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ORGANISATIONAL CULTURE AND BALANCED SCORECARD: AN EMPIRICAL STUDY IN PORTUGAL*****

ABSTRACT

This study aims to identify and characterize the culture of the largest exporters without the Balanced Scorecard (BSC) and with the BSC implemented. In addition, it confirms whether there are different characteristics in the type of organizational culture of the largest exporters without the BSC and with the BSC. To achieve this objective, data were collected through questionnaires sent to the 250 largest exporters in Portugal. Multivariate statistical techniques were used to validate the research hypotheses. This research shows that the Adhocracy (turbulent management) culture type prevails in organizations without BSC, while the Market (productivity) culture type prevails in organizations with BSC. The study is based on the characterization of the culture type of the organizations. This characterization is significant because organizational culture shapes and differentiates organizations' actions, goal definitions, and strategic objectives, which can affect organizational performance. Although recent literature has addressed organizational culture and performance monitoring in isolation, not many studies have been found that link the topics of organizational culture, BSC, and performance.

KEYWORDS: *Balanced Scorecard; organizational culture; performance; major Portuguese exporters*

1. INTRODUCTION

The linking of indicators and the dissemination of strategic information is central to the success of an organization (Kaplan & Norton, 1993, 1996, 2001a;

Mooraj et al., 1999; Wong-On-Wing, Guo, Li, & Yang, 2007). In this context, the Balanced Scorecard (BSC) appeared as an analytical and strategic management tool supporting decision-making by measuring results and defining goals while ensuring alignment between

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the organization's strategic plan and operational activities (Kaplan & Norton, 1992). Thus, BSC managers compare current performance to outlined or predicted performance (Kaplan & Norton, 1993, 1996, 2001a; Mooraj et al., 1999; Wong-On-Wing, Guo, Li, & Yang, 2007). This performance monitoring allows managers to know and realign their market positioning (Poll, 2001; Green et al., 2002; Kaplan, 2010), enabling continuous adjustment of corporate strategy (Cooper et al., 2011). In addition to measuring performance, the BSC can ensure effective communication throughout the organization (Kaplan & Norton, 1996, 2001b; Lima, Cavalcanti, & Ponte, 2004; Mooraj et al., 1999), making it a fundamental management tool (Frigo & Krumwiede, 2000). Recently, Camilleri (2020) argued that the BSC could be understood as a tool that builds bridges for cultural and strategic change by creating and effectively communicating a credible vision and method for achieving change. Considering the above capital gains, the BSC is widely recognized and used (Marr & Schiuma, 2003). The organization's knowledge of resources and skills is an important, valuable asset (Cabrita et al., 2010). On the other hand, Woodley (2006) considers the contribution of organizational culture important to the interpretation of the BSC. Recognizing that organizational culture impacts performance, Kottler and Heskett (1992) advocate the need to use management tools capable of monitoring, among other things, performance (Pinho, Rodrigues, & Dibb, 2013).

In this sense, management strategies must adapt to the constant changes in the environment (Smircich, 1983). The literature confirms a positive relationship between a strong organizational culture and organizational performance, as argued by Gallagher et al. (2008), but without mentioning which types of organizational culture affect performance the most. Considering that there is little research in this area, Shahzad (2012) suggests conducting empirical studies to understand the elements that constitute organizational culture and performance. Although the topic of organizational culture has been widely explored in academia by drawing on previous research (e.g., Cameron, 1985; Cameron & Quinn, 1999; Hofstede, 1980; Jung, 1923; Quinn, 1988; Quinn & Rohrbaugh, 1983), it is still current and relevant. In addition, recent studies (e.g., Basheer et al., 2019; Boylan & Turner, 2017; Cheema & Abbas, 2017; Imran & Ismail, 2021; Kassem et al., 2019; Nikpour, 2017; Rasheed et al., 2017; Tian & Zhai, 2019) have examined organizational culture and its impact on performance in education, textile, industrial and financial sectors. However, these recent studies have not linked culture to the BSC as a management tool to support strategy and improve financial and non-financial performance, so this study aims to fill this gap. Given the recognized functionalities and capabilities of the BSC, it is important to examine potential differences in organizational culture in organizations without and with the BSC to guide managers seeking to adopt the tool.

These issues are considered in isolation in the literature, so this research aims to shed light on the relationship between organizational culture and BSC. Therefore, the objectives of this research are: 1) to identify and characterize the cultural identification of the largest exporters without the BSC and with the BSC implemented; 2) to verify if there are differences in organizational culture in the largest exporters without the BSC and with the BSC. The following research question was formulated:

Does the type of organizational culture (clan, adhocracy, hierarchy, or market), as proposed by Cameron and Quinn (1999), differ in organizations without the BSC and with the BSC?

The emphasis on the BSC as a strategic tool is also essential to theory. At the same time, this is limited to measurements of the impact of organizational culture and managers' implementation of this tool.

After the introduction, this paper consists of the literature review, methodology, results, and conclusions.

2. LITERATURE REVIEW

The academic community has studied organizational culture extensively, linking existing models to other constructs, such as the BSC. This line of thought is reflected, for example, in the arguments of Gazi and Atan (2022), Kinyua and Muchemi (2021), and Kwamini et al. (2022), who conclude that organizational culture has a positive impact on the BSC. Moreover, other studies have operationalized this relationship based on Cameron and Quinn's (1999) model, similar to the study presented here (e.g., Gazi & Atan, 2022; Khan et al., 2020; Otike et al., 2022). Under these circumstances, the following paragraphs provide an overview of the organizational culture and framework.

As noted earlier, this relationship between organizational culture and performance was also examined by Kottler and Heskett (1992), who concluded in their study of financial analysts that companies with a strong organizational culture interconnected with performance experienced significant increases in profits. Denison and Mishra (1995) argued that culture could impact organizational effectiveness and concluded that there is a positive relationship between culture types and subjective and objective measures of organizational effectiveness. In turn, Kottler and Heskett (1992) conclude that culture is a critical fa-

ctor in long-term success because it has a leverage effect on organizational performance. Several authors conclude that the dimensions of organizational culture influence the different areas of organizational performance (Boon et al., 2006; Lauture & Césaire, 2012; Manetje & Martins, 2009; Nikour, 2017; Singh & Das, 1978; Zain et al., 2009). Shahzad (2012) points out that organizational culture significantly impacts organizational performance and extends to the performance of organizational processes, employees, and organizational management. In this context, managers should encourage the development of a strong culture (Shahzad, 2012).

Kottler (1995) points out that organizational culture can be an important aid to successful organizational change. Lim's (1995) study also indicates a relationship between culture and organizational performance. Flamholtz (2001) states that the stronger the relationship between the current and desired organizational culture, the better the financial performance. Therefore, Flamholtz (2001) indicates that the culture that affects financial performance also provides higher employee motivation. Strong organizational cultures can stimulate employee performance by promoting self-esteem and ethical behaviour and reducing stress (Saffold, 1988). In general, employee commitment strongly influences organizational performance, so managers know that organizational performance can be improved by increasing employee commitment (Arthur, 1994).

Consequently, organizations that succeed in solidifying organizational culture can strengthen levels of commitment (Singh & Das, 1978). Boon, Safa, and Arumugam (2006) believe that all dimensions of corporate culture directly relate to developing employees' organizational commitment. Consequently, employee commitment increases when organizational culture is perceived positively (Lauture & Césaire, 2012). It can be concluded that organizational commitment is a consequence of organizational culture (Manetje & Martins, 2009). In this sense, culture affects organizational performance directly and indirectly through employees' organizational commitment (Nikour, 2017).

Many managers opt for authoritarian management early, which adapts over time and becomes participative management (Johnsen, 2001).

Halachmi (2005) states that all performance appraisal systems must be linked to organizational culture to be effective. These systems should monitor changes in culture and the impact of those changes on interactions within and outside the organization (Halachmi, 2005). Since organizational practices consist of values and beliefs (Denison, 1990), these organizational culture practices directly impact organiza-

tional transformations (Smith, 1998).

Other studies such as Jones (1983), Denison (1984), Yilmaz and Bititci (2006), Rigby and Bilodeau (2007), and Cravens et al. (2015) also point to the impact of organizational culture on organizational performance. Given all these aspects, successfully implementing an organizational performance measurement system depends on a strong organizational culture (Bititci et al., 2004; Yilmaz & Bititci, 2006). In addition, Denison and Mishra (1995) believe that certain cultural characteristics can help predict and evaluate performance.

Cameron and Freeman (1991) assume a cultural typology based on four types: Clan, Hierarchy, Market, and Adhocracy. In this study, the authors mention that moral issues and human concerns are important in organizations with the Clan culture type. The more consensus-oriented Clan culture type and the more internally-oriented Hierarchy type, associated with bureaucracy, have lower performance levels than the other culture types, Market and Adhocracy (Deshpandé et al., 1993). Thus, the Clan culture is familial, characterized by trust, closeness, empowerment, and a sense of community, while the Hierarchical culture is characterized by a high degree of bureaucracy governed by rules; the organization is extremely structured, and control is through a very strict chain of command (Felipe et al., 2017).

The type of organizational culture referred to as the Market culture shows its main characteristics in acquiring resources from the external environment through strong positioning against competitors and focus on productivity (Cameron & Freeman, 1991). Organizations with a market or adhocracy culture perform better due to adaptability and flexibility (Deshpandé et al., 1993). Deshpandé et al. (1993) state that the ideal level of performance tends to be achieved by a market-type culture focused on the customer's perspective. Since efficiency is not static, it requires constant adaptation to the changing life cycles of the organization (Quinn & Cameron, 1983).

Cartwright (1999) states that organizational efficiency is a consequence of organizational culture. Organizations with an adhocracy culture type exhibit good performance levels (Deshpandé et al., 1993) but occupy an intermediate position when considering the four culture types proposed by Quinn (1988). This author and De Waal (2006) found that the dimensions of national culture mentioned by Hofstede (1991), which emphasize cultural differences, converge over time. Woodley (2006: 3-32) states that culture is "an integral part of the organization," so it must be reflected especially in the measurement system, which could be the BSC.

Boggs (2002) applies the Competing Values

Framework (CVF) matrix to the Organisational Culture Assessment Tool (OCAT) in his research to manage culture identification and consistency. Danjour (2014), when applied to higher education institutions, also concludes that there is a relationship between organizational culture and the strategic typology of organizations.

Among the various validated frameworks (e.g., Cameron, 1985; Cameron & Quinn, 1999; Hofstede, 1980; Jung, 1923; Quinn, 1988; Quinn & Rohrbaugh, 1983) for measuring organizational culture, it is important to review the methodology proposed by Cameron and Quinn (1999). Based on previous work, particularly by Cameron (1985) and Quinn (1988), the OCAT (Organisational Culture Assessment Tool) questionnaire has been developed that aims to examine the type of organizational culture based on two dimensions - content and pattern.

The hierarchy type of culture is characterized by bureaucracy, internal processes, a clear organizational structure, standardized norms and procedures, strict controls, and clearly defined responsibilities. In this

sense, organizations focus on efficiently producing products and services for an increasingly complex society (Cameron & Quinn, 1999).

The market type of culture emphasizes productivity as transactions are based on market mechanisms (Quinn et al., 1996). It focuses on the external rather than the internal environment. It focuses primarily on relationships with suppliers, customers, contracts, licenses, partnerships, contractors, unions, regulators, and others (Cameron & Quinn, 1999).

The clan type of culture emphasizes the seniority of employees and strong interactions among members (Wilkins & Ouchi, 1983; Yu & Wu, 2009).

In short, the way cultural information is interpreted and experienced by individuals is based on the context of their archetypes and can be conceptualized according to Jung's dimensions (Cameron, 1985). In this way, the matrix Cameron (1985) developed establishes continuity with Jung's matrix and shows four types of cultures. In summary, the relative positioning of these types of cultures reveals their relationship (Cameron, 1985). This has continued the work

TABLE 1. Research hypotheses

Dimension by Cameron and Quinn (1999)	Hypotheses
Type of institution **Variables:** • Identification with the organization • Dynamics in the organization • Formality in organization • Service delivery orientation	**H1:** The type of organization differs between companies with and without BSC
Leadership **Variables:** • Mentor leader • Entrepreneurial leader • Coordinating leader • Executive leader	**H2:** The type of leadership differs between companies with and without BSC
What holds this institution together? **Variables:** • Union based on loyalty and tradition • Union based on innovation and development • Formal union • Union service orientation	**H3:** The integrating factors within the company differ between companies with and without BSC
What is important in this institution? **Variables:** • Focus on human resources • Emphasis on growth and new services • Emphasis on stability • Emphasis on competition and results	**H4:** The degree of importance attributed to the different issues in organizations differs in companies with and without BSC

of some predecessors (Wilkins & Ouchi, 1983; Mitroff & Kilman; 1975), developing into a cultural congruence matrix. On the other hand, Quinn's (1988) model is initially referred to by the author himself as "competing values" because the criteria seem to convey conflicting messages in the first approach.

The model indicates that these opposites can exist simultaneously in organizations because all four approaches coexist, although some values are more dominant than others (Quinn & Kimberly, 1984). The fact that they are mutually exclusive is related to the opposing assumptions in people's minds (Quinn, 1988). In this sense, Quinn (1988) argues for a balance between competing values. The combination of these two framework concepts eventually led to Cameron and Quinn's (1991) model. In this sense, the Organisational Culture Assessment Tool (OCAI) aims to identify the underlying structure of these psychological archetypes based on the main dimensions.

This culture assessment tool analyses six dimensions of organizational culture, supported by a theoretical framework, and evaluates how organizations characterize themselves. It also identifies the nature of the values underlying the culture (Cameron & Quinn, 1999).

Therefore, each question has four alternatives (A = Clan, B = Adhocracy, C = Market, D = Hierarchy). Respondents distribute 100 points among the four alternatives for each of the six culture dimensions, with the highest score given to the alternative most resembling the organization (Cameron & Quinn, 1999). The research hypotheses are presented in Table 1 based on the literature reviewed.

3. METHODOLOGY

3.1. Type of study and procedures

Methodology can be defined as an integrated set of standards and procedures that guide scientific rese-

arch (Lessard-Hébert et al., 2010). Thus, methodology characterizes the procedures the researcher designs concerning the research reality, i.e., examining their initial questions (Guba & Lincoln, 1994). In this context, it was decided to adopt a quantitative, hypothetical-deductive approach supported by the positivist paradigm, which would provide a solid answer to the core of this research - understanding the cultural differences in organizations with and without the BSC. In this scenario, Real and Ferreira (2014) suggest following the steps below to ensure that the methodological procedures allow for external reliability, design/construct, and internal validity.

3.2. Sample and data collection

In terms of ongoing research, the literature emphasizes that large organizations are best suited for analyzing the implementation of the BSC instrument (Hoque & James, 2000; Kaplan & Norton, 1996b; Speckbacher et al., 2003). In this sense, the unit of analysis of this study is the largest exporter in Portugal since these organizations usually have the greatest need for integrated tools. Furthermore, the study developed by Quesado and Rodrigues (2009) examined the largest organizations in Portugal. Therefore, the current study deals with a differentiated linkage, that is, with organizations with and without the use of the BSC. To validate the data collection instrument, a questionnaire pre-test was conducted through a personal interview to obtain more detailed information about the object of the study (DeVellis, 2003).

3.3. Measurement scales used

The concepts of organizational culture, BSC, and performance were assessed using scales based on a review of the relevant literature, as suggested in Table 2.

In terms of organizational culture, the methodology proposed by Cameron (1985) and cited in Quinn (1988) was used, which includes four types of

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TABLE 2. Measuring scales

Concepts	Measuring scales
Organizational Culture	This scale was adopted by Quinn (1988) based on Cameron (1985). To measure the type of crop, respondents distributed 100 points to each of the four descriptions (A, B, C, D). The four themes are types of organization, leadership, the "glue" holding the organization together, and important (critical) factors. Then, the scores are added together to determine the scale of culture with the most points. (A) stands for clan, (B) stands for adhocracy, (C) for hierarchy, (D) for the market.
Balanced Scorecard (BSC)	The dimensions of the BSC are based on studies of the indicators by Kaplan and Norton and the critical factors by Jordan, Carvalho das Neves, and Azevedo Rodrigues (2015).

SOURCE: Authors

TABLE 3. Organizational culture scale

Organizational culture	
This scale was adopted by Quinn (1988) based on Cameron (1985). To measure the type of culture, respondents distributed 100 points to each of the four descriptions (A, B, C, D). The four themes are the type of the organization, leadership, the "glue" holding the organization together, and important (critical) factors to the organization. The scores entered for each item are summed to determine if there is a dominant culture type.	
Type of Culture	**Scale**
Clan culture type	The sum of values under "A" for questions 1.1, 1.2, 1.3 and 1.4
Adhocracy culture type	The sum of values "B" for questions 1.1, 1.2, 1.3 and 1.4
Hierarchy culture type	The sum of values "C" for questions 1.1, 1.2, 1.3 and 1.4
Market culture type	The sum of values "D" for questions 1.1, 1.2, 1.3 and 1.4
Note: **A** represents *Clan*, **B** represents *Adhocracy*, **C** represents *Hierarchy*, **D** represents *Market*	

SOURCE: Authors

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culture. In terms of organizational culture, the types of culture, according to Cameron (1985), can be classified as Clan, Adhocracy, Hierarchy, and Market. In this sense, Table 3 shows how the measurement scale used in this study works.

To determine the predominant culture type, the values entered under each item of the organizational culture questions were summed (Appendix 1 - Questionnaire Section I - Questions: 1.1, 1.2, 1.3, and 1.4).

4. RESULTS AND DISCUSSION

4.1. Characterization of the sample

From the total number of questionnaires received (n=107), the most important descriptive data for the study are highlighted below. Table 4 shows the company's size in terms of the number of employees. The figures show that the sample studied consists mainly of companies with more than 250 employees, 38 of which have not implemented the BSC, and 30 use the BSC. Moreover, of the total 107 organizations that make up the studied sample, only three are public.

The literature review indicates that the BSC is an

TABLE 4. Number of employees

Without BSC With BSC			Organization		Total
Total		Count	63	43	106
		% of group	100,0%	100,0%	100,0%
Number of Employees	5-9	Count	2	2	4
		% of group	3,2%	4,7%	3,8%
	10-49	Count	7	1	8
		% of group	11,1%	2,3%	7,5%
	50-249	Count	16	10	26
		% of group	25,4%	23,3%	24,5%
	=>250	Count	38	30	68
		% of group	60,3%	69,8%	64,2%

SOURCE: Authors

TABLE 5. The management level of the respondent

			Organizations		Total
			without BSC	with BSC	
Total		Count	62	42	104
		% of the group	100,0%	100,0%	100,0%
Management level	Top management	Count	23	23	46
		% of the group	37,1%	54,8%	44,2%
	Middle management	Count	27	14	41
		% of the group	43,5%	33,3%	39,4%
	Operational management	Count	12	5	17
		% of the group	19,4%	11,9%	16,3%

Source: Authors

TABLE 6. Academic qualifications of respondents

			Organisations		Total
			Without BSC	With BSC	
Total		% of the group 100,00%	61	43	104
			100,00%	100,00%	
Academic qualifications	Secondary school	% of the group	30	7	37
			49,20%	16,30%	35,60%
	Some academic education	% of the group	5	6	11
			8,20%	14,00%	10,60%
	Bachelor	% of the group	24	23	47
			39,30%	53,50%	45,20%
	Master	% of the group	0	5	5
			0,00%	11,60%	4,80%
	without response	% of the group	2	2	4
			3,30%	4,70%	3,80%

Source: Authors

important tool for measuring, monitoring, and reporting performance (Lima, Cavalcanti, & Ponte, 2004). In addition, this team is expected to define and deploy employees to meet the specifics of the customers.

Regarding the respondents' position in the companies' organizational structure, Table 3 shows that the top positions (46) and the middle management positions (41) stand out.

All participating managers have an average experience of more than 15 years in both types of organizations with and without the BSC.

Table 6 shows the respondents' educational qualifications. Most of the managers have a bachelor's degree.

On average, management's academic qualifications are a bachelor's degree, but in organizations with BSC, a higher percentage of employees with a master's degree is verified.

TABLE 7. Type of organizational culture for responding organizations, with and without the BSC

Organisations	Type of Culture									
	Clan		Adhocracy		Hierarchy		Market		Total	
Without the BSC	18	30%	**19**	**32%**	16	27%	7	12%	60	100%
With the BSC	10	29%	7	20%	6	17%	**12**	**34%**	35	100%
Total	28		26		22		19		95	

Source: Authors

TABLE 8. Chi-Square test

	Value	Degree of freedom	Asymptotic Significance (Bilateral)
Chi-square test **Pearson**	11,334	4	,023
Likelihood ratios	11,331	4	,023
No. of Valid Cases	107		

Source: Authors

NOTE: a. One cell (10.0%) expected count less than five. The minimum expected count is 4.82.

4.2. Organizational culture and the BSC

A culture type was identified for 95 organizations, and the identification of the culture type was unclear for 12 organizations. Of these, 4 were organizations without the BSC and 8 with the BSC. Therefore, the sample used for the following analysis comprises 60 organizations without the BSC (63%) and 35 with the BSC (37%) out of 95 organizations.

Table 7 provides an overview of the culture types of the sample studied. It can be seen that the Market culture type is the one with the lowest number of organizations without the BSC (almost 12%). This contrasts with the organizations with the BSC, where this culture type dominates (about 34%). There are no major differences between the Clan, Adhocracy, and Hierarchy culture types in the organizations without the BSC and those with the BSC.

In organizations without the BSC, the number of organizations classified as clan (18) and hierarchy (16) culture types are close, but we found that the predominant culture type is adhocracy (19). This culture type is characterized by a highly changing organizational environment, turbulence, and constant adaptation to new demands and customers (Cameron & Quinn, 1999). This turbulence can be a barrier to BSC implementation, making it impossible to allocate the necessary resources and time. However, the BSC co-uld be useful for properly planning and defining goals to facilitate task execution and serve as a barrier against internal turbulence (Strohhecker, 2016).

These cultural characteristics reflect very clearly the BSC's capabilities to organizations. To test the relationship between the organizations without and with the BSC and the type of organizational culture, the Chi-square test was performed using IBM® SPSS, as shown in Table 8.

We find statistically significant differences (p < 0.05) in the relationship between organizations without the BSC and with the BSC and dominant culture type. Organisations with a dominant Market type culture are characterized by focusing their attention on the external environment, thus adopting a broader view that integrates the internal and external views (Cameron & Quinn, 1999). This positioning is consistent with the possibilities offered by the BSC management tool since it is an integrated management tool (Kerssens-van Drongelen et al., 2000). Given this interconnectedness, it is quite understandable that organizations of the market culture type are more likely to be represented in organizations with the BSC, as this tool allows them to reach globally (internally and externally), knowing that this culture type highly values the external viewpoint. This market positioning allows organizations to focus on results (Cameron & Quinn, 1999). It should be noted that the dominant

culture of adhocracy characterizes organizations wi-
thout the BSC. This culture type usually relates to the
high turbulence in the organization's overall behavior,
which may be one of the reasons why these organi-
zations (without BSC) have not yet implemented it,
considering that implementation requires additional
work and time to link all the areas effectively.

After this analysis, it is considered relevant to
carry out a deeper analysis concerning each of the
elements of the scale that allowed the classification
of the type of culture of the organizations. The sta-
tistical analysis of the research hypotheses is summa-
rised in Tables 9 and 10.

Internal consistency was checked with Cronba-
ch's alpha, which equals 0.845 (considered accep-
table) for the organizations with the BSC and 0.916
(considered excellent) for those without the BSC.
This means that internal consistency is present in the
hypotheses tested (Marôco, 2014; Pestana & Gagei-
ro, 2014). The U Mann-Whitney test for independent
samples was applied to each variable to test the
hypotheses (Table 10).

Only the variable included in Hypothesis 2, whi-
ch identifies the leader as an entrepreneur, was ac-
cepted, confirming that the entrepreneurial leaders-
hip style differs in organizations with and without the
BSC (Schein, 2004).

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TABLE 9. Descriptive statistics

Research hypotheses								
	H1: The type of organi-zation differs between companies with and with-out BSC		**H2:** The type of leadership differs between companies with and without BSC		**H3:** The integrating factors within the company differ between companies with and without BSC		**H4:** The degree of importance attributed to the different issues in organizations varies in companies with and without BSC	
Statistic	With BSC	Without BSC	With BSC	Without BSC	With BSC	Without BSC	With BSC	Without BSC
Valid	43	63	43	63	43	64	43	64
Missing	0	1	0	1	0	0	0	0
Mean	2.8469	2.73016	2.94186	3.13095	2.66473	2.76432	2.37791	2.5651
Std. Error of Mean	0.1707	0.137055	0.212948	0.193047	0.140599	0.140081	0.066749	0.115868
Median	2.5	2.25	2.5	2.25	2.25	2.25	2.25	2.25
Std. Deviation	1.119354	1.087844	1.396393	1.532263	0.92197	1.120649	0.437703	0.926947
Variance	1.253	1.183	1.95	2.348	0.85	1.256	0.192	0.859
Skewness	2.591	3.086	2.381	1.8	2.958	2.741	2.618	3.778
Std. Error of Skewness	0.361	0.302	0.361	0.302	0.361	0.299	0.361	0.299
Kurtosis	7.459	9.705	4.688	2.045	10.989	7.802	7.599	15.584
Std. Error of Kurtosis	0.709	0.595	0.709	0.595	0.709	0.59	0.709	0.59
Minimum	2	2	2	2	2	2	2	2
Maximum	7	7	7	7	7	7	4	7
Cronbach's Alpha								
With BSC				0.845				
Without BSC				0.916				

Source: Authors

The culture profile obtained from the categorization results of 95 organizations shows that in organizations without the BSC, the most common culture type is Adhocracy (32%), and in organizations with the BSC, the predominant culture type is Market (34%). Ninety-five organizations were categorized by culture types, as proposed by Cameron and Quinn (1999).

The empirical study shows that Adhocracy is the culture type with the highest absolute frequency in organizations without the BSC. However, in organizations with the BSC, this type of market culture has the highest absolute frequency. Adhocracy culture is also associated with an extremely turbulent environment (Cameron and Quinn, 1999).

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The market culture type is most common in organizations with the BSC. Organizations with this culture type are characterized by their exclusive focus on the market and their external environment, so they attach great importance to the external environment and the results resulting from their activities (Cameron & Quinn, 1999). The literature shows that the attributes inherent in the market culture best fit organizations that adopt or apply management tools such as the BSC (Kerssens-van Drongelen et al., 2000). Organizational performance becomes essential, although its measurement and monitoring are arduous for managers (Hubbard, 2009).

The constant adaptation of organizations to an increasingly demanding environment must unfold quickly and effectively and be understood by all employees (Hofstede, 1980). In recent years, organizational culture has gained increasing recognition and importance because it is viewed as a pattern of beliefs and values, and the behaviors of employees characterize a particular organizational culture (Brown, 1998).

TABLE 10. U Mann-Whitney test

Research hypotheses	Variables	Z value	Sig.	Status variables	Research hypothesis
H1: The type of organization differs between companies with and without BSC	Identification with the organization	-0.601	0.548	Rejected	Rejected
	Dynamics in the organization	-0.519	0.604		
	Formality in organization	-0.201	0.841		
	Service delivery orientation	-0.817	0.414		
H2: The type of leadership differs between companies with and without BSC	Mentor leader	-0.647	0.518	Rejected	Partially accepted
	Entrepreneurial leader	-2.273	0.023	Accepted	
	Coordinating leader	-0.008	0.994	Rejected	
	Executive leader	-1.81	0.07		
H3: The integrating factors within the company differ between companies with and without BSC	Union based on loyalty and tradition	-0.145	0.885	Rejected	Rejected
	Union based on innovation and development	-0.007	0.994		
	Formal union	-0.9	0.368		
	Union service orientation	-0.181	0.856		
H4: The degree of importance attributed to the different issues in organizations varies in companies with and without BSC	Focus on human resources	-1.617	0.106	Rejected	Rejected
	Emphasis on growth and new services	-1.918	0.055		
	Emphasis on stability	-0.348	0.728		
	Emphasis on competition and results	-0.162	0.871		

SOURCE: Authors
NOTE: p-value > 0,05

5. CONCLUSIONS AND IMPLICATIONS

This research confirms the heterogeneity of the organizational culture in the largest exporting companies operating in Portugal, using or not the BSC as a strategic tool. The implementation of strategic performance management tools is positively related to the organizational culture. The market culture that values results, competition, and efficient execution of its activities underlines the relevance of strategic performance management tools. On the other hand, companies that have not adopted the BSC have an Adhocracy culture that values new ideas, the individuality of human capital, freedom in decision-making, and decentralization of management associated with a disruptive environment.

After this overview of the findings of this study, some implications for theory and practice are presented. This study has shown the importance of including the construct of organizational culture in empirical research on management control, as implementation of the BSC may depend on it. On the other hand, the characteristics of the managers of organizations are another inseparable variable for implementing the BSC as a strategic tool to increase competitiveness.

The main contribution of this study lies in the sample size and the fact that a comparative study was conducted between organizations that use the BSC and those that do not. Another contribution to the theory is that the implementation of the BSC is still in the growth phase. However, the companies' managers recognize its strategic role in maintaining competitiveness in an ever-changing environment. The contribution to practice lies in characterizing the type of culture of the organizations that contribute the most to our trade balance, namely the largest exporters of Portugal.

This characterization is significant because organizational culture shapes and differentiates organizations' actions, goal definitions, and strategic objectives, which can affect business performance. Therefore, the results of this research will help organizations promote higher performance levels. In addition, knowing the cultural profile that differentiates organizations with and without an implemented BSC can help identify factors that warrant greater success or failure in implementing this management tool.

Regarding proposals for future research in this area of knowledge, we believe it would be useful to develop research aimed at identifying the different areas of activity, dimensions of organizations, and legal forms of organizations that have already adopted the BSC.

It would also be important to conduct comparative studies in other geographical areas, comparing factors of national culture. In addition, it is important to include other factors related to the BSC, namely monitoring within organizations during the implementation phase.

Finally, given that this study is quantitative, it would be enriching to complement this study with a qualitative approach to achieve triangulation of the data. This approach allows for a greater variety of conclusions. This topic opens up future research opportunities, as it remains topical and fruitful, especially when we are in a turbulent environment, as is currently the case, and the need for strategic management is crucial for the survival of organizations where the use of the BSC can be the driver of financial and non-financial improvements.

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ORGANIZACIJSKA KULTURA I BALANCED SCORECARD: EMPIRIJSKO ISTRAŽIVANJE U PORTUGALU

SAŽETAK

Ovo istraživanje ima za cilj identificirati i karakterizirati kulturu najvećih izvoznika, i to između onih koji jesu i nisu implementirali koncept uravnotežene tablice rezultata - Balanced Scorecard (BSC) . Osim toga, analizira se postojanje različitih tipova organizacijske kulture najvećih izvoznika, s i bez implementiranog pristupa BSC. Da bi se postigao ovaj cilj, prikupljeni su podaci putem upitnika, poslanih na adrese 250 najvećih izvoznih poduzeća u Portugalu. Za validaciju istraživačkih hipoteza lorištene su multivarijatne statističke tehnike. Istraživanje pokazuje da u organizacijama bez implementiranog pristupa BSC prevladava tip kulture adhokracije, dok u organizacijama s BSC prevladava tržišni tip organizacijske kulture. Studija se temelji na karakterizaciji tipa organizacijske kulture, koja se pokazuje kao značajna, jer organizacijska kultura oblikuje i diferencira akcije organizacija, utvrđivanje strateških i drugih ciljeva, a što može utjecati na organizacijske performanse. Iako je nedavna literatura izolirano analizirala organizacijsku kulturu i praćenje učinkovitosti, ne postoji veliki broj studija, koje povezuju teme analizu organizacijske kulture, implementaciju koncepta BSC i organizacijskih performansi.

KLJUČNE RIJEČI: *uravnotežena tablica rezultata – Balanced Scorecard, organizacijska kultura, performanse, glavni portugalski izvoznici*

APPENDIX I. Questionnaire

The following questions contain some characteristics of organizational culture. Please distribute 100 points among the statements in each group.

1.1. Type of institution (Distribute 100 points among the following statements)

A		• I identify personally with this institution, as an extension of my family. Other employees also share this feeling.
B		• This institution is dynamic and enterprising.
C		• This institution is very formal and structured. Established procedures regulate what people do and should do.
D		• This institution is service-oriented. The main concern is to get the job done with greater commitment from everyone.
Total	**100**	

1.2. Leadership (Distribute 100 points among the following statements)

A		• The top leader of this institution is prudent, discreet, or has a paternal character.
B		• The top leader of this institution is an entrepreneur, an innovator and likes to take risks.
C		• The top leader of this institution is considered to be a coordinator, an organiser, an administrator.
D		• The top leader of this institution is considered to be an executive.
Total	**100**	

1.3 What holds this institution together? (Distribute 100 points among the following statements)

A		• What unites this institution is loyalty and tradition. The level of commitment of this institution is high.
B		• What unites this institution is the commitment to innovation and development. There is an emphasis on being the leader.
C		• What unites this institution are formal regulations and policies. It is important that there is a congenial environment in this institution.
D		• What unites this institution is the emphasis on service orientation and achievement of goals.
Total	**100**	

1.4. What is important in this institution? (Distribute 100 points among the following statements)

A		• This institution attaches importance to human resources. High cohesion and morale are important in this institution.
B		• This institution attaches importance to growth and providing new services. Speed in the way it faces new challenges is important.
C		• This institution places importance on permanence and stability. Efficiency, incremental changes are important in this institution.
D		• This institution places importance on competition and results. Achievement of objectives is important.
Total	**100**	