

# Analyzing the Influence of Organizational Culture and Top Management Orientation on the relationship between E-Procurement and Firms Performance: A Contingency Factors Perspective

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## Abstract

*This study emphasizes the significance of organizational culture and top management orientation in influencing the success of e-procurement, supply chain sustainability, and firm performance. The study exclusively utilized a quantitative research approach in formulating the framework for the study. convenience sampling was adopted during visits to selected organizations, where a total of 400 questionnaires were administered to available procurement staff. The final sample size for the study was determined by the 385 respondents who completed the questionnaire during the researcher's visit. The findings of the study indicate that electronic procurement has a positive and significant influence on firm performance. Electronic procurement has a significant positive effect on organizational culture. Organizational culture has a significant positive effect on firms' performance. Organizational culture is a statistically significant mediates the relationship between electronic procurement and firms' performance, with a moderately strong positive effect. Top management orientation positively and significantly moderates the relationship between organizational culture and firm performance. The interaction between contingency factors and organizational culture does not significantly impact firm performance. It underscores the need for organizations to align their culture and leadership style with the requirements of e-procurement implementation*

**Keywords:** Organizational Culture, Top Management Orientation, E-Procurement Firms' Performance, Contingency Factors.

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## 1.0 INTRODUCTION

In recent years, organizations have increasingly recognized the importance of e-procurement in improving supply chain management and overall firm performance. However, the success of e-procurement initiatives is contingent upon various factors, including organizational culture and top management orientation Chen and Wang (2021). Organizational culture refers to the shared

values, beliefs, and norms that guide the behavior of individuals within an organization. The alignment of organizational culture with the requirements of e-procurement is crucial for successful implementation. Research by Barney and Griffin (2019) suggests that a culture that values innovation, collaboration, and openness to change is more likely to embrace e-procurement practices effectively. Conversely, a culture characterized by resistance to change, risk aversion, and hierarchical decision-making may hinder the adoption and utilization of e-procurement technologies.

Top management orientation refers to the strategic priorities, vision, and leadership style of top executives within an organization. The commitment and support of top management are vital for the successful implementation of e-procurement initiatives. According to Sharma and Gupta (2020), top management's active involvement and support in driving e-procurement efforts can positively influence employee buy-in, resource allocation, and overall organizational readiness for change. Their study further emphasizes the importance of top management's strategic alignment and vision for e-procurement with other organizational goals, such as supply chain sustainability and firm performance.

Contingency theory suggests that the effectiveness of organizational practices is contingent upon the fit between the characteristics of the organization and the demands of the external environment. In the context of e-procurement, contingency theory helps explain how the influence of organizational culture and top management orientation on supply chain sustainability and firm performance is contingent upon various contextual factors. For example, Chen and Wang (2021) argue that the impact of organizational culture on e-procurement outcomes may vary depending on factors such as industry type, organizational size, and technological complexity. Similarly, the effectiveness of top management orientation in driving e-procurement success may depend on factors such as competitive pressure, regulatory environment, and market conditions.

The successful implementation of e-procurement practices and the development of a sustainable supply chain can contribute to enhanced firm performance. E-procurement enables organizations to streamline procurement processes, reduce costs, improve supplier collaboration, and enhance supply chain visibility, leading to improved operational efficiency and financial performance. Moreover, integrating sustainability principles into supply chain management can enhance brand reputation, stakeholder relationships, risk management, and long-term profitability. Research by Li et al. (2022) suggests that organizations with a strong organizational culture, supportive top management, and effective e-procurement practices are more likely to achieve superior supply chain sustainability outcomes and, consequently, improved firm performance.

This study emphasizes the significance of organizational culture and top management orientation in influencing the success of e-procurement, supply chain sustainability, and firm performance. It underscores the need for organizations to align their culture and leadership style with the requirements of e-procurement implementation. Additionally, the study highlights the importance of considering contextual factors and adopting a contingency theory perspective to understand the complex interplay between organizational culture, top management orientation, e-procurement, supply chain sustainability, and firm performance.

This study aims to investigate the intricate interplay between e-procurement, firm performance, organizational culture, and top management orientation, employing a contingency theory perspective. Contingency theory posits that the effectiveness of management practices depends on the alignment between the characteristics of the organization and the specific features of the management approach adopted (Donaldson, 2001).

Existing research on e-procurement, organizational culture, and top management orientation often lacks a thorough examination of contingency factors. The literature tends to overlook specific contextual elements that might moderate the relationship between these variables. This study aims to fill this gap by adopting a contingency theory perspective, acknowledging that the effectiveness of e-procurement initiatives may vary depending on the unique characteristics of organizational culture and top management orientation (Donaldson, 2021). While previous studies acknowledge the impact of organizational culture on technology adoption and performance outcomes, there is a need for more nuanced analyses that consider the diverse dimensions of culture. Many studies focus on a general understanding of culture, neglecting its multifaceted nature (Schein, 2010). This study aims to bridge this gap by incorporating a comprehensive examination of organizational culture and its subcomponents, such as innovation culture, adaptability, and openness to change.

Although leadership commitment is recognized as crucial for successful e-procurement implementation, the literature often lacks an in-depth exploration of the specific dimensions of top management orientation that influence this relationship. This study aims to delve deeper into leadership styles, strategic outlooks, and decision-making processes to better understand how top management orientation shapes the dynamics between e-procurement and firm performance (Teece, 2017).

Many studies on e-procurement focus on its adoption and implementation, neglecting a comprehensive analysis of its impact on firm performance. The literature often lacks a holistic examination of various performance metrics, including financial, operational, and strategic outcomes (Monczka et al., 2015). This study seeks to address this gap by incorporating a diverse set of performance indicators to provide a more comprehensive understanding of the relationship. By addressing these empirical gaps, the proposed research seeks to contribute to a more nuanced and comprehensive understanding of how organizational culture and top management orientation interact with e-procurement, influencing firm performance within the framework of contingency factors.

## **2.0 MATERIALS AND METHODS**

### *2.1 Organizational Culture*

The concept of organizational culture encompasses the norms that individuals within an organization perceive and characterize as their working environment (Schneider et al., 2013). These norms play a pivotal role in shaping members' behavior and adaptive strategies to achieve outcomes within the organization. Organizational culture represents the interactions among members of an organization and their relationships with other stakeholders (Simoneaux & Stroud, 2014). It comprises a set of values, beliefs, and behavioral patterns that distinguish one organization from another (Ortega-Parra & Sastre-Castillo, 2013). According to King (2012), organizational cultures can be defined as a system of values that subconsciously guide individuals in making choices and decisions within the organization. The terms "organizational

culture" and "corporate culture" are often used interchangeably by business managers, signifying the same underlying phenomenon (Childress, 2013).

Business managers leverage organizational culture to differentiate their companies from others (Weber & Tarba, 2012). For instance, although companies like Apple Inc., IBM, and Hewlett-Packard Corporation operate in a similar technological and operational environment, they exhibit distinct organizational cultures (Schein, 2010). Apple's culture emphasizes the production of simple, elegant, and innovative products (Toma & Marinescu, 2013), while HP prioritizes employees' autonomy and creativity (Childress, 2013). IBM, on the other hand, focuses on long-term thinking and maintaining a loyal and highly motivated workforce (Flamholtz & Randle, 2011; Kotter & Heskett, 1992).

The challenge in leadership lies in managing human resources within the organizational culture (Peters & Waterman, 1982). Yirdaw (2014) emphasizes that organizational culture serves as the adhesive, connecting the hardware (nonhuman resources) with the software (human resources) to foster teamwork and excellence. There is a positive correlation between organizational culture and corporate leadership and governance (O'Connor & Byrne, 2015). Many business managers acknowledge the influence of culture on corporate performance (Unger, Rank, & Gemunden, 2014). Figures like Warren Buffet, among the wealthiest individuals globally, affirm the necessity of organizational culture for organizational success (Childress, 2013). Similarly, Howard Schultz, the founder of Starbucks Coffee Company, underscores the critical role of organizational culture in Starbucks' success (Flamholtz & Randle, 2012).

### *2.1.1 Sources of Organizational Culture*

Organizational culture can originate from various origins, primarily stemming from the beliefs of the founders (Martínez-Cañas & Ruiz-Palomino, 2014; Schein, 2010). Uddin, Luva, and Hossian (2013) observe that the source of organizational culture also encompasses the learning experiences of group members, along with the new beliefs and assumptions introduced by new members and managers. Founders play a crucial role in shaping the strategy and direction of the organization, exerting a significant impact on its operations (Andish, Yousefipour, Shahsavari, & Ghorbanipour, 2013). The founders of an organization serve as the primary catalyst in establishing a new culture for the emerging entity (Flamholtz & Randle, 2012). The cultural impact is most evident when founders implement their business strategy and operational assumptions. Toma and Marinescu (2013) suggest that founders' assumptions may evolve from their personal experiences and cultural history.

Founders have the potential to influence their employees and partners within the organization by imposing their personal experiences and cultural perspectives (O'Reilly, Caldwell, Chatman, & Doerr, 2014). For instance, Steve Jobs, the founder of Apple, imparted his personal experiences and assumptions on employees, contributing to the creation of an effective and productive culture at Apple Corporation (Kaliannan & Ponnusamy, 2014). Toma and Marinescu (2013) affirm that Jobs successfully instilled his assumptions and personal cultures into Apple's corporate culture, resulting in the establishment of a robust and successful organizational culture that transformed his visions into realities.

Schein (2010) cites Apple as a prime example illustrating how a founder's personal culture profoundly influences organizational culture. Another source of organizational culture is the learning experience, derived from the social trends of the business environment (Nguyen &

Aoyama, 2014). Managers within the organization may adapt certain attributes from the community and business climate (Uddin et al., 2013). As employees of the organization are part of the community, they can influence the organizational culture by imposing their own cultural values. Society itself may also imprint its culture on the organization through the collective influence of its members within the organizational framework (Gibbs, 2012).

### *2.1.7 Firm Performance*

Organizational performance refers to the actual outcomes or results of an organization, measured against its intended outputs, goals, and objectives. Richard et al. (2009) identify three specific areas encompassing organizational performance: Financial performance (such as profits, return on assets, return on investment), Product market performance (including sales and market share), and Shareholder return (total shareholder return, economic value added). While organizational performance is widely used as a dependent variable in organizational research, it remains one of the most vaguely and loosely defined constructs. The external environment poses the most significant challenge to organizational performance, with organizations operating within various external factors like political, economic, socio-cultural, environmental, and technological influences (Snider and Rendon, 2001).

The concept of organizational performance involves managers and governing bodies implementing and managing programs to measure the current level of organizational performance. This process generates ideas for modifying organizational behavior and infrastructure to achieve higher output. The primary goals are to increase organizational effectiveness and efficiency, improving the organization's ability to deliver goods and/or services. Organizational efficacy, focusing on continuous improvement, involves setting and revising organizational goals and objectives continuously. Operational or individual employee-level performance often involves processes like statistical quality control, while organizational-level performance incorporates softer measurements like customer satisfaction surveys to gather qualitative information about performance from the customer's perspective (Kaplan & Norton, 2001).

Sababu's (2001) study on consumer cooperatives in Ghana found that formal strategic management systems influence organizational performance, while demographic and socioeconomic factors have no direct effects. Ongore & Obonyo's (2011) empirical review on corporate governance characteristics in Ghana revealed a significant positive relationship between managerial discretion and organizational performance. Research suggests that internal integration of organizational activities enhances economic performance, with e-procurement acting as an integrative technology to improve processes (Vickery et al., 2003). Flynn et al. (2010) argue that internal integration of organizational processes moderates corporate performance, although the specifics of how this occurs are not clearly elaborated. Narasimhan et al. (2003) also agree on the positive effect of e-procurement on firm performance, although empirical evidence confirming this position is lacking.

### *2.1.8 Overview of E-procurement*

E-procurement refers to the use of digital technology, internet-based platforms, and electronic systems to conduct and manage the procurement process (Monczka et al., 2015). It encompasses various stages, including requisitioning, sourcing, purchasing, and payment. The objective is to automate and optimize these processes, reducing manual intervention, minimizing errors, and accelerating the overall procurement cycle.

#### *2.1.8.1 Key Components and Processes of E-Procurement*

E-procurement starts with the electronic creation and submission of purchase requisitions. Through digital platforms, employees can initiate requests, and automated approval workflows ensure efficient authorization processes (Lind, 2017). Digital platforms enable organizations to identify, evaluate, and select suppliers electronically. E-procurement systems often include tools for supplier relationship management, allowing for a more strategic and collaborative approach to supplier interactions (Kwak & Lee, 2005). Electronic catalogs and online purchasing platforms facilitate the selection and procurement of goods and services. These platforms often provide a user-friendly interface, allowing employees to browse catalogs, compare products, and make purchases while adhering to organizational procurement policies (Rai & Tang, 2014). E-procurement systems automate the generation of purchase orders, reducing manual data entry and the risk of errors. Automated order processing improves efficiency and ensures accuracy in procurement transactions (Wang, 2016). E-procurement streamlines the invoicing and payment processes. Electronic invoicing and payment systems enhance accuracy, reduce processing times, and contribute to better cash flow management (Ahi & Searcy, 2013).

#### *2.1.10 The Concept of Top Management Orientation*

Top Management Orientation, also known as Top Management Team (TMT) Orientation, is a critical concept in organizational leadership that pertains to the collective mindset, beliefs, and strategic orientations of an organization's top executives. Top Management Orientation encompasses the values, assumptions, and perspectives that characterize the leadership team at the apex of an organization. Scholars often emphasize the importance of understanding the collective mindset of top executives because it profoundly influences the strategic decisions and actions of the entire organization (Hambrick & Mason, 1984). This orientation reflects the shared beliefs about the organization's mission, goals, competitive positioning, and the means to achieve success.

**Strategic Vision and Goals:** At the core of Top Management Orientation is the strategic vision that leaders hold for the organization. This includes the definition of long-term goals, the identification of key priorities, and the establishment of a roadmap for achieving success (Hambrick, 2007). **Risk Propensity:** The orientation of top management towards risk is a crucial component. Some leaders may exhibit a risk-taking orientation, embracing innovation and bold strategic moves, while others may lean towards risk aversion, preferring stability and incremental changes (Miller & Friesen, 1980). The orientation towards the external environment, particularly markets and customers, is vital. Some top management teams may emphasize a customer-centric approach, while others may focus more on market expansion, technological innovation, or operational efficiency (Carpenter, Geletkanycz, & Sanders, 2004).

**Organizational Culture and Values:** The values upheld by top management significantly shape the organizational culture. A commitment to integrity, innovation, or customer satisfaction often emanates from the values embedded in the top management orientation (Denison, 1990). Top Management Orientation serves as a compass that guides the formulation and execution of organizational strategy. The alignment between the orientation of top executives and the strategic direction of the organization is crucial for success. For instance, if the top management team

values innovation and risk-taking, the organization is more likely to engage in ventures that push the boundaries of existing products or services (Tushman & O'Reilly, 1996).

Moreover, the orientation of top management affects how the organization responds to environmental changes. An outward-focused top management team is more likely to adapt to dynamic market conditions, while an internally focused team may prioritize efficiency and internal processes (Chakravarthy & Doz, 1992). The strategic choices made by the top management team, influenced by their orientation, also impact the organization's competitive positioning. Whether the emphasis is on cost leadership, differentiation, or niche focus, these decisions are often reflective of the orientation of top executives (Porter, 1985). The alignment between Top Management Orientation and organizational strategy has direct implications for organizational effectiveness. When there is coherence between the leadership mindset and the strategic direction, organizations are better positioned to achieve their goals and respond to challenges effectively.

A cohesive top management orientation facilitates the smooth implementation of strategic initiatives. When leaders share a common vision and values, they can communicate and cascade the strategic priorities more effectively throughout the organization (Hambrick & Cannella, 2004). Organizations led by executives with an orientation towards adaptability and innovation are more likely to navigate changes successfully. This adaptability allows them to seize opportunities and respond promptly to emerging trends (Tushman & O'Reilly, 1996). The orientation of top management also influences the organizational culture, impacting employee engagement and satisfaction. When employees perceive alignment between leadership values and organizational culture, they are more likely to be motivated and committed (Denison, 1990). Research suggests a link between Top Management Orientation and financial performance. Organizations led by teams with a strategic orientation that aligns with market demands tend to outperform their counterparts (Carpenter et al., 2004).

While aligning Top Management Orientation with organizational strategy is desirable, it is not without challenges. One challenge is the diversity of perspectives within top management teams. Differing values, experiences, and priorities among executives may lead to a lack of consensus, potentially hindering the formulation and execution of a coherent strategy (Hambrick, 2007). Furthermore, the dynamic nature of the business environment necessitates adaptability in top management orientation. What may have been an effective strategic orientation in the past might require adjustment to remain relevant in the face of changing market conditions (Tushman & O'Reilly, 1996).

### *2.3 Contingency Theory*

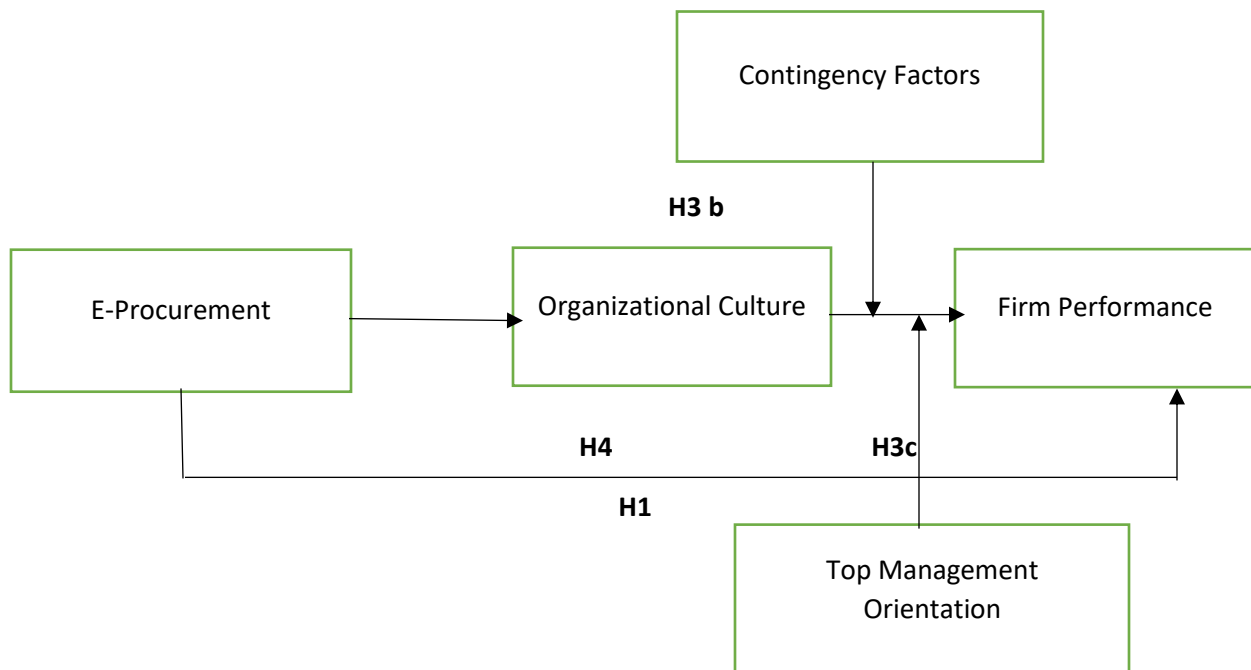
Contingency Theory posits that there is no one-size-fits-all approach to organizational management, and the effectiveness of a strategy is contingent upon the specific context (Donaldson, 2015). In the realm of Organizational Culture, Contingency Theory suggests that different cultural orientations may be more suitable in varying situations (Burns & Stalker, 1961).

For instance, in a dynamic and uncertain environment, an organic organizational culture characterized by flexibility and adaptability may be more effective (Cameron & Quinn, 2006). This aligns with the core tenet of Contingency Theory, indicating that the choice of organizational culture depends on external factors such as market turbulence and technological advancements

(Lawrence & Lorsch, 1967). Contingency Theory extends its influence to Top Management Orientation, emphasizing that leadership styles and decision-making processes should be contingent on the external environment and organizational context (Fiedler, 1967). Different situations may require different leadership approaches. For instance, in a rapidly changing industry, a transformational leadership style that fosters innovation and change may be more effective (Bass & Riggio, 2006). This aligns with the contingency view that the effectiveness of leadership depends on the fit between leadership style and situational demands (Fiedler, 1967). Contingency Theory guides organizations in tailoring their E-Procurement strategies based on contextual factors. For example, in a highly competitive market where technological advancements are frequent, a flexible and adaptive organizational culture may enhance the effectiveness of E-Procurement implementation (Chenhall & Langfield-Smith, 1998). This aligns with Contingency Theory's argument that the choice of management practices should be contingent on external circumstances.

Contingency Theory influences the understanding of Firm Performance by suggesting that the effectiveness of organizational practices, including Organizational Culture and Top Management Orientation, depends on the specific circumstances in which they are applied (Donaldson, 2015). In a stable environment, a more mechanistic organizational culture may contribute to efficiency and predictability (Burns & Stalker, 1961), aligning with the contingency perspective. Contingency Theory provides a valuable framework for understanding the dynamic interplay between Organizational Culture, Top Management Orientation, and organizational outcomes in the realms of E-Procurement, Supply Chain Sustainability, and Firm Performance. By recognizing the contingent nature of organizational practices, businesses can better navigate the complexities of their environments and tailor their strategies for optimal effectiveness. This approach aligns with the adaptive and flexible nature advocated by Contingency Theory, ensuring that organizational practices are in harmony with the specific demands of the external context.

#### 2.4 Conceptual Framework





#### *2.4.1 Relationship between e-procurement and firm performance*

Implementing e-procurement systems has been associated with enhanced organizational efficiency and effectiveness, leading to positive effects on overall firm performance (Osmonbekov et al., 2002). The adoption of Web-based e-procurement systems allow companies to reduce transaction costs, improve internal procurement processes, and increase collaboration with suppliers, contributing to improved financial outcomes (Barbieri and Zanoni, 2005). Studies suggest that the benefits of e-procurement are multidimensional, impacting both organizational and inter-organizational levels. At the organizational level, the implementation of e-procurement has been linked to more efficient procurement processes, automation, and reengineering of internal operations, resulting in improved overall efficiency (Davila et al., 2003). This includes a reduction in the order fulfillment cycle time, lower inventory levels, and decreased administrative costs, all of which contribute to positive financial performance.

Eakin (2003) categorizes the benefits of e-procurement into hard, soft, and intangible benefits. Hard benefits, such as cost savings and process cost reductions, directly influence financial performance. Soft benefits, such as time savings through more efficient processes, contribute indirectly to financial outcomes. Additionally, intangible benefits, like cultural change and increased visibility of supplier performance, can have a positive impact on overall firm performance. Presutti (2003) emphasizes that e-procurement systems bring tangible benefits to companies, such as reducing time-to-market cycles, lowering material and transaction costs, and minimizing stock levels. Chaffey (2004) adds that e-procurement contributes to reduced purchasing cycle time and cost, enhanced budgetary control, elimination of administrative errors, increased buyer productivity, and improved information management, all of which positively affect firm performance. This study proposes that:

*H1: positive relationship exists between e-procurement and firm performance*

#### *2.4.2 Relationship between e-procurement and organizational culture*

E-procurement systems introduce transparency into procurement processes, providing stakeholders with real-time visibility into transactions and supply chain activities. According to (Smith and Johnson, 2018), transparency is a key driver for accountability. By holding individuals and departments accountable for their procurement-related actions, organizations create a culture of responsibility and trust. The automation of procurement processes through e-procurement systems reduces manual tasks, enabling employees to focus on strategic and collaborative activities. As noted by Anderson et al. (2016), increased efficiency is correlated with improved collaboration. When employees can collaborate seamlessly on procurement tasks, it promotes a culture of teamwork and innovation.

Also, the e-procurement systems facilitate adaptability to changing market conditions and organizational needs. Organizations that embrace technological change in their procurement processes are better equipped to navigate the complexities of the business environment (Johnson, 2018). This adaptability fosters a culture of continuous improvement and innovation. As organizations strive to remain competitive in a dynamic business environment, embracing e-procurement not only enhances procurement processes but also contributes to the development

of a culture that values accountability, innovation, and strategic thinking. This study proposes that:

*H2: there is a positive relationship between e-procurement and organizational culture*

#### *2.4.3 Relationship between Organizational Culture and Firm Performance*

Organizational culture, the shared values, beliefs, and practices within a company, is increasingly recognized as a critical factor influencing firm performance. A positive organizational culture fosters a sense of belonging and commitment among employees. According to a study by (Robbins and Nelson, 2017), engaged employees are more likely to invest discretionary effort, leading to increased productivity. A culture that values employee well-being and growth creates a motivated workforce, positively impacting overall firm performance. Organizational cultures that encourage risk-taking and value innovation contribute to a firm's ability to adapt to changing market conditions.

As highlighted by (Cameron and Quinn, 2012), fostering a culture of innovation enhances a company's capacity to stay competitive. Innovations driven by a positive culture often lead to the development of new products or services, positively impacting financial performance. The adaptability of a firm is crucial in navigating the complexities of the business environment. According to (Denison, 2018), organizations with a strong culture of adaptability outperform their peers in dynamic markets. A positive culture encourages employees to embrace change, positioning the firm to respond effectively to market shifts and uncertainties. As organizations strive for sustained success, cultivating a positive culture emerges not only as a cultural imperative but as a strategic necessity that significantly contributes to a firm's overall performance. This study proposes that:

*H3: A positive relationship exists between organizational culture and firm performance*

#### *2.4.4 Mediating Effect of Organizational Culture*

Research indicates that a positive organizational culture can significantly influence the success of E-procurement and its impact on firm performance. For instance, Simoneaux and Stroud (2014) emphasize that a strong organizational culture fosters an environment conducive to technological adoption. When there is a cultural alignment with E-procurement goals, employees are more likely to embrace the technology, leading to improved utilization and, consequently, positive outcomes for the firm. Flamholtz and Randle (2011) note that in organizations with a positive culture, employees tend to share values and goals, facilitating the integration of E-procurement practices into daily operations. This alignment between organizational values and E-procurement objectives creates a supportive context for effective implementation, positively influencing firm performance.

Moreover, studies such as those by Childress (2013) and Kohtamaki, Thorgren, and Wincent (2016) highlight the importance of organizational culture in promoting collaboration and teamwork. A positive organizational culture can encourage collaboration among different departments involved in E-procurement processes, leading to enhanced coordination, streamlined operations, and ultimately improved firm performance. This study therefore proposes that:

*H4: organizational culture positively mediates the relationship between e-procurement and firm performance*

#### *2.4.5 Moderating effect of Contingency factors*

The influence of organizational culture on firm performance is contingent upon the dynamism of the industry. In a study by (Schneider and Reichers, 2015), it was found that organizations with a flexible and adaptive culture perform exceptionally well in dynamic environments. The positive moderating effect of industry dynamism highlights the importance of aligning organizational culture with the specific demands of the external environment. Leadership style acts as a significant contingency factor that can moderate the impact of organizational culture on firm performance.

As noted (Schein, 2019), effective leadership fosters a cultural fit that enhances employee commitment and organizational effectiveness. A supportive leadership style can thus positively moderate the relationship between culture and performance, creating a synergistic effect. The size of an organization plays a pivotal role in how organizational culture influences performance. Large organizations often require a more formalized and integrated culture. According to (Denison, 2018), cultural integration is essential for large firms to achieve consistency and coordination. The positive moderating effect of organizational size emphasizes the need for a tailored cultural approach that aligns with the scale and complexity of the organization. In the era of globalization, firms operating in diverse cultural contexts need to develop cross-cultural competence.

A study (Hofstede, 2019) indicates that firms with a culture that values diversity and cross-cultural understanding perform better in global markets. The positive moderating effect of globalization underscores the importance of adapting organizational culture to navigate cultural complexities and enhance global firm performance. Recognizing and strategically aligning organizational culture with industry dynamics, leadership style, organizational size, and globalization can optimize the impact of culture on firm performance. This study proposes that: H5: contingency factors positively moderate the relationship between organizational culture and firm performance

#### *2.4.6 Moderating Effect of Top Management Orientation*

Top management orientation refers to the commitment and support demonstrated by top-level executives towards E-procurement initiatives within an organization. When top management is actively engaged and supportive of E-procurement practices, it tends to strengthen the impact of E-procurement on overall firm performance. Heinritz et al. (1991) emphasize the importance of top management support in shaping the authority and responsibility of purchasing departments. The involvement of top management in E-procurement decisions can ensure that the organization benefits fully from the system's capabilities.

In the realm of electronic procurement, studies by Osmonbekov et al. (2002) and Barbieri and Zanoni (2005) indicate that top management orientation can significantly influence the success of E-procurement implementation. When top management is committed to the strategic use of technology and supports the integration of E-procurement into organizational processes, it tends to amplify the positive outcomes on firm performance. Furthermore, the study by Chen, Paulraj, and Lado (2004) on strategic purchasing underscores the role of top management in fostering

close working relationships with suppliers and promoting open communication. These actions align with the idea that top management orientation contributes to a supportive environment for effective E-procurement practices. This study proposes that:

*H6: top management orientation positively moderates the relationship between organizational culture and firm performance*

### **3.0 METHODOLOGY**

#### *3.1 Research Strategy*

The study exclusively utilized a quantitative research approach in formulating the framework for the study. The quantitative research strategy aimed to determine the influence of organizational culture and top management orientation on the relationship between e-procurement and firm performance: a contingency factors perspective. As outlined by Johnson and Onwuegbuzie (2004), quantitative research focuses on deduction, confirmation, theory/hypothesis testing, explanation, prediction, standardized data collection, and statistical analysis. Borkan (2004) further emphasized that quantitative data collection techniques enable the researcher to make inferences specifically about the aspects under examination, and statistical techniques are particularly effective in isolating or identifying correlates associated with variations over different time points.

#### *3.1 Sampling Technique and Sample Size*

To address the research questions, it is impractical for the researcher to collect data from all cases, necessitating sample selection. The population, which refers to the complete set of observations, encompasses all individuals, events, or records containing the necessary information to address the study's objectives (Singh, 2006). Researchers often employ sampling techniques to reduce the number of cases, as they neither have the time nor resources to analyze the entire population. This study adopted convenience sampling during visits to selected organizations, where 400 questionnaires were administered to available procurement staff. The final sample size for the study was determined by the 385 respondents who completed the questionnaire during the researchers' visit.

#### *3.2 Data Collection Method*

Data collection involves the systematic process of gathering and measuring information on variables of interest to address specified research questions, test hypotheses, and assess outcomes. This component is integral across various fields of study, encompassing physical and social sciences, humanities, business, and more. While methods may differ by discipline, the overarching focus on accurate and honest data collection remains consistent. The ultimate objective of data collection is to obtain high-quality evidence that facilitates robust data analysis, enabling the formulation of convincing and credible answers to posed questions. Regardless of the chosen data definition (quantitative or qualitative), maintaining research integrity hinges on precise data collection. The enumerators who received the data collection training were assigned to go to the companies selected for the study and administer the questionnaire to the respondents. The enumerators went to the organizations after two weeks and collected the answered questionnaire from the respondents.

### **4.0 RESULTS AND DISCUSSIONS**

This chapter presents the results and discussions on the data postulated in the research section of the study. This study was geared toward the outcome of analyzing the influence of organizational culture and top management orientation on the relationship between electronic

procurement and firm performance: a contingency factors perspective. The chapter covers the respondents' demographics, descriptive statistics of the variables for the study, reliability and validity tests, correlations among the variables, testing of the hypothesis, and discussion of the results.

*Table 4.1 Respondents' Demographics*

Profile	Characteristics	Frequency	Percentage
Gender	Male	223	57.9
	Female	162	42.1
	Total	385	100.0
Age	Below 18 years	0	0.0
	20-26 years	37	9.6
	27 -35 years	247	64.2
	36-44 years	84	21.8
	45 years and above	17	4.4
	Total	385	100.0
Level of Education	Diploma	31	8.1
	Bachelor's Degree	253	65.7
	Master's Degree	101	26.2
	Doctorate	0	0.0
	Total	385	100.0
Job designation	Procurement Manager	220	57.1
	Supply Chain Manager	165	42.9
	Total	385	100.0
Performance Level	Top	245	63.6
	Middle	140	36.4
	Total	385	100.0
Years in Organization	Below 5 years	211	54.8
	6-10 years	96	24.9
	11-15 years	39	10.1
	16 years and above	39	10.1
	Total	385	100.0
Level of ICT expertise	Very high	264	68.6
	Moderate	121	31.4
	Very low	0	0.0
	No expertise	0	0.0
	Total	385	100.0

*Source: Field Survey, 2023*

Concerning the gender distribution within the surveyed group. There are 223 males, constituting 57.9% of the total, and 162 females, constituting 42.1% of the total. The distribution of respondents across various age groups. The majority fall within the 27-35 years range (64.2%), followed by 36-44 years (21.8%). There are no respondents below 18 years old and (4.4%) were forty-six years and above. The educational qualifications of the respondents. Most hold a Bachelor's Degree (65.7%), followed by a Master's Degree (26.2%), and a smaller proportion have a Diploma (8.1%). There are no respondents with a Doctorate degree. The distribution of job

roles within the surveyed group is outlined. The majority hold the position of Procurement Manager (57.1%), while the remaining are Supply Chain Managers (42.9%).

In the section that indicates the performance levels of the respondents within their respective roles, a larger portion is classified as Top performers (63.6%) compared to Middle performers (36.4%). The part that provides insight into the tenure of the respondents within the organization. The majority have been with the organization for below 5 years (54.8%), followed by 6-10 years (24.9%). Finally, the details of the level of ICT expertise among the respondents were assessed and the majority report having a very high level of expertise (68.6%), while the rest report a moderate level (31.4%).

#### 4.2 Reliability and Validity Tests

Reliability and validity are two critical concepts in research methodology that ensure the accuracy, consistency, and credibility of study findings. These concepts are fundamental in ensuring that research measures what it intends to measure and that the results are dependable and trustworthy. Reliability refers to the consistency, stability, and repeatability of research measurements or findings. It indicates the extent to which a measurement tool or instrument produces consistent results when applied repeatedly under the same conditions. Reliable measurements are essential for making predictions, comparisons, and generalizations based on research findings.

Validity refers to the extent to which a research instrument measures what it is intended to measure. It assesses the accuracy and appropriateness of inferences, interpretations, and conclusions drawn from research data. Valid measurements are essential for making informed decisions, designing effective interventions, and advancing scientific knowledge in various fields. Reliability and validity are essential aspects of research methodology that underpin the quality and integrity of research findings. By ensuring that research measures are consistent, accurate, and meaningful, researchers can generate reliable evidence and make valid conclusions that contribute to the advancement of knowledge and understanding in their respective fields.

Cronbach's Alpha is commonly used to assess the internal consistency reliability of a scale or set of items. As DeVellis (2012) noted, it measures the extent to which items in a scale correlate with each other, indicating the reliability of the scale. The Kaiser-Meyer-Olkin (KMO) test assesses the sampling adequacy for conducting factor analysis. Tabachnick and Fidell (2013) emphasized that KMO values closer to 1 indicate better suitability for factor analysis, ensuring that variables are sufficiently correlated to warrant factor extraction. Factor loadings in factor analysis represent the correlation between variables and the factors extracted. Hair et al. (2014) explained that factor loadings should ideally exceed 0.3 to be considered meaningful, indicating substantial shared variance between variables and factors.

*Table 4.2 KMO and Bartlett's Test*

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.672
Bartlett's Test of Sphericity	Approx. Chi-Square	9187.362
	df	435
	Sig.	.000

*Table 4.2.1 Reliability Statistics Results*

Construct	Number of items	Cronbach's Alpha
Organizational Culture	13	.801
Firm Performance	9	.932
Electronic Procurement	13	.791
Top Management Orientation	15	.894
Contingency Theory Perspective	11	.902

Table 4.2.2 Factor loadings

Organizational Culture	Firm Performance	Electronic Procurement	Top Management Orientation	Contingency Theory Perspective
ICT .813	FP1.760	PB1. 833	PMO1. 826	BS1.843
IN1.762	FP2.905	PB2.884	PMO2.764	BS2.873
IN2.777	FP3.823	PB3.906	PMO3.830	BS3.806
IN3.832	MP1.874	PB4.783	PMO4.865	BS4.769
OCC1.736	MP2.812	PB5.775	DMO1.753	BS5. 826
OCC2.662	MP3.861	TP1.717	DMO2.780	BS6.803
OCC3.774	OP1.808	TP2.650	DMO3.811	BS7.827
OCA1.759	OP2.862	TP3.871	DMO4.676	ITA1.840
OCA2.685	OP3.795	TP4.806	FAO1.820	ITA2.793
OCA3.736		BA1.783	FAO2.841	ITA3.854
OCM1.764		BA2.759	FAO3.745	ITA4.857
OCM2.626		BA3.839	FAO4.848	
OCM3.823		BA4.806	ETO1.778	
			ETO2.762	
			ETO3.770	

The KMO measure indicates the sampling adequacy for conducting factor analysis. A value of 0.672 suggests that the dataset is moderately suitable for factor analysis. While it's above the minimum threshold of 0.6, it's not optimal. However, it still indicates that there is sufficient correlation among variables to proceed with factor analysis.

Bartlett's Test of Sphericity assesses whether the correlation matrix is an identity matrix, which would indicate that the variables are unrelated and unsuitable for structure detection. The obtained chi-square value of 9187.362 with 435 degrees of freedom and a significance level (Sig.) of .000 ( $p < .05$ ) indicates that the correlation matrix is significantly different from an identity matrix. Thus, it supports the use of factor analysis.

Cronbach's Alpha values are measures of internal consistency reliability. For the constructs examined: Organizational Culture:  $\alpha = 0.801$  (acceptable), Firm Performance:  $\alpha = 0.932$  (very high), Electronic Procurement:  $\alpha = 0.791$  (acceptable), Top Management Orientation:  $\alpha = 0.894$  (high) and Contingency Theory Perspective:  $\alpha = 0.902$  (high). These results indicate good to very high levels of internal consistency among the items within each construct.

Factor loadings represent the correlations between variables and factors extracted through factor analysis. Each item is associated with one or more factors, and the magnitude of the loading

indicates the strength of the relationship. In the Organizational Culture construct, the variable ICT has a high loading (0.813) on Factor 1, indicating a strong association with that factor. Similarly, in the Firm Performance construct, the variable FP2 has a very high loading (0.905) on Factor 2, indicating a strong association with that factor. Overall, the factor loadings support the validity of the measurement model, as they demonstrate meaningful relationships between the variables and the underlying constructs. These results collectively suggest that the measurement model used in the study is reliable and valid for assessing the specified constructs.

*Table 4.3 Hypothesis Testing and Findings*

Hypothesis	Relationship	Beta	T= value	P Value	Remarks
H1	ELP - - > FPM	.470	10.424	.000	Accepted
H2	ELP- - > ORGC	.544	12.684	.000	Accepted
H3	ORGC - - > FPM	.618	15.399	.000	Accepted
H4	ORGC- - > ELP- - > FPM	.0694	4.0491	.0001	Accepted
H5	TMO- - > ORGC* FPM	.0656	10.7913	.0000	Accepted
H6	CF- - > ORGC* FPM	.0595	.2685	.7885	Rejected

## 5.0 CONCLUSIONS

The study examined the influence of electronic procurement on firm performance and the findings of the study indicate that electronic procurement has a positive and significant influence on firm performance. Electronic procurement improves operational efficiency by reducing the time and resources required for procurement activities. According to research by Li et al. (2019), e-procurement systems enable organizations to automate routine tasks such as supplier identification, order processing, and invoice handling, leading to faster procurement cycles and lower transaction costs.

This efficiency gain allows firms to reallocate resources to more strategic areas, ultimately improving overall performance. Electronic procurement enhances transparency and visibility across the supply chain, which leads to better supplier management and risk mitigation. As noted by Yang and Wu (2020), e-procurement platforms provide real-time access to data and analytics, allowing firms to monitor supplier performance, track inventory levels, and identify potential bottlenecks or disruptions. By improving supply chain visibility, firms can make informed decisions, negotiate better terms with suppliers, and respond promptly to market changes, thus enhancing their competitiveness and performance.

The study examined the influence of electronic procurement on organizational culture and the findings of the study indicate that electronic procurement has a significant positive effect on organizational culture. E-procurement systems promote transparency and accountability, which are key elements of a positive organizational culture. According to Zhao and Sun (2021), e-procurement platforms enable greater visibility into procurement processes, including spending patterns, supplier relationships, and compliance with procurement policies. This transparency fosters trust among employees, as they have access to real-time information and can participate more actively in decision-making processes. Moreover, the automation of procurement tasks reduces the likelihood of errors and discrepancies, further enhancing trust and confidence in organizational processes.



The study examined the influence of organizational culture on firm performance and the findings of the study indicate that organizational culture has a significant positive effect on firm performance. A strong organizational culture fosters employee engagement and commitment, leading to higher levels of productivity and performance. Research by Arshad et al. (2020) emphasizes how a supportive and inclusive organizational culture motivates employees to go above and beyond their job responsibilities, contributing to higher job satisfaction and organizational commitment. Engaged employees are more likely to align their efforts with organizational goals, resulting in increased productivity, innovation, and overall firm performance.

The study assessed the mediating effect of organizational culture on the relationship between electronic procurement and firm performance and the findings of the study indicate that organizational culture is a statistically significant mediator of the relationship between electronic procurement and firm performance, with a moderately strong positive effect. Organizational culture serves as a lens through which employees interpret and enact organizational practices, including those related to electronic procurement. Research by Li et al. (2019) underscores how a culture that values innovation, collaboration, and adaptability creates an environment conducive to the successful implementation and utilization of e-procurement systems. Employees who perceive electronic procurement as aligned with the organization's cultural values are more likely to embrace and utilize the technology effectively, leading to improved procurement processes and ultimately enhanced firm performance.

The study assessed the moderating effect of top management orientation on the relationship between organizational culture and firm performance and the findings of the study indicate that top management orientation positively and significantly moderates the relationship between organizational culture and firm performance. Top management orientation sets the tone for organizational culture by defining the values, goals, and priorities of the organization. Research by Arshad et al. (2020) emphasizes how top management's commitment to fostering a culture of innovation, collaboration, and customer focus creates a conducive environment for employee engagement and performance. When top management actively promotes and reinforces these cultural values, employees are more likely to embrace them, leading to higher levels of motivation, job satisfaction, and ultimately firm performance.

Top management orientation shapes the organizational climate and norms surrounding the manifestation of cultural values in day-to-day operations. According to Huang et al. (2021), when top management values ethical behavior, transparency, and accountability, it sends a clear signal to employees about the importance of these values in decision-making processes. In such organizations, employees feel empowered to act in alignment with organizational values, leading to greater trust, integrity, and ethical conduct. This positive organizational climate fosters a culture of high performance, customer satisfaction, and innovation, ultimately driving firm performance.

The study assessed the moderating effect of contingency factors on the relationship between organizational culture and firm performance and the findings of the study indicate that the interaction between contingency factors and organizational culture does not significantly impact firm performance. The effectiveness of contingency factors and organizational culture in driving firm performance may vary across different industries, organizational sizes, and geographic regions. Research by Chen et al. (2021) highlights how the impact of organizational culture on

firm performance may be stronger in certain industries or organizational contexts where cultural alignment with customer needs, innovation, or risk management is particularly critical. Similarly, the influence of contingency factors such as market turbulence or technological disruption may be more pronounced in industries characterized by rapid change and uncertainty. Research by Johnson et al. (2019) suggests that while contingency factors such as industry dynamics, market conditions, and regulatory environments may influence organizational performance, their effects may be mediated or moderated by organizational culture and other internal factors. In some cases, the influence of contingency factors and organizational culture on firm performance may be indirect or complex, making it challenging to establish a direct causal relationship.

### *5.1 Theoretical Contribution*

Organizational culture acts as a facilitator of absorptive capacity, which refers to an organization's ability to recognize, assimilate, and apply new knowledge and information. By fostering a culture of openness, learning, and innovation, organizations can enhance their absorptive capacity, enabling them to effectively adopt and leverage e-procurement technologies to improve firm performance. This theoretical framework highlights the dynamic relationship between organizational culture, absorptive capacity, and technology adoption.

organizational culture on the relationship between e-procurement and firm performance can be understood within the framework of Social Exchange Theory, which posits that individuals engage in reciprocal relationships based on mutual trust and benefit. Organizational culture shapes the social exchange dynamics within the organization, influencing employee attitudes and behaviors toward e-procurement initiatives. A positive organizational culture characterized by trust, collaboration, and support fosters greater employee engagement with e-procurement systems, leading to improved performance outcomes.

### *5.2 Managerial Implication*

Managers should recognize the critical role of organizational culture in shaping the effectiveness of e-procurement initiatives. Fostering a culture that values innovation, collaboration, and adaptability can facilitate the successful implementation and utilization of e-procurement systems. Therefore, organizations should invest in cultural alignment efforts and change management strategies to ensure that cultural values support and reinforce e-procurement objectives.

Managers should prioritize employee engagement and training to maximize the benefits of e-procurement systems. By involving employees in the design, implementation, and improvement of e-procurement processes, organizations can foster a sense of ownership and commitment among employees. Training programs should not only focus on technical skills but also emphasize the importance of organizational culture in driving effective procurement practices. Effective leadership and communication are essential for creating a culture that supports e-procurement initiatives. Top management should articulate a clear vision for e-procurement and actively communicate the strategic importance of cultural values such as transparency, collaboration, and customer focus. Leaders should lead by example and demonstrate their commitment to cultural change through their actions and decisions.

### *5.3 Recommendation*

Organizations should ensure that organizational culture aligns with the strategic objectives of e-procurement initiatives. Identify cultural values such as innovation, collaboration, transparency, and customer focus that are essential for the success of e-procurement. Develop strategies to reinforce and embed these values into organizational processes and practices.

Organizations are to secure visible and vocal support from top management for e-procurement initiatives and cultural transformation efforts. Leaders should champion the importance of organizational culture in driving performance and actively promote cultural values that support e-procurement objectives. Lead by example and demonstrate commitment to cultural change through actions and decisions.

Organizations are to engage employees in the design, implementation, and improvement of e-procurement processes. Provide comprehensive training programs that not only focus on technical skills but also emphasize the importance of organizational culture in driving effective procurement practices. Encourage employees to contribute ideas, share feedback, and take ownership of e-procurement initiatives.

Organizations are to develop performance metrics and incentives that align with cultural values and e-procurement objectives. Recognize and reward behaviors that contribute to the successful adoption and utilization of e-procurement systems. Link performance evaluations and reward systems to cultural values and e-procurement outcomes to promote accountability and continuous improvement.

#### *5.4 Limitations of the Study and Suggestions for Future Studies*

Cross-sectional studies may struggle to establish causality and directionality in the relationship between organizational culture, electronic procurement, and firm performance. Longitudinal studies or experimental designs are needed to establish temporal precedence and causal relationships between variables.

A future study should conduct longitudinal studies to examine how the mediating effect of organizational culture evolves following the implementation of e-procurement initiatives. Track changes in organizational culture, e-procurement practices, and firm performance over multiple time points to assess the long-term impact and sustainability of cultural interventions.

Also, a future study can compare the mediating effect of organizational culture across different cultural contexts and organizational settings. Investigate how cultural factors such as national culture, industry culture, and organizational size influence the relationship between electronic procurement and firm performance. Identify cultural dimensions that are particularly salient in shaping e-procurement outcomes and performance.

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