Defining Corporate Culture and Identifying Its Role in Asian Countries: A Review of Literature

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Corporate culture is an often undervalued, misunderstood component to successful organizations. A large portion of this research is focuses on defining corporate culture based on previously written literature and identifying significance between culture and successful cross-cultural companies. To define corporate culture, its' elements, which include: climates, ethics, and organizational structures, will also be discussed. Several studies have proven that there is a direct correlation between culture and the attributes of an organization's leadership. Research findings also explicitly express how differences in both corporate and national culture can produce unique challenges for businesses operating in Asian societies such as China and India that have different sets of cultural norms, expectations, beliefs, and values. Moreover, research shows that an organization's corporate culture can be traced to management's visions and values; and strong leadership can result in greater benefits than organizations with that lack those relationships.

Keywords: corporate culture, cross-cultural, values, climates, organizations

1 Introduction

Culture is everywhere and in everything, but it can be difficult to identify when observing organizations. A company with a weak or ill-defined culture may actually appear cultureless" [Flamholtz and Randle, 2012, p.11], but regardless of appearances, all organizations possess a distinct culture. Generally speaking, culture is described as "the sum of knowledge, beliefs, values and experiences acquired by a group of people over a period through living or working together" [Millman G.J., 2007, p.44]. Per Lal Balkaran, "Corporate culture represents a system of shared values and beliefs that interact with people, organizational structure, and systems to produce norms." Since each company's corporate setting is different, the standards for them can be easily established or changed. In the Levy et. al (2010) research, it is not as simple as "weak" or a "strong" culture, instead companies portray much more complex patterns. Examples of these patterns include: disoriented culture, outpost culture, and global culture. A disoriented culture is a characteristic of a multinational company that is experiencing turmoil of some sort. This could be due to sudden changes in the business environment, intense global competition, major organizational restructuring, or successive mergers or acquisitions [Levy et. Al 2010, p21]. A company with a strong global culture has a set of core values and practices that are shared worldwide [Levy et. Al 2010, p21]. The four corporate cultures discovered by Trompenaars and Turner (2012) are listed in Exhibit 1 below:

Table1. Characteristics of the four corporate cultures

Corporate Culture	Family (FAM)	Eiffel Tower (EIF)	Guided missile (GUI)	Incubator (IN)
Relationship between employees	Diffuse relationships to organic whole to which one is bonded	Specific role in mechanical system of required interactions	Specific tasks in cybernetic system targeted upon shared objectives	Diffuse, spontaneous relationships growing out of shared creative process
Attitude to authority	Status is ascribed to parent figures who are close and powerful	Status is ascribed to superior roles who are distant yet powerful	Status is achieved by project group members who contribute to targeted goal	Status is achieved by individuals exemplifying creativity and growth
Ways of thinking and learning	Intuitive and holistic, lateral and error correcting	Logical, analytical, vertical and rationally efficient	Problem centered, professional, practical and cross-disciplinary	Process oriented, creative ad hoc, inspirational
Attitudes to people	Family members	Human resources	Specialists and experts	Co-creators
Ways of changing	"Father" changes course	Change rules and procedures	Shift aim as target moves	Improvise and attune
Ways of motivating and rewarding	Intrinsic satisfaction in being loved and respected. Management by subjective	Promotion to greater position, larger role. Management by job description	Pay or credit for performance and problems solved. Management by objectives	Participating in the process of creating new realities. Management by enthusiasm
Criticism and conflict resolution	Turn other cheek, save others' faces, do not lose power game	Criticism is accusation of irrationality unless there are procedures to arbitrate conflicts	Constructive task-related only, then admit error and correct fast	Must improve creative idea not negate it

Source: (Trompenaars & Turner, 2012)

Exhibit 1: Four Types of Corporate Culture

Culture is influenced by an individual's life experiences and represents beliefs and thought processes of a person . When those beliefs are developed at opposite ends of the world, dissonance can occur. To establish sound culture, a company's purpose must be defined and the behaviors it wants to encourage should be seen in its business strategy. The way a company's values are identified as an asset or liability is if the culture can be described as strong or negative and dysfunctional. Dominant cultures can be identified as an asset or liability. Despite the outcome, Williamson (2000) and S. Salter et al (2013) expresses the impracticality that firms or organizations are separate from cultural values of a society.

Executives often define culture from the inside out: behavior, values, norms, and ways of working. In these cases, cultural discussions occur when executives meet, find patterns and discuss new alternatives of working together. These internally focused culture-change efforts generally fall short because it is better to redefine culture from the outside in (Ionescu 2008). Corporate culture points directly to the strength of an organization's leadership. Values play a large role in the development of a strong business culture. Values are important, but culture is the behaviors and the values; and culture cannot be changed easily. Culture impacts a person's actions, thoughts, successes and failures. It represents beliefs, behaviors and attitudes that one consciously lives by [Gordon 2008, p.141].

However, management typically fails to benefit from this by limiting its capabilities, not communicating properly with employees, and not aligning with the office personal culture. Flamholtz and Randle (2012). When management chooses to take the time to define and discuss the corporate values, behaviors and expectations of employees become reveal more consistency (Zhang 2014). Research has shown that organizations with a corporate culture, a vision, values aligned to all employees and a strong leadership brand can achieve higher profitability than organizations without. "Corporations like people have their unique own culture. By defining corporate culture, management becomes accountable to the members of the corporation and the public to ensure their actions" [Gordon, 2008, p.141].

If an organization does have a strong corporate culture, it can provide greater profits than one that lacks well-defined culture. An unsatisfactory culture can lead to employee and customer dissatisfaction for any organization. Gordon (2008) uses Toyota to demonstrate the effects of poor culture. Toyota has continued to increase its customer loyalty and overcome the stereotype that products “made in Japan” were inferior [Flamholtz and Randle 2012, p.91]. This is due to an emphasis on “perfection” that starts from the product to the sales or service floor (Gordon 2008). Based on appearances, Toyota has a strong culture, but because it failed to meet cultural standards it suggests that the culture was not what it appeared to be. Thus, Toyota lost a vital asset for its company. This example is precisely why corporate governance framework should show flexibility in developing company culture.

Corporate governance is another key element of a healthy corporate culture. Core values normally start at the corporate headquarters and do a poor job of reflecting and involving an array of influences. The "tone from the top” must flow right through the company and be observable through the values, attitudes and behaviors displayed [Dillow 2013, p. 486]. In other words, culture for a company can be molded and shaped to meet desires regardless of the diversity if management expresses its importance to the company’s employees. This approach creates skepticism about global culture to individuals who see core values as factor of the company’s makeup.

2 A Survey of Public Research

In conducting the research, I used a various articles and studies as the foundation. The survey of the corporate culture research on Asian and American corporate culture is based on a review of 20 accounting journals which are listed in Table 1. I selected 3 studies for this survey and Table 2 demonstrates the citations in chronological order of these studies published. The information below examines research related defining corporate culture, its importance, and differences between Asian and American culture in the corporate world.

Table 1 Primary Sources surveyed for the Period 1996-2016

Research Journals:
Journal of Asian Business & Management
Journal of Human Resource Costing & Accounting
Journal of Management and Strategy
Journal of Asian Review of Accounting
Journal of International Business Studies
Journal of Management International Review
Seoul Journal of Economics
Accounting, Tax & Banking Journal
European Journal of Marketing
Asia Pacific Journal of Marketing and Logistics
Organization Development Journal

2.1 Characteristics of the published research

An aspect of the corporate culture research in the period from 1996-2016 is the development in the field of culture over time. Much of the published research has similar motifs that express the same notions. Yet, there are a few that disagree with the most common concepts. I discuss the differences in interpretations of culture in articles and research studies in this section.

Table 2 Published Research in Corporate Culture -1996-2016

Study	*Topic*	*Research Sites*
Darawong C., Igel B. (2012)	IFRS and socio-cultural orientation in Egypt, Iran and Iraq	Prior Research
Dong L., Glaister K.W. (2007)	Academic culture, business culture, and measuring achievement differences: Internal auditing views	Gray-Hofstede Framework
Dong L., Glaister K.W. (2007)	Acculturation of local new product development in MNC subsidiaries in Thailand	Prior Research
Flamholtz, E. G., & Randle, Y. (2012)	National and corporate culture differences in international strategic alliances: Perceptions of Chinese partners	Prior Research
Gordon, C. (2008)	The Management of Culture in Chinese International Strategic Alliances.	Prior Research
Inabinett, J., Ballaro J. (2014)	Corporate culture, business models, competitive advantage, strategic assets and the bottom line	Cultural Framework
Ionescu, L. (2008)	Cashing in on corporate culture	Newspaper Article
Levy, O. et. Al., (2010)	Developing an Organization by Predicting Employee Retention by Matching Corporate Culture with Employee's Values: A Correlation Study	Correlation Study
Motohashi, K. (2014)	Assessing Organizational Effectiveness and Corporate Culture	Literature Review
Melewar T.C., Karaosmanoglu E. (2006)	Acculturation of local new product development in MNC subsidiaries in Thailand	Cultural Analysis of Thailand
Millman, G. J. (2007)	National and corporate culture differences in international strategic alliances: Perceptions of Chinese partners	Annual Reports of India and New Zealand
Morris, J. T. (2009)	The Management of Culture in Chinese International Strategic Alliances.	Management Analysis
Moslephour M., Pham, V., Bilgicli I. (2016)	Corporate culture, business models, competitive advantage, strategic assets and the bottom line	Gray-Hofstede Framework
Mukherjee, S. and Ramos-Salazar R. (2014)	Cashing in on corporate culture	Prior Research

Nasution D, Ostermark R. (2012)	Acculturation of local new product development in MNC subsidiaries in Thailand	Survey of Companies in Thailand
Ueki H. et.al. (2010)	National and corporate culture differences in international strategic alliances: Perceptions of Chinese partners	Survey of U.S employees
Yunos R., Zubaidah I, Smith M. (2012)	The Management of Culture in Chinese International Strategic Alliances.	Study of International Strategic Alliances
Zhang, Y. (2014)	Corporate culture, business models, competitive advantage, strategic assets and the bottom line	Accounting Practices of Culture

3 Literature Review

While corporate culture cannot be directly measured to report in financial statements for external financial reports to shareholders, potential investors, or bankers [Flamholtz and Randle, 2012, p. 88], it can be measured as a strategic asset. Reporting culture as an asset in financial statements for external purposes would require a significant change in accounting methods; but it could be measured and reported for internal purposes. That would definitely require new ways of thinking about the role of measurement and perhaps the entire accounting principles.

> "The development, evolution and management of corporate culture are elusive but critical processes in organizations at all stages of growth. Culture is not static, and it is sometimes a valuable asset, but for some it is a true liability" [Flamholtz and Randle, 2012, p.15].
> Since culture is not stationary, it can transform from an asset into a liability, as seen with Toyota.

Corporate cultures will generally be communicated to stakeholders in some form, particularly through employee behavior, so gaining employee commitment of corporate values (Melewar and Karaosmanoglu 2005, p852). Some corporate traits seem to be more important than others, specifically those that help and organization adapt to change (Millman, 2007, p46). Dishonest workers can be good for shareholders though. This measure of dishonesty is correlated with a lack of corporate integrity in more different ways; companies with dishonest users are more likely to misreport their earnings or engage in malpractices such as paying bribes (Dillow 2016). Firms should decide if they want to require strict rules to see more honesty and low risk, at the expense of innovation.

According to Flamholtz (2012), an innovative culture should have a foundation of six building blocks: resources, processes, values, behavior, climate and success. Behaviors help describe how people act amid innovation. For leaders, those acts include agreeing to eliminate existing products with new ones, and to energize employees.

By defining the corporate culture, management becomes accountable to the members of the corporation and the public to ensure their actions, strategies and business decisions support their intention (Rao 2013). Management must modify its views such that emerging countries can be positioned as core growth engines for the company because business environments inn emerging countries can completely differ from those in an advanced country (Motohashi 2014, 129). Corporate climate is another related subject of life in the workplace. "An innovative climate enables space for engagement and enthusiasm and an organization's culture develops to help it to cope with its environment and to change an organization one should define and evaluate" [Ionescu 2008, p.19]. That innovation can motivate people to take risks within a safe environment. This will ultimately foster learning and encourage independent thinking. Another method of influencing uncontrolled corporate communication was to ensure that employees were highly motivated and to develop an internal culture of integrity and honesty [Melewar and Karaosmanoglu, 2005, p.852].

> "Sama and Shoaf (2008) noted when Arthur Andersen LLP was indicted for its
> role in the Enron case "Certainly, the corporate climate contained elements antithetical to ethical leadership" [Morris, 2009, 34]. In order to understand the relevance of this aspect of the study, it is necessary to understand how an organization's corporate culture influences the members of that organization "(Morris, 2009, pp33-34).

Good corporate governance is an essential part of a healthy corporate culture. A greater sense of awareness towards corporate culture can be created by identifying how internal audit fits within the broader environment of a business. In fact, the role of internal audit alone does not include aiming to assure management that controls are working as intended. However, it is possible to contribute to a broader view by promoting organizational values and beliefs. The present study adds to the findings of Min's (2007) research by determining that a correlation exists between corporate culture, individual values, and employee retention. Through linear regression, the study found a slight correlation between employee tenure and organizational culture [Inabinnet and Ballaro 2014, p.57]. Correlating corporate culture to employee retention enables organizations to improve the firm's hiring practices to decrease turnover and costs, and improve productivity and profits while focusing on developing the organization to succeed [Inabinnet and Ballaro 2014, p.57].

Additionally, human resource professionals need to lead the conversation on culture, because it is the driving spirit of an organization. If the culture of a company isn't healthy, it is extremely difficult for a company to have sustained performance (Millman 2007). A portion of the duties of human resources department is to reassess company values periodically. It is vital, that a company constantly make sure that the vision and strategies for the company are in line with the culture. Corporate values greatly facilitate the recruiting process [Gordon 2008, p.141]. They aid recruiters by limiting the amount of energy contributed to time and costs. A match in values can increase the possibility that a new employee will be a fit for the organization and have a lengthy career. Recruiters look for an individual who possesses specific skills to carry out a task. This recruiting process takes on a new direction when corporations include strong values in its corporate culture. Hiring the most appropriate candidate increases the possibility of workplace productivity by matching suitable culture with the candidate's values (Morris 2009). Employees should at least share similar workplace values as they drive priorities and decisions, which are reflected in how a company spends its time and money.

4 Comparing Cultural Differences

Comparing differences in national culture with differences in corporate culture, the correlations are significantly stronger for language barriers and national cultural differences. "In contrast, the correlations are significantly stronger for differences in corporate culture compared with differences in national culture for corporate cultural differences, and differences between partners' objectives and priorities" [Dong and Glaister, 2007, p. 198]. Typically, large organizations tend to be more diverse which results in a culture that does not always blend well. For example, it is important for Asian business people to create relationships with their business partners (Dong 2007). Americans are willing to develop relationships, but they value monetary transactions more. This type of culture is more likely to be found in family companies and in companies that originate from family atmospheres.

Satisfaction at work is based on loyalty and the level of power received over time. Simple differences in views can affect culture in the workplace and explain management styles of individuals from different backgrounds (). Japanese respondents report that strategy and vision are widely shared in their organizations, much more so than reported by US respondents. The positive numbers show that managers in both countries utilize and appreciate these practices, but cross country differences suggest that actual use and appreciation for organizational practices in these industries differs in relation to the company. Japanese individuals were not as enthusiastic about the impact of a corporate mission and vision and business strategy. The significant differences between practices in Japan and the United States demonstrate the impact of location on the system of knowledge creation. "Both the U.S. and Japan recognized the factors ability to create knowledge, but US participants were significantly more likely to report positive value in their presence in a firm" [Ueki et. al, 2010 p.122].

5 The Presence of Corporate and National Culture in Asian Countries

Although nations have different cultures, national culture is useful to determine work practices (Parboteeah et. al, 2005). Corporate initiatives that are created at headquarters and promoted worldwide run the risk of conflicting with national cultures. Management practices that are favored in the U.S. such as employee participation, individual responsibility, merit-based rewards, and short-term approaches, are not applicable to some countries that are culturally different from the U.S. A mismatch between work and management practices and national culture is likely to reduce company performance. "The greater the difference in values the U.S is from the company's home country culture, means the company will need to adapt that much more" [Newman and Nollen, 1996, p.6]. To Japanese "right or wrong is not so much based on unvarying universal code of ethics as it is upon time, place, the people involved and other circumstances" [Dong and Glaister 2007, p. 466].

"Confucianism is an important Chinese cultural tradition that has an important effect on the country's management practice (Child, 1994; Ralston et al., 1996). Therefore, trust-building, based on shared experiences, as indicated in the Chinese cultural tradition, normally requires a close working relationship between partners to generate mutual trust" [Dong and Glaister 2007, p. 195].

Because of the increase in social applications, Asian millennials are much more connected to the world than anyone before them. As a result, they tend to be much more innovative and open minded (Zhang 2014). That one aspect affects Asian corporate culture because millennials want their employers to cater to their new ideas and technologies. Chinese millennials are now impacting the way Chinese companies are building their brands and Western companies are building their brands in China. Some of the Western or modern talent management processes are reflected in the company because if companies fail to offer those opportunities, then they are not going to stay in the company for long (Zhang 2014). For Chinese, relationships are generally more important. For this reason, Chinese businesspeople often want to get to know the person they're doing business with and tend to prefer face to face interactions.

Nasutian and Ostermark (2012) tested auditors from Indonesia to find that Individualism is the degree of relative importance that societal members place upon their own views and welfare. Low individualism implies that individuals will try to maintain harmony within the group because they place great importance upon the group's views and welfare, i.e. to minimize disagreement or conflict with the group or the consensus opinion. High individualism means that societal members place great importance upon themselves rather than the group [Nasutian and Ostermark, 2012, p.166]. Subordinates from high power distance cultures fear disagreeing with their superiors, or, in other words, they tend to obey their superior's orders compared to those from low power distance cultures [Nasutian and Ostermark, 2012, p. 167]. Subjects from low individualism cultures tend to minimize their disagreement of their peers' opinions.

Table 1: Edward T. Hall, 1976, High-context culture and the contrasting Low-context culture

In high context cultures	Most of the information is inferred from the context of a message; little is "spelled out." Chinese, Japanese, Arabic, and Latin American cultures could be considered high context.
In low context cultures	Context is less important; most information is explicitly spelled out. German, Scandinavian, and the dominant North American cultures could be considered low context.

Source: Hall, Edward, T. Beyond Culture. Anchor Books (December 7, 1976).

In Table 3 above, High context refers to people who believe in close connections over a long period of time. Rules of cultural behavior are not explicitly expressed because most members know what to do and what to think from years of experience. Low context refers to societies where people tend to have many connections over a shorter duration and typically for a specific motive.

"In these societies, behavior and beliefs are made clear so that those who are new to the cultural environment know how to behave" [Mukherjee and Salazar, 2014, p.22]. The correct way to greet a person of great importance in Chinese culture (Mukherjee and Salazar, 2014, p.23]. In China, KFC's "finger-licking good" was translated as "eat your fingers off." People from different cultures use verbal communication to accomplish their routine activities in varied manner. In India, when you enter a meeting room you should always approach and greet the oldest person first. Meetings begin with informal conversation, in order to break the ice but if you are new to India, do not comment on the poor or homeless [Mukherjee and Salazar, 2014, p.25].

6 International Strategic Alliances

The main differences between practices in Japan and the United States show the impact of location on knowledge creation. Firms in Japan used a more relatable approach of knowledge than those in the United States. However, Japanese-based organizations make more integrated use of enablers than do organizations based in the United States. National and corporate culture differences can create problems which indicate the need for an ISA that has a learning environment where adjustments can be made. Partners should be committed to adapting their ways of thinking and behaving and culture congruent management practices, it is likely that perceptual differences with respect to national culture and corporate culture between will become more noticeable with time.

International strategic alliances are "the relatively enduring interfirm cooperative arrangements, involving flows and linkages that utilize resources and/or governance structures from autonomous organizations headquartered in two or more countries, for the joint accomplishment of individual goals of each sponsoring firm" [Dong and Glaister, 2006, p.377]. Conflicts between partners of different nationalities that stem from culture differences are sometimes reasons for the high dissolution rates of ISAs.

> "National culture differences can reduce effective communication, trust and knowledge-sharing in ISAs, which may lead to lower performance. The conclusion that national culture differences alone disrupt efforts of working together has been questioned, and the importance accorded to national cultural differences on ISA performance has been suggested as an overstatement, as most studies have not considered the influence of corporate culture differences" [Dong and Glaister, 2006, p.377].

Without a management culture, it is much more difficult to develop trust between two employees because they will perceive greater risks based on past experiences. Additionally, "relational rents that can derive from the ability of partners to match governance structures and exchange attributes are more difficult to capture" (Dyer and Singh, 1998). Cultural differences between ISA partners relate to the aspects of ISA outcomes. They are also likely to distinguish between organizations with policies of culture management and those without. The greater the effects that culture differences are perceived to have, the more likely it is that partners will have adopted active policies. A key finding of the study is that the more that national and corporate culture differences are perceived to impact on ISA outcomes, the more likely a policy of active culture management becomes, including performance, effective management, effective learning between partner firms and the degree of trust between partner firms at various relationship levels. "The rationale for adopting active culture management, therefore, lies in the perceived effect of culture differences on ISA outcomes" [Dong and Glaister, 2007, p.401].

Conflict in general, and cultural conflicts can lead to instability and alliance management. Cultures differ in their preferred forms of handling conflicts. Western managers tend to use forcing, legalistic and problem-solving styles more than Chinese managers, while Chinese managers tend to prefer compromise. Active culture management provides cultural nuisances as to what is deemed appropriate in a cross-cultural context, which facilitates conflict resolution, effective communication, learning and trust-building. Culture differences may lead to misperception and misinterpretation of partners' actions and behaviors. The perception of what behaviors reflect opportunity is combined in cross-cultural alliances because that perception is based on a culturally determined frame that is likely to differ between individuals.

7 Malaysian Firms

The results of this study imply that multi ethnic groups in Malaysia may not impede the ability of Malaysian firms to achieve international harmonization in its financial reports (Yunos and Smith 2007, p.51). Since Malaysia is a multiracial country, national culture may not adequately explain the behavior of the individual ethnic groups in the country. To predict the conservatism practices of the Malay and Chinese ethnic groups in Malaysia, it is important to identify their levels of individualism and uncertainty avoidance. (Yunos and Smith, 2007, p.38).

Firms located in Japan appear to include a more comprehensive approach to knowledge creation than those in the United States. Knowledge creation inside Japan-based firms benefits from shared management strategy and clear vision and efforts to improve brand value and customer satisfaction. United States firms rely on strong leadership more than widely shared strategy and vision. Further research could examine how leadership is expressed at US workplaces and contrast that with what is found in Japan." In both locations, attention to customer satisfaction and brand value helps propel knowledge creation. US-based respondents support the idea of trust and information sharing as key ingredients, but only delegation of authority correlated with improved knowledge creation in US-based firms. Finally, as in previous studies, the importance of human resources regulations that include job rotation and cross-functional projects appears less important to knowledge creation in American-based firms, where only group training and e-learning correlate with knowledge creation. Conditions supporting knowledge creation appear to differ in these two industries in Japan and America (Ueki 127,128).

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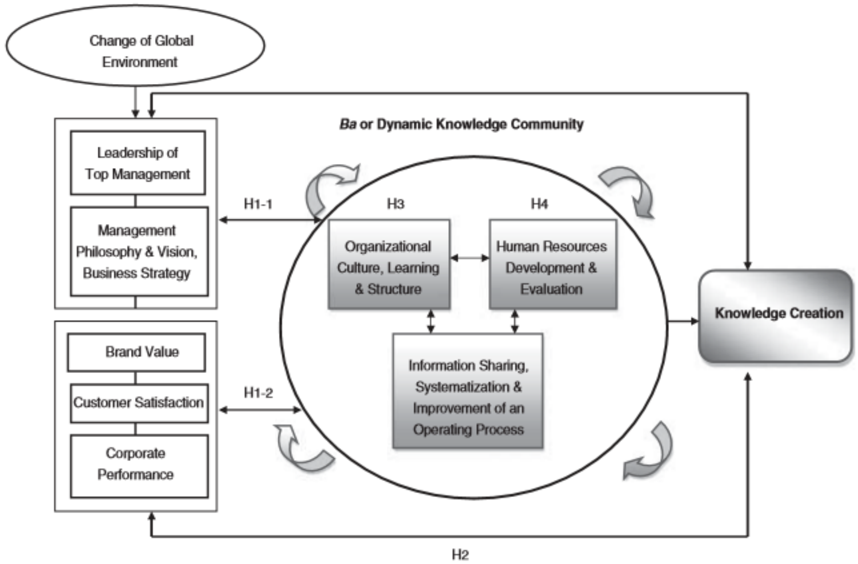

Figure 3: A hypothetical model of factors affecting knowledge creation.

8 Acculturation and Multinational Corporations

Acculturation was defined as a phenomenon in which groups of individuals of one culture have changed their value, attitude, and behavior due to a constant contact with another culture over time. "In other words, after one cultural group adapts with the other group and vice versa, the original culture of either or both groups subsequently changes" [Darawong and Igel, 2012, p.352-3]. Knowledge of cross-cultural business practices enhances the ability to operate businesses in different countries or cultures. "When multinational companies (MNCs) expand their businesses to a foreign country, they experience a unique country culture which differs from the culture of other homes" [Darawong and Igel, 2012, p.351]. Once this is understood, culture is then able to adjust to business strategies that align with existing cultural beliefs, norms, attitudes and behaviors. These multicultural situations facilitate knowledge sharing that benefits new ideas for products that can be integrated especially for international markets. Companies often approach the process of developing a global culture as a one-way process dominated by corporate headquarters, exemplified by common terms such as "cultural transfer" "and "culture dissemination."

For more than a decade, multinational companies (MNCs) have been encouraged to create a strong global corporate culture through shared core values and practices. When knowledge of the other culture is not present, it can hinder projects shared between employees, especially between foreign managers and local employees. Increased conflict resulting from cross-cultural management is one of the main reasons for unsatisfactory alliance performance. Therefore, MNCs need to identify the better ways to develop culture so that business goals are more attainable international on the international level. Several recent surveys of global executives have all identified the ability to maintain a common corporate culture as one of their greatest challenges and a top concern (Goldstein 2007). International strategic alliances are well known for their low success rates.

Incompatible visions, missions, and goals can also be detrimental. Sometimes these notions have not been shared with members of the firm (Rahimah 2012). Mergers are frequently put into place without a genuine look at the culture fit-the result, culture shock. Without a leader in charge, most firms cannot move past the first generation, usually with the successor to the business if there is any success. Companies often approach the process of developing a global culture as a straightforward process controlled by corporate headquarters that includes terms of cultural transfers and culture dissemination. This approach is too simplistic to show the sometimes-complex cultural changes that happen within MNCs. Creating a global corporate culture requires moving away from a centralized headquarters mindset, and unifying those cultural differences that do exist to incorporate diverse cultural values and practices. "On the contrary, lack of sufficient knowledge of the other culture potentially hinder work processes shared with local employees" [Darawong and Igel, 2012, p.352]. The training content should be customized to reflect the MNCs' culture-of-origin.

Western MNCs may train local managers to become more confident in independently expressing their work-related opinions while Asian "MNCs may focus on understanding the benefits of using formal documents and procedures and adhering to them" [Darawong and Igel 2012, p.352-3].

9 Conclusions

While corporate culture's definition is dependent on a company or individual's specific experiences, it is of arguable value to a company's well-being. Corporate culture is linked to a company's corporate identity and reveals truth about management's responsibilities. The sole reason for limited success of a company can often be linked to that firm's atmosphere or corporate culture because it is imperative that management be unified and held accountable to leaders of an organization. "Furthermore, when foreign countries want to invest in Taiwan or Vietnam, or other Asian organizations, they should consider the importance of corporate culture on profitability" [Moslehpour et. Al., 2016, p.88]. Most studies could not correlate a strong link between corporate culture and employee tenure or retention but its importance cannot be denied. The strength of a company's corporate culture influences how employees interact ultimately impacts the company's profitability. Identity is who you are, culture is what you are about.

10 Future Recommendations

I recommend that a greater variety of Asian firms be evaluated for further research. Much of the research I found only involved information for India or China. Thailand, Malaysia, and other emerging countries were briefly mentioned, but more studies should be done on Asian culture since many larger American business are moving towards outsourcing. This business trend forces Asian culture to mesh with American culture. The process can be smoother and more beneficial with a better understanding from management and through training for non- Asian employees. Morris (2009) suggested that auditing education and training be implemented to teach auditors how to behave under conditions of pressure within the company and I agree. It was stated that, "Future research can examine the top factors appreciated in each location and envision how they fit with national culture" [Ueki et. Al, 2010, p.127]. Professionals in the accounting profession are more susceptible since large public accounting firms have offices in Asian countries. With so many emerging countries, it's imperative that the organizations entering business grasp the basic concepts of their cultures, climates and organizational leadership of the business people they plan to work with.

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