IOSR Journal of Business and Management (IOSR-JBM)
e-ISSN: 2278-487X, p-ISSN: 2319-7668. Volume 21, Issue 7. Ser. III (July. 2019), PP 38-44
www.iosrjournals.org

Culture Alignment, Firm size and Sustainable Competitive Advantage among Deposit taking Savings and Credit Cooperative Societies in Kenya.

Kirigia Paul Mwenda [1], Dr. Thomas Senaji[2], Dr. Evans Mwiti[3].
[1] Assistant Lecturer, School of Business and Economics, Kenya Methodist University
[2] Senior Lecturer, School of Business and Economics, Kenya Methodist University
[3] Senior Lecturer, School of Business and Economics, Mount Kenya University
Corresponding Author: Kirigia Paul Mwenda

Abstract: *Competitive advantage refers to a set of capabilities that permanently enable the business to demonstrate better performance than its competitors. Competitive advantage occurs when an organization acquires or develops an attribute or combination of attributes that allows it to outperform its competitors. Sustainable competitive advantage, refers to the long-term benefits of implementing unique values creating products which competitors cannot implement simultaneously, along with the inability to duplicate the benefits of this strategy. With the changing dynamics in the SACCO sector in Kenya, Managers are so much concerned not just in achieving competitive advantage but also sustaining it for long term benefit. This is can be attained through culture alignment. Culture is a shared common way of being, thinking and acting in a collective and coordinated people with reciprocal expectations in a given society. Organizational culture is set of shared values, beliefs and norms that influence the way employees think feel and behave in the organization on a daily basis, it is a firm's orientation towards its internal stakeholders, which forms the basic rules that guide employees behaviors, developed and shared within an organisation.The purpose of this study was to analyze the relationship between Culture Alignment on Sustainable Competitive Advantage among Deposit taking Savings and Credit Cooperative Societies in Kenya and the moderating effect of firm size on this relationship. This study was anchored on contingency theory and adopted a correlational research design where data was collected only once from the respondents by use of questionnaires from six hundred and fifty six managers of deposit taking SACCOs in Kenya. Statistical package for social sciences (version 23) was used for data analyses. Multi linear regression was used to establish the relationship between the variables and data was presented through descriptive and inferential statistics and all ethical considerations were made. The study found culture alignment has a great influence on sustainable competitive advantage and also revealed astrong positive relationship between culture alignment (R= 0.591) and sustainable competitive advantage of SACCOs in Kenya and that Sustainable competitive can be attained through culture alignment. Moreover, firm size was found to influence this relationship. The study recommends that SACCOs in Kenya should strategically align their culture in order to sustain their competitive advantage and maintain a good market standing as they meet the needs of their stakeholders.*

Key words: *Culture alignment, Sustainable competitive advantage, Firm size*

Date of Submission: 29-06-2019 Date of acceptance: 15-07-2019

I. Introduction

Competitive advantage refers to a set of capabilities that permanently enable the business to demonstrate better performance than its competitors. Competitive advantage occurs when an organization acquires or develops an attribute or combination of attributes that allows it to outperform its competitors. Sustainable competitive advantage, refers to the long-term benefits of implementing unique values creating products which competitors cannot implement simultaneously, along with the inability to duplicate the benefits of this strategy. With the changing dynamics in the SACCO sector in Kenya, Managers are so much concerned not just in achieving competitive advantage but also sustaining it for long term benefit.

In gaining competitive advantage by attaining a certain level of organizational performance is the primary condition for the successful organization in the long-term (Jelinkova, 2015). Several ways have been tried to make it possible by improving quality and reducing costs. Therefore, in studies of strategic management the subject of the competitive advantage is often raised, but among scholars and practitioners there were doubts about the sources of conceptualization and measurability of the competitive advantage (Sołoducho-Pelc, 2014).

Most of recent research has found a positive relationship between competitive advantage and organizational performance (Pearson, 2015).

When a firm is doing something that rival firms cannot do, or owns something that rival firm desire, that can represent a competitive advantage (David, 2013). On the other hand competitive advantage is superior performance relative to other competitors in the same industry or the industry average (Rothaermel, 2013). Moreover, competitive advantage is a firm's resources and capabilities that enable it to overcome the competitive forces in its industry (Eisner, 2016).

Competitive advantage exists when a firm has a long-lasting business advantage compared to rival firms that is a significant edge over the competition. In the other words, the firms will do something competitors cannot do (Enz, 2010). The topic of sustainable competitive advantage has been the dominant theme in the study of successful businesses for several years (Kay, 1994). Sustainable competitive advantage has to do with the ability to develop a fast strategy and its implementation through the outcomes of continuous learning and development programmes in order to stand out or be the first to be reckoned with in the chosen area of business (Liu, 2013).

The role of imitability of competitive advantages for long-term growth prospects of businesses and proposes that low-order competitive advantages such as cost advantage can be imitated by competitors with access to cheaper resources and they thus recommend the adoption of strong brand image and technological innovation in various business processes for the sources of competitive advantage, because of higher levels of sustainability of such sources of competitive advantage due to their difficulty being imitated by competitors (Kurtz, 2015).Competitive advantage is sustainable when rival firms give up plans to imitate the resources of the competitors (Grant, 2010) or when barriers to imitation are high (Jones, 2009). When the imitative actions have come to an end without disrupting the firm's competitive advantage or when it is not easy or cheap to imitate, the firm's competitive strategy can be called sustainable.

The longer it takes for the competitors to achieve an imitation, the greater is the chance for the successful firm to improve on the core competencies or build new core competencies, to stay a number of steps ahead of the competition (Thompson, 2018). Thus, the firm's ability to delay imitations or duplication of its competitive resource base is essential to derive maximum benefit from any competitive advantage.

Organizational culture is a value system consisting of attitudes and beliefs which directly affects the behavior of employees. Scholars argue that firm's vision, management style, type and nature of business are the most important sources of organizational culture. It embraces the values that remain consistent throughout the organization creating a norm that how decisions are made (Saikas, 2015). Organizational cultural component like open-mindedness, shared vision and commitment support logistics learning capability (Sandberg & Aman, 2010). Organizational culture is seen as the greatest challenge in implementing alignment between two organizations (Gattorna, 2009). Similarly, organizational cultural fit is a must to attain expected synergies between two organizations (Glenn, 2013). Additionally, organizational culture is a firm's orientation towards its internal stakeholders, which forms the basic rules that guide employees behaviors, developed and shared within an organisation (Maseko, 2017).

Successful achievement of sustainable competitive advantage requires a balanced organizational culture meaning that flexibility and uniformity are both valued while both external and internal influences that facilitate change or uniformity in member behavior are well known to the firm (Leonard, 2015). Organizations should apply a customized and personalized culture (Elshennawy, 2015).

The International Cooperative Alliance Statement on the Co-operative Identity defines a cooperative as an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly owned and democratically controlled enterprise. Co-operatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. Co-operative members believe in the ethical values of honesty, openness, social responsibility, and caring for others (Bibby & Shaw, 2005).

Statement of the problem

Competitive advantage plays an important role in business organizations such as Savings and credit cooperative societies by assisting them to survive and strive in turbulent business environment, progress and maintain their current functions by enhancing sustainability in the industry(Kurucz, Colbert, & Wheeler., 2013). Several studies have been conducted in the SACCO sector, for instance, In their study, effect of corporate governance on financial performance of savings and credit cooperatives (Otieno, Mugo, Njeje, & Kimathi, 2015), found a significant relationship between financial reporting and financial performance of savings and credit cooperatives and (Ngugi & Kisingu, 2017)studied effect of competitive strategies on sustainable competitive advantage of savings and credit cooperative societies in Kenya found a positive relationship between competitive strategies and sustainable competitive advantage. (Kanyi, Maina, & Kariuki, 2018) Studied Corporate Governance and Financial Performance of Savings and Credit Co-Operatives in Embu

County, Kenya the study findings indicated that corporate governance positively affected the financial performance. In this regard therefore, this study sought the relationship between Culture alignment and sustainable competitive advantage among deposit taking SACCOs in Kenya and the moderating effect of firm size on this relationship.

Purpose of the study

The purpose of the study was toestablish the relationship between Culture alignment and sustainable competitive advantage among deposit taking SACCOs in Kenya and the moderating effect of firm size on this relationship.

II. Literature review

Contingency theory, also called strategic fit or strategic alignment, was developed from the sociological functionalist theories of organization structure such as the structural approaches to organizational studies (Margaret, 2009). This theory is an approach to the study of firm's behavior in which explanations are given as to how contingent factors such as technology, culture and the external environment influence the design and function of organizations. The assumption underlying this theory is that no single type of organizational structure is equally applicable to all organizations. Rather, organizational effectiveness is dependent on a fit or match between the type of technology, environmental volatility, the size of the organization, the features of the organizational structure and its information system. Contingency theory is an approach to the study of firm's behavior in which explanations are given as to how contingent factors such as culture, external environment and technology affect functions and design of organizations(Hui, 2012).

Empirical literature

several studies have been carried, for instance a study to identify the potential relationships between selected cultural aspects and strategic goals of the firm and the appropriate means to further a necessary long-term culture change (i.e. underlying systems, processes, behaviors) in order to establish and maintain sustainability(Watson, 2016). In a study carried out in Zimbabwe on the potential influence of organizational culture and strategy implementation as indices on commercial bank performance, measured by three year average annual return on assets, confirms that organizational culture and strategy execution, exert a positive and significant impact on organizational performance and sustainability(Goromonzi, 2016). In another study, it found existence of a significant relationship between strategy and organizational culture(Nawaser, 2014). In investigating the process that led to misalignment and eventual corporate failure overtime by carrying out a case study on two American conglomerates. They confirm a culture-strategy relationship to some extent but indirectly in form of factors through which misalignments develop leading to bankruptcy(Heracleous, 2016)

Methodology

The study adopted a correctional research design and was carried out in Kenya where one hundred and sixty four SACCOs licensed for deposit taking business were involved. Data was only corrected ones from a target population of six hundred and fifty six senior managers working in these SACCOs that were purposively sampled. Data was analyzed using SPSS version 23 and presented through descriptive and inferential statistics.

Response rate

The study was conducted in Kenya and focused on the senior managers of the savings and credit cooperative societies who included chief executives, operations managers, finance managers and human resource managers. The study gathered a total of 538 responses out of a target population of 656 respondents. This represented 82% response rate which was considered excellent for analysis as stated by (Kothari, 2011) who states that a response rate of above 70% is deemed to be very good. Moreover, (Dixon, 2012), also states that a response rate of 50% is adequate while a response rate greater than 70% is very good.

Data Reliability Assessment

The researcher sought to assess the reliability of the data collected to measure the various variables in the study. The purpose of reliability assessment was to assess the internal consistency of the data collected by the research questionnaires. To measure this, Cronbach Alpha was computed to assess the reliability of the data collected. According to (George & Mallery, 2003), Cronbach Alpha value greater than 0.7 is regarded as satisfactory for reliability assessment.

Table 4.1: Cronbach Alpha for Reliability Assessments

Variables	Number of items	Cronbach Alpha Values
Culture alignment	9	0.841
Sustainable competitive advantage	6	0.821

Respondents' characteristics

Majority of the respondents (71.0%) were male while female accounted for 29.0%. this gender distribution implies that there are more men working in the SACCO sector compered to women in Kenya. Moreover, it implies that this sector is more men oriented. In addition, majority of the respondents (48.5%) were within the age category of 31 to 40 years. This means that the workforce in this sector is energetic and productive since it is in its productive years and have more years to work before retirement. The findings further show that most respondents' highest Level of Education was bachelor degree accounted by 56.1%. Those with masters and Doctor of philosophy (Ph.D.) accounted for 31.4% and 1.7% respectively. It is also revealed that 10.8% of the respondents had other qualifications ranging from diploma holders and certificates holders. These findings implies that majority of people working in this sector are well educated and have a good understating of the sector. In the responses obtained, 30.3% of the respondents were operations managers; 25.3% were finance managers; 23.6% were human resource managers and 20.8% were chief executive officers or branch managers.

Influence of Culture alignment on sustainable competitive advantage

The researcher further sought to establish the effect of culture alignment on sustainable competitive advantage among deposit taking savings and credit cooperative societies in Kenya. The findings of the same are presented in the Table below

Table 4.4 influence of Culture alignment on sustainable competitive advantage

Culture Alignment	N	Mean	Std. Deviation
My organization has core values that are understood by all employees	538	3.40	.813
Employees in my organization have a common service language	538	3.31	.565
Employees in this organization have a satisfaction index	538	3.47	.620
Employee engagement is practiced in this organization	538	3.37	.714
There is a common vision sharing among employees in this organization	538	3.40	.723
This organization has effective communication on organizational portfolio	538	3.51	.596
Employees in this organization exercises collective responsibility	538	3.48	.730

(Field Data, 2018)

Managers in savings and credit cooperative societies were asked of their opinion on the relationship between culture alignment and sustainable advantage. The findings revealed that the aspects of organization have core values that are understood by all employees scored a mean of 3.40(std. deviation 0.813), Employees in the organization have a common service language scored a mean of 3.31(std. deviation 0.565), Employees in the organization have a satisfaction index scored a mean of 3.47(std. deviation 0.620), Employee engagement was practiced in the organization scored a mean of 3.37(std. deviation 0.714), there was a common vision sharing among employees in the organization scored a mean of 3.40(std. deviation 0.723), The aspect of organization has effective communication on organizational portfolio scored 3.51(std. deviation 0.96) while aspect of employees in the organization exercises collective responsibility score a mean of 3.48(std. deviation 0.730). From these findings majority of the respondents agreed that culture alignment influence sustainable competitive advantage. These findings therefore concur with the findings of (Atiku & Fields, 2016)whose focus were the relationship between organizational culture and performance in the Nigerian banking sector and revealed that entrepreneurial orientation as a dimension of corporate culture made considerable contributions to the effectiveness and sustainability of competitive advantage of commercial banks in Nigeria.

The aspect of culture that scored the lowest mean was Employees in my organization have a common service language with a mean of 3.31. Therefore this means that common service language among employees in deposit taking savings and credit cooperative societies is not very key in sustaining competitive advantage and therefore management can emphasis on others culture aspects such as effective communication on organizational portfolio which scored a mean of 3.51 meaning that it is a key ingredient in sustaining competitive advantage.

Testing of Hypothesis

The study sought to establish the relationship between culture alignment and sustainable competitive advantage among deposit taking savings and credit cooperative societies in Kenya. To establish this, the null hypothesis that there was no relationship between culture alignment and sustainable competitive advantage among deposit taking savings and credit cooperative societies in Kenya was tested against the alternate that there is a relationship between culture alignment and sustainable competitive advantage among deposit taking savings and credit cooperative societies in Kenya.

Table 4.12: Testing of Hypothesis

		SustainableCompetitive Advantage	**Culture alignment**	**Deductions**
SustainableCompetitive Advantage	Correlation Coefficient (Spearman's rho)	1.000	.591	Positive
	Sig. (P-Value)	.	.000	Reject H_o
Culture alignment	Correlation Coefficient	.591	1.000	Positive
	Sig. (P-Value)	.000	.	Reject H_o

(Source: Field Data, 2018)

The findings in table 4.5 shows a strong positive correlation coefficient of 0.591 which is statistically significant ($p<0.05$). This leads to rejecting the null hypothesis and accepting the alternate hypothesis there is a relationship between culture alignment and sustainability of competitive advantage among savings and credit cooperative societies in Kenya. This means that on overall, culture alignment is positively related to sustainability of competitive advantage among savings and credit cooperative societies in Kenya. These findings agree with the findings of a study conducted by (Atiku & Fields, 2016) whose focus was the relationship between organizational culture and performance in the Nigerian banking sector and revealed that entrepreneurial orientation as a dimension of corporate culture made considerable contributions to the effectiveness and sustainability of competitive advantage of commercial banks in Nigeria. This finding also agree with the findings of (Han, 2012) ; (Man & Luvision, 2014) and (Murphy, Cooke, & Lopez, 2013) who conducted a research in the area of organizational culture and found that clan culture positively relates to organizational performance. (Engelen, 2014) Research in the area of organizational culture showed existence of a positive relationship between adhocracy culture and innovative entrepreneurial orientation. Moreover, it also concurs with the findings of (Oparanma, 2010) who found that organizational culture is vital ingredient to be considered when organizational performance is in consideration. (Duke & Edet, 2012) Findings also concur with this finding where they found a positive association between organisational culture and performance. Research findings of (Zheng, 2010) also confirms and agree that there is a positive effect of organisational culture on organisational effectiveness. In their study, (Kotter, 1992) revealed that culture has a significant positive impact on a firm's long-term performance. They revealed that firms with cultures that emphasized all the key managerial constituencies (customers, stockholders, and employees) and leadership from managers at all levels, outperformed firms that did not have those cultural traits by a huge margin. They are of the opinion that corporate culture is more important in determining failure or success of firms.

However, this finding contradicts the findings of (Han, 2012) and (Cao, 2015) who found a negative relationship between hierarchy culture and financial performance and customer integration. Similar findings were also revealed by (Haris, 2000) who found no relationship between organisational performance and bureaucratic cultures. (Bocskei, 2011) Study findings showed that hierarchy culture has negative impact on financial performance.

Moderating effect of firm size.

Findings of the study indicates that culture alignment when interacted with firm size, shown a Beta=0.095(9.5%) with a P-value=0.699 implying that interaction of culture alignment and firm size contributes 9.5% insignificantly to sustainable competitive advantage

III. Conclusion

Culture alignment has a great influence on sustainable competitive advantage as well as a strong positive relationship ($R= 0.591$ which is statistically significant $p<0.05$) with sustainable competitive advantage among deposit taking savings and credit cooperatives in Kenya. This means that a unit increase in culture alignment causes 59.1% increase in sustainable competitive advantage among deposit taking savings and credit cooperative societies.

IV. Recommendation

Savings and credit cooperative societies should align their cultures with industry practices in order for them to sustain their competitive advantage and be able to remain at the helm in matters competition, retaining and defending their market share.

References

[1]. Agwu, M. (2014). Organisational culture and employees‟ performance in the public sector. International Review of Management and Business Research.
[2]. Atiku, S. O., & Fields, Z. (2016). The Relationship between Entrepreneurial Culture and Sustainable Competitive Advantage in the Banking Sector. Journal of Economics and Behavioral Studies, Vol. 8, No. 2, pp. 26-39.
[3]. Bibby, A., & Shaw, L. (2005). Making a Difference: Co-operative Solutions to Global Poverty. Manchester, Angleterre: Co-operative College.
[4]. Bocskei, F. a. (2011). Cultural Waves in Company Performance. Research Journal of Economics, Business And ICT.
[5]. Cao, Z. H. (2015). The impact of organizational culture on supply chain integration: A contingency and configuration approach. Supply Chain Management.
[6]. David, F. R. (2013). Strategic Management concepts and cases THIRTEENTH EDITION. One Lake Street,Upper Saddle River,New Jersey: Prentice Hall.
[7]. Dixon, J. (2012). Reading Social Research: Studies In Inequalities And Deviance 1st Edition. Thousand Oaks: SAGE Publications, Inc.
[8]. Duke, & Edet, J. (2012). Organizational Culture as a Determinant of Non-Governmental Organization Performance: Primer Evidence from Nigeria. International Business and Management.
[9]. Eisner, G. D. (2016). Strategic management : text and cases 8th Edition. New York: McGraw-Hill Education.
[10]. Elshennawy, S. a. (2015). Achieving success with Lean: An analysis of key factors in Lean transformation at Toyota and beyond. International Journal of Lean six sigma.
[11]. Engelen, A. F. (2014). The effect of organizational culture on entrepreneurial orientation: A comparison between Germany and Thailand. Journal of Small Business Management.
[12]. Enz, C. A. (2010). Competitive dynamics and creating sustainable advantage. In C. Enz (Ed.), The Cornell School of Hotel Administration handbook of applied hospitality strategy. Los Angeles, CA: SAGE.
[13]. Gattorna, J. (2009). Dynamic Supply Chain Alignment: A New Business Model for Peak Performance in Enterprise Supply Chains Across All Geographies. Farnham, U.K.: Gower Publishing Limited.
[14]. George, D., & Mallery, P. (2003). Using SPSS for Windows Step by Step: A Simple Guide and Reference 4th edition. London: Pearson Education.
[15]. Glenn, V. S. (2013). Understanding performance of joint ventures: Modeling the interactional strength of fit between partners. The International Journal of Logistics Management, Vol. 24 Issue: 3, pp.356-379.
[16]. Goromonzi, W. (2016). Organizational Culture, Strategy Implementation and Commercial Bank Performance in Zimbabwe. International Review of Management and Marketing, 6(2), 307-316.
[17]. Grant, R. M. (2010). Contemporary Strategy Analysis and Cases: Text and Cases 7th Edition. London: John Wiley & Sons.
[18]. Han, H. (2012). The relationship among corporate culture, strategic orientation, and financial performance. Cornell Hospitality Quarterly.
[19]. Haris, O. a. (2000). Leadership Style, Organizational Culture and Performance: Empirical Evidence from UK Companies. International Journal of Human Resources Management.
[20]. Heracleous, L. W. (2016). On the Road to Disaster: Strategic Misalignments and Corporate Failure. Long Range Planning , Elsevier, 49, pp491–506.
[21]. Hui, I. J. (2012). A Review of Literature on Contingency Theory in Managerial Accounting. African Journal of Business Management, 6(15).
[22]. Jelinkova, M. S. (2015). Strategic Performance Management with Focus on the Customer . Procedia - Social and Behavioral Sciences , 210:66 – 76 .
[23]. Jones, C. H. (2009). Strategic Management Theory: An Integrated Approach. NY: Cengage Learning.
[24]. Kanyi, A. M., Maina, K. E., & Kariuki, S. (2018). Corporate Governance and Financial Performance of Savings and Credit Co-Operatives in Embu County, Kenya. International Journal of Finance, Accounting and Economics, 1 (2), 1-11.
[25]. Kay, J. (1994). Foundations of Corporate Success. How Business Strategies Add Value. oxford: oxford university press.
[26]. Kothari. (2011). Research Methodology; Methods and Techniques. New Delhi: New Age International Publishers.
[27]. Kotter, J. a. (1992). Corporate Culture and Performance. New York: Free Press.
[28]. Kurtz, L. E. (2015). Contemporary Marketing. New Jesery: Cengage Learning.
[29]. Kurucz, E. C., Colbert, B. A., & Wheeler., D. (2013). Reconstructing value : leadership skills for a sustainable world. Toronto : University of Toronto Press - Business & sustainability series.
[30]. Leonard, P. a. (2015). The effect of organizational culture on implementing and sustaining lean processes. Journal of Manufacturing Technology Management.
[31]. Liu, Y. (2013). Sustainable competitive advantage in turbulent business environments. InternationalJournal of Production Research, 51:10, 2821-2841.
[32]. Magali, J. J. (2014). The Influence of Leadership, Corporate Governance and Regulations on Credit Risk Management of SACCOs in Tanzania. Management and Administrative Sciences Review, Vol.3 Issue 2, Page 262-281.
[33]. Man, A., & Luvision. (2014). Sense-making's role in creating alliance supportive organizational cultures. Management Decision.
[34]. Margaret, W. (2009). A Contingency Theory Perspective on the Risk Management Control System within Birmingham City Council. Management Accounting Research, 20. 69-81.
[35]. Maseko, T. S. (2017). Strong vs. weak organisational culture: Assessing the impact on employee motivation. Arabian Business Management Review, 7: 287.
[36]. Murphy, P. J., Cooke, R. A., & Lopez, Y. (2013). Firm culture and performance: Intensity's effects and limits. Management Decision, 51, 661–679.
[37]. Nawaser, K. S. (2014). Assessing the Relationship between Strategy and Organizational Culture in an Iranian Manufacturing Industry. Asian Social Science, Vol. 10, No. 21, pp175-185.
[38]. Ngugi, J. N., & Kisingu, T. (2017). Effect of competitive strategies on sustainable competitive advantage of savings and credit cooperative societies in kenya (a survey of savings and credit cooperative societies in mombasa county). The Strategic Journal of business and Change Management, Volume 4 issue 2(11).
[39]. Ondieki, A. O. (2011). Assessment of the Effect of External Financing on Financial Performance of Savings and Credit Cooperatives in Kisii Central District, Kenya. International Journal of Contemporary Business Studies.
[40]. Oparanma, A. (2010). The Organizational Culture and Corporate Performance in Nigeria. International Journal of African Studies.

[41]. Otieno, K., Mugo, R., Njeje, D., & Kimathi, A. (2015). Effect of Corporate Governance on Financial Performance of SACCOS in Kenya. Research Journal of Finance and Accounting , Vol.6, No.2.
[42]. Pearson, J. ,. (2015). Intangible resources of competitive advantage: Analysis of 49 Asian airlines. Journal of Air Transport, volume 47 : 179-189.
[43]. Rothaermel, F. T. (2013). Strategic management : concepts and cases. New York : McGraw-Hill/Irwin.
[44]. Saikas, S. a. (2015). "Cultural and organizational diversity evaluation (CODE): a tool for improving global transactions. Strategic Outsourcing: An International Journal, Vol. 8 No. 2/3, pp. 206-228.
[45]. Sandberg, E., & Aman, P. (2010). Logistics learning mechanisms and capabilities: towards an understanding of sustainable competitive advantage. Logistics Research, 2:97-108.
[46]. Sołoducho-Pelc, L. (2014). Competitive advantage: the courage in formulating objectives and expansiveness of a strategy. Procedia - Social and Behavioral Sciences , 150: 271 – 280.
[47]. Stephen, D. D. (2015). Fundamentals of Human Resource Management, 12th Edition. NY: Wiley.
[48]. Thompson, A. A. (2018). Strategic Management: Concepts and Cases. USA: McGraw-Hill Create.
[49]. Watson, W. T. (2016). Measuring and managing culture for safety. Journal of Management.
[50]. Zheng. (2010). Linking Organizational Culture, Structure, Strategy and Organizational Effectiveness: Mediating Role Of Knowledge Management. Journal of Business Research.

IOSR Journal of Business and Management (IOSR-JBM) is UGC approved Journal with Sl. No. 4481, Journal no. 46879.

Kirigia Paul Mwenda. Culture Alignment, Firm size and Sustainable Competitive Advantage among Deposit taking Savings and Credit Cooperative Societies in Kenya.". IOSR Journal of Business and Management (IOSR-JBM), Vol. 21, No. 7, 2019, pp. -.38-44