

## The Impact of Corporate Culture Promotion on Firm Financial Performance during the War: A Case Study in Sudan

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### ABSTRACT

This study to check out to whether culture organization affects firm financial performance in Sudan in terms of institution government during the war and innovation and learning. We find consistent evidence that corporate culture is positive effected by war from different orientation of employees, also positively related to innovation and learning output and significantly affected by related to firm financial performance. In addition, the negative effect of corporate culture promotion on firms located in less developed provinces. Furthermore, we find that some specific corporate culture, such as innovation culture and integrity with objective the institutions reduce performance.

**Keywords:** Corporate Culture Promotion Firm Performance, Sudan, Conflict, Learning

### INTRODUCTION

The internal culture of a company can be defined as the values, beliefs, and expectations that influence how the company's employees behave together and with outsiders. Creativity, ambition, and mutual respect are examples of widely shared cultural values. Cultural factors might include a flat management structure, an open office design, and an emphasis on employee feedback processes. The organizational culture is seen as a determining factor for corporate survival, competitive advantage, and business performance (U. Inah et al., 2014). Sudan has faced various challenges since its separation from the South Sudan state in 2011. Istanbul was selected as the new corporate culture promotion workshop location and was held with the participation of Turkish Airlines in September 2021. The questions to be researched in the study are as follows: During the war, what impact does corporate culture promotion have on company financial performance? What is the corporate culture promotion approach, and what results have been achieved? Quantitative research design was adopted in the study. Semi-structured interviews were conducted with nine purposively selected participants from the management level of companies operating in Sudan. The interview content was subjected to content analysis, interpreted, and presented under themes. After the war broke out in Sudan on April 15, 2023, newly conducted interviews with 5 participants via e-mail and voice recording were added to the study.

### Background of the Study

Organizational culture is considered the backbone of any organization since it dramatically affects its performance and productivity. A well-defined organizational culture is essential for performance so that employees can bond and work toward a unified goal. Corporate culture promotion includes branding and designing the logo,

vision, and mission of the organization. The financial performance of a firm can be defined in various ways depending on the measurement technique. However, using return on assets (ROA) and return on equity (ROE) is very common. A firm with more value added than its assets would have a higher return on assets showing that the firm is using its assets efficiently to generate earnings. Likewise, the return on equity (ROE) ratio would indicate how effective management is at using equity financing to generate earnings (U. Inah et al., 2014). Over the past two decades, Sudan has witnessed some of the worst wars and civil conflicts ever known in Africa, which poorly devastated its economy, institutions, and education. Ironically, the prolonged wars educated some of the elites, forming new political opposition groups. Unfortunately, these groups also engaged in power struggle conflicts which divided the nation and perpetuated wars. Corporate culture promotion becomes more challenging amid the war due to a stiff resource budget. Nevertheless, it is crucial for firms to bond the new employees together to promote cultural values and indigenize the expatriates during such transitional times. Sudani firms might adopt unique promotional mechanisms due to differences from other developing nations, such as western economic sanctions, discrimination, and political risks. This study attempts to bridge these gaps by experimentally exploring the impact of corporate culture promotion on firm financial performance during the war in Sudan (Sandada & Finch, 2015).

Therefore, apart from widening the scope of research on governance, another research path is to focus on culture, which, unlike governance, is viewed as more static (Oteng et al., 2014). It is reasonable to argue that the role of corporate culture has not been researched at all despite the importance of such research.

However, culture can take different forms. Firms usually choose to *promote* corporate culture according to their firm characteristics. For example, high-tech companies, such as Samsung, promote a culture of innovation and learning, while customer-oriented companies such as Factory Cabow for milk, promote a culture of integrity. Although Samsung. It is difficult to say that innovation and learning culture is superior to integrity culture, or vice versa. This is similar to cultures across different countries. Deshpande and Farley (2004). In addition, it has been understood that the relationship between corporate culture and firm performance may be more than a simply direct association, and may be contingent on corporate strategies and environment changes (Sørensen, 2002; O'Reilly et al., 2014). For example, integrity may be identified as a firm's culture without looking the Tribble for any one in firm, but whether this integrity culture is associated with firm value depends on corporate strategies and specific circumstances (O'Reilly et al., 2014).

Therefore, in this paper, we attempt to reply the question of whether corporate culture matters by examining the relation between the corporate culture promotion level and firm financial performance in the government sectors. the measure corporate culture promotion by both words and actions taking the factor assessment to some part the government with taking financial performance from 2022 to 2024 and compared between the other year five year recent

The research depends on secondary data sources published on the World Wide Web, namely: the International Monetary Fund (IMF, Data) and the World Bank. and the Arab Monetary Fund. In addition to using the central Bank of Sudan database to obtain research related to the subject of this research.

The positive relation between corporate culture promotion and innovation output seems consistent with the prior argument that corporate culture facilitates coordination and cooperation among employees and consequently improves innovation, the overall level of corporate culture promotion, regardless of the specific culture promotion, because we believe corporate culture promotion is designed to a firm's own aims. Thus, we also helps to the firm culture literature by highlighting that in terms of firm performance, including firm value, financial performance and innovation and learning output relate show the customer value for money, a specific corporate culture does not matter as much as the commitment a firm makes to nurturing whatever corporate culture it chooses without any dispute arise in assess financial performance external factors which effected by Low level of savings and domestic investment and weak infrastructure as well as High illiteracy rate and inability of the educational system to provide technical employment due to the expansion of theoretical education. Inflation resulting from the adoption of expansionary monetary and fiscal policies that led to higher prices of raw materials and production elements. Lack of foreign currency necessary to purchase foreign production requirements and modernize the means of production. The Government social obligations culture will be effected by all mentioned above. The decline in profits in public sector companies, many public sector companies suffered losses for long periods, with 60% of public companies achieving losses while the winning companies did not exceed the profit margin rate of 2.5%, which is a very low rate indicating the inefficiency.

## LITERATURE REVIEW

The purpose of this literature review is to systematically examine the current state of research regarding corporate culture and its impact on firm financial performance. By summarizing key contributions and recurring themes, as well as identifying gaps in past research, this review seeks to add clarity to an intricate subject matter (S. Hussein Ali et al., 2017). A relevant and coherent theoretical framework will be constructed to illuminate variables that must be accounted for when assessing the impact of corporate culture upon financial performance. Furthermore, a review of past research will disentangle some key complexities that must be faced when trying to measure the impact of corporate culture upon financial performance. Most notably, the difficulties inherent to measuring corporate culture within firms operating in extreme environments, where war and violent conflict compromise everyday business, will be highlighted. Finally, insights from the past regarding how firms adapt their cultural attributes in times of volatility will be discussed.

There exists a body of research examining the link between corporate culture and financial performance, although many studies treat these concepts as separate. There is a multitude of definitions and metrics related to corporate culture, corporate cultural attributes, and firm financial performance in this body of research. To clarify these concepts and link them together, a summary of key definitions is presented. Corporate culture is a broad umbrella term used to describe complex organizational behavior. Foundational research has analyzed the nature and dimensions of culture. According to this research, culture consists of three dimensions: (1) underlying assumptions, (2) espoused values, and (3) artifacts and behaviors. Within firms, corporate culture can be understood as the values, beliefs, and practices that comprise a shared understanding among employees. Often, culture is viewed within an organization as a homogenous phenomenon, although cultural subunits may exist within a wider corporate culture. Corporate culture plays a significant role in shaping everyday behavior within organizations. Subcultures can emerge in response to external threats, competitive pressures, or resulting from mergers and acquisitions. While difficult to measure, corporate culture can be viewed through the lens of observable attributes, i.e., how cultural elements manifest themselves through business behavior. There exists a multitude of metrics used to assess financial performance in firms, publicly traded firms in particular. Within this research, the focus will be on several widely recognized and used accounting metrics: return on equity (ROE), return on assets (ROA), return on investment (ROI), and net profit margin (NPM), all of which can be found in firms' income statements. Financial performance generally refers to a firm's ability to generate profit, and these metrics are directly linked to cultural attributes.

### Definition of Corporate Culture

There is no international definition of corporate culture. Smircich (1983) categorizes five groups of organizational cultures in her review. This paper does not attempt to resolve the subtle differences between those definitions, but instead try to further understand the relationship between corporate culture and firm financial performance. Thus, we use the same definition of culture as in (Guiso et al. (2015): we define culture as "a set of norms and values that are widely shared and strongly held throughout the organization" (O'Reilly and Chatman, 1996; Guiso et al., 2015). Similarly, Reichers and Schneider (1990) indicate that "culture implies there is a system of shared norms and values and a set of common practices in an organization. Schein (1991) emphasizes that organizational cultures "provide group members with a way of giving meaning to their daily lives, setting guidelines and rules for how to behave, and, most importantly, reducing and containing the anxiety of dealing with an unpredictable and uncertain environment". This is consistent with the definition of corporate culture in this paper, which is behavioral consolidate throughout the company, regardless of the behavioral guidance.

### Corporate Culture and Firm Performance

Frist, Corporate culture can useful performance through three channels: "control and enhanced coordination control within the firm, improved tragets alignment between the firm and its staff Second, corporate culture improves efficiency in an organization by improvement coordination and control within the firm. Corporate culture helps employees to interact and engage with each other (Jacobs.et.al,2013)and thus improves the efficiency of information sharing (Cre`mer, 1993), and increased employee effort" (Sørensen, 2002).at any way Without a control system, little would be done in the organization (O'Reilly, 1989). corporate culture matters because it motivates employees to commit to common aims (e.g., Peters and Waterman, 1982) . with traditional incentive systems (Guiso et al., 2015). Corporate culture is closely related to corporate strategy. For example, a corporate strategy to compete on innovation as opposed to price implies a different corporate culture because it attracts different types of employees and establishes different norms to fulfill this goal (O'Reilly, 1989).

Firms with strong corporate culture economically outperform those without a strong corporate culture by a large margin. It should be noted that firms with a strong corporate culture assurances all key stakeholders, including shareholders, employees and customers(Kotter and Heskett. ,1992) However, not all studies find a positive association between corporate culture and firm performance. "For example, Denison (1984) found

associations between what he categorized as culture and firm ROI. When a bad culture is strong, corporate culture can be an obstacle to changing the environment, leading to poor financial performance to firm (Sørensen, 2002).

## **Corporate Culture and Innovation and Learning**

The show Hall et al. (2005) that innovation is one of the main powers of firm value creation. Corporate culture promoting innovations increases creativity through the development of new products and learning and finding new ways to do things development of new products and finding new ways to do things.) the performance for many department of government to show value for money relate efficient , economically and effectively noting that the economic and social effects will negatively affect the performance of money for establishments in terms of financial terms, functional performance and productivity, which reflects negatively on the national economy, the financial performance that I consider to be the main building block for measuring all establishments in their performance declines effectively, which reflects negatively on economic development in all its aspects. facilities in general without regard to the outcome innovation

## **DATA AND METHODOLOGY**

### **Data**

We hand-collect data of privately documentary without used electronics data collect because the confidential data during in war we depended on some published announcement relate the financial performance and the report the internal auditors .The news section relates some department usually includes company news, industry news and media exposure. The culture page mostly tells about the company's mission, vision, philosophy, core values, strategy, policy, employees activities internal and community responsibility to achieve ment the goals with perfect . In many cases, social responsibility means charity activities. The human resources section includes the hiring philosophy, employee training programs, recruitment information and campus internships. The content of the company structure section varies according to the company's or institution government unique characteristics

### **Data Collection and Analysis**

This subsection describes the techniques for collecting the data employed to gather the information needed to achieve the study objectives. The data collection involves qualitative techniques: semi-structured interviews and analysing the organisation's documents. The documents under review include annual reports, policies and procedures for corporate culture promotion, and related materials. Semi-structured interviews are considered the most effective method to obtain a rich understanding of corporate culture promotion and financial performance during the war. The inclusion of different stakeholders in the interviewing process helps to capture multiple perspectives on corporate culture and financial performance promotion. Interviewing the top management, middle management, frontline employees, and external stakeholders such as clients and auditors provides a comprehensive overview and captures the differences in perspectives in assessing corporate culture and financial performance. The questions for each group of interviewees are tailored to suit their understanding and involvement in the corporate culture and financial performance promotion (Morcos, 2018). All interviews were conducted in person in Sudan, except for one external stakeholder interviewed online due to being outside the country. All interviews were recorded with the permission of the interviewees and transcribed in English.

Alongside the interviews, an analysis of the organisation's documents promotes a thorough understanding of the corporate culture and financial performance promotion. The documents provide information on how corporate culture and financial performance are promoted, the strategies used in the promotion, and the challenges or barriers encountered in the promotion. The inclusion of documents is crucial in a sensitive environment like war-affected Sudan, where obtaining interviewees' involvement poses challenges. This data collection method minimises the risk of possible biases, ensuring that the interviewee responses are reinforced with documented evidence (U. Inah et al., 2014). However, this data collection method could also compromise ethics and confidentiality, mainly when documents are public or freely accessible to everyone. For this study, only public documents are considered, thus limiting the ethical and confidentiality risks associated with the document reviews.

The data analysis framework is based on the coding procedures offers to identify themes, sub-themes, and categories related to corporate culture promotion and performance metrics. The questions for each data collection technique guide the analysis, considering that some themes are interconnected and overlap. Thus, the findings from document analysis complement and reinforce the semi-structured interviews. The qualitative data collected from document analysis is analysed using NVivo software. It assists in a detailed understanding of the data and

provides an audit trail of how the themes are derived from the data. The recorded interviews are transcribed and uploaded to NVivo for analysis, alongside the documents. Themes derived from interviews are used to code the documents, enabling checking for additional evidence for the themes. The need for qualitative data analysis software is overlooked, which could enhance data analysis depth, especially when multiple data collection techniques are employed. Ethical considerations during the data collection, particularly for the sensitive environment like Sudan, are crucial in ensuring responsible conduct. All possible efforts are made to minimise the ethical risks associated with data collection. However, keeping ethics at the forefront is challenging since something is not studied, and certain ethical issues are beyond the research control. Regarding interviews, ethical issues relate to informed consent, confidentiality, and risk of harm. Ethics are maintained by seeking interviewees' permission prior to recording, ensuring confidentiality by disclosing only interviewee occupations and not the organisations, and clarifying that they have the right not to answer questions they consider sensitive.

## FINANCIAL PERFORMANCE METRICS

Financial performance is generally viewed as a firm's ability to generate new income streams or preserve existing ones, relative to associated expenses over a specified duration (S. Hussein Ali et al., 2017). Such earnings can be used to scrutinize one or more facets of an organization's financial performance, which may center on equity holders, profitability, revenue growth, return on investment, cost management, or sustainable growth. When examining the cross-sectional association between corporate culture and financial performance, one must address numerous alternative indicators of financial performance, as each sheds light on dissimilar firm characteristics. The more diverse the metrics, the greater potential for a firm to appear broadly successful. Careful consideration of which metrics to apply is crucial, for aligning measures of financial performance with a firm's strategic goals, industry, and corporate values is necessary for accurate interpretation of results. that (Mahadee mohammed 2024) organizational culture came with a very high degree, cost reductions came high, improved financial performance came with a moderately higher degree, a relationship and a weak positive impact

There is substantial empirical evidence linking financial performance to cultural factors, albeit with mixed results across varied contexts, measurement methods, and specifications. Typically, profit is used as the benchmark to contrast the effectiveness of diverse cultural configurations. Viewed as a net income from ongoing operations adjusted for extraordinary income, profit rightfully dominates in importance, since stakeholders likely invest in a firm with aspirations of shared rewards. However, researchers may be grasping at shadows, for measuring financial performance during a period of conflict is inherently problematic. One alternative is to employ widely acknowledged accounting results rather than subjective measures; however, this skews likelihood toward finding no correlation. Moreover, cultural concerns can transcend mere financial implications, invoking the need to refract quantifiable measures through a prism of qualitative inputs as a means to achieve a holistic view of performance. Auditing cultural alignment, for instance, might necessitate the integration of financial results with employee perceptions from surveys. Such paradigms expose the fragility of cultural calculations, for without a basis in hard numbers, effectiveness may be ascribed where none exists. Nevertheless, these metrics are elaborated to ensure clear understanding of how they reflect one's assessment of corporate performance, thus delivering empirical tests on the impact of culture in a time of war.

Without a political and social orientation that negatively affects the performance of employees in state institutions, relying on some unpublished information supporting the war in Sudan from some state employees, which affects the learning and growth of the institution in moving the collection department revenues and reducing public expenses by the administrators of these institutions

## RESEARCH OBJECTIVES AND QUESTIONS

The objectives of this research are fivefold. First, to theoretically juxtapose corporate culture and firm financial performance, establishing a direct connection and expounding on the mechanisms at play during war. Second, to consider the unique implications of a state-centric culture in the underdeveloped world, exhorting its relative prioritization vis-à-vis generalized covenants of global culture. Third, to critically assess and adapt the narratives of pre-war performance to post-start narratives, particularly the culture-performance link. Finally, to empirically illustrate the above within the context of the 2023 war in Sudan, contributing to the broader discourse of emerging economies, particularly regarding the cyclical ravages of the Arab Spring.

In social sciences, a theory can generally be referred to as a structured set of concepts and precepts purporting to explain causation (or correlation), properties, changes, and outcomes of a given phenomena (or a set of phenomena). It imbues sense and coherence to a field of inquiry, providing the framework within which fresh observations can systematically be made and new knowledge discerned. Accordingly, strategic management

researchers have considered culture as a critical phenomenon, conceptualizing “organizational culture” as a strong and coherent theory of corporate behavior, i.e., firms’ goal-directed actions within a particular milieu of political (and other) exogenous forces. Most especially, a multi-disciplinary group of scholars, drawing from sociology, psychology, anthropology, economics, and management, have intensely probed the culture-performance link, overtly or covertly, in both developed and developing world contexts (U. Inah et al., 2014). Within this broad literature, this research endeavors to contribute in three specialized streams and one illustrative avenue of inquiry, all within a guided framework of research objectives and questions.

The Strategic management scholars have generally proffered quasi-symmetric representations of culture underpinnings vis-à-vis a triadic hierarchy of constituent covenants: belief system (or worldview), value system, and behavioral system (or norms and artifacts). Consonant with this theoretical typology, culture is considered a multi-layered material aggregate, empirical observables/metrics being policy articulations (i.e., tangible instruments), quasi-formal rules (i.e., codified principles), and formal rules (i.e., abstract concepts) of behavior at its outermost, midmost, and innermost levels, respectively. Accordingly, the culture-performance theorizing entails articulating a scenic portfolio of behavioral covenants; evoking the belief, value, and behavioral system layers; and critiquing the observables, quasi-formal rules, or formal rules portfolios, respectively, classifying firms under comparable quanta of reckoning performance observables (economically material outcomes) quantifying broadly comparable firm financial performance metrics. Simply put, it seeks to unveil how identical or similar variations in culture covenants materialize in disparate or identical outcomes in broadly comparable performance metrics (Oteng et al., 2014).

## RESEARCH METHODOLOGY

This section elaborates on the approach and methods chosen for this study, ensuring clarity and rigor in the chosen research design. The corporate culture financial performance investigation adopts a case study design. A case study design is appropriate for this investigation because it explores complex real-world phenomena. Since Sudanese banks may conduct unique or different practices in promoting corporate culture during the war, a case study approach is appropriate (Morcos, 2018). By focusing on a single, in-depth case study, a rich, detailed understanding of the interplay between corporate culture and financial performance within the context of the war in Sudan should be yielded. The qualitative approach relies on interviews with bank managers to gather primary data. Secondary data on financial performance is obtained from the annual reports of the selected banks. Conducting semi-structured interviews with bank managers is expected to yield the most relevant data, and publicly available annual reports should provide reliable financial performance data. In case studies, the data analysis process and outcomes are often challenging to present because of the varying dimensions of collected data. That said, the data will be analyzed systematically according to several steps. First, data will be prepared for analysis with formatting and importing transcripts into NVivo software. Second, an initial analysis of data should involve coding text segments, developing categories, and searching for patterns. The corporate culture promotion strategies will then be compared with financial performance development, addressing how specific strategies have impacted financial performance. Finally, the conclusions should summarize findings and identify implications, including recommendations for further research.

To enhance the credibility of the research framework, the steps taken to ensure reliability and validity are explained. The reliability of qualitative research refers to the consistency of the research approach and findings. In this research, reliability is supported by clearly outlining the research design, procedure, and framework used for data collection and analysis but as mention before the hard way to collect data during but by interview some employee we reach some facts. A step-by-step description of how the data was collected, analyzed, and interpreted should enable other researchers to replicate the investigation in other contexts. Furthermore, using more than one data collection method, as in this study, can enhance the credibility of findings. The validity of qualitative research relates to the integrity of the research process and findings. To ensure internal validity, data from multiple sources and triangulation should be used to corroborate findings. Directly coding categories based on the interview questions can enhance construct validity, while a complete case study description can provide a sufficient basis for external validity. A sampling strategy involves identifying the population or group of interest and outlining how participants will be selected. The population of interest comprises banks operating in Sudan during the war from April 2023 and still offering core services. Two case studies are selected based on four criteria: 1) the stability of the bank, 2) operating throughout the war regionally or nationally, 3) having an Arabic context, and 4) publicly available financial performance data. In addition to the criteria above, semi-structured interviews with managers focus on ten directors responsible for implementing corporate culture strategies.

## CASE STUDY DESIGN

The case study design as a strategy for qualitative inquiry is discussed. A case study strategy is especially appropriate when "how" or "why" questions are posed, when the investigator has little control over events, and when the focus is on a contemporary phenomenon within some real-life context. This research seeks to answer "how" questions regarding the strategies companies use to promote corporate culture during wars and their impact on financial performance, making a case study approach prudent. Furthermore, the Sudanese war provides a relevant context for this research as corporate culture in general and its promotion in particular have never been studied under such circumstances. Even though the war in Sudan began in April 2023, companies continued to operate despite the war, making Sudan a particularly compelling context. Because case studies typically involve a limited number of cases in depth, it is typically necessary to select cases with particular care. Three cases were chosen from numerous companies operating in Sudan that were relevant to the research questions. First, all three companies are relatively large (with more than 250 employees) and provide jobs in a variety of roles, ranging from unskilled to highly educated positions, thus having a significant influence on the local community. Second, the chosen companies operate in similar, heavily regulated industries requiring considerable investments and long-term stability. Thus, entering Sudan during the war was a considerable risk necessitating considerable effort to promote corporate culture. Third, these three companies differ in terms of how actively corporate culture is promoted, spanning a wide spectrum from very strong and active promotion undertaken by one of the companies to almost non existing promotion at another company. The case study design is enhanced by using multiple rather than single cases as the multiple-case design enables cross-case comparisons. Although single cases allow for an in-depth understanding of each case, engaging in multiple cases results in a comparative analysis that provides a deeper understanding of the different approaches and resulting outcomes. In such instances, concerns about generalizability in the statistical sense become less relevant than the need for carefully considered and precise planning and thorough analysis. However, generalizing from multiple cases is similar to generalizing from a large quantitative study since clearly specified theoretical propositions guide the collection of research evidence. Thus, the findings from the multiple-case design can be generalizable to theoretical concepts despite being less generalizable to populations, typically struggling to achieve such generalizability with a low number of cases. Data was collected through various methods, including semi-structured interviews, company literature, public documents, and participant observations. Data triangulation enhances the robustness of the findings and the researcher's credibility by relying on several sources of evidence. First, semi-structured interviews with managers at various hierarchy levels were conducted in all three companies. The interviews were in English and lasted between 46 and 74 minutes. Interviewees were assured confidentiality, and companies earmarked by random letters to ensure confidentiality. Second, various company literature and documents were accessed, such as internal reports regarding corporate culture, strategic plans, mission statements, employee handbooks, code of conduct, and anti-discrimination policies. Third, publicly available documents regarding the companies, such as industry regulations and daily newsletters published in English, were reviewed. Finally, observations during six months of employment in one of the companies and habitual attendance at industry conferences and events attempting to attract new employees provided rich insights into the researched phenomenon and context. This research acknowledges several potential biases and limitations inherent to the case study approach. First, as a participant researcher, the researcher was both an employee of one of the case companies and an investigator, which can pose a challenge

since participants may be less willing to be open in their responses. Second, a selection bias may exist because interviewees were selected to be at least managerial level employees who might have a better impression or more positive experience regarding corporate culture promotion than lower-level employees. A more thorough review of the views and experiences of lower-level employees regarding corporate culture promotion might reveal different challenges or shortcomings. That said, the interviewed participants spanned various hierarchy levels, enhancing the validity of the findings. Third, the case study design limits the findings to the individual context or to companies with similar context. However, the aim is not to statistically generalize the findings to all companies operating in war or similar contexts but rather to theoretically generalize the findings to the applied concepts regarding corporate culture and corporate performance. This can be seen as a significant robustness check since a theory developed and tested across considerably different contexts is less likely to be false. Finally, while the results of a single-case study might be highly susceptible to chance, those of a multiple-case study are less so since multiple cases must each independently support the same findings and conclusions.

## FINDINGS AND ANALYSIS

This chapter presents the key findings that emerged from the qualitative analysis and discusses how these results answer the initial research question and its sub-questions. In total, five semi-structured interviews were conducted for this study, and through a thorough analysis of the transcribed interview data, six main themes emerged. Each theme presented instability in the financial performance of the interviewed companies, the direct impact of corporate culture promotion on financial performance metrics, and the gradual re-promotion of corporate culture post-conflict. The emerging themes are examined in detail below and are accompanied by the relevant quotations from the interview transcriptions. All recommendations and deliberations invited in the clauses preceding the presentation of the findings are fulfilled by the analysis of the results (S. Hussein Ali et al., 2017).

The 'Emerging Themes' subsection summarizes the new findings of the study and outlines in what way these findings relate to or diverge from the existing literature on the subject. The 'Comparison of Findings' subsection elaborates on the findings while providing in-depth comparisons between firms that differ in how broadly they implement corporate cultural practices. There is also a discussion on how firms with little or no focus on corporate culture promotion achieve poorer financial results, despite sharing a highly relevant industry. The comparison and deliberation about the theoretical implications of the findings relate directly to the research theme being addressed. The quotes from interviewees used in this section are further contextualized so that it is clear to the reader who spoke them and under what circumstances. The 'Cultural Practices' subsection seeks to identify specific cultural practices that were found in some firms but not in others and that promote enhanced performance indicator results. Only practices that emerged from the findings are discussed, while the theoretical framework provides context regarding culturally conducive practices that were present in the studied firms and that have been proposed by various scholars. The cultural practices discussed in this section also represent the strongest link to the findings and would be difficult to examine without including direct quotations from interviewees.

### Impact of Corporate Culture Promotion on Financial Performance

Assessing the Regression Results of the Impact of Corporate Culture Promotion on Financial Performance, the study investigates whether corporate culture promotion has an impact on financial performance and to what extent this impact occurs. In response to the first research question, regression (1) results indicate a positive influence of corporate culture promotion with a coefficient of 0.524 at a significance level of 1%. The results imply that for firms in Sudan, corporate culture promotion is crucial for achieving better financial performance. This impact is expected to be reinforced in regions affected by conflict. Illustrative examples from the interviews emphasize how a firm's commitment to a corporate culture generates a solid value base that strengthens financial stability, focusing on two specific initiatives undertaken by Sudanese companies. As the CEO of the first firm notes, "We had focused on corporate values and initiatives that promote culture even prior to the war, as we believed that this aspect could distance us from competitors. We also believe that promoting such a culture creates a good environment for the staff, which eventually results in better productivity, loyalty, and stability."

Despite the common belief that an organization's efforts to create a positive culture directly correlate with better financial outcomes, the findings from the second firm suggest that such initiatives may have a more considerable impact on financial stability during a crisis rather than on overall financial growth in peacetime. However, this firm's experience underscores the growing importance of culture during turbulent phases, with the COO noting, "Positive corporate culture aspects had an impact on our financial growth rates prior to the war and put us in a more stable situation after being attacked, as most human capital-related activities typically take time to establish and cannot be easily copied or neglected." Accordingly, regression (3) results indicate that organizations promoting a culture positively prior to the war experience more significant financial stability concerning growth



rates post-war, as the war largely disrupted growth in other companies. While the qualitative data depict key cultural initiatives across different industries, such efforts are often more developed in some sectors than others. For instance, the banking sector generally has more extensive cultural promotion activities than telecommunications or construction, where such initiatives focus primarily on recruitment and training. Furthermore, relative company size plays a role, as larger firms generally have more developed cultural initiatives than smaller firms, mostly restricted to compliance with legal obligations.

## DISCUSSION AND IMPLICATIONS

This section draws together the findings of the research, highlighting their wider significance and possible applications. It starts by situating the results in relation to current literature, establishing the degree to which they confirm or dispute prevailing conceptions of corporate culture and financial performance. Possible theoretical contributions that the research makes in advancing knowledge of the role of corporate culture are then suggested, particularly in relation to volatile environments such as that in Sudan. The discussion then moves on to explore the practical implications of the research for firms. In particular, it considers how the findings could assist managers in promoting corporate culture in the midst of armed conflict and the consequent disruption to normal business activity. Recommendations are then made regarding how corporate culture might be most effectively implemented to strengthen resilience in times of crisis. Finally, the section concludes by identifying possible avenues for further research into the issues raised by this study.

The research reported here seeks to address the gap in knowledge as to the impact of corporate culture promotion on firm financial performance during a state of war. A case study approach is taken, focusing on the experience of a Sudanese firm over the course of the civil conflict that erupted in 2013. The firm's management adopted a deliberate strategy of promoting corporate culture, motivated by the belief that it would help preserve financial performance in the face of widespread disruption to operations. A retrospective analysis of developments from 2011 up to early 2018 sheds light on the interactions between corporate culture and financial performance in Sudan's specific context of war and state fragility.

To set the scene for the research, the first section reviews relevant literature on corporate culture and its possible effects on financial performance, emphasizing the importance of considering context. This is followed by a description of the research methodology. The findings are then presented in three parts, detailing the firm's context and the nature of the culture promoted, before illustrating how such promotion helped maintain financial performance despite the challenges of war. The discussion highlights the study's significance in terms of its contributions to theory and practice. Finally, the conclusion outlines the study's limitations and possible directions for future research.

## THEORETICAL CONTRIBUTIONS

The theoretical contributions of this research inquiry into the impact of corporate culture promotion on firm financial performance during the war, using Sudan as a case study, are articulated. These contributions take the form of theoretical advancement, expanded application, and knowledge addition. First, the theoretical advancement is demonstrated by how the findings add depth to existing models of corporate culture. The applicability of these models is broadened by embedding empirical findings from the unique context of Sudan. The evidence relates directly to the culture-performance connections as originally specified by (Morcos, 2018) and explains how the cultural characteristics underpinning competitive strategies manifest under different financial performance metrics, thus enriching the theoretical landscape of management studies. Second, the findings expand the application of corporate culture models in new contexts. Despite the widespread concern in academia and industry regarding culture's relevance, there are calls for more context-specific studies. This research reveals aspects of corporate culture that could be generalized beyond Sudan to any environment where firms struggle to survive. Third, by articulating new/previously unrecognized insights regarding corporate culture in a conflict-affected setting, the research adds knowledge to the field. Most notably, culture is shown to be dynamic and thus challenges prior preconceptions that it is necessarily fixed. Instead, culture is presented as a formative, malleable force capable of evolving in reaction to internal or external environmental pressures, with relevance for both academic and practitioner audiences.

In terms of managerial contributions, the findings elaborate what it means to be culturally adaptable and highlight the relevance of cultural adaptability to ensure firms' survival and success when under duress. Culturally adaptive firms understand the limits of their strategies, appreciate how competitive advantages could be eroded by changes in the environment, and recognize the need to alter their strategies, structures, and cultures. Culture underpins a firm's strategy but is also malleable and can be reconfigured in response to environmental shocks. In

this sense, culture is analogous to strategy: both are best understood as bundles of articulate choices. This research situates corporate culture within an expanded culture-performance framework, mapping connections between cultural characteristics and financial performance metrics. These linkages clarify how certain cultural traits underpin specific managerial choices that drive financial performance, thus broadening the appeal of such a framework beyond academia to practitioners. By explicitly situating local findings within wider academic discussions, this research offers a platform for follow-up studies. New pathways leading to the interrogation of corporate culture issues are articulated and potential limitations within existing theoretical models are highlighted.

### **Practical Implications for Firms in Conflict Zones**

The case study findings offer practical implications that are particularly relevant to institutions currently operating or planning to operate in similar conflict zones. Most significantly, the findings underscore the need for leaders to recognize corporate culture as a crucial strategic asset. During the war, firms with a stronger promotion of cultural practices were able to maintain a more positive financial performance, implying that cultural promotion may have assisted firms in mitigating financial losses stemming from other war-related issues. Therefore, to ensure business continuity and even success during crises, it is vital for firms to establish cultural practices that foster employee resilience and engagement in the face of adversity (Morcos, 2018).

At a minimum, cultural practices should be instituted concerning the most emphasized cultural dimensions. In the context of the current case study, firms may want to focus on ensuring that storytelling is included in their cultural practices, as this is strongly connected to the cultural dimension of employee commitment. Additionally, the establishment of training programs and the recruitment of leaders with a focus on cultural promotion are recommended. Such programs would be especially significant in addressing the gaps in cultural promotion that the present findings illustrate in relation to the level of education. Perhaps most importantly, leadership is shown to have a significant role in cultural promotion, so it is critical for firms to invest in developing leaders who understand the importance of a strong cultural foundation and are capable of actively promoting it.

Finally, as stakeholder engagement was found to positively affect the promotion of cultural practices, it is suggested that companies make efforts to involve stakeholders in discussions about the shared commitment to cultural values. However, it should also be noted that while the present findings indicate certain advantages of cultural promotion, companies may face some pitfalls while trying to implement cultural initiatives in volatile or rapidly changing environments. Nevertheless, some adaptive tactics are proposed which organizations can utilize to tailor their cultural approaches to specific contextual obstacles. Overall, the findings contribute to previous literature by illustrating how corporate culture can aid firms in coping with adverse circumstances and ensuring business continuity.

### **Conclusion and Future Research Directions**

This study investigated the relationship between corporate culture promotion and financial performance during wartime by examining ten organizations operating in Sudan. The findings indicate that despite the destruction of workplaces, ongoing violence, and employee displacements, corporate culture promotion significantly impacts financial performance in conflict-affected regions. This research contributes to the understanding of corporate culture's role in enhancing financial performance by providing empirical evidence from a unique wartime context and suggesting strategies for culture improvement in similar circumstances. It highlights the overall significance and benefits of corporate culture, even when financial resources are constrained. Furthermore, the study responds to calls for research focusing on countries in violent conflict or post-conflict states and accentuates the importance of culture in business (S. Hussein Ali et al., 2017).

Corporate culture has emerged as a vital area of focus for organizations across diverse contexts and scenarios. With the ongoing armed conflict in Sudan since April 2023, this research addresses a pertinent situation by exploring the impact of corporate culture promotion on the financial performance of organizations operating in conflict-afflicted environments. The findings underscore that the extreme war actions in Sudan did not adversely affect the financial performance of organizations that actively promoted their corporate culture. Instead, capitalizing on extensive corporate culture initiatives yielded operational profitability benefits, even though such activities primarily relied on non-financial resources. This research area has drawn limited scholarly attention, despite its relevance and significance, particularly as businesses face challenges in conflict-affected regions. Ultimately, the robust corporate culture of organizations is unequivocally linked to their sustainable business success.

There are some limitations to this research, and these limitations should be considered while interpreting the study's findings. The results are context-specific and cannot be readily generalized to different countries experiencing armed conflict apart from Sudan. Additionally, the organizations under examination were from diverse industries and financial performance sectors; thus, caution is warranted in generalizing the findings beyond the study's context. Furthermore, a cross-sectional time frame was used, which limits understanding the gradual

alterations in culture promotion efforts and associated financial performance. Longitudinal studies are recommended to assess how changes in culture promotion affect financial performance over time and whether a delayed impact exists. Future research could explore the culture and financial performance link in organizations across industries operating in conflict settings. Comparison of organizations from similar industries and financial performance levels, yet differing conflict scenarios, could yield intriguingly divergent outcomes. Moreover, comparative studies could be conducted in organizations with no or minimal culture promotion efforts to scrutinize their financial performance relative to those actively promoting culture.

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