

IMPACT OF CORPORATE CULTURE AND MANAGEMENT INNOVATION ON CORPORATE PERFORMANCE: A CONCEPTUAL MODEL

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Abstract

The new paradigm of Industry 4.0 is rapidly spreading worldwide. This revolutionary concept offers the story of the next Industrial Revolution as a flexible platform where technologies and the Internet are pervasive means of doing business and manufacturing. Industry 4.0 is a revolution in manufacturing. There still is a need for more consideration for future workers, especially from a holistic view. To meet the requirement of industry 4.0, we have developed this model in this study to improve corporate performance. This research is intended to deepen further the analysis of the impact of management control systems on corporate performance. This study takes manufacturing enterprises with typical characteristics of the times as the research object. It explores the relationship between the development of organizational culture and enterprise performance of Chinese manufacturing enterprises through empirical analysis. The research results are important in clarifying the impact mechanism between organizational culture, management innovation and enterprise performance. Starting from Chinese national conditions and the challenges of the era of Industry 4.0, this study proposes a model based on Simmons' management theory, analyzes the internal relationship and mechanism between corporate culture, management innovation, control style and corporate performance, and emphasizes the importance of management control style and management innovation to corporate performance in the process of lean production and manufacturing technology innovation.

Keywords: Organizational Culture, Management Innovation, Management Control Style, Corporate Performance, Intermediary Effect

1. INTRODUCTION

The new paradigm of Industry 4.0 is rapidly spreading worldwide. This revolutionary concept offers the story of the next Industrial Revolution as a flexible platform where technologies and the Internet are pervasive means of doing business and manufacturing. Industry 4.0 is a revolution in manufacturing. Manufacturing refers to the industry that uses materials, equipment, and other resources in the era of the machinery industry to transform into large-scale tools, industrial products, and consumer products that can be used and utilized by people through the manufacturing process following market requirements. Manufacturing enterprises have the characteristics of a large staff, a large number of positions, low overall quality of employees, and a weak corporate management foundation.

The scientific nature of the enterprise management model profoundly impacts the orderliness and standardization of enterprise development. It has a profound impact on the quality of enterprise production and operation. In the context of increasing global manufacturing

competition, China's manufacturing industry must simultaneously deal with the "two-way squeeze" dilemma of the technological advantages of developed countries and the low-cost competitive advantages of developing countries. Exploring and introducing new management paradigms and production models has become an inevitable choice for China's manufacturing industry to enhance innovation capabilities, improve resource utilization efficiency, and create a world-class advanced level of leapfrog development.

At present, China's manufacturing industry has a particular scale and level of development, but there are still the following problems in operation and management:

- 1) The continuous exploration and improvement of the internal control system of the manufacturing enterprise application and the basic formation of the characteristic model of the internal control management of the manufacturing industry. Golas, Z. and Bieniasz, A (2016) have obtained some findings through expert interviews, field investigations, and literature reading.
- 2) Manufacturing companies have specific internal organizational barriers and severe formalism. (Feng, M et al., 2009). Many manufacturing companies' internal control information interaction mechanisms need to be fixed, making it challenging to implement internal control activities in all production areas and production processes.
- 3) China's manufacturing industry has a particular scale and level of development. (Sun, H., & Lu, W. F, 2003). However, affected by factors such as low production training frequency, high production pressure, and insufficient comprehensive quality of some operators, the innovation ability of manufacturing enterprises still needs to be investigated, making it difficult to improve the level of product differentiation of manufacturing enterprises.

In the context of the development of the Internet and big data, the ways and sources of corporate innovation have diversified. In the details of corporate innovation culture, more elements of Chinese corporate research must be added. Most research on corporate innovation culture is mainly based on the ideas of foreign corporate innovation culture. (Wu, S. et al., 2022) This subject has fully considered the different national conditions of culture so that the research results of corporate innovation culture stay at the level of reference and guidance and provide direct guidance for the construction of corporate innovation culture in our country.

The formation of an innovative corporate culture is closely related to the continuous progress of an enterprise. How can we effectively build a culture of innovation in an enterprise? What factors will affect the performance of enterprises? What is the relationship between organizational culture and corporate performance? How does the implementation of Management innovation affect corporate performance? These are the focus of this article.

Based on the results of previous studies, this research re-emphasizes the relationship between the management control of manufacturing enterprises and corporate performance to formulate a reasonable management control plan for the manufacturing industry. While improving corporate performance, we will improve innovation and development and management control

mechanisms to achieve the healthy and stable development of the manufacturing industry, thereby driving the overall development of the national economy.

Specific research goals include:

1. To identify the impact of corporate culture on corporate performance.
2. To find the impact of corporate culture on management control.
3. To find the mediation effect of management control between corporate culture and corporate performance.

This research is intended to deepen further the analysis of the impact of management control systems on corporate performance. This research topic selects manufacturing companies with typical characteristics of the times as the research sample, and through empirical analysis methods. Explore the relationship between the development of organizational culture and enterprise performance in China's manufacturing industry, and study the impact mechanism from the perspective of management innovation.

2. LITERATURE REVIEW

2.1 Manufacturing company

The manufacturing enterprises selected in this article are advanced manufacturing enterprises with distinctive characteristics of the times. It refers to the general term for the manufacturing industry that continuously absorbs and introduces high-tech achievements based on traditional manufacturing, applies the results to the whole production and management process, and pays more attention to the progressive nature of corporate governance.

Advanced manufacturing has development advantages in technology and management and is an essential indicator of a country's degree of industrialization and international competitiveness. The specific industries and categories of the manufacturing industries selected in this paper are shown in the table.

Table1: Specific industries of selected Chinese manufacturing companies

Serial number	Manufacturing industry category	Category
1	Whole car	Automotive Manufacturing
	Transportation equipment	
2	Chemical and pharmaceutical	Pharmaceutical manufacturing
	Bio-pharmacy	
3	Semiconductors and originals	Computer, communications and other electronic equipment manufacturing
	Electronics manufacturing	
	Optoelectronics	
	Computer application	
4	Manufacturing of electrical and electronic components	Electrical machinery and equipment manufacturing
	Electrical Equipment	
	New material	

2.2 Corporate innovative culture

As one of the essential components of an enterprise's core competitive soft power, corporate innovation culture can provide corresponding guidance for corporate management innovation. Through combing the literature and synthesizing the concepts of the scholars, the definition of the corporate innovation culture studied in this topic is proposed. Corporate innovation culture is based on the background of a specific era and fits the general direction of the development of the era. Leaders stimulate the creation of employees through organizational innovation and optimization, allowing the company to adapt continuously to the changes in the market economy environment. Corporate innovation culture is not a mere slogan but is essentially the guiding concept in developing business management activities. With the help of corporate innovation culture, all enterprise members can reach a consensus and form a common language and actions. It is the only way to promote the enterprise's sustainable development effectively.

The construction of corporate innovation culture includes not only the innovation of ideas and institutional guidelines but also the innovation of material and technical levels, such as the construction of technology platforms. The construction of technology platforms is the physical manifestation of corporate innovation culture.

2.3 Management innovation capabilities

Since the management innovation theory was put forward, it has received extensive attention and discussion from all walks of life. The innovation theory emphasizes the transformation of generative technology and production methods. Scholars divide innovation from different perspectives. Some scholars divided enterprise innovation into concept innovation, organizational innovation, market innovation, technological innovation, and management innovation; Wright, C., Sturdy, A., and Wylie, N. (2012) studied manufacturing enterprises' Innovation system, technological innovation, management innovation, product innovation, market innovation, and system innovation are its main components.

In the management innovation theory, one emphasizes the thought and concept of management innovation, and the other emphasizes the practice and process of management innovation. The perspective of practice and process is more practical and operable. The management innovation in this article refers to the breakthrough of traditional management principles, processes, and practices to form new management methods. The definition of management innovation as the invention and implementation of the latest management practices, processes, structures, or technologies of existing technologies has been further achieving organizational goals, (Hock-Doepgen, M., et al, 2021).

2.4 Corporate performance

According to different measurement methods, Brown, D. M., & Laverick, S. (1994), corporate performance can be divided into financial and non-financial. Financial performance is an objective response to the actual operating conditions of an enterprise, and it is reflected in the form of data, which is easier to obtain and has more measurement indicators that can reflect the enterprise's operating conditions from different angles. Compared with financial

performance, non-financial performance acquisition methods are more complicated, and indicators are affected by many factors. Many scholars combine financial performance with non-financial performance to measure and measure corporate performance.

2.5 Related work

2.5.1 Organizational culture and innovation culture

The status and role of organizational culture incorporating competition have attracted more and more attention from domestic and foreign experts and scholars. (Sadri, G., & Lees, B. , 2001). They have conducted many theoretical and empirical studies from various angles. Of course, due to the differences between national cultures and sample sources, pay attention to the difference in angles, and the research conclusions could be more consistent. From the salient features of the company, the criteria for judging success, the leaders of the company, the management style of the employees, the cohesion of the company, and the criteria for judging the success of the company, these six latitudes.(Cruz, A. P. C. D.,et al,2015).

The research on corporate innovation culture started early in foreign countries. Foreign scholars on corporate innovation culture expounded their understanding of innovation culture from different angles. Sipe, B. S. (2019) believed that corporate innovation culture was an extension of the corporate culture. It is both an aggressive and defensive side of the corporate culture. To a certain extent, corporate innovation culture manifests corporate values. Patrick and others (McLaughlin P.,2018) believed that corporate innovation culture contained multiple elements, and corporate operating environment, corporate internal cultural networks, and leading corporate figures were all-important content of corporate innovation culture. Gregory, J. R.et al (2018) believed that corporate innovation culture was a typical subcultural phenomenon. Corporate innovation culture is affected not only by human culture, national culture, and other factors but also by organizational cultures such as unitized companies and departments. , Which makes the manifestation of corporate innovation culture more complicated. (Raza, S. A.et al, 2018). They believed there was a direct relationship between innovation culture and organizational performance. He believed that innovation culture could promote organizational performance development in a positive direction. In addition, he also emphasized that organizational innovation culture was intangible yet invisible. A spiritual combination that can be known to all company members is one of the critical intangible assets that enhances the core competitive soft power of the company. When studying companies in different industries, Dunn, H. S. (2020). Found that because of the different values held by the companies, their innovative culture construction methods are also different because corporate culture is extremely closely related to the values it promotes. He also pointed out that the innovation culture can establish a set of values and beliefs recognized by the organization's members. Under the guidance of the values, the organization's members will be more motivated to explore new development opportunities and realize the operation and management of the organization.

2.5.2 Analysis of Influencing Factors of Corporate Performance

Sadri, G., & Lees, B. (2001). Confirmed how corporate cultural concepts can promote corporate performance. From the midpoint, an enterprising organizational culture will seek

benefits for the company and make it leap forward and become a leader in the industry; a depressed organizational culture will constrain it. The policy system of the organization has relatively little impact on the company's performance. The country's development and the environment's improvement have realized the renewal of the organizational culture. It ensures that the present and future of enterprises can achieve mutual promotion. Simons, R. (2000). deeply analyzed the impact of management methods on corporate performance and put forward unique insights to implement control strategies from a brand-new perspective. Professor Simmons presented three new implementation strategy reforms here: belief control system, boundary control system, and interactive control system. These three systems will be used with the diagnostic control system to deal with the management control that the enterprise will face in the future.

Whether financial control is scientific or not will be shown in terms of the performance and efficiency of financial control. Excellent financial control will help the company better manage and develop healthily and effectively improve the company's financial management efficiency.

2.6 Development of Hypothesis

2.6.1 The relationship between organizational culture and management control style

Vande (1986) pointed out that the management control style plays a crucial role in the formation of organizational culture and creates an excellent working atmosphere conducive to improving the enterprise. There is a positive correlation between the two.

Politics (2006) analyzed the relationship between many kinds of organizational culture and management style and clarified the variability of control style and the key to the formation of organizational culture. Politis pointed out that all control styles that motivate employees to participate in decision-making activities positively impact organizational culture.

Susan (2003) believed that management control style will harm organizational culture. A knowledge vision, development and promotion of knowledge assets, and the formation of organizational culture do not need to be deliberately controlled through changes in management control styles. Instead, management control styles will affect the formation of organizational culture.

2.6.2 The relationship between management control style and organizational performance

Simons (2004) deeply analyzed the impact of management methods on corporate performance and put forward unique insights to implement control strategies from a brand-new perspective. Professor Simmons presented three new implementation strategy reforms here: belief control system, boundary control system, and interactive control system. These three systems will be used with the diagnostic control system to deal with the management control that the enterprise will face in the future. Simons (2004) proposed that the belief control system is used to transmit core values and stimulate a sense of responsibility for the organization to plan and seek new opportunities; the boundary control system is used to clarify the scope of autonomy, including clear tolerable risks and business practices; used to regulate and control Strategies used for

implementation; collecting information on the reasons for the unclear strategies and the opportunities that are being embodied. This pair of levers encourages people to acquire new learning content and promote customized new policies.

2.7 Problems in current research

At present, scholars at home and abroad have done much research on the impact of corporate culture on corporate performance. However, there needs to be more research on manufacturing, especially those with distinctive characteristics of the times. There are also significant differences in the research results of scholars, and there is no conclusion. (Gregory, J. R. et al., 2018). On the one hand, in the context of the development of the Internet and big data, the ways and sources of enterprise innovation have diversified. Therefore, there is still a certain degree of improvement in the research under different era backgrounds. On the other hand, there need to be more Chinese corporate research elements in the details of corporate innovation culture. Most corporate innovation culture research is mainly based on the ideas of foreign corporate innovation culture. This subject fully considers the different national conditions of culture so that the research results of corporate innovation culture not only stay at the level of reference and guidance but also provide direct guidance ideas for the construction of corporate innovation culture in our country. (Liu, W. et al, 2020)

2.8 Model and theoretical proposition

2.8.1 Theoretical model

This article mainly studies the mechanism of action between variables from two aspects: the main effect and mediating effect.

In terms of main effects, explore the relationship between corporate culture and corporate performance, innovation culture and corporate performance, without considering the impact of Management innovation and management control styles at this time;

As far as the mediating effect is concerned, discuss the mediating effect of mutual management control style, diagnostic management control style, management innovation, and its latent variables between corporate culture and corporate performance.

2.8.2 Theoretical proposition

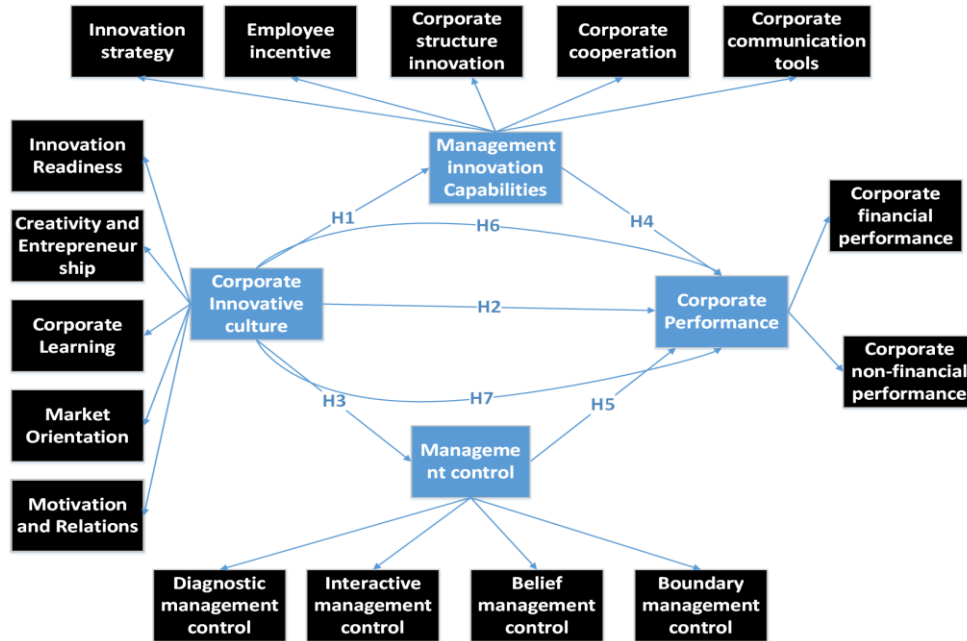


Fig 1: Model framework

P1: There is a significant and positive impact of corporate innovative culture management on innovation capabilities

Management innovation is an unknown exploration practice journey. The result is uncertain, it is possible to succeed, and it is more likely to fail. This unknown exploration practice activity requires employees to have firm belief support. Since the 21st century, more and more scholars have been trying to reveal the impact mechanism of employees' cognitive psychological processes on innovation. Corporate culture is the basis for employees to practice specific innovation behaviors. The innovation results of an enterprise are positively related to employees' belief in successful innovation. (Lam, L. et al, 2021). This study believes that corporate culture (market culture and innovation culture) will affect management innovation capabilities (innovation strategies and employee incentives).

P2: There is a significant and positive impact of corporate innovative culture on corporate performance

Every company has its own culture, and the market and innovation cultures are also bred. Many scholars at home and abroad have analyzed and studied the relationship between corporate culture and corporate performance. (Cui, X., & Hu, J., 2012). A good market and innovative culture use the internal knowledge sharing of the enterprise. High-efficiency knowledge-sharing behavior is conducive to the emergence of new thinking, leading to higher performance. This study believes that corporate culture will affect corporate performance.

P3: There is a significant and positive impact of corporate innovative culture on management control

The main body of the company's internal collaborative innovation is all employees or all functional departments. Humans build it, but it affects the values and behaviors that affect people. The characteristics of corporate innovation culture should be agile. From corporate leaders to ordinary employees, from top to bottom, they all adhere to the same innovative values. They all follow the same set of incentive innovation systems. It is conducive to improving corporate management and control capabilities. This study believes that corporate culture will affect management control styles.

P4: There is a significant and positive impact of management innovation capabilities on corporate performance

In today's society, the rapid development of science and technology is followed by people's growing diversified needs. The advantages of the products or services, Mol, M. J. and Birkinshaw, J. (2009) provided by the enterprise are getting shorter and shorter. To a certain extent, the update frequency and effect of the new product or service determine the enterprise's development status. The era of network information is coming. Intelligent technology motivates employees to innovate and improve corporate products or services to match new strategic goals. Suppose the new product or service of the enterprise is booming. In that case, it will undoubtedly bring an increase in wealth to the enterprise and the improvement of the comprehensive competitiveness of the enterprise, that is, the improvement of corporate performance. This study believes that management innovation capabilities will affect corporate performance (financial and non-financial performance).

P5: There is a significant and positive impact of management control on corporate performance

The existence of enterprise management and control style is served the strategic goals of the enterprise. (Nguyen, T. T., et al., 2017). Suppose entrepreneurs can build an excellent collaborative management system within the enterprise and obtain high recognition from employees in the management and control style. In that case, it will form an innovative conscience cycle, and it is obvious to improve innovative performance. This study believes that management control styles (mutual aid and diagnostic control styles) will affect corporate performance (financial and non-financial).

P6: Management innovation mediates the relationship between corporate culture and corporate performance

As mentioned earlier, we have analyzed and discussed the impact of corporate culture on corporate performance. In the past, scholars have yet to analyze the impact mechanism of enterprise collaborative innovation culture and innovation performance in depth. This study expects to introduce management innovation capability into the relationship between enterprise culture and enterprise performance and explore its mediating effect. Existing studies have

shown that some studies using managerial innovation ability as a mediating variable may find some interesting relationships.(Lang, T. M.et al.,2012).

In the previous hypothesis, this study believed that corporate culture, management innovation capability, and corporate performance all have a positive impact, and management innovation also has a positive impact on corporate performance. Moreover, management innovation can fill the gap between the two variables in the content of the influence mechanism. Therefore, this study argues that corporate culture affects corporate performance (financial and non-financial performance) through the mediating role of managerial innovation capabilities.

P7: Management control mediates the relationship between corporate culture and corporate performance

This research analyzes and discusses the impact of corporate culture on corporate performance. Scholars have yet to analyze the impact mechanism of corporate culture and corporate performance in the past. This study expects to introduce management control style into the relationship between corporate culture and corporate performance and explore its mediating effect. Studies have shown that some studies that use managerial control style as a mediating variable may reveal some interesting relationships. Some scholars have carried out relevant research, and the level of management control plays a strengthening role in the relationship between corporate culture and innovation performance.(Simons, R.,2000). In the previous hypothesis, this study believes that corporate culture, management innovation capability, and corporate performance all have a positive impact, and management innovation also has a positive impact on corporate performance. Moreover, the connotation and function of management control style can well fill the gap between the two variables affecting the content of the mechanism. Therefore, this study argues that corporate culture affects corporate performance through the mediating role of managerial control styles.

The research flowchart is shown in Figure 2.

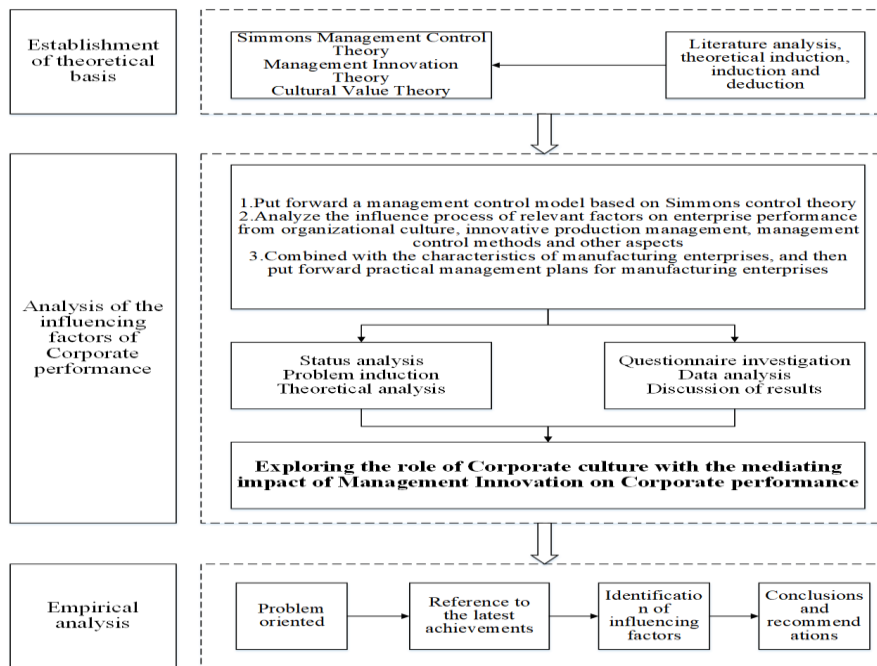


Fig 2: Research Flowchart

The main research contents are as follows:

- 1) In response to the current lack of competitiveness of domestic manufacturing companies, this research will start from organizational culture, Management innovation, and management control theories and innovatively proposes a management control model based on Simmons's control theory. It comprehensively evaluates the development status of innovation and management control in manufacturing enterprises and reviews the status quo of research in academia. Then the main concepts, such as organizational culture, management control, and Management innovation, are defined accordingly, forming the primary theoretical source of this article.
- 2) Aiming at the problem of insufficient consideration of the factors affecting the performance of manufacturing enterprises, this research will carefully analyze the impact process of related factors on the performance of enterprises from multiple aspects, such as organizational culture, innovative production management, and management control style. This research combines the current research status at home and abroad, based on organizational culture theory, management control theory, and innovation theory, and clarifies the correlation and mechanism of action between variables in theory. The empirical analysis tests the organization's culture and management control through the mediation effect model. Furthermore, the impact of Management innovation on corporate performance, and its moderating role, expand the perspective for follow-up research.

- 3) To better verify and apply the research conclusions, this research will fully integrate the characteristics of manufacturing enterprises through empirical analysis and then propose practical and feasible management plans for manufacturing enterprises. In order to maximize the innovation benefits of manufacturing enterprises and to better play the regulatory role of management control, this article puts forward corresponding policy recommendations based on theoretical foundations and empirical research results. Provide theoretical support and decision-making basis for policy executors in solving internal management control problems of enterprises and promoting the benefits of manufacturing enterprises.

3. CONCLUSION

In order to improve the enormous development potential and market competitiveness of manufacturing enterprises, it is necessary to innovate the enterprise management model. This study mainly discusses the relationship between corporate culture, management innovation, management control style and corporate performance. By combing the previous research literature, starting from China's national conditions and the challenges of the era of Industry 4.0, this study proposes a model based on Simmons' management theory. It emphasises the importance of management control style and management innovation to enterprise performance in the process of lean production and technological innovation in manufacturing. This study proved and explained the relationship between the research variables through the questionnaire survey and statistical analysis of 344 in-service employees. This study uses empirical methods to analyze the internal relationship among corporate culture, management innovation, control style and corporate performance. This study hopes to explore a path of ideological culture - technological production - innovative management - enhancing the competitiveness of enterprises. In the development of the manufacturing industry, an effective management innovation mechanism should be established to improve the entire industry's operational performance and market competitiveness. At the same time, it can serve as a model for other industries to promote the development of the overall economy. In terms of corporate managers, it is an understanding of the importance of linking the management control style of corporate managers with enterprise performance. It can stimulate the enthusiasm of enterprise managers and help them realize their work value. In management innovation mechanism, we study the relationship between corporate management innovation mechanism and enterprise performance and try to find the best management innovation model when the enterprise performance is the best. The discussion of a corporate innovation culture and core competitiveness will help enterprises advocate idea innovation, attach importance to attitude innovation, implement action innovation, take enterprise innovation as the strategic focus of enterprise operation, and enhance the core competitiveness of enterprises while creating unique and unparalleled soft power of corporate culture.

Due to the limitation of research time and personal factors, this paper may still have the following deficiencies: the influence of other control variables needs to be considered. The organizational characteristic variables are not mentioned in this article. The research object of this paper is manufacturing enterprises. Compared with private enterprises, foreign-funded

enterprises and public institutions, their state-owned nature and large organizational scale make innovation difficult to implement. It could be more conducive to the formation of an innovative culture. In addition, the construction of innovation culture is also affected by the differences in cultural background and personality characteristics of employees. After controlling these variables, we should check the impact of each variable on the innovation culture.

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