A Work Project, presented as part of the requirements for the Award of a Master's degree in Management from the Nova School of Business and Economics

This individual thesis is part of a group thesis addressing the following overarching research question

How are the Characteristics of Corporate Culture Manifested in Organizations that Exhibit Scalability?

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How are the Characteristics of Power Distance Manifested in Organizations that Exhibit Scalability?

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Abstract

The study uses Hofstede's Cultural Dimension Theory to investigate how its dimensions affect an organization's capacity for successful development. Qualitative data was collected through interviews with 35 firms in scaling stages to assess various cultural dimensions within those firms. The results indicate that top-level employees believe mostly in mixed approaches and not a strictly black-or-white way of thinking. The selection of the Hofstede framework disregards other prominent cultural frameworks, which may ultimately provide valuable findings in future studies. This study is the first qualitative assessment that investigates specific cultural characteristics while exhibiting scalability, adding important information to organizational culture approaches.

Keywords

Hofstede, Organizational Culture, Scalability, Power Distance, Uncertainty Avoidance, Individualism – Collectivism, Masculinity – Femininity, Long Term – Short Term Orientation, Indulgence - Restraint

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1. Introduction (Group Paper)

When a company begins to scale, many aspects of its operations, structure, and strategy change significantly. Corporate culture stands out as a critical yet overlooked element (Groysberg et al. 2018). When entering the process of scaling, organizations are forced to adapt their cultural framework to maintain cohesion while navigating the many challenges of growth (Schein 2010; Cameron and Quinn 2011). As this adaptation unfolds, companies often find it difficult and challenging to balance this cohesion with the evolving demands of growth, since scaling tends to disrupt established norms and respective values (Schein 2010; Cameron and Quinn 2011). The reality highlights the need to understand the defining characteristics of corporate culture that enable organizations to scale while providing stability and guidance during those uncertain times (Schein 2010; Groysberg et al. 2018).

In today's highly competitive and dynamic landscape, corporate culture has emerged as a fundamental driver of long-term business success (Schein 2010). With more than just the shared beliefs and values within an organization, a strong and adaptive corporate culture influences organizational strategy, encourages employee engagement, and fosters innovation. There have been many studies in which companies have shown their failure to align their organizational culture with their strategic goals resulting in low performance, in which the neglect of a strong culture was frequently cited as the number one cause of failure (Cameron and Quinn 2011).

In this rapidly changing world, in which many new technologies, markets, and dynamics drive companies to innovate and explore innovative strategies, some manage to achieve scalable growth. Scalability itself is nothing new in business, however, there are many factors involved for a company to achieve this level of capability. Companies achieving scalable growth tend to foster a culture of resilience and agility, in which they maintain a clear strategic focus and operational consistency while navigating challenging growth complexities. As research has shown, a well-developed corporate culture can support the seamless integration of new employees, systems, innovation and quick problem-solving in dynamic environments. All this is essential for companies' scalability-related mechanisms such as growth, since it enables companies to respond fast to external pressures without having to compromise internal alignment or values (Gibson and Birkinshaw 2001).

While it is very prominent today, the concept of corporate culture has not always been a strong focus in organizational studies or even settings. Looking back to the 1950s and 1960s, early management studies started to explore the human aspect of companies, discussing motivation and management styles as the precursors to today's understanding of culture within an organization dynamic (McGregor 1960). Now, corporate culture is seen both as a stable foundation and flexible framework that evolves through external changes such as globalization, technological advancement, and shifting societal expectations (Martin 2002). These shifts indicate that a corporation's culture needs to be strong enough to provide identity and direction, yet adaptable enough to embrace change.

Companies with stable and adaptable cultures have shown success during scaling, while others with rigid and ineffective cultures have faced challenges. The business "WeWork" exemplifies how a poorly managed and misaligned culture can lead to significant instability during scaling. Here, the company's initial ethos "work hard, play hard" fostered a loose and informal environment which often blurred professional boundaries. The lack of an organizational structure, combined with the absence of transparency and professionalism, took a toll on the investors' trust and eventually created a substantial financial challenge. Ultimately, the company's CEO resigned, causing a critical decrease in the company's valuation (Pendergraft 2021). Evidently, the lack of a cohesive and accountability-driven culture guided the business to instability, poor decision-making, and investor dissatisfaction, leading to the failure of scaling sustainably.

For one, the Agency Problem was evident as leadership often prioritized personal gain over organizational stability. This misalignment between the management's interest and the companies' goals could have initiated unstructured decisions and been the root cause of lost accountability. Further, the concept of Transaction Cost Economics reveals that WeWork's internal culture generated high transaction costs. With no foundation of trust or a structured culture in place, the company may have excessively used resources on monitoring and damage control, which led to further operational instability and inefficiency.

In contrast, companies such as Spotify, Netflix, and Airbnb are examples of organizations successfully implementing a strong and adaptable culture during the process of scaling by aligning it with their strategic objectives. All of them share a focus on transparency, regular feedback, meaningful rewards, personal freedom, and engagement (Kniberg and Ivarsson 2012; Choudary 2015; Hastings and Meyer 2020).

The success of these companies can be better understood if one examines related theoretical concepts. For instance, the Resource-Based View (RBV) positions the cultures of Spotify, Netflix, and AirBnB as valuable and inimitable, giving them a competitive edge. The strength of their cultural identities enhances resilience and makes it harder for other companies to replicate. Further, these companies provide a balance between cultural fit and cultural add, maintaining their foundational values while evolving to meet changing market dynamics and the company's continued growth. These companies stay true to their core principles while allowing them to be flexible and grow, achieving adaptability during periods of expansion. (Kniberg and Ivarsson 2012; Choudary 2015; Hastings and Meyer 2020).

This further highlights how corporate culture is seen both as a stable foundation and flexible framework that evolves through external changes such as globalization, technological advancement, and shifting societal expectations (Martin 2002). In recent years, there have been many significant changes in work structure and workforce demographics across the market. Such trends include remote work, emphasis on diversity and inclusion, general market shifts and technological advancement. These shifts in culture can have a large effect on how companies need to approach cultural change during scaling, as societal expectations could influence employee priorities, consumer behavior, and organizational value.

The shift towards remote work, which has been accelerated by the COVID-19 pandemic, transformed traditional corporate culture by decentralizing the work environment. Conventional hierarchies are challenged by remote work, which introduced more flexibility and a more autonomous approach to employee management. Remote work being integrated into organizations fosters a culture of trust and independence, empowering employees to take ownership of respective tasks while keeping in mind company goals. However, if companies fail to integrate remote work correctly, this can result in straining communication, reducing engagement, and finally a lack of collaboration (Wang et al. 2021; Bick et al. 2020).

The shift towards more diversity and inclusion in the workspace is more common in multinational companies. It promotes cultural adaptability, which allows a company to benefit from diverse perspectives and increased innovation. Organizations with high adaptability therefore foster environments where collaboration and equality thrive, as well as promote the capability of responding to diverse market needs. In case of low adaptability, companies would most likely fail to respond rapidly to market needs and quick innovation cycles (Hunt, Layton and Prince 2015; Roberson 2019).

Millennials and Gen Z can become a big challenge for companies in adapting their culture as this generation brings new values and expectations into the workforce, with cultural shifts around work-life balance, purpose-driven work, and an increase in flexibility. Flexibility is defined mostly by where and how employees work, pushing a company's boundaries to attract and retain talent. Many highly adaptable organizations changed policies to make their cultures more flexible and meaningful, aligning them with younger generations. Accordingly, organizations with low adaptability and failure to change find it increasingly hard to attract and retain talent. The resulting lack of identification with a company's culture can have a negative long-lasting impact on the growth trajectory (Twenge 2010; Schroth 2019).

At last, the role of technology has shifted many cultures as digital transformation has become a cornerstone in influencing communication, decision-making, and innovation. More companies have shifted towards digital tools, which allow for more flattened traditional hierarchies, open communication, and agile corporate culture. High-adaptable companies with technology as part of their culture framework will see more effective scaling, leveraging data and digital tools to drive continuous improvement. Organizations with low adaptability will commonly find innovation and being competitive in a rapidly evolving market more and more challenging (Yin et al. 2020).

In previous literature, the impact of organizational growth on corporate culture has been recognized by research on components, dynamics, and business success. There have been various frameworks offering distinct perspectives on how culture operates within organizations. Among these, Hofstede's Cultural Dimension Theory stands out as one of the most prominent and influential approaches.

This theory was initially developed by Geert Hofstede through extensive research on employees at IBM in the late 1960s and early 1970s. The framework explains variations in both organizational and national cultures, as well as their influence on decision-making and strategic alignment. Six dimensions have been identified from this framework: Power Distance, which measures the extent to which less powerful members of an organization accept the unequal power distribution; Individualism vs. Collectivism explores whether individuals prioritize more personal goals over group cohesion and vice versa; Masculinity vs. Femininity, considers the preference for achievement and competition versus cooperation and work-life balance; Uncertainty Avoidance, indicates how comfortable organizations are with ambiguity and risk; Long-Term vs. Short-Term Orientation examines whether a culture emphasizes sustainability and growth over immediate results; and Indulgence vs. Restraint measures the degree to which cultures allow the free pursuit of gratification versus imposing strict norms and controls (Hofstede and Minkov 2010).

Hofstede's framework provides a structured tool to understand the interplay between corporate culture and scalability, emphasizing its contribution to identifying cultural factors critical for scaling. While existing literature already explores how scalability impacts corporate culture such as shifts in values, norms, and organizational cohesion – this study contributes by understanding the specific cultural characteristics within Hofstede's dimensions that are critical to gain the capability for scaling. The question remains unanswered whether certain traits, for example, those related to leadership dynamics, risk tolerance, or time orientation, are essential during the scaling stage. This leads to the central research question of this study: "***How are the characteristics of corporate culture manifested in organizations that exhibit scalability?***".

To address this research question, the thesis is structured in a way that provides both a comprehensive foundation and a focused exploration of each dimension of Hofstede's framework concerning scalability. It begins with an overall literature review of the variables corporate culture and scalability, followed by the methodology outlining both research design and data collection. Subsequently, the thesis delves into individual deep dives of the Hofstede dimensions, providing insights from existing literature and conducted interviews. The study synthesizes these findings across all dimensions in the discussion, contributing to the existing body of knowledge by highlighting their implications for scalability. The thesis concludes with proposed managerial implications, identified limitations, and a conclusion.

2. Literature Review (Group Paper)

2.1. Scaling, Scale-Ups and Scalability

Scaling, scale-ups, and scalability are central topics in modern entrepreneurship and business management. However, these three terms are often used interchangeably without clear distinction nor understanding of their actual meanings. Here, specifically scaling and scalability are frequently perceived as synonymous by many readers. The following section hence provides a distinct understanding of the different terms and their definition for this thesis.

While starting a company requires vision and a viable product, scaling presents diverse challenges that involve efficiently growing the business without a proportional increase in resources. This is one of the most difficult tasks when building a business (Zajko 2017). Many authors accordingly view the biggest challenge for entrepreneurs not at the start but at the scaling phase of a company (Carucci 2016; Isenberg 2012). While scalability can be described an essential capability to support growth without sacrificing efficiency or service quality (Stampfl et al. 2013), entrepreneurs and leaders frequently highlight that scaling involves more than only growth. Here, the optimization of processes, efficient allocation of resources, and maintenance of a cohesive organizational culture are highly relevant aspects as well.

A scale-up is thus a type of firm in a phase of organizational development characterized by high growth (Kohler 2018). Suitably, Coviello et al. (2024) provide a clear overview of existing literature regarding the topics of scaling, scale-ups and scalability in the organizational context. These are further discussed in the following section.

2.1.1. Scaling

Carucci (2016) describes scaling as “adding revenue at a much greater rate than cost”, which underscores the financial ramifications that scaling entails. In contrast to ‘classic scaling’, Kuratko et al. (2020) and Büge and Ozcan (2021) further differentiate the term ‘blitzscaling’, which is described as a strategy emphasizing rapid organizational expansion and values speed over efficiency. This is particularly present in technology-intensive markets (Sullivan 2016).

The work of Huang et al. (2017) posits that digital innovation is a pivotal factor in scaling, enabling ventures to significantly increase their user base while minimizing the need for proportional increases in infrastructure investment. Additionally, the paper also terms scaling as a process that emphasizes growth. Compatibly, Coviello et al. (2024) identify a clear pattern by addressing eight main attributes to define scaling*: 1) Returns to scale; 2) Growth; 3) Internal elements (e.g. organizational culture); 4) Investing to grow; 5) Global markets; 6) Business model; 7) Replication Strategy; and 8) Persistence over time.*

With their research, Coviello et al. (2024) prove that most of the analyzed definitions do not distinguish between scaling and growth, which leads to a misperception that scaling is simply growth. Many of the definitions refer to growth as being quick or exponential. Yet, concerning organizational culture, the authors note that most definitions characterize scaling as a comprehensive organizational endeavor which requires significant transformation across an entire firm. Henceforth, research implies that the organizational cultural dimensions presented by Hofstede (2011) may have a significant impact on the scaling process. All six dimensions: 1) Power Distance, 2) Uncertainty Avoidance, 3) Individualism vs. Collectivism, 4) Masculinity vs. Femininity, 5) Long-term vs. Short-term Orientation, and 6) Indulgence vs. Restraint may shape how organizations approach the transformation required during scaling.

To conclude, after examining relevant research, this paper applies the definition of Coviello et al. (2024), who define scaling as “an organizational process whereby managers transform the internal organization and leverage digital resources to rapidly expand a firm’s outputs without a corresponding ex-ante increase in inputs.” (p.14).

2.1.2. Scale-Up

Compared to literature concerning the process of scaling, research regarding scale-ups is rather recent. Kohler (2018) identifies a scale-up as a corporation in a phase characterized by high growth and a validated business model. This aligns with most definitions that view scale-ups as a type of firm (Coviello et al. 2024). Bruneel et al. (2022) also stress the necessity to add a validated business model to the growth aspect. Therefore, this thesis applies Kohler's (2018) definition for scale-ups.

Some definitions examined draw back on OECD (2007) metrics for high growth firms, such as the criterions of an "average annualized growth in revenue or employees exceeding 20% over a three-year period". However, the former views this approach as critical since OECD's definition is intended for measuring high growth in general, not specifically scale-ups. Moreover, such benchmarks fail to account for unique characteristics on a firm-by-firm or sector-specific basis. In general, most studies define a scale-up as a type of firm in a specific stage of organizational development with the assumption that the firm's development is a linear process.

Next to scale-ups, other firm types include start-ups and established firms. Start-ups are newly created organizations in the very early stages of development, focusing on testing and validating their business model (Kolvereid and Isaksen 2006). Established firms, on the other hand, are mature companies with a strong presence in the market, clear organizational structures, and reliable revenue streams. In this thesis, terms such as firm, company, corporation, or organization are used interchangeably to refer to these different types of businesses.

2.1.3. Scalability

While scaling focuses on the processes that enable growth beyond proportional input increases, scalability is typically defined as a firm's inherent ability to handle growth. This ability might be strengthened by various characteristics of corporate culture. The first definition by Hallowell in 2001 finds the origin regarding scalability in e-commerce firms and focuses on a "business's ability to serve numerous additional customers at extremely low incremental cost" (p.35). Zhao et al. (2013) view it similarly and state that "Scalability enables the venture to deliver the service offering at a lower cost and to exploit the potential to serve a larger number of customers than its competitors." (p. 792). To this date, it is also the only one that offers a scale-based measure for scalability (Coviello et al. 2024). However, Zhao et al. (2013) mention that the increase in numbers and decrease in costs can be achieved through "the use of technologies, equipment, and centralized facilities." (p. 792), which stands out from previous definitions. Here, its distinction is based on the fact that scalability is supported by both a firm's technological infrastructure, its internal organizational elements and culture, encompassing traits from all six dimensions of Hofstede.

Coviello et al. (2024) further expound by mentioning that many definitions associate scalability with a firm's ability to increase outputs while reducing costs. Some incorporate economies of scale in respective definitions, such as Monaghan et al. (2020) who mention digital firms are "quickly able to build and leverage economies of scale in core business processes" (p.18). On the other hand, others define scalability as "a business model's ability to increase revenues faster than the corresponding cost base" (Stampfl et al. 2013, p. 229).

While it seems that scalability could be a performance metric, many definitions consider scalability to be a capability that a firm may develop. This comprehensible skill therefore directly ties to an organizational culture's different characteristics (Hallowell 2001, Juntunen et al. 2018, Nielsen and Lund 2018). For instance, cultures prioritizing adaptability and innovation may foster scalability by emphasizing flexibility and creativity, whereas cultures emphasizing discipline and structure may achieve scalability through efficiency and reliability. Therefore, Nielsen and Lund (2018) define it as " (…) a system's ability to expand output on demand when resources are added” (p. 66) while Juntunen et al. (2018) examine it as “the ability to deal with business-volume related changes, business-space related changes regarding markets and customers, and business model related changes in the business over time” (p.20). It is also stated that scalability implies a firm can expand on demand without constraints.

In their analyses, Coviello et al. (2024) find 14 definitions in the technology context where specifically Giustiziero et al. (2023) illustrate that digital technology is more scalable than human capital. Hence, Coviello et al. (2024) derive that digital technology is more “rapid and low-cost sharing” and an “easy and non-linear expansion of a firm’s interaction with multiple stakeholders” (p.15). This also highlights the critical role of a firm’s technological architecture in achieving scalability. Yet merely three definitions contemplate the internal implications of scalability, which appears low, given that the scaling process often involves substantial internal changes, potentially transforming an organization’s architecture and culture.

Lastly, Coviello et al. (2024) state their definition as “an ordinary organizational capability developed by managing and achieving coherence among a firm’s technological architecture, organizational architecture, and business model.” (p. 16). This thesis views scalability as such. As presented, the scaling process requires a lot of change. With growth, many different factors inside organizations are changing, including processes, hierarchy levels, planning, leadership and many more. All of these are part of the term “organizational culture” which the authors will analyze in the following chapter.

2.2. Organizational Culture

The culture of a company, often referred to as corporate culture, also commonly known as organizational culture, plays a fundamental role in any firm. For businesses looking to scale, it’s important to adjust their culture to meet new challenges (Coulson-Thomas 1995). Researchers have studied corporate culture extensively, offering a wide range of definitions.

While there is significant overlap in many definitions, certain differences stand out and deserve attention. This section focuses on clarifying what corporate culture means. However, before exploring it in detail, it is necessary to first consider the broader concept of “culture”. After all, the diversity of definitions for organizational culture reflects the many ways culture itself is understood. In 1998 a study identified 54 distinct definitions of culture in academic literature published between 1960 and 1993 alone (Kumar 2016). Generally, the concept of culture often is described as a “fuzzy” concept as it is difficult to grasp and generalize. Nevertheless, there are still essential elements to be defined and categorized (Causadias 2020; Spencer-Oatey 2021).

2.2.1. Culture

Culture is influenced and shaped by several factors. Therefore, national culture, for example, is affected by geographical location, climate, traditions, values, as well as historical circumstances, all of which are transmitted through societal mechanisms like education or socialization. Resulting, expressions of culture are found in different domains, including architecture, art, language, media, economic systems, social behaviors, work ethics, and even leisure activities, among others. It is important to mention that while some cultures remain insular, others are more open to external influences and thus change (Coulson-Thomas 1995).

According to Coulson-Thomas (1995), culture encompasses values, customs, beliefs, and assumptions, shaping behaviors, attitudes, and expectations both intentionally and unintentionally within groups. These aspects of culture furthermore dictate what is considered acceptable or appropriate within a group. Speaking of acceptance and appropriation, groups face two key challenges over time: integrating individuals into a cohesive whole, while adapting effectively to external environments to survive. The collective learning about the solutions to these challenges, forms the shared assumptions and beliefs that we call “culture” (Ojo 2010).

At its core, culture represents the customary practices of a specific group, thus fundamentally influencing how people perceive and prioritize their world (Coulson-Thomas 1995).

A renowned scholar in this field is Geert Hofstede. Together with his son and Minkov (2010), he likens culture to a computer's programming and defines culture as the "collective mental programming that sets one group of humans apart from another". He further elaborates that these behavioral patterns, thoughts, and emotions are often established during childhood, as it is this time, when individuals are receptive to absorbing new information and experiences, in particular (Hofstede et al. 2010).

2.2.2. Culture as a Social Phenomenon

Some scholars simplify culture into two broad categories – national and organizational – while others propose additional levels, meaning that culture is not confined to the national level alone, where older generations pass traditions to younger ones. Kawar (2012) identifies four distinct levels at which culture operates: First, the national level – here, as already discussed, unconscious values are formed during childhood, which remain stable despite changes in practices over time. Secondly, the organizational level: This level reflects practices that are rather superficial, thus manageable. These practices differ across companies even within the same country. Third, the occupational level: A blend of national and organizational culture that further gets influenced by norms of specific professions i.e., teaching. Lastly, the gender level, recognizes cultural differences between men and women which are shaped by national cultural contexts.

According to Gallivan and Srite (2005), organizational culture is a subset of national culture, as most organizations operate within a specific national context, thus employing individuals from the same cultural background. However, due to rising multinational corporations, these distinctions have blurred, positioning firms as macro-cultures and countries as micro-cultures.

The perspective of Spencer-Oatey (2021) too, shifts culture from a strictly national construct to a personal and psychological one, influenced by society. Here, society does not need to be equated to a single nation or nationality. Instead, culture simultaneously becomes part of every individual's identity while serving as a universal social creation, thus varying in how beliefs, attitudes, and behaviors are practiced and embraced.

Culture plays a pivotal role in a business context too. Particularly when businesses interface with stakeholders including customers, employees, suppliers, or investors (Jones 2007). Traindis and Suh (2002) succinctly stated Culture to be to society what memory is to individuals. Culture is a way of preserving and passing on effective practices through generations. According to Hofstede (1994), corporate culture can be seen as patterns of thought and behavior transferred from parents to children, teachers to students, leaders to followers, and vice versa.

The P-Model proposed by Causadias (2020) is in line with the views of Triandis and Suh (2002), Hofstede (1994), and Kawar (2012). The P-Model emphasizes three core elements of culture, being people, places, and practices. These three elements are influencing each other and are interdependent. This interdependentness leads to the fact that culture cannot exists without one of these core elements. (Causadias 2020). The first core element, which is seen as the foundation of cultural systems is found by people. It includes their social interactions, demographics, and cultural expressions (Cooper and Denner 1998). Places, being the second core element are meant to shape cultural settings such as neighborhoods, schools, or homes, including institutional and ecological factors. Lastly, practices involve participation, community engagement, as well as cultural expression through daily customs and rituals (Causadias 2020).

2.2.3. Corporate Culture

Having introduced the broader concept of culture, it is evident that culture itself transcends national boundaries and exists within organizations. Corporate culture is frequently held accountable for numerous organizational challenges while occasionally being credited with fostering positive qualities at the same time (Ojo 2010).

According to Hofstede (2001), corporate culture can be seen to be fundamentally distinct from national culture. However, these two complement each other. Hereby corporate culture is seen to uniquely define companies by focusing on internal behaviors and values, while not considering broader national influences. Conversely, national culture disregards the nuances of corporate culture, thereby focusing on the broader norms that differentiate one country from another.

The study of corporate culture dates back to the early 1980's. Already in 1979, Pettigrew is considered pioneering the field by analyzing how organizational culture emerges through collective beliefs, ideologies, rituals and myths in a boarding school (Plakhotnik 2008).

A comprehensive yet general definition of corporate culture is offered by Edgar Schein from MIT's Sloan School of Management. Schein argues that organizational culture can be understood as the "way of life" within an organization, which is shaped over time and persisting in the long run. This "way of life" encompasses the different aspects of an organization's functioning. It includes punctuality in attending work, completing assigned tasks, adherence to dress codes, the display of company logos on attire, interactions between supervisors and subordinates, employee behavior towards customers, clarity and enforcement of rules and procedures, the management's attitude towards worker welfare, openness in communication, as well as further practices, defining the organization's daily operations (Schein 2004).

Kumar (2016) defines corporate culture as a combination of philosophy, ethics, values, trust and shared behaviors which are underpinning an organization. While Fondas and Denison (1991), one of the most famous and respected theorists dealing with organizational culture emphasize that corporate culture represents the foundational values and principles shaping management systems and behaviors and that both exemplify and reinforce those basic principles.

In order to understand corporate culture more easily and effectively, its key elements have to be analyzed.

2.2.4. Elements and Characteristics of Corporate Culture

Several scholars describe culture as being multi-layered. Among the most recognized models are Schein's model (1985) and Rousseau's model (1990) (Bunch 2007). Schein (2004) argues that culture can be analyzed at three different levels. Here the term "level" refers to the degree to which a cultural phenomenon is visible to the observer. The proposed levels include artifacts, values, and underlying assumptions and progress from visible to tacit or invisible. To understand culture, its complex patterns combined with its interrelated layers must be decoded (Štok et al. 2010). Schein's model, being one of the most cited frameworks in organizational culture studies, serves as a tool for abstraction and complexity reduction. The model suggests a hierarchy in which visible behaviors influence and are influenced by rules, standards, and prohibitions which are seen as unobservable assumptions (Dauber et al. 2012).

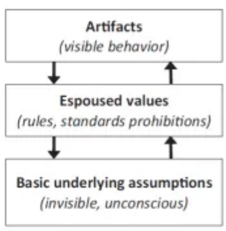

Figure 1: Organizational culture model by Schein (1985)

By introducing a fourth domain – symbols – and defining the processes linking each element of the organizational culture construct, Hatch (1993) extends Schein's model. The extension allows for a better understanding of interdependencies within the model. Through the model, Hatch identifies two possible pathways for how observable behaviors emerge form underlying assumptions. Firstly, through "manifestation" into values and subsequent "realization" into artifacts. Secondly, through "interpretation" into symbols and subsequent "symbolization" into artifacts. Nevertheless, it remains unclear under which conditions these transformations occur. Similarly, the factors determining whether assumptions become "manifested" and "realized" or "interpreted" and "symbolized" remain unclear (Dauber et al. 2012).

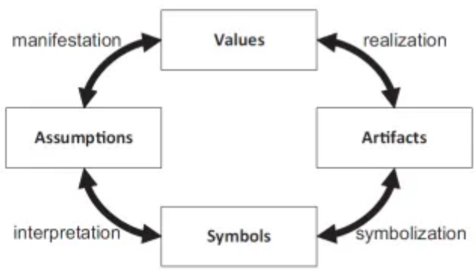

Figure 2: Organizational culture model by Hatch (1993) (retr. from: Dauber et al. 2012).

Rousseau (1990) takes the organizational culture model one step further by offering a five-layered model instead of a three- or four-layered model. Rousseau's (1990) model is structured as concentric rings in which he emphasizes the distinction between visible outer layers, such as artifacts, and hidden inner layers, such as fundamental assumptions (Ghinea and Bratianu 2012). The first layer is artifacts, containing observable manifestations of culture. The following layer addresses patterns of behavior. Here, cultural norms are formed by established behaviors. Thirdly, behavioral norms incorporate implicit rules which lead to guiding actions. Furthermore, the fourth ring is values. Values display core principles shared within the organization and lastly fundamental assumptions which are seen as deeply ingrained beliefs forming the basis of cultural identity (Bunch 2007).

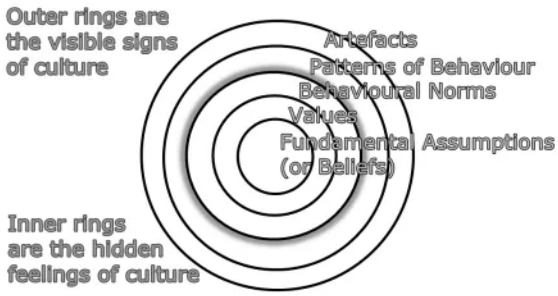

Figure 3: Rousseau's model of organizational culture (retr. from: Ghinea, Bratianu 2012).

Another perspective is provided by Herman's Iceberg Model (1970). It distinguishes between visible, formal aspects of an organization (e.g., systems, structures, policies) and hidden, informal aspects, such as attitudes, beliefs and values (Ghinea and Bratianu 2012).

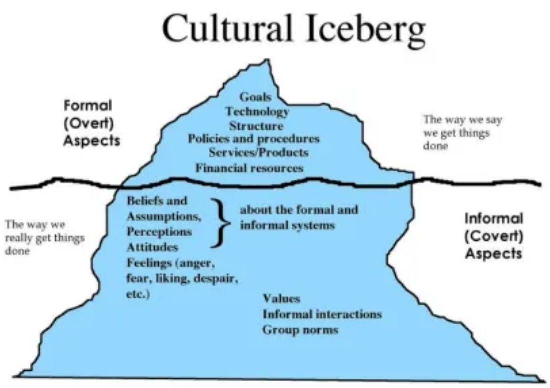

Figure 4: Herman's Iceberg Model. (retr. from: Ghinea, Bratianu 2012).

According to Hodgetts and Luthans (2003), several important characteristics are associated with organizational culture. First, observed behavioral regularities, such as common language, rituals and terminology. Second, norms. These contain expectations regarding work quantity and intergroup cooperation. Third, dominant values, like shared commitments to quality, efficiency, or other goals. Philosophy yields the fourth characteristic. It covers beliefs about employee and customer treatment and is followed by Fifth, rules - concerning guidelines for productivity, customer relations, and internal cooperation. Lastly, Hodgetts and Luthans mention organizational climate. Hereby, the overall atmosphere that is shaped by interactions among participants and their treatment by management plays a significant role.

By examining these cultural elements across a variety of organizations and scholars containing numerous definitions, different types of cultures can be identified.

2.2.5. Typologies of Organizational Culture

Deal and Kennedy (1982) identified four distinct types of organizational cultures. The first one is Tough-Guy*:* This culture is characterized by Individualism, risk-taking and quick feedback. Employees thriving in this environment often enjoy high-pressure situations. However, Individualism may also lead to high turnover, thus making it challenging to build a cohesive culture. The second type is called Work Hard – Play Hard: In this culture, teamwork and high energy are valued. Employees receive feedback immediately and only face minimal risks. This culture incentivizes a drive to collectively excel. Bet-Your-Company-Culture is the third kind: Decisions in this culture involve high stakes, meaning that outcomes often take years to materialize. The focus is on long-term planning, preparation, and risk mitigation, therefore emphasizing collective responsibility. The last one is called Process Culture and is characterized by low risk, paired with slow feedback. Precision and attention to detail are paramount in this culture. Employees prioritize technical excellence over immediate outcomes.

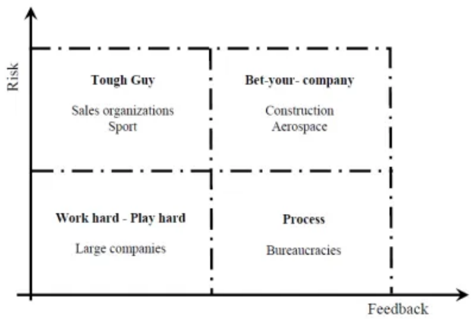

Figure 5: Organizational Culture Model by Deal and Kennedy (Deal and Kennedy 1982).

Cameron and Quinn (2011) further distinguish four dominant culture types. With Collaborative (Clan) Culture: A friendly, team-oriented environment is meant and held together by loyalty and tradition. Hereby the focus lies on employee development and creating a humane workplace. The second type Create (Adhocracy) *Culture*: Puts emphasis on adaptability, innovation and risk-taking. This culture thrives on producing cutting-edge products and embracing change. Thirdly, Control (Hierarchy) Culture: Yields a formal, structured environment with a strong focus on rules, processes and efficiency, as the name already suggests. Lastly, compete (Market) Culture: A rather result-driven culture in which competition, external positioning and productivity is prioritized.

The numerous elements of corporate culture mentioned before are playing an important role in representing different corporate typologies. However, while the two just mentioned typologies are worth mentioning, they are less frequently used, thus valued by scholars if compared to Hofstede's cultural dimension model.

2.2.6. Hofstede's Cultural Dimensions

Hofstede's culture dimension framework was initially developed to analyze cultural differences at the national level, which offered a more systematic approach on understanding how societal values can influence workplace behaviors and organizational practices. The framework had been derived from a large-scale study conducted at IBM in over 50 countries, in which six culture dimensions were identified: Power Distance, showing the acceptance of hieratical inequality; Individualism vs. Collectivism, which is all about exploring personal autonomy compared to group cohesion; Masculinity vs. Femininity, contrasting competition and status as well as material success against collaboration and quality of life; Uncertainty Avoidance, measuring tolerance against ambiguity and risk-taking; Long-term vs. Short-term Orientation, which is future planning against tradition and immediate results and at last Indulgence vs.

Restraint, addressing gratification against self-control (Hofstede 2001; Hofstede et al. 2010; Hofstede and Bond 1988).

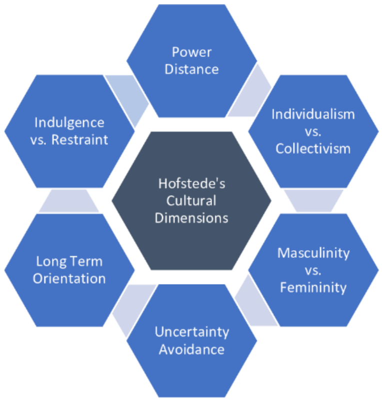

Figure 6: Hofstede’s Culture Dimension (Vizmonte and Ligot 2024)

In comparison to the typologies of organizational culture mentioned before, which are more generic and theoretical, Hofstede’s framework provides a more systematic and practical approach, making it more valuable in understanding and applying corporate culture in an organizational context.

Since the publication of the framework back in the 1980s, it has become one of the most widely used tools for analyzing corporate culture (Kirkman et al. 2006). Previous frameworks mentioned in the literature focus on defining corporate culture more on a conceptual level, while Hofstede’s framework provides a more practical application with a direct link to real-word scenarios. If one looks at an example, the dimension Power Distance has been used in the past to identify leadership styles, indicating that high Power Distance often exhibits hierarchical decision making while low Power Distance fosters more of a participatory leadership (Harzing and Hofstede 1996). This shows that these dimensions allow organizations to design their culturally aligned strategies, which ensures compatibility with employees’ expectations and overall company goals.

Despite the culture dimensions wide adoption, it has also faced some criticism in past years. Some scholars such as McSweeny (2002) have argued that it oversimplifies culture though equating it with uniform culture traits, neglecting the intra-culture diversity factor which can be very different in many countries. There has also been criticism when it comes to the representativeness of the data since it was only derived from IBM employees and its static nature, as the framework does not fully capture the evolution of cultural influences by technology and globalization (McSweeney 2009; Tung and Verbeke 2010). Nevertheless, there have also been many validations of the framework with all its dimensions, such as in the World Values Survey, underscoring the enduring relevance (Beugelsdijk et al. 2015).

Connecting the theoretical construct and practical application seen through this review, Hofstede's framework stands out as a valuable and pioneering tool in understanding corporate culture. It has a very systematic methodology and with its emphasis on culture dimension it allows researchers and practitioners to analyze culture, making it crucial for cross-cultural studies and corporate strategies.

2.2.7. Corporate Culture and Scalability

The preceding, detailed analysis of existing literature reveals culture to be an inherently complex phenomenon with a pervasive impact on organizations (Amah and Daminabo-Weje 2013). While its importance has become clear, how does corporate culture stand in relation to firm scalability?

During the 1980s and 1990s, the surge of interest in organizational culture coincided with efforts to understand why American firms were struggling to compete with their Japanese counterparts (Ojo 2010). According to Amah and Daminabo-Weje (2013), the success of an organization is significantly influenced by its culture. They argue that a strong corporate culture serves as an alternative control system, ensuring productivity, profitability, and adaptability in dynamic environments i.e., business contexts. In this manner, key benefits of a strong organizational culture include employee motivation –to encourage innovation and creativity; Customer orientation – to enhance responsiveness and service quality; Global Competitiveness – which equips firms to navigate technological and environmental changes; Behavioral Guidance – teaching employee's appropriate interactions with stakeholders and lastly; Organizational Cohesion – which fosters loyalty as well as high moral among employees (Kumar 2016).

A quantitative analysis by Kotter and Heskett (1990) demonstrates that firms with strong cultures outperform those with weak cultures. McShane and Glinow (2005) highlight three critical functions of corporate culture: 1. It acts as a form of social control, therefore influencing decisions and behavior. 2. It serves as social glue, thus attracting and retaining top talent and lastly, 3. It aids the sense-making process, meaning it enhances communication and cooperation. Shahzad et al. (2012) illustrate that performance-enhancing cultures significantly increased organizational income by 765% between 1977 and 1988, compared to just 1 % growth in organizations without such cultures.

To conclude, organizational culture plays a vital role in achieving higher levels of performance by fostering goal alignment and motivating individuals. Due to shared values, pride as well as a sense of belonging is created, which encourages employees to wholeheartedly commit their skills and potential to the organization (Kumar 2016). It can be said that a strong culture serves as an intrinsic motivator leading to superior performance, thus scalability. Therefore, key elements of a robust organizational culture include aspects like empowerment, decisiveness, a learning mindset, and teamwork. Once arrived at this level, culture becomes a true catalyst for gaining the capabilities to scale, thus a source of sustainable competitive advantage (McShane and Glinow 2005). While general management systems can be replicated, a company's cultural strengths that are deeply ingrained and tied to a company's core philosophy remain uniquely and therefore difficult to imitate.

The comprehensive analysis of culture across its various dimensions illustrates its pervasive influence on shaping behavior as well as expectations within organizations. Whereas national culture provides a broad context, corporate culture stands out as a distinct and essential construct which is tailored to the internal dynamics of a company. Shared principles, values and behaviors that guide decision-making and interactions within an organization are reflected, which makes it a critical factor in achieving strategic goals. Building on insights, corporate culture is defined in this paper as follows:

Organizational culture is a set of values, symbols, and rituals, shared by the members of a specific firm, which describes the way things are done in an organization in order to solve both internal management problems and those related to customers, suppliers and the environment (Claver et al. 2001).

Furthermore, due to the examination of existing literature, it becomes clear that corporate culture goes beyond simply influencing internal dynamics. Thereby playing a critical role in shaping a firm's ability to scale.

3. Methodology (Group Paper)

This section outlines the motivation for a semi-structured, cross-sectional interview and discusses the choice to employ a qualitative re-examining of existing literature to reveal characteristics of corporate culture for a business to obtain the ability to scale. Considering the investigative approach of this study, the qualitative approach provides flexibility in exploring, capturing, and elaborating the information provided by the respondent (Saunders et al. 2019). Furthermore, the data obtained is more comprehensive and in-depth, allowing a more precise answer to the questions than, for instance, with a quantitative approach. This is, as the chosen method allows for the exploration of new perspectives that emerge during interviews. Due to this flexibility, qualitative approaches are particularly good at investigating underexplored topics and which is essential when conducting research in new fields of study (Hatch 2011). A quantitative approach may not be as well suited as it cannot answer the research question as detailed since it solely focuses on the relationship of multiple variables rather than the interviewee`s beliefs, emotions, and experiences (Lakshman et al. 2005).

This study involves semi-structured interviews, a form of qualitative research especially suitable for investigating complex social phenomena such as corporate culture (Bryman and Bell 2018). Thanks to this approach, this allowed the authors to obtain contextual information and insights into the points of view and experiences of the interviewed managers. The sample consists of 37 individuals, mostly managers, founders, and executives from a variety of scaling businesses, as well as two individuals from academia.

Purposive sampling methods allowed the writers to receive sufficient relevant data from a smaller sample of interviewees. This approach is especially helpful in qualitative research to guarantee that participants have the experience and knowledge required to answer the research questions, selecting them not randomly but based on the prerequisites needed (Patton 2002). In order to participate in the interviews, individuals were required to have been directly involved in the scaling process and spent enough time within the firm to offer informed information on its growth and development.

The team of authors used a variety of networks to collect responders for the interviews. This included educational relationships like student associations (i.e., SCOPE Maastricht), personal networks, and business connections like LinkedIn. The sample's diversity and relevance were increased by using the previously mentioned variety of outreach methods and following criteria, which improved the validity and richness of our data (Saunders et al. 2019). The chosen selection criterion made sure that all participants had the necessary organizational expertise to offer insightful criticism on the process of development. Respondents needed to have worked for their business long enough to be able to take part in key scaling efforts. To interview respondents on the cultural elements during scaling, we also only included businesses that had previously scaled their operations.

Given its reliability and integrated transcription functions, Microsoft Teams was used to conduct interviews and gather the needed data. Following ethical research norms, all interviews were recorded on audio with the participants' permission (Saunders et al. 2019). By combining both verbal consent and Microsoft Teams' automatic requests for transcribing authorization, dual consent was achieved. This strategy was essential since it can result in more candid and open responses since participants are assured that their opinions are respected and fairly portrayed (King & Brooks 2017). Furthermore, recording interviews with permission enables researchers to concentrate on the discussions rather than taking notes, which leads to the acquisition of richer data (Bryman and Bell 2018). All participants received assurances of confidentiality and anonymity in which the data was handled anonymized throughout the research process (Kang & Hwang 2023).

The interview protocol was designed to explore all the various aspects of Hofstede's cultural dimensions, with a particular focus on how these dimensions manifest in scaling organizations. Questions were crafted to probe decision-making processes, communication styles, and hierarchical structures, providing valuable insights into how Hofstede’s cultural dimensions are characterized in the respective company.

The first part includes questions on “The role of the interviewee and the industry of the company” as well as “To what extent has your company grown/scaled in the past? Change of location, higher turnover, etc. When did the scaling take place?”. These questions are intended to receive insights into the validity of the person being interviewed, as well as guaranteeing a fit for the paper’s research question.

In the second phase, the interviewee's opinion and experience regarding the different dimensions are investigated. The questions (Appendix 1) indirectly address every dimension individually in order to be as precise as possible to minimize error or bias with the responses. This is important data, as the thesis will draw a comparison of the data gathered, as well as the given literature.

The qualitative findings from the interview are organized in a table (Appendix 2) by distinguishing the statements according to their respective dimensions. This table is used to identify similarities and differences as well as proposed connections and conclusions based on the data patterns found.

Consequently, the thematic approach offers the chance to methodically and effectively examine qualitative data. It is defined as a "method for identifying, analyzing and reporting patterns (themes) within data" (Braun and Clarke 2008). For the thematic approach, first, the transcripts and data were examined. Further, the cultural tendencies of each organization were categorized according to Hofstede's dimensions, forming the basis for the subsequent analysis. In this analysis, each individual paper delves deeper into the interviews, examining the transcripts in detail to gain a more precise understanding of the cultural inclinations.

Because of the semi-structured format's flexibility, the authors were able to examine distinct organizational contexts while keeping interview formats consistent (Galletta 2013). 2018).

To better understand the multifaceted cultural phenomena that exist within businesses, the qualitative approach was selected. Qualitative approaches are well-suited for investigating the "how" and "why" questions in organizational research, according to Hammersley (2010).

4. Characteristics of Corporate Culture Manifested in Organizations that Exhibit Scalability (Individual Papers)

The following chapters will examine two of the six dimensions and how their characteristics are manifested in organizations during scaling. The authors will analyze each dimension and the existing literature as well as the findings from the conducted interviews. Since every dimension manifests differently, the respective research questions are adapted for every dimension. Finally, each dimension provides several propositions based on findings derived from the conducted interviews.

4.1. Power Distance (Jonas Vogt)

4.1.1. Introduction

In an increasingly globalized world and growing international competition, staying ahead and scaling one's business is crucial to survive and excel. As previously mentioned, scalability is described as an "organizational capability developed by managing and achieving coherence among a firm's technological architecture, organizational architecture, and business model" (Coviello et al. 2024, p.16). Furthermore, this process aims to accustom a growing demand in such a sustainable way that the governing principles and abilities of the system within a firm are not neglected (Vadde 2018). Even though scaling a company depends on varying factors, creating a firm culture in which employees are eager to work has become more essential since work has shifted from manual to more intellectual labor. In theoretical professions with a decreased need for hands-on involvement, team spirit and the need for collaboration have become more important (Chatman and Choi 2022).

As described in his work, the term corporate culture (CC) refers to the various beliefs and certain customs and practices that are shared and continued by the workers of a firm or institution (Schermerhorn et al. 2011). Since CC can include varying effects, the underlying principle of the following paper is based on Geert Hofstede's framework of cultural dimensions as they cover a broad range from different cultural angles. According to Geert Hofstede, it is a collective phenomenon that is always in motion and constantly (further) developed by those involved (Hofstede 2011). Originally, the model was applied to national cultural differences, which highlights the importance of looking closer at the organizational level to illustrate the effects on companies.

A key concept of the original dimension refers to the distribution of decision-making authority and is defined as Power Distance (PD). This dimension refers to the "extent to which the less powerful members of institutions and organizations (…) expect and accept that power is distributed unequally" (Hofstede et al. 2010). Since PD and hierarchy influence workplace interactions, decision-making, and overall employee morale, it can affect a firm's potential to grow (Greer et al. 2018). Companies that have established high PD are accustomed to hierarchical leadership styles, where decisions and task guidelines are provided from above, and overall, the work environment is fairly structured and formal (Barsoux & Lawrence 1990). On the other hand, firms that practice a low PD prefer a more autonomous leadership and are more comfortable with relatively equal power distribution (Matouschek et al. 2017).

Since globalization leads to more international teams, it is crucial to understand how cultural differences, specifically power dynamics, impact growth potential (Liang 2022). Therefore, the main research question of this report is to define: *How are the characteristics of* ***Power Distance*** *manifested in organizations that exhibit scalability?*

Even though a few hints exist on possible associations or relationships between PD and scalability, it should be noted that there is still a lack in the given search results. Hence, further research may be required to come up with stronger links. This aims to propose new fields, which should be looked at.

To address the research question, this report will conduct a comparative analysis of interviews conducted with organizations with varying levels of Power Distance and which characteristics are manifest in those organizations.

4.1.2. Literature Review

Power Distance

Hofstede's ideas and framework on PD were based on his large-scale study of IBM workers during the 1960s and 1970s. The work on cultural differences looked at people from 70 countries and allowed to compare the differences in power dynamics between cultures (Hofstede 2001).

Hofstede's analysis of PD came up with three main parts that comprise the dimension and are still applicable today. Firstly, it talks about the general "Acceptance of hierarchy," which refers to people's acceptance of their position within an organization. Additionally, depending on the height of PD, authority is questioned differently (Hofstede 2001). Secondly, the "Centralization of Decision-Making" describes to what extent the management styles are participative and encourage employee involvement. The higher the layers of management are, the more centralized a top-down decision process might be (House et al. 2004). Lastly, the various styles of communication are an essential part of PD. Depending on the PD, subordinates are less or more inclined to express their disagreement with superiors. Furthermore, the level of PD dictates the amount of direct communication between superiors and their subordinates (Minkov and Hofstede 2014). It is crucial to specifically understand the different positive and negative effects varying PD can have on organizations and their employees.

Power Distance and its Cultural Characteristics

PD can have several different effects on the culture of a firm. The given literature is often very critical of high PD organizations since it restricts individual freedom, which is often associated with a good workplace in the Western hemisphere (Gupta et al. 2004). However, several scholars highlight the importance of an increased amount of PD and its positive effects (Wang & Guan 2018; Brockner et al. 2001).

High PD is often found in centralized organizations that adhere to rigid hierarchies. This allows for more defined organizational roles and clearer communication (Wang & Guan 2018). Nevertheless, communication with superiors is negatively connected to organizations with an increased PD. To add, the amount of communication was smaller in high PD environments (Madlock 2012). In these environments, employees may be more satisfied with decision-making processes that do not involve their input. This simplifies their tasks since workers have clearer expectations of what they must do and, therefore, an increased acceptance of hierarchical structures (Brockner et al. 2001).

In addition, Wang & Guan (2018) suggest that employees in high PD organizations are more likely to accept decisions made by superiors without questioning their authority. This idea is supported by stricter communication channels with a clear top-down approach, leading to quicker key decisions (Madlock 2012) since it requires less time for debate and discussion within the team (Daniels and Greguras 2014). This gives organizations the potential for quicker implementation of strategies and changes, allowing them a potential competitive advantage in high-pressure and short reaction time surroundings (Daniels and Greguras 2014). These scholars illustrate that ultimately, leaders favor having the power of decision (Madlock 2012).

Chou-Kang et al. (2017) suggest that high Power Distance countries create firms that are more aware and engaged regarding corporate social responsibility (CSR) engagement (2016). Concerning setting an example for their employees, Wu & Chaturvedi (2018) discovered that ethical leadership by high-level leaders and CEOs can have a stronger positive impact on CSR than in other surroundings. These results were previously validated in another study in 2016, that concluded that high PD organizations can potentially enhance CSR performance when leaders prioritize ethical and socially responsible practices, as their influence is more pronounced in such cultural contexts (Lu et al. 2020). These results illustrate that organizations that scale may evolve their cultural characteristics depending on the level of PD (Wu & Chaturvedi 2018).

Conversely, low PD often correlates with increased organizational innovation and adaptability since open communication encourages creativity and problem-solving skills (Madock 2012). This fact is also supported by Li et al. (2024), who found that lower PD orientation leads to more employee help-seeking behavior. These results can be explained through a study conducted by Madlock in 2012, which identified fear of authority as a mediating factor. The findings highlight the importance of considering cultural values in understanding workplace behaviors. The lower amount of hierarchy encourages employees to engage in voice behaviors, which means speaking up with new ideas (Botero and Dyne 2009). For businesses hoping to scale, these qualities are essential as they enable quick reactions to a shift in the market (Madlock 2012).

Overall, Eylon and Au (1999) found that a low PD is positively correlated with higher job satisfaction and engagement. This was also shown in 2009 by a study, which illustrated a higher focus on employee development and empowerment for lower PD organizations (Khatri 2009). The paper further concluded that more open communication between hierarchical levels existed and that employees focused less emphasis on status symbols. Higher empowerment, also shown by Zhang and Begley (2011), resulted in more people challenging their superiors. This, in return, leads to an increased willingness to share ideas and opinions within teams and enhance innovation (Kirkman et al. 2009). The facts mentioned above are essential elements that help businesses grow more efficiently (Eylon and Au 1999).

Relevance of this Paper

The current research demonstrates that PD is often applied cross-culturally, but the weaknesses of PD suggest such a level of analysis may overlook other factors at the individual organizational level (Eylon and Au 1999). A better definition and comprehension of how and where power exists in organizations today are made possible by the idea of PD. Compared to traditional paradigms that view PD as a single metric, these are more varied and dynamic, narrowing the gap on the effects of PD (Gong et al. 2019). Since the original dimensions were published decades ago, the data could be regarded as outdated (Molenaar et al. 2024). Today's world, shaped by economic advancement, globalization, technology, and social media, is vastly different from the one in which Hofstede conducted his studies four decades ago. This shift affects how cultures perceive and interact with power structures, potentially altering the relevance of original PD findings.

The study seeks to explain how PD settings can improve employee empowerment and promote a creative culture by examining the connection between PD and scalability. Scalability, which demands businesses to continue functioning efficiently and effectively even as their operations expand, is a critical element of organizational success (Hallowell 2001). The link between cultural traits and scalability becomes increasingly important as firms experience accelerated development and global market expansion (Gibson and Birkinshaw 2001). This study examines how cultural qualities are seen in scalable businesses, providing valuable insights into the factors that either support or hinder an organization's ability to grow appropriately. It allows for an increased awareness of the role that characteristics of PD play within firms.

Moreover, a more detailed understanding of this cultural dimension in mainstream business contexts, the paper intends to shed light on how PD characteristics appear in organizations that have scaled. This study adds to the body of research that indicates PD may have an impact on innovation and organizational performance (Daniels and Greguras 2014; Eylon and Au 1999; Gong et al. 2019). To address these gaps, this paper will look at the following: *How are the characteristics of* ***Power Distance*** *manifested in organizations that exhibit scalability?*

4.1.3. Analysis

The paper focuses on the various traits of PD and which parts of PD are found within scaled companies. Moreover, it aims to find out whether there are similar traits in all firms. The analysis is based on Hofstede's definition of PD, which measures the degree to which less powerful members of a firm or organization accept and expect unequal power distribution (Hofstede et al. 2010).

The analysis focuses on the key areas derived from Hofstede's work on PD: Acceptance of hierarchy, centralization of decision-making, and communication styles (Hofstede 2001; House et al. 2004). The interviewees are founders, C-level executives, and long-standing employees who were part of the scaling process of the company. The interviewees needed to be able to talk about the development, vision, and key decisions to receive a variety of answers, not restricted to one specific kind of company. For this reason, there were no limitations on the industry of the interviewed firms, which led in return to receive a broader understanding of the different characteristics of PD found within firms.

The Aim of the Qualitative Research

The goal was to understand the role Power Distance plays in the interviewed firms, the level of hierarchy, and the decision-making process within the organizations. Therefore, the interviewees were asked, "*How do decisions typically get made in your organization*?" and "*Do people at different levels of the hierarchy have a say*?" (House et al. 2004). These questions allowed us to understand the variance of PD a company applies to its employees. The qualitative answers allowed us to follow the beliefs and structures more in depth, as Escandon-Barbosa et al. noted in 2021 since quantified scores will not be able to provide as much contextual understanding. Additionally, the qualitative answers were used as a measure to prevent response biases, as Podsakoff et al. pointed out in 2003, and to eliminate the possibility of central tendency biases. This represents the tendency of respondents to agree with statements regardless of their content (Krosnick 1999). Since qualitative questions encourage for detailed answers, respondents are compelled to think more critically and provide detailed answers. Further, answers for specific scenarios and reasons can reduce the influence someone might feel to answer with a socially desirable response (Podsakoff et al. 2003). The responses of the firms vary about PD, categorizing them into three groups.

Levels of PD

The analysis of interview data reveals a spectrum of Power Distance manifestations across different organizations, ranging from low to high PD environments. Firms that depicted lower PD and fewer levels of hierarchy highlighted their focus on teamwork. The following quotes give a clear indication of their key topics:

Collaborative Decision-Making: An IT company with 30 employees emphasized the importance of involving colleagues in decision-making. The interviewee stated, "It is important to me to always involve colleagues because I believe that it is a strength in the team when you also take other facets into account. I always ask the question; how do you see it?" *Team-Based Decision-Making*: A small IT start-up (10 employees) reported a highly transparent and inclusive approach: "Our philosophy is that everything in the company is public and can be challenged. This is important for speed, flexibility, agility, and avoiding bias." "Our philosophy is that everything in the company is public and can be challenged. This is important for speed, flexibility, agility, and avoiding bias." (IT start-up / SaaS, 10 employees). These statements highlight that firms see lower PD as an advantage to staying reactive. It fits with Botero & Dyne

(2009) findings that lower Power Distance encourages employee voice behaviors and participation.

Even though the dimensions focus on opposites, most of the respondents favored a mixed approach, which suggests that organizations are adapting their Power Distance strategies based on their size, industry, and specific decision-making contexts. These approaches were favored, since the founders and CEOs valued their employees' input, but knew that they ultimately had to decide by themselves. The statements below allow to better understand, which advantages a mixed approach can bear:

Selective Involvement: A property management company with 15 employees noted, "It is important to us that for decisions that affect everyone, everyone has a say. Of course, there are certain decisions where I, you and the other managing director, put the two of us together."
Departmental Involvement: A larger crafts business (600 employees) emphasized, "It is actually more important to take the department heads with us, who can facilitate understanding with the other employees." "Sometimes decisions are even made by the team itself. But when it comes to the direction of the decisions, the management makes a decision, and it is then announced." (IT consultancy).

A few firms exhibited certain traits, which resemble high PD characteristics. They favor structure and order, which can be seen in a few of the following quotes:

Centralized Decision-Making: A tax consultancy firm noted, "When it comes to the direction of the decisions, the management makes a decision, and it is then announced. Nevertheless, the team is involved beforehand, but the decision-making authority ultimately rests with the management."
Hierarchical Structure: A large clinic (100,000+ employees) reported a top-down approach: "Well, that is actually from the top, certain goals were set and then broken down for each level,

how can you do that for the different areas?" "Nevertheless, we of course did not let the final decision be taken away from us." (IT company, 100+ employees). These examples illustrate some scholar’s ideas, among others Madock (2021) observation that high Power Distance can lead to more centralized decision-making.

The quotes illustrate the practices across different organizations, from highly collaborative and flat structures to more hierarchical decision-making processes, with many companies adopting a mixed approach depending on the situation or as they grow.

The interview data can be regarded as a selective sample, which illustrates how PD moderates the relationship between corporate culture and scalability. Analyzing the interviews it became apparent that in smaller organizations, lower Power Distance facilitates agility and innovation, as seen in the IT startup where “everything in the company is public and can be challenged.”. This promotes a flexible environment conducive to rapid scaling. Contrary to larger organizations, such as medical providers with over 100,000 employees, higher Power Distance structures may streamline decision-making but could inhibit creativity and responsiveness to market changes.

Data Analysis

The study interviewed 37 companies from various industries and firms to examine PD and the other Hofstede dimensions, as well as two expert interviews. A key finding from the analysis is that Power Distance can evolve within an organization. This is exemplified by a case study of a wine distributor with 30 employees, where the managing director described a development from high to low PD as they gained experience. The director stated, "I realized that far-reaching decisions from day-to-day business or even strategic decisions can be made much better if you involve employees in the decision-making process who you think can contribute a certain amount of effort.". This suggests that organizations may need to adapt their PD approach as they grow or face new challenges, potentially impacting their ability to scale.

Organizations with low PD typically demonstrated more open communication, increased employee involvement in decision-making, and flatter hierarchical structures. In contrast, high Power Distance organizations showed more centralized decision-making and clearer hierarchical structures.

One professor at the NOVA School of Business and Economics, Constança Casquinho, stated that there is no universal solution and degree of PD that scaled firms exhibit. In her opinion as a professional consultant, it depended on the timing, the team composition, and the industry a firm operated within. She added that even though each degree of PD bears its benefits, she would ultimately advise firms on a mixed approach since extremes are rarely a good choice for firms.

The analysis suggested variations in Power Distance across different industries and company sizes. Smaller companies tended to exhibit lower Power Distance, while larger organizations often showed higher Power Distance characteristics. This was reflected in their decision-making processes and communication styles. Exemptions, like the firm mentioned above, indicate that changes can also go in the other direction, pointing to the crucial role leading personnel have. This analysis provides insights into how Power Distance manifests across various organizations and its implications for decision-making and organizational culture.

From the interviews, it is evident that traits of PD were found within firms that exhibit scalability. Within the firms interviewed that exhibited high PD environments decision-making tends to be centralized, reducing employee input, and leading to decreased employee engagement. For instance, one interviewee from an IT company mentioned, "Of course, there are always decisions to be made... which are certainly not always super-transparent" (IT company with 30 employees). Conversely, low PD cultures encourage open communication and employee involvement, fostering a more scalable environment. Another participant noted, "It's important to me to always involve my colleagues... I always ask the question; how do you see it?" (Craft business with 600 employees). This approach enhances problem-solving and adaptability, which is crucial for scalability. In multicultural teams, managing power dynamics effectively was highlighted as essential for leveraging diverse perspectives and driving scalable growth across global markets (Aviation industry - 500 employees).

4.1.4. Proposition Development

Looking at previous research, ideas from academia, and the identified gap concerning the firm perspective on scaling a company, this paper proposed several potential connections to investigate further.

While high PD can lead to quicker implementation of strategies (Daniels & Greguras 2014), it may also stifle innovation and creativity necessary for sustainable growth, which might be relevant for creative firms and organizations that need to adapt quickly. Further, high PD environments may discourage employee voice behaviors (Botero & Dyne 2009), potentially limiting the diverse ideas necessary for scaling. Taking these factors into consideration, it should be investigated whether:

Proposition 1: *High Power Distance can inhibit scalability*

Several interviewees emphasized the value of open communication and decentralized decision-making for scalability, which gives credibility to proposition 1. This supports the idea that firms that scaled could illustrate more characteristics of lower PD in their firms.

Taking the individual aspects of PD into consideration, high PD organizations tend to have more centralized decision-making processes, which may slow down adaptation to rapid changes required for scaling (Madock 2012).

Firms that depict a lower amount of PD seem to correlate with increased innovation and adaptability (Chen et al. 2021), which are crucial for scaling businesses. Even though the sample holds little expressive power, it should be noted that the results are supported by research and various scholars. An interviewee from a craft business with 600 employees mentioned, "Accordingly, it is also important to us that decisions are made in such a way that everyone has a say." This statement directly links to the proposition, showing how Power Distance can influence the decision-making process by including more voices, potentially affecting both speed and transparency in scaling organizations. Therefore, it should be considered whether:

Proposition 2: *Firms' ability to scale can be shaped by certain traits, specifically the pace and openness of their decision-making process.*

As the interviews and literature indicated, lower PD encourages employee help-seeking behavior (Li et al. 2015) and voice behaviors (Botero et al. 2009), potentially leading to more efficient problem-solving during scaling. On top of this, lower PD environments tend to have higher job satisfaction and engagement (Eylon and Au 1999), which can contribute to retaining talent during rapid growth phases.

An interviewee from an IT Start-up stated: "Our philosophy is that everything in the company is public and can be challenged. This is important for speed, flexibility, agility, and avoiding bias. It helps ensure we don't develop products that miss the market's needs." This quote directly illustrates how a low Power Distance environment empowers employees to challenge ideas, leading to increased innovation and adaptability.
As a participant from a tax consultancy pointed out, "The team itself makes some decisions. Management decides on the course of decisions and then makes the announcement." This highlights how, even if management still has some influence, empowerment in decision-making

may boost innovation and responsiveness, two qualities that are crucial for scaling. For this reason, it should be investigated if:

Proposition 3: *Lower Power Distance surroundings can lead to higher levels of employee empowerment, enhancing the organization's capacity to innovate and scale.*

Nonetheless, for all propositions proposed, managers must understand how PD characteristics influence a company’s ability to scale.

4.2. Indulgence vs. Restraint (Group Work)

4.2.1. Introduction

After Hofstede published his initial four dimensions in 1980, he later introduces two more. The newest dimension that he found in 2011 is “Indulgence vs Restraint” (Hofstede 2011). Compared to the other five dimensions it covers a topic that is more known from literature under “happiness research” (Hofstede 2011, p. 15). Cultures characterized as indulgent prioritize hedonism, emphasizing free expression, leisure, and a positive outlook. The people are more actively involved in sports and have a higher percentage of declaring themselves very happy. In contrast, Restraint cultures enforce strict social norms, valuing self-discipline and control over gratification. Individuals in these societies tend to believe that what happens to them is not shaped by their actions (Hofstede 2011). Hofstede et al. (2010) emphasize that this dimension specifically relates to the enjoyment of life and the pursuit of fun, rather than the gratification of human desires in a broader sense. Regarding organizational culture, which focuses on shared values, norms, beliefs and behaviors in organizations (see Chapter 2.2.), this cultural dimension influences workplace behaviors, employee morale, and corporate practices. Corporations with high Indulgence stress opportunity-seeking and creativity, while high Restraint cultures prefer discipline and authority (Beugelsdijk and Welzel 2018).

Hofstede’s sixth dimension offers a unique perspective on workplace behaviors and how corporations implement employee satisfaction into their corporate practices. This dimension is becoming increasingly important for organizations seeking to boost job and overall organizational performance by enhancing job satisfaction through self-expression, enjoyment, and innovation. While the earlier dimensions are well studied, Indulgence vs. Restraint remains underexplored in organizational context. Several authors mention that it has yet to receive more attention to completely understand its relevance organizational cultural context (Alipour and Yaprak 2022; Beugelsdijk et al. 2017; Gu et al. 2022). Research suggests its influence on risk-taking (Alipour and Yaprak 2022), innovation (Choi 2019) and job satisfaction (Gu et al. 2022), however, there is little evidence on its role regarding the organizational scalability which the authors have defined in Chapter 2.1.3. Understanding what the defining characteristics of this dimension are during the scaling stage could reveal new ways to foster creativity and growth. That is why the paper addresses the following research question: *How are the characteristics of **Indulgence vs. Restraint** manifested in organizations that exhibit scalability?*

The following chapter aligns with Gu et al. (2022) approach to draw inferences from the core values of indulgent national cultures, which prioritize pleasure, enjoyment, and freedom due to the limited empirical evidence of the association with organizational culture. This paper investigates the characteristics of Indulgence vs. Restraint as part of organizational culture during the scaling stage of corporations while examining the existing literature and data from 37 interviews (see Chapter 3). With the findings from academic insights and real-world examples the authors explore how indulgent and Restraint organizational cultures balance enjoyment and work while exhibiting scalability.

With this study the authors shed light on the defining practical characteristics of this dimension within organizational cultures that exhibit scalability and how these characteristics are defined. It highlights how indulgent practices influence creativity, satisfaction and growth. With the help of these modern insights, managers could develop strategies to align their organizational culture with the workforce needs.

4.2.2. Literature Review

As previously mentioned, there are not many papers that focus on this dimension in the organizational culture context which is why the authors firstly draw inferences from the core values of indulgent national cultures and link it to organizational culture. As stated above this dimension comes more from the "happiness research" (Hofstede 2011 p. 15). Therefore, it is understandable that during their approach to regroup Hofstede's dimensions in combination with Inglehart's dynamic concept (Inglehart and Wayne 2000), the authors Beugelsdijk and Welzel (2018) include all the characteristics of the Indulgence vs. Restraint dimension into their new dimension "Duty – Joy". During their cross-cultural studies, they find a clear shift over time in the direction from Duty to Joy (Figure 8).

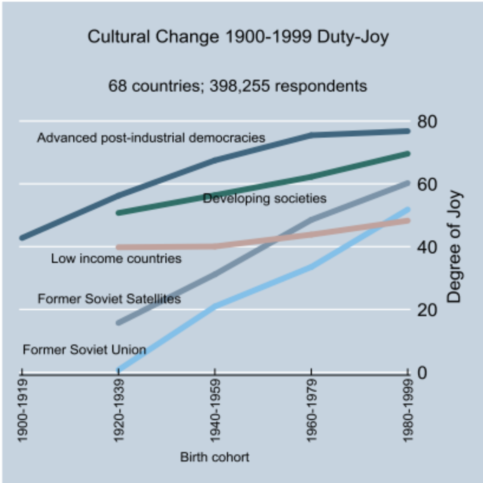

Figure 7: Cultural change Duty – Joy (Beugelsdijk and Welzel 2018, p. 1491)

They discover several important characteristics of indulgent or Restraint societies. More indulgent societies find imagination an important child quality. In the context of organizational culture, this could be reflected in the support of creativity and open mind thinking in the workplace. Especially during the scaling stage, this could foster innovation and adaptability, enabling the organization to pivot and grow in dynamic markets (Djock 2024). On the other hand, people who are more identified as restrained often value hard work as an important quality. This approach could lead more to stable and consistent scalability by ensuring reliability.

Gu et al. (2022) claim that indulgent employees remain in their positions for personal fulfillment and engagement rather than solely for a paycheck or job title while Restraint cultures prefer certainty and conformity (Dumitraşcu and Dumitraşcu 2016). Gu et al. (2022) argue that the interest-level of the job greatly enhances job satisfaction for people from indulgent cultures. They care more about their work activity than their job safety in the near future while in Restraint cultures by definition excitement and pleasure at work are less likely to be a significant contributor to job satisfaction (Gu et al. 2022). The urge for personal fulfillment requires organizations to design roles and processes that emphasize meaningful work and flexibility to keep the employees motivated to work on growing the company. In contrast the need for certainty and conformity calls for efficiency, steady growth and organizational systems with clear roles and predictable outcomes.

One of the few studies that investigates this dimension and its impact in the business context, particularly on the risk-taking behaviors of businesses, is Alipour and Yaprak (2022). They discover that indulgent organizations support more risk-taking behavior due to fewer rules, norms, and procedures. With less emphasis on strict protocols, these organizations can pivot quickly, an essential trait for scalability in dynamic environments (Jie et al. 2020). Garicano and Rayo (2016) contend that highly restrained companies are often characterized by rigidity and resistance to change which can negatively impact firms' engagement in innovation and willingness to take risks and could be less conducive to scaling. They further suggest that Indulgence is closely linked to a Short-term Oriented mindset, which aligns with the findings of Gu et al. (2022). This goes hand in hand with a tendency towards lower self-control, leading to a greater willingness for frivolous spending (Gupta et al. 2018). This provides insight that indulgent organizations might prioritize immediate gains, rapid expansion, and innovative investments while exhibiting scalability.

Alongside these findings, Syed and Malik (2014) argue in their study of companies in Pakistan and the USA that cultures with high levels of Indulgence are more likely to adopt new technologies than those with lower levels. They suggest that indulgent societies may promote innovation as a means of continuously fulfilling individuals' impulses for enjoyment and life satisfaction. This tendency with prioritization of innovation, adaptability, and customer-focused solutions can be essential during scaling (Yi, 2021). Alongside this study, Griffith and Rubera (2013) explore the impact of Indulgence on the relationship between technology and innovation in terms of market share and concluded that the positive effect of innovation increases along with a greater culture of Indulgence. However, Gallego et. al. (2020) are not able to prove their hypothesis that a higher level of Indulgence leads to a higher level of innovation.

Research and Development closely accompanies innovation. During his study, Choi (2019) explores how national cultures affect R & D investments. During his multisided approach he discovers that the tolerance for free expression is linked to openness toward exploring creative ideas and taking risks on new ventures, such as R & D projects. The other perspective that idleness and negligence lead to a lack of responsibility in task execution cannot be substantiated. Choi (2019) additionally mentions his thought that Indulgence alongside other dimensions would create the optimal structure for economic growth and therefore essential during the scaling stage.

As previously mentioned, the literature on the overall effect of this dimension is very undiscovered. Therefore, the authors of this study cannot conclude from the literature if Indulgence increases overall organizational effectiveness while the corporation exhibits scalability. However, the positive influence on innovation as well as the shift towards the more people-oriented and joyful job experience might be indicators of the positive impact during the scaling process. Throughout the analysis, the authors plan to identify statements that align with the existing literature and provide deeper insights into different approaches taken by businesses.

4.2.3. Analysis

General Analysis

This analysis takes a closer look at the dimension and its research question: *How are the characteristics of Indulgence vs Restraint manifested in organizations that exhibit scalability?*

Overall, 37 interviews were conducted and analyzed as discussed in the methodology chapter (see Chapter 3).

For the analysis chapter the authors will examine specific answers from some interviews regarding the questions: *1) How does the company approach balancing work with personal enjoyment, like allowing flexible breaks or organizing fun activities? 2) Are there clear boundaries, or is there room for spontaneity and enjoyment? 3) Do you offer work benefits and how often are they used?*

Throughout the analysis, quotations will be provided for each of the three components of the question, and their relevance to the research question will be systematically examined and established.

The Role of Social Bonds in Scalable Growth

As presented in the literature, the creation for this dimension comes from the "happiness research" (Hofstede 2011 p. 15). Therefore, the authors are eager to see whether companies allow personal happiness at the workplace to happen or whether they strictly focus on business. Many different companies state that they offer office parties a few times a year to increase the social connection between the employees. One manager explains their approach in detail: *"We plan team events together, take a certain percentage of our monthly turnover and decide together what we want to do with it. For example, we have played paintball together or been to the Oktoberfest - all at company expense."*.

By dedicating a portion of monthly turnover to team-building events, the corporation invests in employee morale and fosters a sense of community. These activities enhance employee satisfaction and reflect the organizational commitment. The company's approach to using a portion of revenue for employee engagement aligns with the values employee retention and satisfaction, potentially serving as a foundation for sustainable growth during the scaling stage.

Another interviewee explains the same approach, and even describes it as fundamental. Since they are a fully remote company, he feels like he needs to compensate for less in-person interaction by organizing team weekends several times a year. Other leaders explain that they do not limit themselves to just offering Christmas or after-work parties. One manager sends the whole staff on a cruise, while another organizes "Office Olympics" between the different locations. These activities are designed to not only strengthen the social connections within teams but also to build relationships with colleagues at other sites. This organizational structure addresses scalability, by fostering a culture of collaboration, trust, and morale, increasing the employee engagement.

One respondent describes his view on office events and what he really cares about: *"Our company fosters a culture where organized social events blend with spontaneous team bonding, encouraging genuine interactions. We place a strong emphasis on building authentic connections, so team members naturally choose to spend time together because they genuinely enjoy each other's company."*.

The person stresses that the social connections are authentic and not forced by the company. That illustrates that the company focuses more on building and signaling an environment which is enjoyable daily rather than trying to compensate for unpleasant daily experiences with an office party once a quarter. As previously stated, an organizational architecture and business model that supports authentic interactions and embed employee satisfaction creates a potential sustainable foundation for scalability.

Lastly one responder also highlights some obstacles that come along the way: *"Our team includes different age groups which have unique needs and preferences. That makes it tough to find one-size-fits-all solutions that work for everyone."*. That symbolizes that even though the company wants to offer personal enjoyment experiences it can be difficult to include everyone's personal preferences. That way sometimes well-intended offers can start a conflict rather than increase the social connection. Therefore, diversity must be accommodated without creating conflict.

Overall, in addition to parties, most of the companies offer team activities outside the work as well as weekly or monthly breakfasts or lunches. The company's emphasis on creating an enjoyable and authentic daily work environment contributes to employee motivation and engagement, which seem essential during the scaling stage.

Balancing Structure with Spontaneity and Enjoyment

Now that it is established that most companies are offering after-work activities for personal enjoyment, the authors are analyzing whether the firms also offer spontaneity during the working hours or if they are mostly structured when it comes to that.

One quote that really shows the strong indulgent culture, comes from a young German CEO in a Portugal based start-up: *"We recently spent an hour at one of our grandmas' house during work and ate cake with her. Sometimes on Friday evenings the others are already drinking their first beers while the other is still finishing something."*. This statement highlights an organizational culture that permits a lot of spontaneity and blurs traditional boundaries between work and personal enjoyment. The interviewee additionally adds that as long as the work gets done on time, he is very flexible when the employees arrive at work. For instance, if the employee went out the night before, he does not have to show up at 8am. A culture of spontaneity and trust fosters adaptable structures that support growth while maintaining employee satisfaction and productivity. However, he does not only see the positive aspects in his very flexible approach: *“In the end, as I said, they are friendships, and you still have to have working relationships somehow and sometimes things don't work out which is not that easy”.*

With this quote he describes the obstacles that excessively strong work relationships can create, highlighting problems that might not appear with clearer boundaries and that friendships can conflict with work matters. While flexibility and strong relationships enhance engagement and morale, excessive Indulgence could therefore compromise the structural coherence required for scalability.

Two more CEOs give short but strong answers to show their indulgent approach that aligns with the literature. As stated, indulgent culture cares more about personal fulfillment, free expression and their interest level (Gu et al. 2022). The first CEO sums it up with his own belief: *“We believe enthusiasm drives the best work!”.* That shows exactly that the person prioritizes employee passion and intrinsic motivation and that the people are not only motivated by their paycheck. This reflects a key component during the scaling stage as it drives innovation and adaptability. Similar to this another respondent states: *“I also hate organizations that only question and not trust! My doors are always open.”.*

The open-door policy puts emphasis on trust, open communication and free expression which enhances scalability by creating a supportive and empowering environment. Only one manager shows a very restricted approach with not much room for enjoyment or spontaneity: *“We do have individual events, but not during working hours. We believe that such activities only slow down sales.”.*

This approach strictly focuses on the working quality and goals during the working time. It reflects an organizational architecture that prioritizes productivity and measurable outcomes. While this approach may limit spontaneity and creativity, it could be particularly beneficial for performance-driven industries, where the attainment of specific goals is essential during the scaling stage. The company is already quoted in the "Masculinity vs Femininity" dimension (Chapter 4.4), where they show that meeting their goals is the number one priority.

One thing that many companies have in common is the option of flexible working hours combined with sometimes flexible working locations. This approach creates a dynamic and adaptable organizational structure that empowers employees to self-manage their time and energy, thereby promoting intrinsic motivation and reducing burnout, which is inevitable for scalability. Even though this has less to do with enjoyment between colleagues it influences the spontaneity of the employees and goes along with the next subchapter.

Offered Work Benefits

Personal enjoyment can come from events or a pleasant work environment. Nevertheless, it can also come from work benefits apart from the pay cheque that the company offers which increases the happiness level as well as the social connection to colleagues. As already discussed in the "Masculinity vs Femininity" dimension (Chapter 4.4.3) there are certain things to increase the work-life experience. In this chapter the authors focus on more work benefits apart from home office and flexible working hours to showcase what companies can offer.

One topic that is mentioned twice is vacation days: *"We also have an unlimited vacation policy as long as deadlines aren't missed."* and "*Instead of the 30 days of vacation we had before, since the middle of the year there are now 30 days of vacation and 12 additional days"*. Both approaches show high trust in the employees as well as the understanding that the more working days might not always equal success. The first quote allows the workers to exercise personal discretion over their time off as long as productivity standards are maintained. Prioritizing results over rigid schedules fosters a business model that emphasizes sustainability, adaptability, and employee satisfaction. There is one CEO who points out that even though he offers work benefits like job bikes or gym memberships they are mostly not used by his staff which is why after a while he questions the necessity of them for his business.

All in all, there are no organizations that do not offer any benefits. The most used include public transportation tickets, free food and drinks at the office, job bikes or gym memberships. With this analysis the authors can argue that the majority of companies are leaning more towards an indulgent approach with enjoyable working conditions and benefits to increase morale, productivity and motivation which aligns with literature.

4.2.4. Proposition Development

As established in the literature review by several authors Indulgence has a positive impact on risk-taking behavior (Alipour and Yaprak 2022), adaptation to new technology (Syed and Malik 2014), as well as Research and Development (Choi 2019) which can also be seen as innovation. Additionally, the overall shift in business moves from Duty to Joy (Beugelsdijk and Welzel 2018) which impacts job satisfaction and with that job performance (Gu et. al. 2022).

The interviews demonstrate that most companies are fostering an indulgent organizational culture, where a focus on employee enjoyment is evident. This indulgent approach is reflected not only in the analyzed office parties and after-work events but also in the range of work benefits offered, including extra time off, flexible working hours as well as free food and drinks. By examining these benefits and practices, the authors have developed a deeper understanding of the ways in which an indulgent culture can positively impact employee motivation, engagement, and overall job performance. Employees in indulgent organizations might feel more valued, which may contribute to high levels of job satisfaction and stronger organizational commitment. The analysis suggests that promoting indulgent values in the workplace is a strategic approach to fostering motivation and a positive work ethic. Out of the findings the authors therefore come up with the proposition:

Proposition 1: *Cultural characteristics of Indulgence are necessary in order for organizations to exhibit scalability.*

In contrast to this there is the discovery that Restraint cultures are more focused on consistency, efficiency and discipline. That is why another proposition is made:

Proposition 2: *Excessive Restraint-oriented organizational cultures prioritize stability which may hinder the flexibility required for rapid scaling.*

Overall, as with the other dimensions, it is often a balanced approach that brings the most success. Even though Indulgence increases job satisfaction and employee engagement, Restraints are often useful to not lose focus. Therefore, the last proposition is:

Proposition 3: *The balance between Indulgence and Restraint, with a tendency towards Indulgence, is crucial during the scaling stage.*

5. Discussion (Group Paper)

5.1. Introduction

In the way organizations navigate growth and adapt to challenges, corporate culture plays a very important role. As heard throughout the thesis, when companies enter the scaling stage – which is marked by strong growth and increased complexity – the dynamics of corporate culture are heavily influenced. The scaling process mentioned before often requires companies to adapt their leadership style, decision-making process, and internal structures in order to manage the expansion effectively. To understand these traits, Hofstede's framework of cultural dimension provides a foundational tool. However, the traditional application as has been seen in the analysis does not fully account for the external pressures and transformations arising during the scaling process.

The introduction to the thesis highlighted that modern workplace dynamics such as globalization, the rise of remote work during COVID-19 and greater emphasis on work-life balance have added multiple layers to corporate culture. As a result it therefore might add more complexity in the adaptation of culture during the scaling process. Thus, it is necessary to contextualize the dimensions of corporate culture and its characteristics within the conditions of scalability, showing a better understanding between the interplay of scaling and culture adaptation.

This thesis seeks to address this by exploring the research question: **"How are the characteristics of corporate culture manifested in organizations that exhibit scalability?"** The discussion tries to identify how Hofstede's dimensions manifest themselves in companies that exhibit the capability of scaling.

The discussion section is structured into four distinct parts. The first part is about showcasing, what findings support the existing literature and align with established theories. The second part is about mentioning findings that challenged the existing literature, identifying potential future research gaps. Following, the third part provides findings that extend beyond the existing literature, proposing new perspectives on the characteristics of corporate culture during the scaling stage. At last, in part four managerial implications are provided, offering actionable insights for leveraging these findings in practice.

5.2. Supporting the Existing Literature

The findings from the previous analysis validate many principles of Hofstede's cultural dimension in such a way that they demonstrate a strong relevance in understanding the interplay between corporate culture and scalability. Across many industries and organizations, the dimensions Power Distance, Uncertainty Avoidance, Individualism vs. Collectivism, Masculinity vs. Femininity, Long-Term vs Short-Term Orientation, and Indulgence vs. Restraint showed that they can shape organizational strategies and ultimately growth, aligning with theoretical frameworks and prior studies.

Through many interviews, the dimension of Power Distance has shown its critical factor in adaptability and decision-making. In low Power Distance organizations, the interviewees expressed how innovation and problem-solving can be encouraged through open communication and flat hierarchies. This observation aligns with Chen et al. (2021) and Botero et al. 2009 arguing that a reduced hierarchy can foster creativity and employee engagement. On the other hand, if the organization has an increased PD structure, the interviews emphasized that this top-down approach increases efficiency, particularly in very time-sensitive growth situations. In these settings, leaders tend to act as role models, influencing employee's alignment and fostering innovation, as can be seen in research by Wu et al. (2021).

At last, in the interview the questions around Indulgence vs. Restraint highlighted how indulgent cultures enhance employee satisfaction as well as innovation, supported by the findings of Gu et al. (2022), who notes that indulgent environments foster job satisfaction through personal fulfillment and engagement. The companies in the interviews reported that they include team-building events and flexible working hours, boosting morale and engagement during the scaling stage. Indulgent cultures were linked to increased risk-taking and innovation as Alipour and Yaprak (2022) argue that fewer restrictive rules in indulgent environments encourage experimentations, adaptability, flexibility as well as spontaneity.

5.3. Challenge the Existing Literature

The analysis showcased several cases in which the findings diverged from the existing literature, challenging the universality of Hofstede's framework of corporate culture dimensions.

High Power Distance environments are often associated with limited communication and strong hierarchal decision-making (Chen et al. 2021) however, the interviews revealed a more nuanced reality. Many of the high Power Distance companies interviewed, adopted a structured communication system that ensures information would flow effectively, which counters the argument that high Power Distance limits dialogue. Yet, voluntary communication has been less frequent in these settings, emphasizing the need for systems to encourage collaboration. At last, most interviewees were in favor of a mixed approach between hierarchical leadership and elements of egalitarianism. Ultimately this challenges the view that either High or Low Power Distance is more effective.

At last, the dimension Indulgence vs. Restraint challenges an established assumption to a certain degree. While Indulgence was often associated with positive outcomes such as employee satisfaction and innovation (Gu et al. 2022), the interviewees revealed that some organizations experience conflicts in maintaining professional boundaries from overly flexible structures.

These findings suggest that excessive Indulgence environments might hinder effectiveness, especially during strong periods of growth where boundaries are critical.

5.4. Extends the Existing Literature

The insights from the interviews not only support or challenge the literature but also areas where the literature can be extended in order to address the evolving dynamics between corporate culture and scalability.

Looking at the dimension of Power Distance, the existing literature predominately focuses on the binary distinction between Low and High-Power Distance, however the analysis reveals a more nuanced perspective. The interviewees consistently expressed the value in combining both, hierarchical efficiency and a more equal and inclusive communication structure. Companies emphasized that a hybrid approach can leverage the strength of both ends of the spectrum to address the complexities of scaling. For example, within an organization, the employees might be involved in the idea creation and selection, but the final decision still needs to be made from up top.

The last dimension which extends on existing literature is Indulgence vs. Restraint as the interviews provide evidence that both poles interact more fluidly then suggested by Hofstede's model. For example, the practices in indulgent organizations such as flexible work arrangements and team-building activities can boost employee morale and innovation. However, if an indulgent environment becomes too excessive, it could occasionally create challenges in maintaining professional boundaries during rapid growth. The findings suggest that Indulgence cannot be universally beneficial and that its impact can depend on the organizational context in which future studies should be inclined to examine how both poles can coexist.

5.5. Managerial Implications

The observations from the analysis underline the importance of a strong and adaptive corporate culture during the scaling stage, where managers must understand and navigate the balance between the characteristics of the cultural dimensions. This requires some clear strategies that align well with the company's industry, market dynamic and growth phase.

In order for companies to achieve the capability of scaling, companies need clear communication, especially in the dimension of Power Distance. Managers should not only inform employees of decisions, but also ensure they understand the rationality behind it. This blends the decisiveness of High-Power Distance with the inclusiveness of Low Power Distance. Further, leaders should be actively advised on their model behavior, as interviewees revealed that in High Power Distance environments employees often emulate their leader's action, in which it makes leadership integrity crucial for fostering innovation and reaching leadership goals.

At last, the dimension Indulgence and Restraint plays a critical role while exhibiting scalability. Managers need to foster a corporate culture more in the direction of Indulgence which can enhance job satisfaction and creativity, allowing employees to create ideas without strict boundaries. For example, encouraging team-building activities and flexible work arrangements can potentially boost employee's morale while maintaining productivity. However, a level of balance between Indulgence and Restraint is necessary in order to ensure accountability and alignment with the organization's objectives.

Incorporating these implications, managers could create an adaptable and resilient culture that can support sustained growth and the complexities of scalability. These nuanced strategies provide actionable insights that align internal practices with external demands, which could potentially lead to long-term success in some very dynamic markets.

6. Limitations and Future Research (Group Paper)

This study faces several limitations related to its methodological approach and the application of Hofstede's cultural framework. Yet, the findings and outlined limitations similarly highlight various themes for future research. These either extend or intensify the gained understanding of how cultural dimensions are manifested in scalability. The following section integrates these aspects by directly linking the study's confines with recommendations for forthcoming studies, focusing on constraints of a qualitative research approach, dimension-specific insights, and emerging workplace trends.

6.1. Qualitative Research

Methodological limitations are related to this study's selection of qualitative research, human subjectivity, the chosen research design and potential biases. First, qualitative research lacks the capacity for statistical validation, reducing the applicability of findings to larger populations (Atieno 2009) and making the results of this study not objectively verifiable. Relying only on primary data from the interviews conducted may neglect valuable comprehension from further assessments. Additionally, each participant may have perceived this study's semi-structured interview questions slightly differently, resulting in a variability of answers. To enhance the robustness of findings, future studies can thus integrate a multi-method approach, combining qualitative and quantitative techniques. This is because conducting surveys alongside interviews would provide a detailed analysis and could allow for profounder understanding of one's observed culture. As subjectivity is an equally common restriction of interview-based research, it suggests that important issues could have been overlooked in both this paper's data collection and analysis. Here, as this study is heavily reliant on the interpretations of the researchers, it may be influenced by personal experiences and cognitive biases as also discussed by Choy (2014). The above-mentioned suggestion for further examination will also allow for amplified objective validation while retaining the contextual information gained from qualitative data, such as in this study.

6.2. Research Design

Addressing the selected research design and the importance of the human factor in qualitative studies, this paper's emphasis on a mostly non-geographically distributed sample with an emphasis on German firms introduces a cultural bias, potentially skewing the results towards German business norms and ethical practices. This limits the applicability of findings to non-German, European or global contexts, particularly in companies with very diverse cultural environments. Future research should expand sample diversity beyond mainly German companies to comprehend the impact of a wider range of cultural backgrounds in the study.

Further, the emphasis on interviewing management-level employees to understand the roots of each corporate culture might have led to an incomplete understanding of the broader corporate culture, as perspectives from other employees and staff, who interact with organizational culture very differently, are not necessarily included (Connell et al. 2001). Therefore, perspectives from employees at various organizational levels should be addressed in impending research to identify how potential sub-cultures are manifested within analyzed companies. Additionally, narrowing on one specific corporate setting is an important implication for future research, as the context-dependent corporate focus of this study restricts the strength of its general conclusions and limits the expandability of findings. Specifically, the varying sizes, characteristics and industries of interviewees are of high relevance. Consequently, as established by the authors in this study, there is a need in future studies to isolate these variables to get a better understanding of each individual characteristic.

Besides, this study is based on one-time snapshots of each corporate culture and consequently presents a lack of longitudinal qualitative data, possibly missing out on valuable lessons about cultural changes of firms holding scalability over time. Consequently, a time-series approach can represent a crucial development for future research. By tracking cultural changes and associated decisions over time, one can gain additional insights into the evolution of these organizations, as well as their distinctive reasoning. Here, corporate reactions to societal distresses such as the COVID-19 pandemic also present a relevant topic for further analysis.

Supplementary, interview questions focusing on indirect techniques could have been phrased differently to get improved responses from participants. This became noticeable after analysis regarding the Individualism-Collectivism dimension, which could have benefitted from such change. Here, interviewees often focused on the feedback processes rather than collective workflows. Interviews were also conducted in both personal and online settings. This could have influenced the participants' willingness to disclose information in different settings, while online interviews also experienced minor technical challenges, potentially affecting respondents' attitudes. By conducting all interviews in a consistent environment, researchers can better control factors such as comfort level issues that may influence responses. Lastly, this study may be subject to a social desirability bias in respondent's minds, as they might have presented their organization's culture more positively compared to the truth to align with the perceived expectations of the researchers, yet also to indirectly support their own decisions. This presents a significant challenge for future research too.

6.3. Hofstede Framework

This study also faces limitations with regards to the applied Hofstede framework of culture. The selection of the framework, while appropriate and justified throughout the paper, disregards other prominent cultural frameworks, such as the competing values framework by Quinn and Rohrbaugh (1981), which may ultimately provide valuable findings in future studies. Scholars can also apply scalability to adaptations of Hofstede's model itself, which would present valid extensions to this study. Specifically, the two-dimensionality of Hofstede's framework presented challenges for some dimensions, as it limits its ability to account for distinct cultural aspects and in-between approaches that combine elements of both poles of each unique dimension. Besides, this study and Hofstede's framework may also be subject to an ecological fallacy. For this paper, deriving group-level conclusions from each individual perspective of participants may lead to this study making deceptive propositions about the corporate culture of scaled organizations.

Forthcoming analysis can nevertheless delve deeper into some of Hofstede's specific cultural dimensions, for which longitudinal nature of studies is of interest again. For Masculinity-Femininity, examinations ought to explore how cultural shifts over time affect other aspects such as employee motivation. Also, since Uncertainty Avoidance values in organizations possessing scalability can evolve over time, one should investigate how it develops during organizational periods of mergers, acquisitions or significant transformations. Additionally, research concerning the Long-term vs. Short-term Orientation dimension and its interplay in scaling strategies is needed. This might uncover on how organizations balance immediate needs with long-term vision during rapid growth phases. Here, the difference between scalability as defined in this paper and the scaling process is highlighted.

6.4. New Trends in the Corporate Setting

Lastly, the dynamic nature of cultural dimensions presents an intriguing area with regards to emerging trends in the corporate setting. With the rising significance of remote and hybrid work models, scholars need to reassess how the analyzed cultural dimensions manifest themselves in digital environments. Additionally, as teams become more diverse and geographically distributed, scholars need to understand how successful organizations aim to balance individual autonomy, feedback processes, cultural identification and collective goals. Finally, other topics such as corporate social responsibility can also be combined with this study's approach, aiming to apprehend how the dimensions are established in sustainable corporate environments.

7. Conclusion (Group Paper)

This paper emphasizes the importance of corporate culture and its unique dimensions in the corporate setting and supplements this relationship with regard to scalability. The author's verdicts stress both common cultural trends among all analyzed dimensions, yet also specific dimensional requirements that organizations must navigate to exhibit scalability. Shared conclusions among all cultural dimensions display how business scalability depends ongoing against the static nature of Hofstede's cultural dimension framework.

Organizations possessing scalability often use hybrid approaches to manage the multifaceted nature of scalability. Here, businesses might combine short-term approaches with a long-term strategic vision or balance teams with individual workflows. Therefore, no single pole of any dimension proves to be comprehensively superior; instead, scalability is achieved through a flexible and context-dependent combination of cultural traits, where environments specifically vary by industry or organizational magnitude. Organizational leaders play another crucial role in shaping corporate cultures of companies exhibiting scalability, as they head and control all cultural facets that ultimately shape culture. Accordingly, findings prove that organizations empower employees through practices that consistently drive innovation and adaptability – critical elements for scalability.

However, scalability is shaped differently by each cultural dimension, which respectively requires consideration by businesses. Specifically, high PD facilitates centralized decision-making yet may hinder scalability, employee voice and hence efficient problem-solving. Low PD on the other hand fosters collaboration and adaptability. Indulgence has a positive impact on cultures possessing scalability. Yet, the balance between both poles, with a tendency towards Indulgence, is essential to exhibit scalability. Finally, this thesis challenges Hofstede's direct opposition to dimensional poles and underscores the complexity of fostering scalability through corporate culture.

To answer the previously outlined research question, "How are the characteristics of corporate culture manifested in organizations that exhibit scalability?", this paper derives that organizations which exhibit scalability adopt a dynamic interplay of cultural traits within their corporate culture, mostly balancing opposing poles to meet context-specific needs.

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Appendix

Appendix 1: Interview Questions (English Version)

-- Interview Questions Master Thesis 2024 –

How are the characteristics of corporate culture manifested in organizations that exhibit scalability?

1. **(Agreement for the interview)**

Thank you for helping me with my master's thesis at NOVA School of Business and Economics.
I would like to ask you questions about your organizational culture. There are no right or wrong answers. I want to record the interview, but I will keep your answers confidential: Only my professor, and four classmates I will conduct the master thesis with, and I will have access to your information. I will de-identify your answers such that you will be referred to in my assignment only by your position and company industry. Your answers will be used only for master thesis purposes and will not be shared publicly. Do you consent to participate in the research? (yes/no)

Should you have any questions regarding the purpose or intent of this research you may contact my professor, Aman Asija, at aman.asija@novasbe.pt.

2. **(Introduction)**
- Industry, Size of the company, Position of Interviewee

3. **Scalability**
- To what extent did your company expand / scale up in the past ? (Spatial change, higher revenue etc.) When did scaling occur?

4. **Power Distance**
- When senior leaders make decisions, how transparent are they about their reasoning with lower-level employees? Can you recall a time when their decision-making process was explained in detail?

5. **Uncertainty Avoidance (Risk and Attitude)**
- Can you recall a time when an innovative or unconventional idea was proposed? How are proposals typically handled here? How did people react, and was it embraced or met with resistance?

6. **Individualism vs. Collectivism (Processes, Consistency and Teams)**
- When performance reviews are conducted, how are team contributions weighed against individual achievements? What model or process is used for feedback (360, etc.)

7. **Masculinity vs. Femininity (Work-life balance, etc.)**

- When conflicts arise in the workplace, are they typically resolved by focusing on results and objectives, or is there an emphasis on understanding, collaboration, and maintaining relationships? What do you use to maintain personal growth, work-life experience?

8. **Long-term vs. Short-term Orientation (Cultural add / cultural fit)**

- When setting goals or making decisions, how far into the future does the organization typically plan? Are most initiatives focused on immediate outcomes, or is there a clear focus on long-term sustainability and growth? Could you potentially name a few goals?

9. **Indulgence vs Restraint**

- How does the company approach balancing work with personal enjoyment, like allowing flexible breaks or organizing fun activities? Are there clear boundaries, or is there room for spontaneity and enjoyment? Do you offer work benefits and how often are they used?

Appendix 2: General Overview of Interviews Conducted

Company	Industry of the Organization	Position of Interviewee	Scalability Scenario	Power Distance	Uncertainty Avoidance	Individualism vs. Collectivism	Masculinity vs. Femininity	Long-Term vs. Short-Term	Indulgence vs. Restraint
Company 1	IT	Founder & CEO	Employees triples over 9 years, revenue doubled	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Masculine	Long-Term Oriented	Indulgent
Company 2	IT	Founder & CEO	Scaled from 2 to over 100 employees in 4 yeears	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Restrained
Company 3	Real estate - Property/rental management	Founder & managing director	Organic growth; Bootstrapped; Managing 30 apartments after 2 yrs --> double the size in 2024 from 20 to 40	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Short-Term Oriented	Indulgent
Company 4	Hospitality & Consulting - Hotel management	Founder & CEO	Demand grew 4 to 5 times within 1 yr; caused business expansion	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Short-Term Oriented	Indulgent
Company 5	Staffing - Personnel services	Team Leader; Management	Organic Growth; 5 employees added in two yrs	Low Power Distance	High Uncertainty Avoidance	Individualistic	Masculine	Short-Term Oriented	Indulgent
Company 6	Retail - Sustainable sports products	Founder & Sole Shareholder	Increase of one to three manufacturing sites	High Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Short-Term Oriented	Indulgent
Company 7	Heating & Plumbing	CEO & Owner	Acquisition of companies. From 1 to 15 companies	High Power Distance	Low Uncertainty Avoidance	Collectivist	Masculine	Short-Term Oriented	Indulgent
Company 8	Manufacturing - Prothesis	CEO & Owner	Sustainable growth but also buying start-ups to increase knowledge	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent
Company 9	B2B-SaaS Productivity Space	Co-Founder	1) More Users, 2) more revenue, 5% week over week annual revenue growth for the last 2 years. 3) More processed data - as more users (from 10 hours meetings notes per week to 5.000)	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Short-Term Oriented	Indulgent
Company 10	Consulting - Innovation & Product Development	Senior Venture Architect	The company experienced particularly strong growth through the establishment of a venture building unit, which led to a 75% increase in revenue.	High Power Distance	High Uncertainty Avoidance	Individualistic	Feminine	Short-Term Oriented	Indulgent
Company 11	Finance - Venture Building	Investment Manager	Recently scaled from 15 - 20 subsidiaries	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Short-Term Oriented	Indulgent
Company 12	B2B SaaS E-Commerce	Co-Founder	Scaled after funding round in 2023 and breakeven in 2024	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent

Company 13	Consulting - Tech & Legal & Taxes	CEO & Owner	Fusion with another firm and scaled monetary and personnel wise	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Indulgent
Company 14	Pharma	CEO	Increased from 5 to 60 employees and one store to 3 stores	High Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Restrained
Company 15	Oil & Gas	Owner	Scaled from one gas station to 23 branches	High Power Distance	Low Uncertainty Avoidance	Individualistic	Masculine	Long-Term Oriented	Indulgent
Company 16	Aviation eVTOL	Head of Business Development	Increased from 150 to 700 employees and multiple new offices across the world within 2-3 years	Low Power Distance	High Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent
Company 17	Consulting	Co-Founder	Scaled business processes and customer base as well as orders within 1 year	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Indulgent
Company 18	Heating & Plumbing	Founder & CEO	From 3 to 34 employees and multiple locations	High Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Restrained
Company 19	Vehicle reparation	CEO	From 1 to 3 locations	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Short-Term Oriented	Restrained
Company 20	Maritime	Managing Director	Within 2 years to 4 Location with strong growth in customers and employees as well as revenue doubling revenue every quarter	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent
Company 21	Health	CSO - Chief Service Officer	Increased from 2500 to over 110 000 employees globally	High Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Short-Term Oriented	Indulgent
Company 22	Energy	CEO	More than 10 new firms within holding	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Indulgent
Company 23	Machinery	CEO	From 3 to 30 employees	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Masculine	Short-Term Oriented	Indulgent
Company 24	Education - Tutoring/Learning support	CFO & Founder	From 50 users to 1.000+ users; 500 active per month; from five students to 8 full time employees + 6 working students & board	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent
Company 25	Banking	CEO	From 2.2 billion to 6.4 billion. Merged 5 times in the last 8 years	High Power Distance	High Uncertainty Avoidance	Individualistic	Feminine	Long-Term Oriented	Indulgent
Company 26	IT - Chemistry	CEO & Founder	From 3 to 35 employees and multiple locations	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Restrained
Company 27	E-commerce - Automotive sector	Advisor of CEO; First Employee	Over 400 employees; $150 mio. annual rev; Expansion into US market	Low Power Distance	Low Uncertainty Avoidance	Individualistic	Masculine	Short-Term Oriented	Indulgent

Company 28	Energy	CEO	Doubled revenue in the past 20 years.	High Power Distance	High Uncertainty Avoidance	Individualistic	Masculine	Long-Term Oriented	Indulgent
Company 29	IT - Renewable energy	Sales Manager / First Employee	From 50 to 500 customers in 2023; Rev increase from 300k to 2.7m	High Power Distance	High Uncertainty Avoidance	Individualistic	Masculine	Short-Term Oriented	Restrained
Company 30	Consulting	Head of Munich Office	Scaled through a 3.5x increase in staff; 2.5x increase in rev	Low Power Distance	High Uncertainty Avoidance	Collectivist	Masculine	Long-Term Oriented	Indulgent
Company 31	Fintech - Automobile	Founders Associate	From 8 to 160 employees. From Garage to 3 floors of offices. From 0 to 22 million in Fundraising	High Power Distance	Low Uncertainty Avoidance	Individualistic	Feminine	Short-Term Oriented	Indulgent
Company 32	Infrastructure - Vehicle Charging	First employee	Increase from 0 - 17 employees	High Power Distance	Low Uncertainty Avoidance	Individualistic	Masculine	Short-Term Oriented	Indulgent
Company 33	Tele-communication	Head of Organizations Since 16.5 YRS	From 5 to nearly 300 employees in the past 15 years	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Feminine	Long-Term Oriented	Indulgent
Company 34	Beverage	CEO & 2nd Generation Owner	From one to 30 employees	Low Power Distance	Low Uncertainty Avoidance	Collectivist	Masculine	Short-Term Oriented	Indulgent
Company 35	Sports & Entertainment	Managing Director	Quadrupled revenue	Low Power Distance	High Uncertainty Avoidance	Collectivist	Feminine	Short-Term Oriented	Indulgent

Transcripts of the Interviews on Request