employees of Innocern felt more anxious or restless, suggesting different experiences and therefore, most likely a different attitude towards the post-acquisition stage.

These differences between Oaklers and Innocern, make us wonder if MB has missed some significant steps in order to ensure Innocern employees adopt the Oaklers culture. To us, keeping the Oaklers culture seems to be their desired outcome of the Oaklers Group organisational culture. However, in order to reach this objective, we believe that Innocern should have had a clear picture of what was expected from them, especially regarding adopting the Oaklers' organisational culture. What was meant by integration; was this about integrating the processes, the cultures, or both? Now that we have an understanding of the pre-acquisition experience of the employees of both Oaklers and Innocern, we will further draw upon the

empirical data of the post-acquisition stage of Oaklers and Innocern, at the now called Oaklers Group.

4.6 A new organisation: Oaklers Group

On the 23rd of November 2018, the employees of Innocern moved to the Oaklers office. However, after the move, five out of sixteen Innocern employees decided to leave Oaklers Group. We do not exactly know why these employees left, but Mike shared one possible reason for this; *"Yes, we trusted each other, and everyone was just walking around in their bath slippers during summer. At Innocern that was fine and well, here that is not allowed. So, people believe that is suffocating."* To us, this was a surprising reason for resigning, and we, therefore, asked Mike's colleagues if they had any information regarding this. They informed us that the employees who resigned were unwilling to adapt to the organisational culture of Oaklers Group because the new culture appeared to be very different from what they were used to.

4.6.1 Oh Gosh, how is this going to work out?

The employees noticed many differences between the two organisational cultures. Julia especially noticed that; *"I noticed, for example, that they had a lot more free time, ... whilst we were all working really hard ... I do not notice that kind of pressure with them."* However, through our observations, we noticed that many people of both Oaklers and Innocern regularly took short breaks for chit-chats at the coffee machine. Employees of both organisations seemed to have much relaxing time. Rachel said that the main difference was the culture in general; *"The culture itself, and then I only consider the moment that I really thought, oh gosh, how is this going to work out. Because it really was, a lot more freedom, way more ... their own space ... and that did lead to clashes and negativity ... I do believe that it really was underestimated, the differences were bigger than we expected."*

Mike experienced the controlling aspect of the Oaklers culture as the main difference between the organisational cultures. He had a very strong stance on this; *"It is very directive, I think that not a single organisation is as directive as Oaklers. ... At times it actually feels like some sort of prison around here. ... Moreover, for example, everyone is continuously inside, probably because you have to show your face, show that you work hard or something."*

In general, employees of Innocern mentioned that the main differences between the two organisations were the number of social activities organised, the strictness and controlling of processes within Oaklers, as well as the difference in age and personality of employees; Oaklers employed younger people than Innocern, and the employees of Innocern were seen as more calm.

> *I think that the procedures are stricter at Oaklers, less freedom, they really are on top of whether the people do what they are supposed to do. ... I still do not get the feeling that I can make mistakes around here, which I did have at Innocern. – Josh*

These views on the organisational culture of Oaklers are contradicting with Andre's perception. Throughout our observations, we also did not experience a very independent working style, as we noticed that permission from management was needed when employees wanted to make an appointment. The social activities organised by Oaklers have been brought up in every interview conducted with Innocern employees. Anna, for example, mentioned; *"Sometimes it seems to be more important, we need to have a good time with each other, having lunch together and trips and things, that is just a completely different approach."*

There seemed to be significant organisational cultural differences between Oaklers and Innocern. However, it seems to us that the Innocern employees would have had to comply because Andre mentioned that his objective for the Oaklers Group was to keep the same organisational culture as that of Oaklers.

4.6.2 Not some sort of Oaklers plus Innocern, just a new Oaklers

We are interested to see whether the current organisational culture is perceived as the same amongst the Oaklers employees. Furthermore, we want to learn more about the feelings of Innocern employees on the Oaklers Group organisational culture. Starting with the perspective of Oaklers employees, Julia mentioned;

> *Well, I can imagine that the Innocern people get the feeling that they have to take on the Oaklers culture. I have to say that I personally do not really notice a difference between the culture before Innocern and after. It does not have any influence on me besides that the office has grown and that we have more people walking around here. So, the integration period did not really matter to me ... So, the relaxed attitude of Innocern does not exist as much anymore. They were a bit imposed on the Oaklers working style.*

Alicia seemed to agree with Julia as she stated; *"[we] are more included in the Oaklers culture than the Innocern culture."* and Chloe also confirmed this *"not so much has changed at Oaklers."* Moreover, Mike also seemed to agree with Julia, Alicia and Chloe, but he did seem to be disappointed about this; *"I think it is a pity that you do not take the best of both organisations and create a new culture out of that. Now it is just like, take it or leave it. The culture is now 100 per cent Oaklers."* Philip did not estimate this percentage as high as Mike but said; *"Percentage-wise I do think 75 to 80 per cent is the Oaklers culture. I notice that the flexibility Innocern is used to, slowly gets incorporated at Oaklers. However, that is necessary because otherwise, you will lose all your people. I do believe we still have to make significant changes to really create a new organisation that is not some sort of Oaklers plus Innocern, but just a new Oaklers."*

However, Simon did not agree with the statement that the Oaklers Group organisational culture is predominantly the Oaklers culture; *"Well I do think it is fifty-fifty.",* Suggesting that the Oaklers organisational culture must have changed. Liz also experienced a significant change in the organisational culture, she, for example, mentioned that people had become more individually focused since the acquisition; *"The feeling that ... it was more seen as one and now more individual. So more to themselves ... more like okay, I have my own plan, and I will protect that, in a way."* It seems to us that the organisational cultural change that Liz experienced, could have led to her inability to define the organisational culture of Oaklers Group as she previously mentioned; *"Maybe also because I currently do not exactly know what the organisational culture is like."* Oscar seemed to share this difficulty as he sarcastically mentioned; *"What our organisational culture is? Well, that depends on whom you ask."* His comment makes us believe that the organisational culture of Oaklers Group is unclear amongst several employees.

Mike mentioned in the interview that he experienced the Oaklers Group organisational culture as abnormal, mainly due to the controlling aspect; *"If it appears that processes are not followed, they start making up rules, just to force people into the direction of those processes. That is the main difference between the two organisations ... Hey, I am not a child, but I was used to the freedom from before."* Anna also mentioned; *"Everything must be mandatory, and Andre's control, he has to have a say in everything."*

Correspondingly, that this has not only been experienced by Innocern employees, Jack also shared a similar view, but did not seem to experience this as an issue; *"If I then look at the*

dynamics and the controlling with rules and regulations, I think gosh, it surprises me that this new generation accepts that. I had a completely different image of that. However, it is accepted, so fine, but I underestimated that." Contrastingly, Jonas believed that the Oaklers Group culture is not very controlling; *"Everyone is quite free to do it their way when you make sure you have your tasks in order."*

Besides the controlling aspect of the organisational culture in general, all Innocern employees mentioned that they felt pressured with regards to the social activities spoke to, for example, Anna mentioned; *"It is imposed, they expect you to be at the welcome drinks organised for new employees, well after work hours the pressure is a bit less, because they cannot force you, but they do have their opinions ready if you do not show up."* However, an Innocern MB (Jack) perceived it differently; *"Yes, they organise many activities, I think that is great, it is fantastic ... There are so many things that have improved for us.''* The view Jack has on the social activities seemed to be shared by several Oaklers employees. Julia, for example, mentioned that; *"we are well taken care of lunch is always nice, and on Friday's we have an after work, and every occasion is a reason for a celebration, you know, they organise a lot. However, some people do not appreciate it, which is regrettable."*

4.6.3 Coincidentally situated in the same office

Julia seemed to be disappointed when not everyone appreciates these social activities, making us believe that these different opinions created tension and division amongst the group, which is confirmed by Jonas; *"They do not participate ... Oaklers really tried to make it easier for them ... It seems like they do not want to integrate with us ... They should participate more, to put it like that."* This could be one of the reasons for the reinforcement or creation of subcultures. Julia noticed that there was a division between Oaklers and Innocern employees, and she was not the only one who had this opinion. Tony and many other employees mentioned the reinforcement of subcultures; *"Actually yes, that is what you notice around the entire organisation, subgroups of previous Oaklers employees to new employees, to people who intensely work together, that is what you notice to appear. ... The family feeling is fading because of this."* - *Tony*

> *I do not completely consider it as a whole anymore. No, a lot less than how it was before, and that is disappointing for the total feeling of the organisational culture. I know for a fact that some people have the same opinion on this, so that is a pity. Look, maybe that needs time, and that will most likely result in people deciding to resign, and it will result in people that will hold on to the past and just continue that way, that is also possible. – Jennifer*

> *However, especially at the back office, it still seems to be very divided. It is like they really kept their own culture ... It does not seem to integrate. No, they [Innocern], do not seem to be very interested in us, they really stick to their own group. … I do have the feeling there are more subgroups now. Because for example, one of our colleagues has a really good connection with Innocern, because she works, for example with the clients of Innocern, and then they do go to see her. However, they, for example, do not ask us, like how was your weekend or whatever. You notice the difference, and it was never like that. – Jonas*

However, Stefan showed disagreement and said that there were no subcultures within the back office; *"I do see colleagues amongst each other as one."*

Mike shared that his Innocern colleagues often go to him to complain about the new situation, which to us, indicates that the Innocern employees still feel connected to this group. This feeling is confirmed by Simon and Anna;

> *I do have the feeling that Innocern is still separate, you know. That we do not really work together. – Simon*

> *Innocern and Oaklers really are coincidentally situated in the same office, but with that everything is said … I actually have little to do with Oaklers, besides the fact that I am sitting here. Yes, you do really notice Innocern versus Oaklers. – Anna*

Whilst Joanna recognised that there were subcultures, she had the idea that there are no clear subcultures at least, *"not to the extent that I can tell them apart."* We argue that the reason for this could be that some subcultures, as mentioned by Sophie, are a result of *"working closely together."* It is interesting to note that even though these subcultures might not be clearly visible to everyone, Sophie's subculture seemed to be important to her, as she mentioned; *"I identify mostly with my direct colleagues."*

4.6.4 It is the two organisations that clash, not the people

As most Oaklers employees mentioned before, the organisational culture did not significantly change. We believe that because not everyone was able to define the Oaklers Group organisational culture, it is not surprising that they have difficulty identifying with the organisational culture. The Innocern employees did, however, experience a significant change

in the organisational culture after the move. We, therefore, assume that this could have influenced their level of organisational identity.

As previously mentioned, Mike rated the Innocern organisational culture an 8 out of 10, whilst he rated the Oaklers Group culture a 4 out of 10. The combination of his low rating and the mentioned difficulties, especially the fact that he stated that he has the feeling that he is working in prison, showed to us that he has a low level of identification with the Oaklers Group. Not only Mike, but several other employees of Innocern seemed to have a low level of organisational identification as they all rated the organisational cultures of Oaklers Group with a lower number than that of Innocern's organisational culture. The apparent difference in the level of identification is reflected by Simon's comment; *"You notice with Innocern employees that people want to keep the Innocern name because it is their own identity."*

However, Philip argued that this changed; *"I noticed that people who were first saying that they just wanted to stay Innocern, they now have really good interactions with the group. That shows that it is the two organisations that clash, not the people."* However, not everyone seemed to believe that the people work well together in this organisation, as Sarah said;

> *I myself believe that Innocern people do not have the Oaklers mentality ... I do not think the cultures will integrate ... I think the reason for this is that from the beginning of the acquisition, they [MB] did not try to integrate it well. There is no strong organisational culture, absolutely not. In order to have a strong organisational culture, everyone needs to be aligned, and according to me, that is not the case at the moment. They [MB] might be working on it, but I do not see it.*

Stefan emphasised the importance of integrating rather than maintaining the Oaklers processes because if the changes are too radical, he is convinced that the Innocern employees *"will leave the organisation.''* It appears to us that Innocern employees are only willing to adapt to the processes of Oaklers Group until a certain degree, otherwise, they will resist. We also based this on the statement of Anna, who stated: *"If I do not want to do something, I just do not do it."*

4.6.5 I think that communication is super important!

Several employees of Oaklers group shared their recommendations for the MB in relation to the post-acquisition process;

I think that communication is super important, especially when you have moved, acknowledge the fact that we are here now, I find that shocking, especially because our work processes are not integrated yet. It is just vague. – Anna

The communication from the managing board has always been a problem. However, because the organisation was small, it was rather easy to deal with, but now it is a big organisation, and something is not that easily taken care of anymore. … What someone's' exact job role is, nobody knows. What is communicated to the employees is not clear. – Sarah

4.7 Conclusion

To conclude, the accounts of our respondents from Oaklers and Innocern showed how individuals experienced the post-acquisition process differently. We believe that the lack of communication, clarification and guidance have made a severe impact on how employees of both organisations experienced the post-acquisition process. Firstly, the lack of communication and clarification was visible in several situations. Many employees stated that the main problem was the way Andre communicated, which led to ambiguity about the post-acquisition process. For this reason, many employees did not know exactly how the acquisition was going to affect them, and especially to what extent Innocern employees had to adapt to the Oaklers culture. Moreover, employees were not informed by the MB about the other organisation's culture and the desired organisational culture of Oaklers Group. This seemed to have affected the level of organisational identity, as all employees showed a decrease in their satisfaction with the organisational culture. To us, this reflects that the Oaklers MB had a focus on quick organisational growth and seemed to have forgotten about the people side of change.

Furthermore, the ambiguous communication of the MB also affected the openness to integration amongst employees of both Innocern and Oaklers. Whereas most employees mentioned that they wanted to integrate the two cultures, this idea significantly changed when they moved to the same office. Most employees preferred their own organisational culture over the other, what led to a lower willingness to integrate. We believe that clearer and more detailed communication of the MB about the organisational cultures could have prevented this, because negative assumptions were reinforced by other employees. Moreover, when the employee has a negative perception of the other culture, this might be reinforced by trying to find confirmation whether this is true. In addition to this, several people said that Andre had a lack of social skills.

We think that a clear communication strategy should have been in place in order to create a clear strategy of how to lead an acquisition successfully.

Finally, we noticed that there is a division amongst employees on their level of organisational identification of Oaklers Group's culture, resulting in different stages that employees can be located in. Several Innocern employees mentioned that they were willing to integrate but were unwilling to adopt the Oaklers culture ultimately. Other employees did not show any identification with the Oaklers Group culture, and they, therefore, wanted to keep the Innocern's culture. Moreover, some employees of Oaklers mentioned their willingness to adapt to the culture of Innocern, whilst others rejected this idea of adapting to the Innocern's culture. Also, some employees of Oaklers struggled to identify with both cultures due to the low level of identity of the Oaklers culture, their little knowledge of Innocern's culture or because they regarded the Innocern culture as unappealing. However, some employees were 'floating' in between stages as they were, for example, not willing to fully integrate, but neither felt the need to maintain their exact former culture.

4.8 Chapter summary

We discovered a lack of communication from the MB before the move to Oaklers Group, which resulted in employees filling in the blanks with their own perceptions and assumptions, in combination with these of their (slightly negative) colleagues. After the move, employees' expectations were strengthened by the significant cultural differences, which increased the existence of subcultures. The subcultures had an impact on employees and resulted in several employees who mainly identified with their subculture rather than the organisational culture. Moreover, several employees thought that more transparent communication was necessary, and we assume that this could have reduced the split amongst employees of Oaklers and Innocern after the move.

Now that we know their experience and statements, we will, in the next chapter, further draw upon the main influences of the acculturation process post-acquisition: organisational cultural differences, organisational identity and the importance of communication. We will elaborate on these three topics by making use of the existing literature, that finally form the basis for further interpretations in the discussion.

5 Discussion

In this chapter, we discuss our empirical material presented in the Findings chapter (4), wherein we explored our research questions by gaining a deeper understanding of the employees' experience of the pre-acquisition and post-acquisition stage. We will draw upon these findings by discussing these, and link it to our literature review, to gain an understanding of the different acculturation experiences of the employees whilst looking at how these could have been influenced by the MB and the use of strategies.

5.1 A lower level of organisational identity after an acquisition

Based on our empirical material, we can conclude that many employees from Oaklers Group had a difficulty identifying with the new organisational culture, which correlates with Bijlsma-Frankema (2001) who states that cultural adaptation is complicated. In order for employees to adopt a new culture, employees of both organisations need to have an understanding of the culture of the other organisation (Bijlsma-Frankema, 2001), which appeared to be lacking at Oaklers Group. It is suggested by Sarala (2010) and Schweiger and Goulet (2005), that an acquiring organisation should pay attention to acquiring an organisation with a similar culture, which is what Oaklers did. The MB of Oaklers and Innocern believed that the organisational cultures were very similar, but as argued by Schweiger and Goulet (2005) there will always be cultural misalignment post-acquisition.

According to Sarala (2010), cultural differences can create a significant post-acquisition conflict. In the case of Oaklers Group, this increases the chance of a high number of employees with a low level of organisational identification. To avoid this, according to Schweiger and Goulet (2005), an acquisition needs to be effectively managed, and Marks and Mirvis (2011b) argued that it could be useful for management to define what culture they want to develop as it creates guidance about how much integration is needed. Although there was ambiguity amongst employees about the MB's desired organisational culture for Oaklers Group, it was clear to many employees that the new culture was very similar to the Oaklers culture.

As a result of the divided opinion the MB hold on what their desired organisational culture was, they were unable to communicate this to the employees. Even though the Oaklers' MB communicated the acquisition as a merger, they did not consider different possible expectations of the employees of both Innocern and Oaklers, which is suggested by Marks and Mirvis (2011b). For this reason, employees were not aware of the exact implications of the acquisition, which could have led, according to Marks and Mirvis (2011b), to employee turnover, active resistance to the integration and conflict. Although the empirical data did not suggest a clear indication of active resistance, employees showed anxiety due to the unclear future implications, as well as a low level of organisational identity. According to the Innocern employees, the Oaklers Group organisational culture was controlling, with many rules in place, which is a common result of the acquiring organisation according to Berry (2005) and Belias et al. (2014) to manage the cultural change. Besides the controlling aspect, Innocern employees experienced many other cultural differences, such as the social activities, which likely lead to cultural clashes (Myeong-Gu & Hill, 2005; Marks & Mirvis, 1992). Cartwright and Cooper (1993a) argue that this could lead to higher levels of employee turnover, which is in line with the belief of some Oaklers employees.

Not only can the cultural differences be the cause of the low level of employee identification, according to Pepper and Larson (2007), employees of the acquired organisation are likely to remain loyal to the former organisation. In the case of Innocern, this manifested itself in retaining aspects of its organisational culture. Despite the Innocern employee's realisation that they would experience a major change, knowing their former organisation does not exist anymore can create uncertainty and distress, as their existing identities are threatened (Pepper & Larson, 2007). Our empirical material showed how especially Innocern employees reflected this feeling of threatening their existing identities, by forming subgroups with their colleagues that they could still identify with.

5.1.1 Resistance or reluctance, and the influence on organisational identification

Van Leeuwen, van Knippenberg and Ellemers (2003) demonstrated in a study that employees who had a relatively strong organisational identification, resisted the organisational cultural change and felt threatened by it more than the employees who had a low level of identification. In the case of the employees who have a high level of organisational identity, the resistance to

change did, however, not seem to be the main issue, but in line with Watson (1982), they showed reluctance and were opposing the Oaklers Group organisational culture.

However, Ford and Ford (2010) regard especially resistance to change as a critical factor for successful change implementation and Kansal and Chandani (2014) even state that during M&As, resistance to change is "the most abstruse and recalcitrant problem" (p.211). Interestingly, the five employees who showed resistance to the change, resigned, which is possibly explained by Turner and Haslam (2001), who stated that higher organisational identification should result in lower turnover. As mentioned by the Innocern employees, these resistant employees could not identify with the Oaklers Group organisational culture, and therefore the argument of Turner and Haslam (2001) that leaving an organisation would be losing a part of an individual's self-concept was not applicable. According to several researchers, managers often do not realise that they can partly be the source of employee resistance due to their own ignorance, incompetence, or mismanagement (e.g. Spreitzer & Quinn, 1996; Schaffer & Thompson, 1992; Eisenstat, Spector & Beer, 1990), which is likely to be partly the reason for the evident resistance at Oaklers Group. Our empirical material showed that employees considered one of the MB members as incompetent to guide the acquisition process accordingly.

Our findings present the different understandings of employees of the Oaklers Group organisational culture, reflecting the difficulty of achieving a high level of organisational identity amongst all employees. The level of organisational identity reflects, according to van Dick et al. (2004), how the employee's self-concept is in line with the norms, values and goals of the organisation, which are what we regard as essential elements of an organisational culture. However, most employees of Oaklers Group were unaware of these elements, which, to us, could be partly the explanation of the difficulty of identifying with the organisational culture. Moreover, according to van Knippenberg et al. (2002), a sense of continuity is essential to maintain identification, which was not the case for the Innocern employees in particular, as they did not see elements of their former Innocern culture within the Oaklers Group organisational culture. Besides the fact that research suggests that the employees of the more dominant organisation may have a stronger sense of continuity (van Knippenberg & van Leeuwen, 2001) and therefore most likely a higher level of identification (Terry, 2003), this was not the case for most Oaklers employees.

5.1.2 Ambivalence, due to the unknown?

The term ambivalence, used and explained by Piderit (2000) as the possible positive effects of the mixed reaction towards change, showed to be applicable to almost all employees of Oaklers Group. The reason for this ambivalence is that most employees of Innocern recognised the reason and need for change pre-acquisition, but at the same time, they felt anxious about the unknown and were uncertain about the implications on their work. The influence of the communication of the MB might explain this ambivalence, as their communication could have affected how the change process develops and how the change is implemented, perceived and evaluated, as suggested by Ford et al. (2008). The proposed change must make sense in a way that relates to their previous understandings and experiences (Bartunek 1984; Louis 1980). However, the employees perceived ambiguous communication of the MB on the implications of the acquisition, which resulted in a low level of understanding. This influenced the acquisition process of Oaklers Group, as sense-giving and interpretation are important for strategic action and change (Gioia & Chittipeddi, 1991).

The MB of Oaklers Group emphasised the importance of social events by organising regular social activities, which could increase the likeliness of successful acculturation according to Larsson and Lubatkin (2001) and Cartwright and Cooper (1993a). It is interesting to note that these social activities were not always experienced as positive by all employees as several Innocern employees felt pressured, and the more pressure is perceived, the less likely it is that the acculturation will be successful (Larsson & Lubatkin, 2001; Cartwright & Cooper, 1993a). According to Haunschild et al. (1994) and Terry et al. (2001), the success of M&As partly depends on the extent to which employees let go of their pre-M&A identity. For this reason, Innocern employees need to be willing to abandon their own organisational culture, in order to achieve the desired dimension of MB, which is assimilation.

5.2 Acculturation strategies

We noticed from our findings that post-acquisition cultural differences seem to have impacted the level of employees' organisational identity at Oaklers Group. Therefore, we wonder, if this could have been prevented by making use of strategies, as Larsson and Lubatkin (2001) stressed the importance of using an acculturation strategy. Although there are many different strategies that could be useful to apply, Nahavandi and Malekzadeh's (1988) modified acculturation strategy (referred to as MAS), is especially interesting for our research as it has a focus on the

individual employee perspective. The MAS does not have a managerial focus, since it is used to guide management to make the right decisions based on employee preferences.

The cultural direction of Oaklers Group was set by Oaklers MB, however, we noticed that there was misalignment between the two MB members. One MB member had a focus on integrating the two organisational cultures but leaning more towards the Oaklers culture and therefore wanted to create a middle ground between integration and assimilation, as explained by Nahavandi and Malekzadeh (1988). However, the more influential MB member expected that Innocern employees would adopt the Oaklers culture, which is closely related to the assimilation dimension. For this reason, Oaklers Group tried to reach assimilation for more than four months at the time of conducting interviews, but due to its organisational cultural differences, we question whether this will be reached. Particular, because the empirical material showed that employees were located in different stages of the MAS.

5.2.1 The modified acculturation strategy in the pre-acquisition stage

The different stages employees are located in closely relate to the four dimensions explained in the MAS of Nahavandi and Malekzadeh (1988). We noticed that many employees were not consciously reflecting on the dimension they were located in, and we noticed during the interviews that their described actions were often not in line with what they said they wanted. Moreover, the MB had little knowledge of the acculturation process of their employees. We argue that the MAS supports both employee reflexivity and supports the MB towards achieving their desired dimension, as it helps the MB to anticipate in the possible misaligned employees. However, we wonder what implications can occur when we apply the model to a case.

When we look at the MAS, we noticed that there was a significant difference in which dimensions employees were located. The MAS has a focus on the pre-acquisition stage and could have been used by the MB to be able to predict their employees' willingness to adopt the other culture. Therefore, in our interviews, we asked employees how willing they were to abandon their former culture and adopt the culture of the other organisation. Based on their answers, we located them in a dimension of the MAS, please see Figure 5.

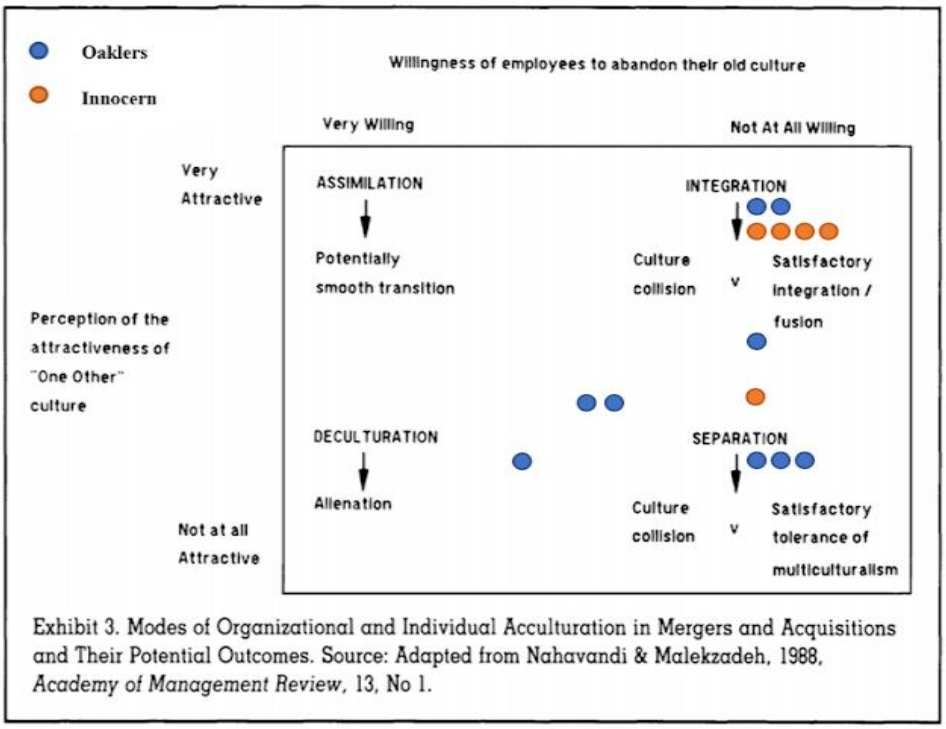

Figure 5: Oaklers vs Innocern pre-acquisition

Figure 5 indicates that most employees of both Oaklers and Innocern were willing to integrate, however, none of the employees was willing to assimilate. The dimension *assimilation* occurs if Innocern employees were willing to adopt the identity of Oaklers, as explained by Vuong and Napier (2015), Culhane (2004), Nahavandi and Malekzadeh (1988), Berry et al. (1987) and Sales and Mirvis (1984). According to Nahavandi and Malekzadeh (1988), this is likely to occur when employees of the acquired organisation are unsatisfied with their former culture or the organisational performance. This was not the case with Innocern, as the organisation was doing well prior to the acquisition and employees had a high level of identification with the organisational culture. Figure 5 additionally indicates that some employees were located within the *separation* dimension, which means that they prefer to socialise with employees from their own culture, as explained by Culhane (2004). Another aspect of this dimension is that the individual tries to maintain his/her own culture and refuses to be assimilated with the culture of the acquiring organisation (Nahavandi & Malekzadeh, 1988).

Figure 5 also shows that it is not always possible to assign an individual to one of the four dimensions, as some employees were in between two dimensions. We have established a few 'floaters' of which two employees are located in between integration and separation, two employees between integration and deculturation and one employee is in between separation

and deculturation, but more leaning towards deculturation. When located in the *deculturation* dimension, the employee does not value their own culture and organisational practices nor that of the acquiring organisation (Vuong & Napier, 2015; Culhane, 2004; Nahavandi & Malekzadeh, 1988; Berry et al. 1987; Sales & Mirvis, 1984), which, as mentioned by Berry et al. (1987) could lead to a loss of identity.

5.2.2 The modified acculturation strategy in the post-acquisition stage

As the acculturation process is individual (Berry, 2005; Elsass & Veiga, 1994) it takes a different period of time for everyone (Elsass & Veiga, 1994), and we do not know if these people stay in the same dimension. Possibly, they are located in or between a dimension, which can lead towards another dimension (e.g. integration to separation) in a later stage of their acculturation process. For this reason, we were interested in exploring if the employees remained in the same dimension post-acquisition, although, this is not a suggested step of the MAS by Nahavandi and Malekzadeh (1988). Figure 6 shows the post-acquisition dimensions of the employees.

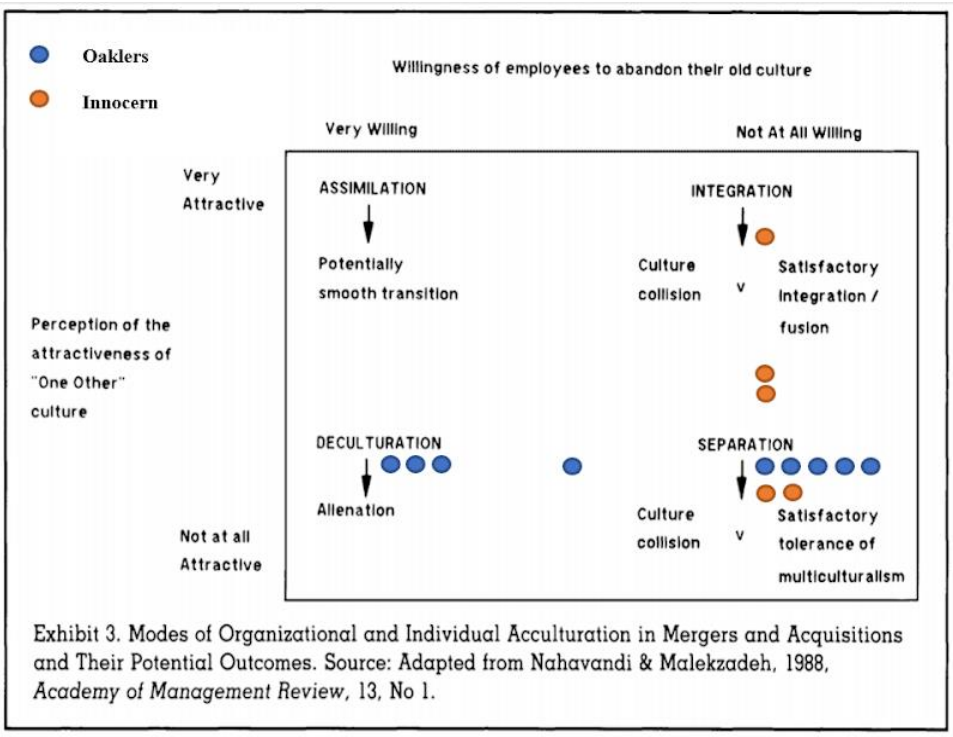

Figure 6: Oaklers vs Innocern post-acquisition

To us, many Oaklers employees simply said that they were open to integration and used the term integration regularly, without actually showing their willingness to integrate. For example, one employee of Oaklers explained that she thought that the two cultures would be a good combination whilst she had a low level of identification with the Oaklers culture and neither

thought that Innocern's culture was appealing. Therefore, Figure 6 shows that we located her in the deculturation dimension. Although it was not required from Oaklers employees to adapt to or integrate with Innocern's culture, to create the desired assimilation, they need to have a high level of identification with the Oaklers Group culture. Figure 6 shows the different dimensions in which both Oaklers and Innocern employees are located in. As most employees had a high level of identification with their culture and a low level of identification with the Oaklers Group culture, they were located in the separation dimension.

Figure 6 shows the difference in the acculturation of Oaklers employees and Innocern employees, which is in line with the research of Darawong and Igel (2012) that showed that employees were located in different dimension after an acquisition. It is remarkable that all the Oaklers employees were located in the horizontal axes, whilst all the Innocern employees were located on the vertical axes. This indicates that there is a degree of sharedness amongst both organisations' employees. Possibly, Innocern employees influenced each other with their attitudes, perceptions and behaviours, as explained by Harris and Ogbonna (1998) and Gioia and Chittipeddi (1991) and the same might have occurred with the Oaklers' employees. Furthermore, in the post-acquisition stage, Oaklers employees did not perceive the culture of Innocern as attractive and therefore, did not want to integrate.

As shown in Figure 6, most employees were located in the separation dimension, Ward (2008) questions whether this is voluntarily or simply because the individuals do not possess the skills to integrate. First of all, it is not clear to us what skills Ward (2008) referred to. Secondly, we argue that a lack of knowledge on the other organisation's organisational culture and the misinterpretation of it are the main reasons employees were located in the separation dimension. Many employees of both Oaklers and Innocern had little knowledge of each other's culture and mainly shaped their opinions by interpretations of themselves and colleagues. Figure 6 and Figure 6 clearly showed that employees moved between dimensions. However, according to Ward (2008), the four dimensions are often seen as a static outcome, whilst we argue that individuals can move between dimensions over time. A reason for this could be that the communication of the MB can influence behaviour, attitudes and actions of employees, as well as the organisational culture, as mentioned by Hofstede (1998). The empirical material showed that the MB of Oaklers communicated the acquisition as a merger internally, which can shape the employees' acquisition expectations, increasing the chance of misinterpretations, as explained by Hubbard and Purcell (2001).

5.2.3 Are employees' preferences aligned with their actions?

We noticed that employees' attitudes and behaviour were not always aligned, in fact, they often were not, as many employees mentioned that they were willing to integrate, although this did not seem to be reflected in their actions. They did not show an interest in the other culture and employees mentioned that their former culture was preferred. As Berry (2005) explained, to reach a certain dimension of acculturation, the employee needs to have a preference of a specific dimension but should also undertake the action to move into this dimension. The difference between the employees' actions and preferences are reflected in Figure 7.

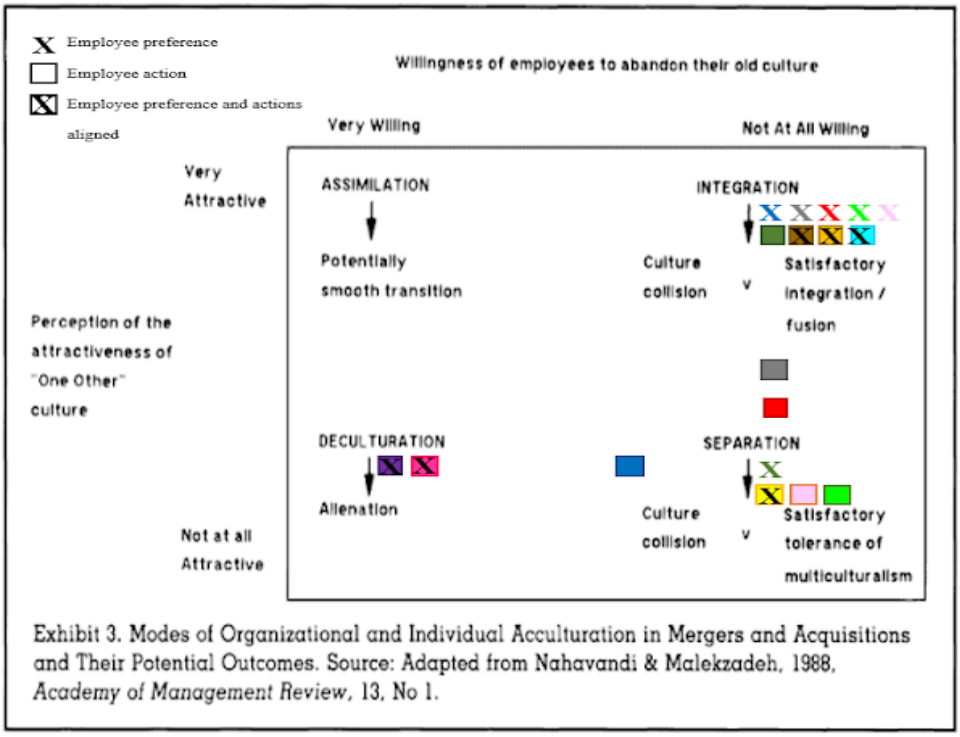

Figure 7: Post-acquisition preferences vs actions

Figure 7 clearly indicates that several Oaklers Group employees were not aligned with their preference and actions, and therefore, we located their preference and actions in different dimensions. The colour of the square and cross indicates the person, which means that a purple cross and square is the same individual. When the cross is located within the square, it means that the individual's preference and actions are aligned. We located their preference in a certain dimension based on the preference they expressed during the interviews. Furthermore, we located their actions in a certain dimension based on the described action they undertook to gain more knowledge of the other's organisational culture. We argue that the reason for this might have been that the idea of integrating the cultures might have sounded appealing, but once employees realised the major differences between the two cultures, they changed their attitude

and behaviour towards integration. For this reason, we believe that if the MB would have made use of the MAS both pre-acquisition and post-acquisition, they would have had a clearer idea of the employees' attitude towards the cultural aspect of the acquisition and would have possibly been able to prevent the split amongst the employees. Figure 5 and Figure 6 show that several employees from both Innocern and Oaklers were located in the separation dimension, which is a complicated situation as this means that they are the opposite of each other. We argue that this can lead to the creation of subcultures, which is confirmed by most employees.

5.2.4 The influence of subcultures on organisational identification

The existence of subcultures at Oaklers Group confirmed our definition of organisational culture, which is in line with Elsass and Veiga (1994) and Jermier et al. (1991) argument, that organisations consist of several subcultures that have their own unique identity. Moreover, according to Bloor and Dawson (1994), subcultures can shape the organisational culture. Several employees of Oaklers Group mentioned the existence or appearance of subcultures post-acquisition, which is according to Elsass and Veiga (1994), a common result, as the two former autonomous organisations can form subcultures when combined. The reason for these subcultures to occur can be that the members of the subcultures desire for cultural differentiation during the acculturation process (Elsass & Veiga, 1994), as they, for example, share the same organisational identification (Hofstede, 1998).

Subcultures, in our opinion, can increase the difficulty of moving all employees to the same dimension of acculturation. Thus, members of the subgroups are likely to identify with their subculture, possibly obstructing the ability to achieve a high level of organisational identification amongst all employees of Oaklers Group. In contrast, subcultures can lead to a higher level of organisational commitment due to their high level of identification with the subculture, possibly significantly influencing the organisational performance (Bellou, 2008). For this reason, our beliefs are in line with Bellou (2008), who argued that greater attention should be given to subcultures as they may interpret and react differently to change initiatives. The different interpretations were reflected by the Innocern employees as they perceived the change differently than the Oaklers employees. Therefore, having a focus on creating the same Oaklers Group organisational culture amongst all employees might not be the most viable approach.

The empirical material showed how Oaklers Group employees perceived the subcultures as having both a positive and negative influence on the organisational culture. Several employees appeared to have a high level of identification with their subculture, whilst they did not show a high level of identification with the Oaklers Group's organisational culture. The latter is in line with the beliefs of Bellou (2008), who stated that subcultures do not need to be isomorphic with the main culture.

At Oaklers Group, the subcultures led to irritations amongst employees, who shared that they had the feeling that they were excluded or that the members of another subculture did not show any interest in them. Besides these irritations, we believe that this affected the team spirit, as employees mentioned that they were just located in the same office and that especially the former organisations of Innocern and Oaklers did not regard themselves as part of the same organisation. These reactions to the subcultures might be reinforced as according to Harris and Ogbonna (1998), subcultures can have a stronger influence on the attitudes, perceptions and behaviours of employees within these subcultures than the main culture can. For this reason, we argue that the subcultures at Oaklers Group can influence the direction towards moving the employees to the same dimension greatly, and the power of subcultures should therefore not be underestimated. However, subcultures also appeared to have a positive influence on employees, and we, therefore, suggest that subcultures are not negative per se, as long as key actors are aware of these subcultures and understand what is important to them. We argue that the strong influence of attitudes and behaviour within the subculture of Innocern can reinforce the former organisational culture of Innocern and increase the chance of a complete separation dimension of the acculturation process.

5.2.5 Reaching assimilation – A dream or a reality?

Whether it is possible for employees to refuse the MB's desired assimilation dimension is questionable, as Berry (2005) explained that the individual is not entirely free to act according to his or her preference. It might be possible for the MB to pressure everyone into acting according to the preferred organisational culture, however as mentioned by Hofstede (1998), this does not mean that the employees identify with this culture. According to Hofstede (1998), employees might not be aligned with the perspective of management, although they are expected to follow this in order to maintain their position

within the organisation. At Oaklers Group, this was also visible as several employees left the organisation due to the organisational cultural differences. Although many employees of Innocern were located in the separation dimension, it could be concluded that the aim of the MB is achieved, as many employees stated that the Oaklers Group culture is very similar to the Oaklers culture. For this reason, the values of the MB, became the practices of employees with a low level of identification several, as explained by Hofstede (1998). Therefore, the culture of Oaklers Group did not reflect the norms and values of Innocern employees, but they did act accordingly, as also explained by Alvesson (2013) and Hofstede (1998). This shows that employees could be affect-neutral, as also indicated by one employee who explained the organisational culture as; "the do's and don'ts of the organisation." It is important for the MB to consider if assimilation really is the desired outcome, as this might be what they regard as good for the organisation, but this does not have to be the same for the employees, and therefore we wonder what the impact of this is in the long term.

5.3 Chapter summary

To summarise, after connecting the Literature review chapter (2) and the Findings chapter (4), we found that the employees' level of organisational identification is affected by cultural change. Moreover, the use of the modified acculturation strategy could be useful for the managing board to be able to predict how willing employees are to abandon their former culture. In addition, we noticed that employees could move between dimensions pre-acquisition and post-acquisition, and they had a preferred dimension which was not necessarily reflected in their actions. The misalignment between employees resulted in many Oaklers and Innocern employees located in the separation dimension, something that could lead to the increasement of subcultures. Subcultures are not necessarily negative but are important to be aware of. Although the Oaklers Group culture is, as desired by the managing board, similar to the Oaklers culture, employees might have a low level of identification with this organisational culture and therefore follow the practices, but do not identify with them. Even though this might not directly be harmful to the organisation, it could lead to anxiety, resistance and a high rate of employee turnover. For a more in-depth answer to our research questions, we invite the reader to read the Conclusion chapter (6).

6 Conclusion

6.1 Research contribution

6.1.1 The aim of the research

The aim of this thesis was to extend the existing literature on acculturation processes in acquisitions in order to gain a better understanding of the individual acculturation process of employees of both the acquiring and acquired organisation. Moreover, we wanted to explore the relationship between organisational acculturation and organisational identity and the importance of clear communication of management within the acculturation process upon employees. Therefore, the research aimed to narrow the existing research gap about the acculturation process post-acquisition and to add new insights to the existing literature, by finding out how individual post-acquisition acculturation affects organisational culture and organisational identity.

We emphasised the importance of acknowledging the existence of different definitions of the term organisational culture. Besides the organisational culture definitions of the extensively cited researchers, we informed the reader of our own definition as well as the definitions of several interviewees. From an academic perspective, the varying interpretations of organisational culture evidence the difficulty of conducting research within this area. Equally, at a practical level, these diverse definitions of culture appeared to complete the acculturation process.

The main focus of acculturation studies is on anthropology acculturation, whilst there is a lack of research on organisational acculturation, which is of particular significance during M&As. However, we were especially interested in conducting our research on acquisitions due to the power difference and the different experiences of the acculturation process of both the acquiring and acquired organisation's employees. Culture clashes are said to be one of the main reasons for the failure of acquisitions, and thus, researchers stress the importance of having an understanding of the other organisation's culture prior to the acquisition. Therefore, several researchers argue the importance of using an acculturation strategy.

6.1.2 Implications during an acculturation process

We discussed several acculturation strategies of which only one did not have a managerial focus, hence we elaborated on Nahavandi and Malekzadeh's modified acculturation strategy, as this had an employee focus. After applying this strategy to the case study (Oaklers Group), we discovered several implications. We noticed that the dimensions are not static and that employees can move between dimensions. We created a pre-acquisition and post-acquisition map that indicated the movement between dimensions during these different stages of the acquisition. Therefore, we stress the importance of mapping the employees, both pre-acquisition and post-acquisition, although this is not supported by existing literature. Moreover, the employees showed to not have a clear location within a specific dimension, as some employees were 'floating' in between dimensions, which has not been acknowledged by the existing literature we found. In addition, we noticed that several employees' dimension preferences and actions to move into a certain dimension were not aligned. For this reason, preferences and actions should be separated in a map and individually looked at in order to be reflexive as an employee of your own acculturation process. Moreover, this could guide management to move employees into the desired dimension as well as to be able to anticipate on the future implications of these differences in dimensions.

Communication proved to be a central aspect of acculturation, especially regarding the pre-acquisition stage given its influence upon employee perceptions. The ambiguous communication of management had an impact on the employees' perceptions of the other organisational culture, and, therefore, created uncertainty amongst several employees. We argued that pre-acquisition organisational culture perceptions are difficult to change, as employees started to seek confirmation of their own perceptions. The cultural differences resulted in the creation of subcultures, which, as we argue, surfaced due to the difficulty of identifying with the main organisational culture. Employees showed to have a higher level of identification with their subculture, which is reinforced by the employees who are part of this subculture, creating a difficulty in one's ability to identify with the main organisational culture. This was especially since the differences in, for example, norms and values can increase between the subcultures and the main culture, and therefore, management values become employees' practices. For this reason, we stress the importance of management to understand the subculture's norms and values as otherwise, this could eventually lead to subcultures controlling the main organisational culture, making it almost impossible to manage.

Although we believe every organisation consists of several subcultures, we argue that these should not be radically different as this could create tension amongst employees. Moreover, it can have an effect on the team spirit, which creates a split amongst employees making it almost impossible to move all employees towards the same dimension of the modified acculturation strategy.

6.2 Research limitations

As with all research, our research includes several limitations. Our main limitation was the fact that we changed our research focus after we conducted our empirical research. Therefore, the content of the interviews was not entirely in line with our new focus, which made it difficult to extract the relevant empirical material. Moreover, as we only looked at the general acculturation process and we made use of one case study, we need to consider the possible different outcomes in other industries, other organisational types and other organisational sizes. As such, it was not our intention to generalise our findings, but instead we aimed to provide deeper insight into the case study in the hope that this would facilitate further research into our identified literature gap. Another limitation was the fact that we only conducted interviews post-acquisition, and therefore, the information given to us about the pre-acquisition stage might have been biased. In an attempt to reduce this bias, we tried to have a neutral stance towards management literature, however, whilst reflecting on our research, we realised that we often had more of a managerial focus rather than the critical perspective, which could be a limitation for our research. Lastly, we want to emphasise that because acculturation is an individual process, not everyone might have been completely acculturated at the time of our research, and therefore, the outcomes could be different in a few months.

6.3 Implications for further research

After conducting research on the acculturation process post-acquisition, our findings showed that the dimensions of the modified acculturation strategy are not static as employees can move between dimensions. We argued that employees could move over time and therefore, we suggest that further research should be conducted on the factors impacting the movement of employees between dimensions. Although we believe that communication is an important

factor in the acculturation process, more research should be conducted on its influence within the pre-acquisition stage. Moreover, more research should be conducted on the influence of subcultures on acculturation and the organisational culture. Furthermore, it could be beneficial to conduct further research on the effects of applying the modified strategy both pre-acquisition and post-acquisition, in order to find out if management's approach should be adapted between the pre-acquisition and post-acquisition stage.

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Appendix A

Name Interviewee:
Date:
Time:
Location:
Interview length:

Agenda

- Introduction
  - Discuss reason for interviewing
  - Ethical considerations
- Interview questions
- Closing

Questions prior to the interview

- Do you mind if we record the interview?
- When my thesis is ready it will be publicly available, do you have any problems with that?
- Would you like to approve the data transcript before we use it in our thesis?

Interview Questions

1. General information
   - Time employed
   - Which company did they work for, the acquiring or acquired?
2. Acculturation / identity
   - Organisational culture pre- acquisition
   - Level of organisational identification pre-acquisition
   - Organisational culture post-acquisition
   - Level of organisational identification post-acquisition
   - Power differences decision-making post-acquisition
   - Perception other organisational culture
   - Subcultures
3. Job role
   - Differences role and feelings about this
4. Communication
   - Experiences and clarity
5. Anxiety
   - Experiences and influences of acquisition process
6. Organisational justice / fair treatment
   - Perceptions equal treatment

Appendix B

Name Interviewee:
Date:
Time:
Location:
Interview length:

Agenda

- Introduction
  - Discuss reason for interviewing
  - Ethical considerations
- Interview questions
- Closing

Questions prior to the interview

- Do you mind if we record the interview?
- When my thesis is ready it will be publicly available, do you have any problems with that?
- Would you like to approve the data transcript before we use it in our thesis?

Interview Questions

7. General information
   - Time employed
   - Which company did they work for, the acquiring or acquired?
   - Position
   - Acquisition process and strategy
8. Acculturation / identity
   - Organisational culture pre- acquisition
   - Organisational culture post-acquisition
   - Power differences decision-making post-acquisition
   - Perception other organisational culture
   - Desired organiational culture post-acquisition
9. Communication
   - Experiences and clarity
   - Approach
10. Anxiety
    - Perceptions of how employees experienced the acquisition process
11. Organisational justice / fair treatment
    - Perceptions equal treatment

Appendix C

The following pseudonyms are given to the employees we interviewed and one employee of our small talks.

Pseudonym	**Organisation**		**Pseudonym**	**Organisation**
Andre (MB)	Oaklers		Jack (MB)	Innocern
Thomas (MB)	Oaklers		Joanna (MB)	Innocern
Julia	Oaklers		Anna	Innocern
Tony	Oaklers		Mike	Innocern
Jonas	Oaklers		Josh	Innocern
Jennifer	Oaklers		Simon	Innocern
Alicia	Oaklers		Philip	Innocern
Liz	Oaklers			
Sophie	Oaklers			
Rachel	Oaklers			
Sarah	Oaklers			
Stefan	Oaklers			
Oscar	Oaklers			

Appendix D

Colour Coding Strategy
Stage 1: draft themes
Communication
Social activities
Control
Management style
Culture Oaklers versus Innocern
Anxiety
Resistance
Organisational Justice
Contracts
Job role
Employee turnover
Acquisition process
Practical difficulties
Satisfaction of acquisition
Feedback
Merger versus acquisition
Emotions
Openness for integration
Employee satisfaction survey
Work pressure
Subcultures
Organisational growth
Trust
Stage 2: Sub themes
Communication
Merger versus acquisition
Culture Oaklers versus Innocern
Control
Social acitivities
Subcultures
Work pressure
Emotions
Anxiety
Resistance
Trust
Acquisition process
Practical difficulties
Job role
Contracts
Employee turnover
Organisational growth
Organisational justice
Management style
Feedback
Openness for integration
Employee satisfaction survey
Satisfaction of acquisition
Stage 3: sub themes
Organisational cultural differences
Culture Oaklers versus Innocern
Organisational growth
Social pressure
Control
Subcultures
Organisational justice
Satisfaction of acquisition
Communication
Acquisition process
Management style
Openness for change
Anxiety/resistance
Stage 4: Final themes
Organisational culture before acquisition
Cultural differences Oaklers versus Innocern
Control
Social pressure
Oaklers' group organisational culture
Subcultures
Identification
Level of identification with old organisation
Level of identification Oaklers Group
Acquisition process
Communication
Anxiety/resistance