

Article

Impact of Organizational Culture on Individual Work Performance with National Culture of Cross-Strait Enterprises as a Moderator

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Abstract: In this study, we investigated the effect of organizational culture on individual work performance, tested the moderation of national culture on the relationship between organizational culture on individual work performance, and analyzed the differences among organizational culture, national culture, and individual work performance of enterprises without the same attributes. This study employed a questionnaire survey with 966 valid questionnaires using purposive sampling. The findings indicated that, in terms of organizational culture, hierarchy had a significant positive effect on task performance, whereas clan and adhocracy cultures both had the same result on contextual performance. Clan culture had a significant negative effect on counterproductive work behaviors, but adhocracy culture had the opposite effect. The power distance of national culture strengthened the positive effect of clan culture on task performance and enhanced the negative effect of clan culture on counterproductive work behaviors. Moreover, it weakened the positive effect of market culture on contextual performance. Masculinity enhanced the positive effect of clan culture on task performance; however, uncertainty avoidance strengthened the positive effect of adhocracy culture on contextual performance. Regarding enterprises with different attributes, employees in Taiwan exhibited higher individual work performance and organizational culture levels, whereas employees in mainland China scored higher on each dimension of national culture.

Keywords: national cultural; organizational culture; individual work performance; Taiwan-funded enterprises; mainland China-funded enterprises; ownership; region



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1. Introduction

With the rapid advancement of information and communication technology, the Internet entered the first year of the metaverse in 2021, and new business models will emerge. However, the key element of the economic system is still the human resources in organizations [1]. Individual work performance includes all behaviors related to organizational goals and can be measured by the extent to which an individual contributes to organizational goals [2]. Personal cognition, attitudes, values, group and organizational norms, policies, and culture impact work performance [3]. Organizational culture is formed through shared values, heroic deeds, ceremonies, rituals, and cultural networks among members of an organization, creating a sense of identity, commonality, and belonging [4]. In this study, we first verified the impact of organizational culture on the individual work performance of the tested employees, which was the primary motivation for this study.

National culture consists of a set of values and beliefs shared by the people of the country in which they live and grow up [5]. Previous studies have identified national culture as the main factor influencing people's behavior, and have shown that the cognitive and learning approaches of people in different countries or regions vary greatly [6,7].

Hofstede [5] proposed a measure of differences between cultures and developed six national cultural dimensions [8]; cross-cultural research has extended to ninety-three countries. Taiwan and mainland China were divided and ruled under different political systems in 1949 because of political factors. Despite their common traditional Chinese culture, their ideologies, values, and behaviors are quite different; therefore, the second motivation for this study was to determine whether the national culture of employees in enterprises across the Taiwan Strait moderates the relationship between organizational culture and individual work performance.

The third motivation for this study was to identify differences in organizational culture and national culture with different types of ownership (Taiwan-funded enterprises vs. mainland China-funded enterprises) and region (Taiwan vs. China) of corporate organizations.

There are few studies in the past literature on the relationships between organizational culture, national culture, and individual work performance. In particular, there are considerable differences between both sides of the Taiwan Strait due to various factors at all levels, but also few studies have explored the differences in organizational culture, national culture, and individual work performance in detail.

Summarizing the aforementioned research motivations, the main objectives of this study were to (1) examine the impact of organizational culture on individual work performance; (2) explore the moderating effect of national culture on the relationship between organizational culture and individual work performance; and (3) investigate the differences in organizational culture and national culture between different types of ownership and regions.

2. Literature Review and Research Hypotheses

2.1. Individual Work Performance

Individual work performance is an employee's personal behavior exhibited to meet their organization's expectations, requirements, or formalized role demands [9]. It is a tool for assessing the extent to which employees achieve their work and performance goals [10]. Borman and Motowidlo [2] suggested that work performance can be divided into task and contextual performance. Many scholars have proposed the dimension of counterproductive work behavior after examining the content of work performance measurements [11–13].

Task performance comprises two types of behaviors: direct conversion of raw materials into goods or services produced by the organization [14]; and indirect behavior, which includes completing part of the process of work tasks or indirectly providing the resources or services needed to complete core activities. Contextual performance comprises two dimensions: interpersonal facilitation, which contributes to the achievement of organizational goals, and job dedication, which is the basic motivation and self-discipline behavior for achieving work performance [15]. Counterproductive work behaviors are those that harm the interests of an organization, such as absenteeism, tardiness, off-task behavior, stealing, and substance abuse. Koopmans et al. [13] incorporated these behaviors into work-performance measurements. In this study, we also divided individual work performance into three dimensions—task performance, contextual performance, and counterproductive work behavior—to investigate the impact of organizational culture on individual work performance and examine the moderating effect of national culture on the relationship between these variables.

2.2. Organizational Culture

Organizational culture is the collection of values, beliefs, and insights shared by the members of an organization [16] and a system of common perceptions and meanings that distinguish an organization from others [3]. Cameron and Quinn [17] proposed the Organisational Culture Assessment Instrument (OCAI) based on the Competing Values Framework (CVF), which is also a framework for discussing how ideological underpinnings of organizational culture influence how enterprise sustainability is implemented and the types of outcomes that can be achieved [18]. Organizational culture is then divided into

clan culture, hierarchy culture, adhocracy culture, and market culture, which can be further classified in the following dimensions: flexibility and discretion vs. stability and control, internal focus, and integration vs. external focus and differentiation. Krašnicka et al. [19] studied the relationships between management innovation and enterprise performance; the research results confirmed the existence of relationships between management innovation and enterprise performance, although they were not very strong. Abdi et al. [20] combined knowledge-based view theory (KBV) and CVF for an investigation of factors that affect innovation; the study discovered that organizational culture and knowledge management influenced organizational innovation. Lorincová et al. [21] explored the key values that should be applied in corporate culture at the strategic level, using the methodology of CVF. The results of the research prove the preference for applying key values typical for a clan culture. Hartnell et al. [22] applied CVF to test the relationship between three culture types and three major indices of organizational effectiveness. Results indicate that clan, adhocracy, and market cultures are differentially and positively associated with the effectiveness criteria.

A clan culture is a type of culture that is characterized by humanistic and family-oriented organization, where the top manager is able to take the initiative to guide, assist, and care for members, emphasizing teamwork, consultation, and member participation, while stressing loyalty, mutual trust, and commitment, emphasizing human resources development and openness, and using human resources, teamwork, employee commitment, and concern for employee development as the criteria for success.

A hierarchy culture is an organization that emphasizes strict management, clear hierarchy, and rule-based behavior. Top managers are good at coordination and organization, and focus on the smooth operation of the organization. Cohesiveness is based on formal rules and regulations. Strategy focuses on durability and stability, emphasizing efficiency, control, and smooth operation, and a culture type where effectiveness and efficiency are the criteria for success, such as good planning, reliable output, and low-cost production.

A market culture is an organization characterized by a results-oriented and competitive mindset, where top management is disciplined, aggressive, and results oriented. Among employees, cohesiveness and strategy focus on competition, high-performance requirements, goal achievement, and a culture type where winning market share and beating the competition to become the market leader is the standard of success.

An adhocracy culture is an organization characterized by dynamism, entrepreneurship, aggressiveness, and risk taking, where top management is innovative and entrepreneurial, and employees are adventurous, innovative, free, and self-expressive. It emphasizes being at the forefront of the times, accessing new resources, meeting new challenges, trying new things, and seeking new opportunities. It is a cultural type that sets the standard for success by inventing unique, innovative, and leading-edge products and technologies.

Ojo [23] found that organizational culture positively impacts employee performance. Shahzad et al. [24] proved that organizational culture has a significant positive impact on employee performance. Sopiah et al. [25] indicated that organizational culture indirectly affects employee performance through job satisfaction and organizational commitment.

Based on the above inference, Hypothesis 1 is proposed as follows.

Hypothesis 1. *Organizational culture significantly impacts individual work performance, wherein it positively impacts task performance and contextual performance but negatively impacts counter-productive work behavior.*

2.3. National Culture

National culture is the collective mind programming model of thought, perception, and action acquired during childhood [26], and a system of values, attitudes, and behaviors ingrained in members of a society [27]. Global Leadership and Organizational Behavior Effectiveness (GLOBE) defines culture as a significant holistic representation of motivating,

valuable, unique, and historically representative events [28] that influence people's values, beliefs, and judgments, and detect certain behaviors [29].

From a survey of 117,000 IBM employees in 71 countries, Hofstede [5] proposed four dimensions that can be used to measure national cultural differences, namely, power distance, individualism/collectivism, masculinity/femininity, and uncertainty avoidance. Hofstede and Bond [30] proposed a fifth dimension of national culture—long- and short-term orientation—based on in-depth observations and research on Asian and Confucian cultures. With accelerating globalization, Hofstede et al. [8] proposed a sixth dimension of national culture—indulgence/restraint—based on the findings of the World Values Survey, an organization that has long studied cultures worldwide.

Liao et al. [31] revealed that women in mainland China have a higher, more traditional sense of family, whereas women in Taiwan emphasize individuality due to the influence of Western culture. Chang and Huang [32] argue that Taiwan and mainland China share a common cultural and historical background, but their fifty-odd-year political separation has led to many sub-cultural differences. According to Hofstede [33], mainland China has a stronger culture of power distance ($80 > 58$), individualism ($20 > 17$), and masculinity ($66 > 45$) than Taiwan, but has a weaker culture of long-term orientation ($87 < 93$), uncertainty avoidance ($30 < 69$), and indulgence ($24 < 49$), which indicates significant cross-strait cultural differences for various reasons.

2.3.1. Power Distance

Power distance is the extent to which less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally [8]. Societies with high power distance accept the concept of unequal class, where title, class, wealth, and status can be significant, and employees are more worried about holding views that oppose those of their supervisors. By contrast, in societies with low power distance, people strive to balance the distribution of power, minimize power inequality within organizations, and easily resolve problems through negotiation. Lu and Lin [34] suggested that power distance has a significant negative impact on work performance. Saputra et al. [35] demonstrated the direct and indirect effects of power distance on employee performance. Jie et al. [36] examined the relationship between corporate culture and employee performance, and found that power distance significantly impacts employee performance. Hofstede [33] showed that power distance is greater in mainland China than in Taiwan ($80 > 58$). This study investigated the moderating effect of cross-strait power distance on the relationship between organizational culture and individual work performance. As no empirical studies have examined this issue in the past, we hypothesize that the difference in this cultural dimension has a moderating effect:

Hypothesis 2-1. *Cross-strait power distance culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.3.2. Individualism/Collectivism

Individualism pertains to societies in which the ties between individuals are loose: everyone is expected to look after themselves and their immediate family. Collectivism, as its opposite, pertains to societies in which people are integrated into strong, cohesive in-groups by the virtue of their birth, which, throughout their lives, continue to protect them in exchange for unquestioning loyalty [8]. Nusari et al. [37] suggest that individualism negatively impacts employee performance. Lau et al. [38] revealed that individualism and collectivism positively impact employee performance. Hofstede [33] showed that individualism is higher in mainland China than in Taiwan ($20 > 17$). This study investigated the moderating effect of the cross-strait national culture of collectivism on the relationship between organizational culture and individual performance. As no empirical studies have examined this issue in the past, we hypothesize that the difference in this cultural dimension has a moderating effect:

Hypothesis 2-2. *Cross-strait collectivism culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.3.3. Masculinity/Femininity

Masculinity or femininity refers to society's preference for masculine or feminine gender roles (Hofstede et al.; [8]). A society is called masculine when emotional gender roles are distinct: men are supposed to be assertive, tough, and focused on material success, whereas women are supposed to be more modest, tender, and concerned with the quality of life. A society is called feminine when emotional gender roles overlap; both men and women are supposed to be modest, tender, and concerned with the quality of life. Lu and Lin [34] confirmed that the national cultural dimension of masculinity has a significant negative effect on work performance, whereas Sumarauw et al. [39] showed that masculinity is the major factor affecting employee performance. Lau et al. [38] studied the influence of cultural values on employee performance and demonstrated that a masculine culture positively affects employee performance. Hofstede [33] indicated that the degree of masculinity is higher in mainland China than in Taiwan ($66 > 45$). This study investigated the moderating effect of the cross-strait national culture of masculinity on the relationship between organizational culture and individual work performance with the following hypothesis:

Hypothesis 2-3. *Cross-strait masculinity culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.3.4. Uncertainty Avoidance

Uncertainty avoidance is the extent to which members of a culture feel threatened by ambiguous or unknown situations [8]. Lu and Lin [34] suggested that a national culture of uncertainty avoidance has a significant positive effect on work performance. Jie et al. [36] found a moderate positive effect of uncertainty avoidance on workplace performance. Hofstede [33] showed that uncertainty avoidance was lower in mainland China than in Taiwan ($30 < 69$). This study investigates the moderating effect of the cross-strait national culture of uncertainty avoidance on the relationship between organizational culture and individual work performance, with the following hypothesis:

Hypothesis 2-4. *Cross-strait uncertainty avoidance culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.3.5. Long-Term Orientation/Short-Term Orientation

Long-term orientation is the fostering of virtues oriented towards future rewards—in particular, perseverance and thrift. Short-term orientation is the fostering of virtues related to the past and present—in particular, respect for tradition, preservation of “face”, and fulfilling social obligations [8]. Bearden et al. [40] defined long-term orientation as a cultural value that takes a holistic view of time, valuing both the past and the future, rather than focusing on the here and now or the impact of actions in the short term. It has evolved into a framework for attempting to understand and experience time [41]. Hofstede [33] showed that long-term orientation was lower in mainland China than in Taiwan ($87 < 93$). This study investigated the moderating effect of the cross-strait national culture of long-term orientation on the relationship between organizational culture and individual work performance with the following hypothesis:

Hypothesis 2-5. *Cross-strait long-term orientation culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.3.6. Indulgence/Restraint

Indulgence refers to the tendency to allow relatively free gratification of basic and natural human desires related to enjoying life and having fun. Restraints reflect the conviction that such gratification needs to be curbed and regulated by strict social norms [8]. Since the national cultural dimension of restraint inhibits or regulates the need for enjoyment and fun, and values the maintenance of order, devotion to work should achieve higher work performance. Hofstede [33] showed that indulgence is lower in mainland China than in Taiwan ($24 < 49$). This study, however, investigated the moderating effect of the cross-strait national culture of indulgence on the relationship between organizational culture and individual work performance, with the following hypothesis:

Hypothesis 2-6. *Cross-strait indulgence culture has a significant moderating effect on the relationship between organizational culture and individual work performance.*

2.4. Differences in National Culture among Enterprises with Different Ownership/Region Types

Zhao [42] noted that Taiwanese culture varies greatly from existing Chinese culture because of the integration of aboriginal culture, modern Western power culture, Fujian and Guangdong culture, Japanese colonial culture, traditional Chinese culture, modern European and American political culture, and mass consumption culture [33]. Compared to Taiwan, mainland China has a higher culture of power distance, individualism, and masculinity but a lower culture of long-term orientation, uncertainty avoidance, and indulgence, which shows significant cross-strait cultural differences for various reasons. Based on the above literature, this study hypothesizes that enterprises with different ownership types and regions have distinct national cultures. Therefore, Hypothesis 3 is proposed as follows:

Hypothesis 3. *Enterprises with different ownership/region types have significant differences in national culture.*

2.5. Differences in Organizational Culture among Enterprises with Different Ownership and Region Types

Organizational culture is the collection of values, beliefs, and insights shared by members of an organization [16]. It is a system of commonly held perceptions and shared meanings that distinguish an organization from others [3]. Organizational culture is a habitually accumulated trait [43], and different companies naturally develop different organizational cultures. Therefore, Hypothesis 4 is proposed in this study.

Hypothesis 4. *Enterprises with different ownership/region types have significant differences in organizational culture.*

3. Research Methods

3.1. Conceptual Framework

This study used the following research framework based on a literature review, as shown in Figure 1.

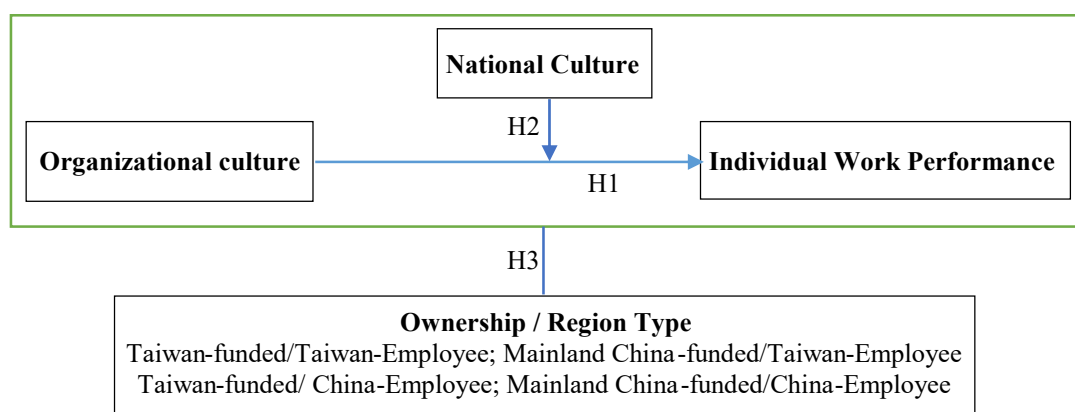


Figure 1. Representation of research framework.

3.2. Variables

The main variables in this study include national culture, organizational culture, individual work performance, and demographic scales. The national culture scale adopted is Hofstede and Minkov's [44] VSM 2013 (Value Survey Module, VSM), which comprises six dimensions: power distance, individualism/collectivism, masculinity/femininity, uncertainty avoidance, long-term orientation/short-term orientation, and indulgence/restraint, with four questions for each dimension, for a total of twenty-four questions. The questions were measured on a 5-point Likert scale ranging from "strongly disagree" to "strongly agree", with scores ranging from 1 to 5. A higher score indicated a higher national culture for that dimension.

The organizational culture scale used was the Organizational Culture Assessment Instrument (OCAI) proposed by Cameron and Quinn [17]. It is divided into four categories, namely clan culture, hierarchy culture, adhocracy culture, and market culture, which include six indicators of organizational characteristics, leadership style, employee management, organizational cohesion, strategic focus, and success criteria, with four questions for each dimension, for a total of 24 questions. The questions were measured on a 5-point Likert scale ranging from "strongly disagree" to "strongly agree" with scores from 1 to 5. A higher score indicates a higher organizational culture for that dimension.

Individual work performance was measured using Koopmans et al.'s [13] individual work performance scale, which consists of three dimensions: task performance, contextual performance, and counterproductive work behavior. There were five questions on task performance, eight questions on contextual performance, and five questions on counterproductive work behavior, for a total of 18 questions. A higher score indicated a higher level of individual work performance.

Demographics and occupational variables such as gender, age, occupational nature, and manufacturer classification were also obtained to understand the distribution of the sample.

3.3. Subjects and Data Collection

This study was conducted between September 2020 and July 2021, using a purposive sample of employees from enterprises in mainland China and Taiwan. After obtaining the consent of corporate executives through the Taiwan business relations network across the Taiwan Strait, the authors distributed the questionnaire to the employees online, which the employees filled out and submitted directly to the system to maintain anonymity and privacy. A total of 1037 questionnaires were collected, and 966 valid questionnaires were collected from 99 organizations after eliminating incomplete questionnaires and regular responses.

3.4. Data Processing and Analysis Methods

Microsoft Excel 2016 and SPSS 25 statistical software were used to input, organize, and analyze the data. Descriptive statistics were first used to analyze the mean and standard deviation of demographics such as gender, marital status, educational level, age, income, occupational class, ownership, and region distribution, in addition to organizational culture, work performance, and national culture. The reliability of each variable was then dissected by internal consistency (Cronbach's α), average variance extracted (AVE), and composite reliability (CR), and the construct validity of each variable was examined by confirmatory factor analysis. We first used correlation analysis to observe the general correlation among the dimensions, and then adopted regression analysis to examine the hypothetical relationships among the main variables.

4. Data Analysis

4.1. Sample Structure Analysis and Reliability and Validity Measurement

There were 452 males (46.8%) and 514 females (53.2%) in the sample: 432 (44.7%) were unmarried, and 534 (55.3%) were married. In terms of educational level, 168 (17.4%) were below the high (vocational) school level, 629 (65.1%) at the junior college level, and 169 (17.5%) at graduate school or above. As for age, 263 (27.2%) were below 30 years, 432 (44.7%) were 31–40 years, 223 (23.1%) were 41–50 years, and 48 (5.0%) were over 50 years. With regard to income, 160 (16.6%) had an income of below 10,000/30,000 (RMB/NTD); 377 (39.0%) 10,000–20,000/30,000–60,000 (RMB/NTD); 229 (23.7%) 20,000–30,000/70,000–90,000 (RMB/NTD); 86 (8.9%) 30,000–40,000/100,000–120,000 (RMB/NTD); 40 (4.1%) 40,000–50,000/130,000–150,000 (RMB/NTD); and 56 (5.8%) over 50,000/160,000 (RMB/NTD). Regarding occupational class, 483 (50.0%) were grassroots employees, 262 (27.1%) grassroots managers, 141 (14.6%) mid-level managers, 50 (5.2%) senior managers, and 30 (3.1%) self-employed business owners. As per occupational nature, 262 (27.1%) were engaged in production, 196 (20.3%) in marketing and sales, 131 (13.6%) in finance, 70 (7.2%) in human resources management, 81 (8.4%) in information technology, 97 (10.0%) in research and development, 25 in logistics (2.6%), 53 (5.5%) in military, civic service, and education, 26 (2.7%) in the public sector, and 25 (2.6%) in material management. Regarding location, 662 (68.5%) lived in Taiwan and 304 (31.5%) lived in mainland China. For ownership, 505 (52.3%) worked for Taiwan-funded enterprises and 461 (47.7%) for mainland China-funded enterprises; after further breakdown, 396 (41.0%) worked for Taiwan-funded enterprises in Taiwan, 266 (27.5%) for mainland China-funded enterprises in Taiwan, 109 (11.3%) for Taiwan-funded enterprises in mainland China, and 195 (20.2%) for mainland China-funded enterprises in mainland China. Regarding the regions where they were currently working, 662 (68.5%) were in Taiwan, 136 (14.1%) in Sichuan, 87 (9.0%) in Guangzhou, 58 (6.0%) in Shanghai, 3 (0.3%) in Beijing, and 20 (2.1%) in other regions.

In this study, we first examined factor loading, Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE) for each question in the measurement model to understand the reliability and validity of the scale. Table 1 shows the results of the analysis.

Table 1. Analysis results of the reliability and validity of the measurement model.

Dimension		Number of Questions	Minimum Load	α	CR	AVE
Organizational culture	Clan culture	6	0.73	0.92	0.92	0.64
	Adhocracy culture	6	0.74	0.91	0.91	0.63
	Market culture	6	0.71	0.90	0.90	0.60
	Hierarchy culture	6	0.69	0.90	0.90	0.61
Work performance	Task performance	5	0.76	0.88	0.89	0.61
	Contextual performance	8	0.62	0.93	0.93	0.63
	Counterproductive work behavior	5	0.77	0.92	0.92	0.69

As observed in Table 1, the Cronbach's α values of the dimensions ranged from 0.88 to 0.93, which indicated good reliability. Confirmatory factor analysis showed that the lowest standardized loading factor for the latent variables ranged from 0.62 to 0.77, and the CR values for the latent variables were greater than 0.89, as suggested by Hair et al. (greater than 0.7). The average variance extracted was in line with Fornell and Larcker's [45] recommendation (AVE greater than 0.5), with AVEs greater than 0.60. The absolute values of skewness for all latent variables were less than 3, the absolute values of kurtosis were less than 10, the confidence interval of correlation coefficients among latent variables did not include 1, and Mardia's coefficient met the recommended criteria for a multivariate normal distribution. These results demonstrate the good construct validity of the latent variables in terms of discriminant and convergent validity.

4.2. Descriptive and Correlation Analysis

The mean and standard deviation of the main variables and dimensions, such as organizational culture, work performance, and national culture, were calculated, and the correlations among the dimensions were analyzed (Table 2). Table 2 shows that all dimensions of organizational culture, work performance, and national culture are positively correlated, except for the negative correlation or no correlation between counterproductive work behavior in work performance and organizational culture. To examine the causal relationships among the variables, we performed regression analysis to test the hypothetical relationships among the variables.

4.3. Testing of Research Hypotheses

4.3.1. The Effect of Organizational Culture on Work Performance

Regression analysis was used to examine the main effect of organizational culture on work performance, and the results are demonstrated in Table 3.

Table 2. Mean, standard deviation, and correlation coefficients among dimensions.

Variable	M	s.d.	1	2	3	4	5	6	7	8	9	10	11	12
1. Clan culture	3.57	0.73	–											
2. Adhocracy culture	3.53	0.72	0.89 ***	–										
3. Market culture	3.60	0.69	0.84 ***	0.89 ***	–									
4. Hierarchy culture	3.60	0.70	0.89 ***	0.88 ***	0.89 ***	–								
5. Task performance	3.47	0.78	0.46 ***	0.46 ***	0.46 ***	0.49 ***	–							
6. Contextual performance	3.37	0.84	0.45 ***	0.46 ***	0.44 ***	0.43 ***	0.75 ***	–						
7. Counterproductive work behavior	2.16	1.00	−0.08 *	−0.04	−0.06	−0.06	0.07 *	0.17 ***	–					
8. Power distance	3.75	0.49	0.16 ***	0.16 ***	0.14 ***	0.14 ***	0.18 ***	0.20 ***	−0.15 ***	–				
9. Individualism	3.99	0.51	0.20 ***	0.21 ***	0.21 ***	0.21 ***	0.19 ***	0.19 ***	−0.15 ***	0.62 ***	–			
10. Masculinity	3.99	0.53	0.20 ***	0.22 ***	0.22 ***	0.22 ***	0.21 ***	0.19 ***	−0.17 ***	0.56 ***	0.76 ***	–		
11. Uncertainty avoidance	3.36	0.54	0.10 **	0.14 ***	0.09 **	0.10 **	0.09 **	0.09 **	0.07 *	0.35 ***	0.27 ***	0.26 ***	–	
12. Long-term orientation	3.74	0.57	0.17 ***	0.19 ***	0.17 ***	0.18 ***	0.15 ***	0.20 ***	−0.10 **	0.52 ***	0.55 ***	0.51 ***	0.36 ***	–
13. Indulgence/restraint	3.08	0.18	−0.07 *	−0.08 *	−0.08 *	−0.08 *	−0.08 *	−0.03	0.16 ***	0.27 ***	0.34 ***	0.34 ***	0.31 ***	0.37 ***

Notes: $N = 966$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

Table 3. Regression analysis of organizational culture on work performance.

Question	Task Performance	Contextual Performance	Counterproductive Work Behavior
Predictor			
Clan culture	0.09	0.15 *	−0.22 **
Adhocracy culture	0.04	0.21 **	0.19 *
Market culture	0.09	0.13	−0.06
Hierarchy culture	0.30 ***	−0.01	0.03
F	77.27 ***	68.09 ***	2.82 *
R ²	0.24	0.22	0.01

Notes: $N = 966$; $p < 0.10$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

Table 3 shows that each dimension of organizational culture has a significant effect on task performance ($F = 77.27$, $p < 0.001$), contextual performance ($F = 68.09$, $p < 0.001$), and counterproductive work behavior ($F = 72.82$, $p < 0.05$). In the organizational culture, hierarchy culture ($\beta = 0.30$, $p < 0.001$) had a significant positive effect on task performance, and the higher the hierarchy culture of the organization perceived by the subjects, the higher the task performance. Clan culture ($\beta = 0.15$, $p < 0.05$) and adhocracy culture ($\beta = 0.21$, $p < 0.01$) had a significant positive effect on contextual performance, where subjects perceived that the higher the organization's clan and adhocracy cultures, the higher their contextual performance. Nevertheless, clan culture ($\beta = -0.22$, $p < 0.01$) had a significant negative effect on counterproductive work behavior, but adhocracy culture ($\beta = 0.19$, $p < 0.05$) had a significant positive effect on counterproductive work behavior; in other words, the more flexible the organization members, the more their counterproductive work behavior. Hypothesis 1 was partially supported by empirical data.

4.3.2. The Moderating Effect of National Culture on the Relationship between Organizational Culture and Work Performance

Six dimensions of national culture were used as moderating variables and were added to the regression model of organizational culture on individual work performance to examine their moderating effects. The results show that only three of the six dimensions (power distance, masculinity, and uncertainty avoidance) had moderating effects, as shown in Table 4.

Table 4. Moderating effects of power distance, masculinity, and uncertainty avoidance on organizational culture and work performance.

(a)				(b)				(c)			
Dependent Variable	Task Performance	Contextual Performance	Counterproductive Work Behavior	Dependent Variable	Task Performance	Contextual Performance	Counterproductive Work Behavior	Dependent Variable	Task Performance	Contextual Performance	Counterproductive Work Behavior
Predictor				Predictor				Predictor			
Clan culture	0.09	0.14 *	−0.20 *	Clan culture	0.09	0.16 *	−0.23 **	Clan culture	0.08	0.15 *	−0.22 **
Adhocracy culture	0.01	0.20 **	0.21 *	Adhocracy culture	0.01	0.18 *	0.19 *	Adhocracy culture	0.03	0.20 **	0.16 +
Market culture	0.08	0.11	−0.08	Market culture	0.07	0.12	−0.06	Market culture	0.09	0.13 +	−0.07
Hierarchy culture	0.27 ***	−0.02	−0.01	Hierarchy culture	0.28 ***	−0.03	0.04	Hierarchy culture	0.29 ***	−0.02	0.03
Moderator				Moderator				Moderator			
Power distance	0.13 ***	0.14 ***	−0.13 ***	Masculinity	0.12 ***	0.11 ***	−0.15 ***	Uncertainty avoidance	0.04	0.04	0.07
Interaction				Interaction				Interaction			
Power distance * Clan culture	0.19 **	0.10	0.16 +	Masculinity * Clan culture	0.14 +	0.01	0.11	Uncertainty avoidance * Clan culture	−0.06	−0.06	0.02
Power distance * Adhocracy culture	−0.13	0.05	0.04	Masculinity * Adhocracy culture	−0.01	0.02	−0.07	Uncertainty avoidance * Adhocracy culture	0.06	0.22 *	0.03
Power distance * Market culture	0.04	−0.18 *	−0.06	Masculinity * Market culture	0.04	0.06	0.09	Uncertainty avoidance * Market culture	0.08	−0.07	−0.04
Power distance * Hierarchy culture	0.03	0.09	−0.07	Masculinity * Hierarchy culture	−0.05	0.02	−0.04	Uncertainty avoidance * Hierarchy culture	−0.02	−0.02	0.06
F	39.53 ***	34.85 ***	4.29 ***	F	38.48 ***	33.07 ***	5.07 ***	F	35.29 ***	31.78 ***	2.26 *
R ²	0.27	0.25	0.04	R ²	0.27	0.24	0.04	R ²	0.25	0.23	0.02

Notes: N = 966; + $p < 0.10$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

As shown in Table 4a, the interaction between power distance and clan culture had a significant positive effect on task performance ($\beta = 0.19, p < 0.01$). Thus, power distance enhanced the positive effect of clan culture on task performance. The interaction between power distance and market culture had a significant negative effect on contextual performance ($\beta = -0.18, p < 0.05$), that is, power distance weakened the positive effect of clan culture on task performance. The interaction between power distance and clan culture had a significant positive effect on counterproductive work behavior ($\beta = 0.16, p < 0.1$). Thus, power distance enhanced the negative effect of clan culture on counterproductive work behavior.

The results in Table 4b also show that the interaction between masculinity and clan culture had a significant positive effect on task performance ($\beta = 0.14, p < 0.1$). Thus, masculinity enhanced the positive effect of clan culture on task performance.

As shown in Table 4c, the interaction between uncertainty avoidance and adhocracy culture had a significant positive effect on contextual performance ($\beta = 0.22, p < 0.05$). Thus, uncertainty avoidance enhanced the positive effect of adhocracy culture on contextual performance.

Therefore, Hypotheses H2-1, H2-3, and H2-4 were also partially supported by empirical data.

4.3.3. Organizational Culture and National Culture of Different Types of Enterprises

The *t*-test was used to explore the differences between different types of region/ownership, and a variance analysis was conducted to detect the differences between the four types of region/ownership. The analysis results are presented in Table 5.

Based on the results presented in Table 5a, except for uncertainty avoidance, the mean values of the national culture dimensions were significantly higher for the subjects in mainland China than for those in Taiwan, whereas the various organizational culture dimensions were significantly higher for the subjects in Taiwan than for those in mainland China. Based on the results presented in Table 5b, the differences between the subjects of different ownership types were not significant, but the employees of mainland China-funded companies had a higher degree of power distance, individualism, long-term orientation, and indulgence than Taiwan-funded companies in terms of national culture dimensions. Based on the results presented in Table 5c, differences among the employees of Taiwan-funded enterprises in Taiwan, mainland China-funded enterprises in Taiwan, Taiwan-funded enterprises in mainland China, and mainland China-funded enterprises in mainland China were examined. The findings revealed that the mean values of the national culture dimensions were the highest in Taiwan-funded enterprises in mainland China, and the mean values of the organizational culture dimensions were the highest in mainland China-funded companies in Taiwan. Furthermore, the individual work performance of employees in Taiwan, especially in Taiwan's mainland China-funded enterprises, was the highest. Therefore, Hypotheses H3 and H4 were also fully supported by the empirical data.

The results of the hypothesis tests were compiled in Table 6.

Table 5. Differences in national culture, organizational culture, and work performance of enterprises with different types of regions and ownerships.

(a) Region Type				(b) Ownership Type				(c) Region/Ownership Type						
Categorical Variable	Region		<i>t</i> -Test	Categorical Variable	Ownership		<i>t</i> -Test	Dependent Variable	Region/Ownership				Variance Analysis	
Dependent Variable	Taiwan	Mainland China	(<i>t</i> -Value)	Dependent Variable	Taiwan-Funded	Mainland China-Funded	(<i>t</i> -Value)	Dependent Variable	1. Taiwan Taiwan-Funded	2. Taiwan Mainland China-Funded	3. Mainland China Taiwan-Funded	4. Mainland China Mainland China-Funded	F Value	Post-Hoc test
Power distance	3.67	3.93	−7.89 ***	Power distance	3.72	3.78	−1.90 +	Power distance	3.65	3.71	4.00	3.89	23.19 ***	3 > 1, 2
Individualism	3.93	4.11	−5.29 ***	Individualism	3.95	4.03	−2.63 **	Individualism	3.89	4.00	4.17	4.08	12.89 ***	3 > 1, 2; 4 > 1
Masculinity	3.95	4.08	−3.58 ***	Masculinity	3.97	4.02	−1.48	Masculinity	3.92	3.99	4.13	4.06	5.69 **	3, 4 > 1
Uncertainty avoidance	3.34	3.39	−1.29	Uncertainty avoidance	3.34	3.37	−0.86	Uncertainty avoidance	3.31	3.39	3.47	3.35	2.87 *	
Long-term orientation	3.60	4.04	−12.01 ***	Long-term orientation	3.67	3.81	−3.89 ***	Long-term orientation	3.56	3.65	4.06	4.03	49.69 ***	3 > 1, 2; 4 > 1, 2
Indulgence/restraint	3.07	3.10	−2.18 *	Indulgence/restraint	3.07	3.09	−2.26 *	Indulgence/restraint	3.06	3.09	3.11	3.08	3.99 **	
Clan culture	3.63	3.45	3.61 ***	Clan culture	3.58	3.56	0.39	Clan culture	3.62	3.63	3.41	3.47	4.45 **	
Adhocracy culture	3.58	3.42	3.31 ***	Adhocracy culture	3.53	3.53	0.06	Adhocracy culture	3.57	3.60	3.39	3.44	3.82 **	
Market culture	3.65	3.48	3.58 ***	Market culture	3.58	3.61	−0.62	Market culture	3.63	3.67	3.40	3.52	5.21 **	1, 2 > 3
Hierarchy culture	3.66	3.47	3.83 ***	Hierarchy culture	3.60	3.60	−0.18	Hierarchy culture	3.64	3.68	3.42	3.50	5.33 **	
Task performance	3.57	3.27	5.72 **	Task performance	3.45	3.50	−0.99	Task performance	3.52	3.64	3.19	3.31	12.77 ***	1 > 3, 4; 2 > 4
Contextual performance	3.40	3.30	1.82 +	Contextual performance	3.33	3.41	−1.39	Contextual performance	3.36	3.46	3.23	3.33	2.25	
Counterproductive work behavior	2.24	1.98	3.84 ***	Counterproductive work behavior	2.16	2.15	0.23	Counterproductive work behavior	2.21	2.29	2.00	1.96	5.28 **	1, 2 > 4

Notes: $N = 966$; + $p < 0.10$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

Table 6. Summary of validation results for each hypothesis.

Hypothesis	Result	Test
H1	<ul style="list-style-type: none"> • Hierarchy culture positively effects Task performance • Clan culture and Adhocracy culture positively effect Contextual performance • Clan culture negatively effects Counterproductive work behavior and Adhocracy culture positively effects Counterproductive work behavior 	partially supported
H2-1	<ul style="list-style-type: none"> • Power distance weakened the positive effect of clan culture on task performance, and enhanced the negative effect of clan culture on counterproductive work behavior. 	partially supported
H2-2	<ul style="list-style-type: none"> • Not significant (ns.) 	not supported
H2-3	<ul style="list-style-type: none"> • Masculinity enhanced the positive effect of clan culture on task performance. 	partially supported
H2-4	<ul style="list-style-type: none"> • Uncertainty avoidance enhanced the positive effect of adhocracy culture on contextual performance 	partially supported
H2-5	<ul style="list-style-type: none"> • Not significant (ns.) 	not supported
H2-6	<ul style="list-style-type: none"> • Not significant (ns.) 	not supported
H3	<ul style="list-style-type: none"> • Enterprises with different ownership/region types have significant differences in national culture, such as power distance, individualism, masculinity, uncertainty avoidance, long-term orientation, and indulgence. 	fully supported
H4	<ul style="list-style-type: none"> • Enterprises with different ownership/region types have significant differences in organizational culture, such as clan culture, adhocracy culture, market culture, and hierarchy culture. 	fully supported

5. Discussion

5.1. Results and Discussion

5.1.1. The Effect of Organizational Culture on Work Performance

This study investigated the effect of organizational culture on employees' individual work performance using employees in enterprises across the Taiwan Strait. The results demonstrated that organizational culture had significant effects on work performance dimensions such as task performance, contextual performance, and counterproductive work behavior. Hierarchical culture had a significant positive impact on task performance, and the higher the hierarchy perceived by the subjects, the higher the task performance. Clan culture and adhocracy culture had a significant positive effect on contextual performance; the higher the organizational clan culture and adhocracy culture of the subjects, the higher their contextual performance. Clan culture had a significant negative effect on counterproductive work behavior, but adhocracy culture had a significant positive effect on the same; in other words, the higher the flexibility of the organization's members, the more the counterproductive work behavior. Thus, Hypothesis 1 is partially supported by empirical data.

Recent attempts at human-based management have been deeply rooted in the hearts of people, and many companies start with the basic needs of human nature, expecting to stimulate higher motivation among their employees [46]. The highlighting of the hierarchy

culture developed by traditional hierarchical organizations as the most important determinant of task performance seems to be contrary to common beliefs. According to Prajogo and McDermott [47], the external orientation of the organizational culture emphasizes product focus, the internal orientation makes the organization emphasizes process focus, the control orientation makes the organization prioritize its quality, and the flexibility orientation compels it to focus on innovation. As a result, they proposed that product quality, process quality, product innovation, and process innovation are the paramount determinants of task performance. Therefore, organizational culture must be appropriate to the business and serve as the background for the relevant types of performance to improve, which also confirms the hypothesis.

Task performance refers to the extent to which employees can perform the organization's core activities in the most effective amount of time, effort, degree of timeliness, and alignment with schedules. Since the main core tasks and activities of different companies vary with their business characteristics, and the organization sample in this study has the highest percentage of manufacturers, it is hypothesized that a hierarchical culture that focuses on control, formalized strict management, stability, efficiency, and predictable outcomes is a vital determinant of task performance.

Contextual performance is defined as the extent to which a good organizational, social, and psychological environment is established so that the core activities of the organization can function properly, and employees can accomplish challenging and additional tasks through active participation to acquire new knowledge and skills. Therefore, this study hypothesizes that an adhocracy culture that highlights flexibility, freedom, vitality, growth, uniqueness, self-expression, risk-taking, challenge, creativity, and innovation, and a clan culture that stresses teamwork, participation, humanity, sharing, empowerment, trust, loyalty, and caring about ideas, are the main reasons for the more important positive effects of employees' contextual performance.

Counterproductive work behaviors are harmful to an organization's interests and hinder the achievement of work tasks to the extent that employees always complain about insignificant things at work and pay more attention to negative aspects, which often cause problems. Therefore, this study hypothesizes that clan culture, which underlines teamwork, participation, humanity, sharing, empowerment, trust, loyalty, and caring about ideas, is the main factor that reduces the important effects of employees' counterproductive work behaviors. However, the adhocracy culture that emphasizes flexibility, freedom, vitality, growth, uniqueness, self-expression, risk-taking, challenge, creativity, and innovation encourages employees' counterproductive work behaviors, which is an unexpected finding in this study. As such, a culture of flexibility, freedom, vitality, growth, uniqueness, self-expression, risk-taking, challenge, creativity, and innovation, if not appropriately moderated and regulated, may result in adverse consequences for the organization. Adhocracy culture that pursues innovation seems to be a double-edged approach that can bring activity and flexibility to an organization; however, if it is not implemented properly, for example, by pursuing novel approaches while ignoring responsibilities, avoiding rules to be followed, failing to act according to importance considerations, or even being overly ambitious and opportunistic, and wasting organizational resources, it promotes counterproductive work behavior among employees.

Previous studies' findings indicate that organizational culture significantly impacts individual work performance (e.g., [23–25,48–55]). This study's findings are consistent with those in the aforementioned literature. However, the previous studies did not divide individual work performance into different dimensions and could not verify the relationship between organizational culture and work performance dimensions. Bhardwaj and Kalia [56] categorized individual work performance into two dimensions: task performance and contextual performance, and organizational culture into eight dimensions: openness, confrontation, trust, authenticity, initiative, autonomy, cooperation, and experimentation. However, only three of these dimensions—experimentation, autonomy, and trust—had

positive effects on individual work performance, such as task performance and contextual performance.

The internal vs. external and control vs. flexibility dimensions of the organization were used to classify organizational culture into four types—clan culture, hierarchy culture, adhocracy culture, and market culture—and individual work performance into three dimensions—task performance, contextual performance, and counterproductive work behavior—to better understand the relationships between these dimensions. The cultural types formed by the combination of the internal and external focus of organizational culture and control/innovation focus correspond to the appropriate relationship between different performance types, a viewpoint with which our results are consistent. Regarding the effect of organizational culture on counterproductive work behavior, clan culture negatively affected counterproductive work behavior, while adhocracy culture positively affected counterproductive work behavior. This inverse relationship between individual work performance and organizational culture has not been explored in previous studies.

This study's results indicate that clan culture with an internal focus and flexibility orientation positively affects contextual performance and has a negative effect on counterproductive work behavior, which is a more important type of organizational culture. In contrast, an adhocracy culture with external focus and flexibility orientation positively affected both contextual performance and counterproductive work behavior, which is also a more important type of organizational culture. Both types of organizational culture are flexibility oriented; thus, flexibility-oriented organizational culture can be identified as a pivotal factor affecting individual work performance. This study investigated and clarified the relationships between the dimensions of organizational culture and individual work performance, which partly contributes to supplementing the theoretical model of organizational culture.

5.1.2. The Moderating Effect of National Culture

Six dimensions of national culture were used as moderating variables in the regression model of organizational culture on individual work performance to examine their moderating effects. The results showed that only three of the six dimensions (power distance, masculinity, and uncertainty avoidance) had moderating effects. Power distance enhances the positive effect of clan culture on task performance, weakens the positive effect of market culture on contextual performance, and enhances the negative effect of clan culture on counterproductive work behavior. Masculinity enhances the positive effects of clan culture on task performance. Uncertainty avoidance enhances the positive effect of adhocracy culture on contextual performance. Hypotheses H2-1, H2-3, and H2-4 were also partially supported by empirical data.

No previous research has examined the moderating effect of national culture on the relationship between organizational culture and individual work performance. In terms of the relationship between national culture and organizational culture, they are both the shared values and beliefs of a group, but the scope of coverage differs. Both include basic assumptions, values, creations, and cultural artifacts, and have symbols, language, rituals, consciousness, and myths [57], which are products of long-term learning. Employees only begin to adopt organizational culture when they enter the organization, whereas national culture is developed over a long time period from birth and schooling; consequently, the influence of national culture can be assumed to be more profound. Organizational culture may target certain job knowledge, skills, work attitudes, norms, standards, innovation, adaptability, and other special situations that are not encountered in general life; therefore, a strong organizational culture may still have some degree of mutual influence with national culture. International trade has become prevalent, and multinational companies are operating globally, with employees of different nationalities working together with expatriate managers from their home countries, which are all situations in which organizational culture interacts with national culture [58].

Regarding the influence of national culture on the relationship between organizational culture and individual work performance, it has been observed that national culture comprehensively affects people in a country. However, because of globalization, many companies have invested in and are operated by foreign enterprises in various countries, and these foreign enterprises may be managed by executives or employees from different national cultures. The target of this study was enterprises in mainland China and Taiwan, including Taiwan-funded enterprises in mainland China and mainland China-funded enterprises in Taiwan, which indicates that the sample comprised enterprises with different organizational cultures. This study hypothesizes the concept of a fit between national and organizational cultures. If these cultures are compatible, employees can work harmoniously and try their best to utilize their knowledge and skills, reducing conflicts caused by differences in attitudes, habits, and national conditions. Thus, national culture enhances the positive effects of organizational culture on task performance and contextual performance, but enhances the negative effects of organizational culture on counterproductive work behavior.

Goelzer [58] examined empirical data to find that the national culture dimensions of power distance, masculinity, and uncertainty avoidance significantly affected the organizational culture characteristics of involvement, consistency, mission, and adaptability in a study of 2162 employees in 218 supermarkets in seven countries. In a study of international strategic alliance partners in the U.S. and Latin America, Hewett et al. [59] showed that both national and corporate cultures moderated the positive relationship between the strength of buyer–seller relationships and repurchase intentions, and that national and corporate cultures were related, with the strongest relationship between power distance and corporate culture. This study suggests that power distance enhances the positive effect of clan culture on task performance, weakens the positive effect of market culture on contextual performance, enhances the negative effect of clan culture on counterproductive work behavior, and enhances the positive effect of clan culture on task performance, and uncertainty avoidance enhances the positive effect of adhocracy culture on contextual performance. Therefore, according to Goelzer's [58] study on the effect of national culture on organizational culture, power distance, masculinity, and uncertainty avoidance are the most important dimensions that interact with organizational culture. Jie et al. [36] confirmed that cultural values such as power distance and uncertainty avoidance significantly impact individual work performance.

Regarding the interaction between national culture and organizational culture, high power distance tends to centralize power and makes employees happy to do as they are told, which logically would be more compatible with control-oriented hierarchy culture (in which employees prefer clear structure and instructions) and market culture (external focus, stable control) but contrary to flexibility-oriented clan culture (internal focus, empowerment, and competence development) and adhocracy culture (organizational learning and rapid response). Nevertheless, the results demonstrated that power distance enhanced the positive effect of clan culture on task performance, which should be closely examined in future studies. This study hypothesizes that this effect may still be related to the core tasks of the organizations under examination. As shown in Bhardwaj and Kalia's study [56], internal focus/flexibility-oriented group culture (in the same sense as clan culture) positively affects not only externally oriented product innovation performance, but also internally oriented process quality performance. Thus, if an organization's core mission is to improve process quality, a high-power distance that has a centralized structure focusing on norms and following orders may enhance the positive effect of clan culture on task performance of process quality. It has been indicated that centralization, power inequality, and employees' willingness to follow orders of higher power distance negatively affect work performance [34,60,61]. As such, our study further revealed that power distance reduces the positive effect of organizational market culture on individual contextual performance and enhances the negative effect of clan culture on counterproductive work behavior.

Shackleton and Ali [62] indicate that people with high levels of uncertainty avoidance have a strong and positive need to obtain information to reduce uncertainty in interpersonal communication. Lu and Lin [34] found that uncertainty avoidance positively affected individual work performance. Hasan et al. [63] suggested that the stronger the culture of uncertainty avoidance, the higher employees' positive motivation for work performance. Jie et al. [36] demonstrated that uncertainty avoidance has a moderate positive effect on performance. Lau et al. [38] studied the effect of cultural values on employee performance and found that a masculinity culture positively affects employee performance. This study further proves that uncertainty avoidance enhances the positive effect of adhocracy culture on contextual performance, and masculinity enhances the positive effect of clan culture on task performance. Overall, power distance is a major dimension of national culture that moderates the relationship between organizational culture and individual work performance.

Although the literature has only examined the influence of organizational culture on work performance, the influence of national culture on work performance, and the relationship between organizational culture and national culture, this study analyzed the influence of national culture and organizational culture on individual work performance, that is, the moderating effect of national culture on the relationship between organizational culture and work performance. On a theoretical basis, the principle of fit between national culture and organizational culture, and the principle of fit between organizational culture and work performance, is used to infer the relationships among the three, which is a significant contribution to the theoretical models of organizational culture, national culture, and work performance.

5.1.3. Cross-Strait Cultural Comparison

This study analyzed the differences between the categories of region, ownership, and region/ownership. The findings revealed that, by region, except for uncertainty avoidance, which did not differ significantly between the two, the national culture dimensions were significantly higher in mainland China than in Taiwan. When categorized by ownership, employees in mainland China-funded enterprises were significantly higher than those of Taiwan-funded enterprises in terms of national cultural dimensions, such as power distance, individualism, long-term orientation, and indulgence. According to Hofstede [33], the comparison of cultural values showed higher levels of power distance ($80 > 58$), individualism ($20 > 17$), and masculinity ($66 > 45$) in mainland China but lower levels of uncertainty avoidance ($30 < 69$), long-term orientation ($87 < 93$), and indulgence ($24 < 49$). Therefore, for long-term orientation and indulgence, this study's findings differ from those of Hofstede [33], and more research is needed to verify whether this is a long-term trend.

With respect to organizational culture, Taiwanese subjects had significantly higher organizational culture dimensions than their counterparts in mainland China. In terms of ownership, differences in the organizational culture dimensions were not significant. Few studies have examined the organizational culture of cross-strait enterprises. According to a study by Zheng and Huang [64] comparing organizational cultures across the Taiwan Strait, the average standards of enterprises in Taiwan are higher than those of enterprises in mainland China in terms of team-oriented culture and stability-oriented culture of internal integration, in addition to performance-oriented culture and dedication-oriented culture of external adaptation. However, as the study was conducted more than 20 years ago, the development and scale of economic and management practices on both sides of the Taiwan Strait have varied considerably. Regarding organizational culture, such as clan culture, adhocracy culture, market culture, and hierarchy culture, the average standards of employees in Taiwan remain significantly higher than those in mainland China.

Regarding individual work performance, the task performance, contextual performance, and counterproductive work behavior of employees in Taiwan are all higher than those in mainland China when divided by region. Concerning ownership, there is no sig-

nificant difference in individual work performance between employees of Taiwan-funded and mainland China-funded companies.

Four types of enterprises by region, ownership, and region/ownership, namely Taiwan-funded enterprises in Taiwan, mainland China-funded enterprises in Taiwan, Taiwan-funded enterprises in mainland China, and mainland China-funded enterprises in mainland China, were used as independent variables to examine their differences in national culture, organizational culture, and individual work performance. The analysis indicated that the mean of the six dimensions of national culture of Taiwan-funded enterprises in mainland China was the highest among the four types. In contrast, the mean of organizational culture and individual work performance of mainland China-funded enterprises in Taiwan was the highest among the four types. In terms of quantity and proportion, Taiwan-funded enterprises in mainland China and Taiwan-funded enterprises in Taiwan should be the minority. Future empirical research should examine whether the barrier of entry into cross-regional operations, selection after elimination through market competition, factors such as corporate human resources policies and practices, or simply the higher self-awareness of organizational members have led employees in Taiwan-funded enterprises in mainland China to become a group with high power distance, high individualism, high masculinity, high uncertainty avoidance, long-term orientation, and high indulgence, such that mainland China-funded enterprises in Taiwan have become organizations with high clan culture, high adhocracy culture, high market culture, and high hierarchy culture, and their employees have become individuals with high task performance, contextual performance, and counterproductive work behavior.

Few studies have compared cross-strait national culture, organizational culture, or self-reported individual work performance. Most studies have relied on Hofstede's series of large-scale national culture surveys worldwide to obtain data. In this study, we collected data by surveying employees of organizations across the Taiwan Strait to compare the average levels of national culture, organizational culture, and individual work performance across all dimensions, and examined the differences in the mean values according to four categories of the region (Taiwan vs. mainland China) and ownership (Taiwan-funded enterprises vs. mainland China-funded enterprises). Although the reasons for our findings require further clarification, they open up a new direction worthy of reference for future studies on cross-strait national and organizational cultures, which is a crucial theoretical contribution of this study.

5.2. Practical Implications

Our findings indicate that hierarchical culture positively affects task performance, clan culture and adhocracy culture positively affect contextual performance, clan culture positively affects counterproductive work behavior, and adhocracy culture negatively affects counterproductive work behavior. The most important factor in the relationship between organizational culture and individual work performance is the fit between the two. A business organization must first identify its core mission and, on that basis, understand what type of organizational culture can promote the effectiveness and efficiency of its work tasks or processes, or establish a good social and psychological environment so that employees are willing to put in efforts to perform non-assigned tasks, assist others, and collaborate with others. In practice, we should not only investigate the current situation of organizational culture and employees' attitudes and behavioral tendencies, but also make use of human resource management practices such as recruitment, selection, training, and performance management to make cultural adjustments or changes to achieve a mutual fit between organizational culture and core tasks to improve the overall performance of the organization.

The results also revealed that the dimensions of power distance, masculinity, and uncertainty avoidance in national culture moderate the impact of organizational culture on individual work performance. We conclude that this moderating effect is also the result of mutual fit among national culture, organizational culture, and individual work

performance: employees can enhance their effectiveness and efficiency when these three dimensions fit together. Consequently, corporate organizations should also understand the performance of employees in terms of national cultural values and apply management practices to adjust their attitudes and behaviors or employ those with appropriate cultural values on a long-term basis to increase the overall productivity of the organization.

Since the reform and opening up of mainland China, there have been tremendous developments and changes in the economy, trade, politics, technology, and society across the Taiwan Strait. Mainland China has become the second-largest economy in the world, with the largest trade volume; meanwhile, Taiwan's economic and trade capacity has become smaller. Despite friction in cross-strait relations due to political party operations, mainland China and Taiwan's dependence on each other for economic and trade transactions has increased annually. Therefore, enterprises on both sides of the Taiwan Strait, especially Taiwan-funded enterprises in mainland China and mainland China-funded enterprises in Taiwan, should learn about the cultural values of the organization itself, and the attitudes and behavioral tendencies of their employees, so that they can contribute efforts and skills to resolving possible conflicts and improve the overall performance of their organizations. It is the responsibility of the organization to regularly investigate the status quo of employees' values, attitudes, and behavioral tendencies and provide appropriate adjustment techniques.

5.3. Limitations and Suggestions

The questionnaires collected in this study were primarily from the manufacturing industry, and the main focus was on the national culture and organizational culture of Chinese people across the Taiwan Strait, which was a sensitive issue and led to doubts and rejections in the search for organizations and employees. In addition, the subjects may have felt some degree of psychological pressure when answering the questions. Future research should explore the relationship between national culture, organizational culture, and individual work performance, in addition to the similarities and differences among these three variables across the Taiwan Strait to promote cross-strait communication and relationships, thereby creating values and benefits together. The results of this study found that adhocracy culture promotes counterproductive work behaviors among employees. This result is contrary to the hypothesized direction of influence and is inconsistent with the findings of previous studies, and more research is required to closely examine it in the future.

Furthermore, the RECP regional economic agreement has recently taken effect and the economic and trade potential of the Association of Southeast Asian Nations, China, Japan, and South Korea is expected to grow rapidly. Taiwan has promoted a southward policy for several years. Using this study's paradigm across regions, ownership forms, and cultures to explore the relationships between national culture, organizational culture, and work performance among mainland China, Taiwan, and Southeast Asian countries across different regions, ownership forms, and cultures is a possible direction for future research.

6. Conclusions

The results demonstrated that organizational hierarchy culture had a significant positive impact on task performance; clan culture and adhocracy culture had a significant positive effect on contextual performance; and clan culture had a significant negative effect on counterproductive work behavior; however, adhocracy culture had a significant positive effect on counterproductive work behavior.

The results also showed that power distance enhanced the positive effect of clan culture on task performance, weakened the positive effect of market culture on contextual performance, and enhanced the negative effect of clan culture on counterproductive work behavior. Masculinity enhanced the positive effect of clan culture on task performance. Uncertainty avoidance enhanced the positive effect of adhocracy culture on contextual performance.

In addition, among the four types of enterprises, namely, Taiwan-funded enterprises in Taiwan, mainland China-funded enterprises in Taiwan, Taiwan-funded enterprises in mainland China, and mainland China-funded enterprises in mainland China, the mean of the six dimensions of the national culture of Taiwan-funded enterprises in mainland China was the highest. In contrast, the mean values of organizational culture and individual work performance of mainland China-funded enterprises in Taiwan were also the highest.

It is obvious that there is an significant need to deepen understanding regarding the new work patterns and their particular determinants, in the context of multiple changes that have emerged in global labor markets over the last few years. Moreover, the peculiarities of organizational and national culture variables and their impact on work performance in companies originating from China and Taiwan represent an area of special interest, given that, despite their geographical proximity, the two countries have embraced different patterns of economic development following the Taiwan Strait crises.

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