

## Impact of culture types on internal control systems in Vietnamese manufacturing firms



Lan Thi Phuong Nguyen, Van Thanh Pham\*, Nam Hoai Tran

Department of Business Administration, National Economics University, Hanoi, Vietnam

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### ABSTRACT

In a rapidly changing business environment, organizational culture plays an important role in shaping internal control systems. However, prior studies mainly focus on the general relationship between organizational culture and control systems, with limited attention to how different culture types influence internal control effectiveness. This study examines whether the four organizational culture types identified by the Competing Values Framework, namely clan, adhocracy, hierarchy, and market, have different effects on firms' internal control effectiveness (ICE), and whether the internal control system (ICS) mediates this relationship in manufacturing firms in a developing economy such as Vietnam. Data were collected from 235 manufacturing companies in Vietnam and analyzed using structural equation modeling (SEM). The results show that all four culture types have a positive effect on internal control effectiveness, and that the internal control system significantly mediates the relationship between organizational culture and ICE. This study contributes to the literature on organizational culture and internal control in developing-economy manufacturing contexts and provides practical implications for managers and policymakers by highlighting the importance of fostering supportive organizational cultures and strengthening organizational capabilities to enhance the competitiveness of small and medium-sized enterprises (SMEs).

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### 1. Introduction

Vietnamese manufacturing companies face high competitive pressure as the country deepens its integration into the global economy through major trade agreements such as the CPTPP and EVFTA (Van Hoi and Minh, 2025). Besides higher requirements of productivity, this integration also demands stricter compliance with international standards for product quality, procedures, and transparency. However, many Vietnamese manufacturers exhibit weaknesses in their internal control systems, leading to greater operational risk, financial errors, and reduced competitiveness.

In this situation, relying solely on formal, rigid internal control procedures is insufficient. The effectiveness of internal controls is also determined by an important force: organizational culture. The

shared values, beliefs, and assumptions of organizational members serve as the cohesive foundation that ensures compliance and supports the effective functioning of control systems (Denison et al., 2014; Parmelli et al., 2011). Consequently, establishing a strong internal control system is not merely a technical challenge of process design but a cultural task, requiring managers to align informal norms with formal rules.

Research on organizational culture has gained significant attention because of its impact on organizational performance and systems. Prior studies affirm that culture relates to control systems and effectiveness (Pfister, 2009). However, most research considers culture as a single, undivided construct, leaving an important question: whether specific culture types—clan, adhocracy, hierarchy, market (CVF)—influence both the internal control system and its effectiveness in different ways. Moreover, the mechanism by which culture influences control effectiveness remains unclear. In particular, the mediating role of the internal control system (ICS)—as the channel through which cultural values affect internal control effectiveness (ICE)—has not been well explained. These gaps are particularly salient in manufacturing settings of

\* Corresponding Author.

Email Address: [ptvan@neu.edu.vn](mailto:ptvan@neu.edu.vn) (V. T. Pham)

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Corresponding author's ORCID profile:

<https://orcid.org/0000-0001-7494-4205>

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developing economies such as Vietnam, where culture and control may interact differently from developed contexts.

Therefore, this study seeks to answer the following questions:

**RQ1:** To what extent do clan, adhocracy, hierarchy, and market cultures differentially influence ICS?

**RQ2:** To what extent does ICS predict ICE?

**RQ3:** Does ICS mediate the relationship between organizational culture and ICE?

This study offers several contributions to the internal control literature. First, the study offers sufficient, context-specific evidence on the different impacts of the four CVF culture types on ICS and ICE in Vietnamese manufacturing firms. Second, it highlights the mediating role of ICS that translates organizational culture into ICE. This suggests which cultural levers managers should emphasize to enhance control quality and performance. Thirdly, this study provides contextualized evidence from Vietnam's manufacturing sector, extending the literature on culture-control in developing economies, where internal control challenges and cultural dynamics are distinctively underexplored.

## 2. Literature review

### 2.1. Organizational culture and its types

There are many definitions of organizational culture. However, most definitions commonly specify organizational culture as a shared characteristic among individuals within the organization that leads to various management results, such as a learning organization (Githuku et al., 2022; Ju et al., 2021; Nellen et al., 2020; Xie, 2019), job satisfaction (Chung and Ahn, 2019; Sabuhari et al., 2020), organizational effectiveness (Kotter and Heskett, 1992), and potential sustainable competitive advantage.

One prominent perspective that emerged from organizational culture's conceptual development is research on culture types. The OCAI framework is adopted to differentiate four culture types (clan, market, adhocracy, and hierarchy), as it offers suitable dimensions (flexibility vs. control; internal vs. external) that map onto how internal controls are designed and enacted. Clan culture is internally-oriented and enhanced by a flexible organizational structure with open communication and employee participation. Organizations with a clan culture usually value attachment, affiliation, membership, and support, leading to employee morale, satisfaction, and commitment. Hierarchy culture is also internally-oriented; however, it is supported by a controlled organizational structure with stable mechanisms, formal communication, detailed work assignments, formalization, and certainty. Behaviors that stem from these values include conformity and predictability, which would encourage efficiency and punctuality.

Market culture and Adhocracy culture are externally-oriented. Market culture strengthens performance focus and accountability. Therefore, it values communication, competence, and success, associated with positive behaviors, such as focused decision-making and clear communication of goals. In adhocracy culture, organizational culture is believed to help foster creativity and the accumulation of new resources, providing members with the willingness to take risks, be creative, and adapt. Prior work that treated organizational culture as a single construct may have obscured culture-specific mechanisms; thus, in this study, organizational culture was analyzed by type and connected to ICS features and ultimately ICE.

### 2.2. Organizational cultures and Internal control system

An internal control system is an integral part of the organizational system, which helps managers maintain reasonable management procedures and ensure regulatory compliance. Internal control includes the following factors: Control environment, risk assessment, control activities, information and communication, and monitoring activities. The control environment provides a fundamental system and regulations for the internal control system. Risk assessment involves identifying and analyzing risks related to achieving the organization's goals. Control activities include the policies, procedures, and actions to achieve the organization's goals. An information and communication channel is established to support other controlling factors by establishing a suitable time frame and communication channels that encourage organizational members to fulfill their tasks. Monitoring is the process of evaluating the quality that helps managers control the internal system over time.

Recent studies have focused on the relationship between organizational culture and management control, but few have examined the link between culture and internal control. Pfister (2009) is among the few researchers investigating the relationship between organizational culture and internal controls. The author confirms that effective organizational communication is crucial in linking organizational culture and internal controls. Subsequent studies have reinforced this view, emphasizing the need for strategic alignment between culture and control to achieve organizational goals. Internal controls should align with organizational culture and position culture as the foundation of effective internal controls to maximize profits. Lu and Wenchang (2015) examined the connection between organizational culture and internal control from a corporate governance perspective. The result highlights that integrating internal control with organizational culture can promote sustainable development. Poveda et al. (2016) reviewed the relationship between organizational culture and internal control.

Their analysis reveals that few articles focus on organizational culture or internal control as primary topics. They conclude that culture may act as a mediating factor in the relationship between internal controls, leadership, and knowledge management. Vargas-Hernández et al. (2016), while focusing their research on small businesses, reached a similar conclusion: While internal control is necessary, it is insufficient for effective business management, performance measurement, and profit growth. They further emphasize that the internal control system must be integrated with the organizational culture.

The above research clearly indicates that organizational culture influences management control systems. However, these studies still present a critical limitation. Although it confirms the existence of a relationship, it does not explain how the relationship varies across different cultural types. This lack of specificity limits the practical applicability of these findings and creates a clear gap for research focused on the differential impacts of various culture types, which this study aims to address.

Therefore, we hypothesize the following:

**H1a:** Clan culture has a positive impact on the internal control system.

**H1b:** Market culture has a positive impact on the internal control system.

**H1c:** Adhocracy culture has a positive impact on the internal control system.

**H1d:** Hierarchy culture has a positive impact on the internal control system.

### 2.3. Internal control system and internal control effectiveness

According to Wang et al. (2021), organizational control effectiveness is the capacity of the organization to establish and achieve all internal objectives. With this definition, organizational control effectiveness has two meanings. First, the control system must be established to ensure its consistency with the internal control objectives. Second, the objectives need to be achieved while the organization still provides good protection for stakeholders by combining internal control activities with other management activities, such as risk assessment, information and communication, supervision, motivation, and so on.

Li et al. (2006) examined the relationship between entrepreneurial orientation, internal control system, and new product development in the transitional economy of China. Data collection for the study was based on a survey of senior and middle managers in 585 enterprises. The results show that entrepreneurial orientation and internal control system affect innovation in new product development. An effective internal control system can help managers fulfill the objectives of international effectiveness, including measuring new product development, providing feedback, and facilitating the sharing of resources and information

among different departments. This result is supported by a study by Jiang and Li (2010), which examined internal control issues in small and medium-sized enterprises in China. The study points out that when the internal control system is weak (i.e., a lack of management attention, weak control environment, information distortion, ineffective communication, and lack of a monitoring mechanism), it also decreases the effectiveness of internal control.

Jokipii (2010) examined the relationship between ICS and ICE in Finnish enterprises. The results show that business strategy, organizational structure, and organizational awareness of external environmental uncertainty influence the operation of the internal control system, which in turn influences ICE.

Similarly, Ochieng and Njeru (2014) pointed out that a good internal control system can lead to positive results in control effectiveness, such as clarifying tasks, successfully supervising staff in patient care, and providing suitable training to improve staff's capacity. The same results are confirmed in Ayagre et al. (2014) and Länsiluoto et al. (2016).

All these studies across various countries and industries show that a stronger ICS is associated with better ICE. Evidence spans transitioning firms in China, SMEs in Finland, hospitals in Nyanza (Kenya), and banks in Ghana, where internal control quality reduces agency problems. In China, studies of transitioning firms show that entrepreneurial/market orientations and stronger ICS relate to innovation and new-product outcomes—suggesting that when growth pressure is high, ICS complements strategic orientation rather than constraining it. In Finnish, evidence ties ICS operation to strategy, structure, and perceived uncertainty, consistent with a contingent view in developed settings with mature governance. In Kenya and Ghana, research on hospitals and banks stresses ICS as foundational for task clarity and compliance, reflecting capacity and formalization challenges common to developing contexts. Yet the magnitude varies by strategy, structure, and environmental uncertainty-conditions that are salient for Vietnamese manufacturers. Therefore, we proposed:

**H2:** The Internal control system has a positive impact on internal control effectiveness.

### 2.4. The mediating role of ICS in the relationship between organizational culture and ICE

Although cultural perspectives have received much attention from researchers, the relationship between culture and effectiveness remains equivocal. Recent qualitative research with different results shows the need for theoretical development and empirical support for this relationship. One reason for the differences in research results and the challenges in quantitative summaries is the numerous cultural types used in those studies.

To address this gap, [Hartnell et al. \(2011\)](#) used the competing values framework ([Cameron and Quinn, 2006](#)) to conduct a meta-analysis of the relationship between different culture types and ICE. The results revealed that all four types of organizational culture in CVF positively impact organizational effectiveness. Further research provided more contributions to this result. [Zeb et al. \(2021\)](#) pointed out that organizational culture may promote innovativeness and organizational performance. [Bagherpour and Ruželė \(2023\)](#) confirmed that four types of organisational culture positively influenced the implementation of the lean system through the competing values framework (CVF). Meta-analytic evidence suggests positive links between culture and organizational effectiveness, but the relative strength of such links by culture type and the conditions under which such links emerge remain debated. Translating these broad outcomes to ICE is non-trivial: ICE depends on how culture shapes proximal ICS features (risk assessment,

control activities, information and communication, monitoring). Estimating a direct relationship between culture and ICE without accounting for internal control systems (ICS) may lead to omitted-mechanism bias. Therefore, this study considers the effect of culture on ICE mainly as an indirect relationship through ICS. So, the following hypotheses are proposed:

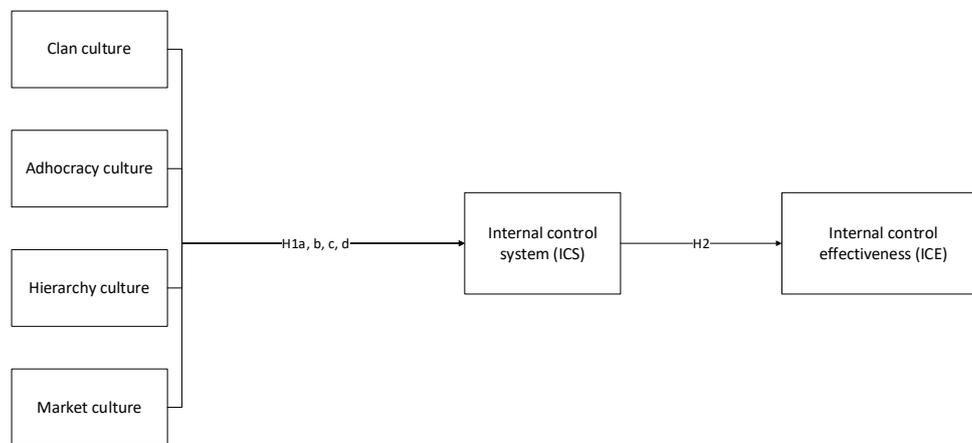
**H3a:** ICS mediates the relationships between Clan cultures and ICE.

**H3b:** ICS mediates the relationships between Market cultures and ICE.

**H3c:** ICS mediates the relationships between Adhocracy cultures and ICE.

**H3d:** ICS mediates the relationships between Hierarchy cultures and ICE.

Based on the Agency theory and Contingency theory of Organizations, the search model is suggested in [Fig. 1](#).



**Fig. 1:** Research model

### 3. Methodology

This study includes two main steps: preliminary research and formal research. Preliminary research was conducted to assess the reliability and validity of the scales, ensuring their suitability for the Vietnamese context. The formal research was conducted using a survey-based quantitative approach. Data were collected using a convenience sampling method, targeting directors, vice directors, and heads of departments in manufacturing firms across Vietnam. After a data screening process, responses were excluded if they were incomplete, came from non-managerial positions, or were duplicates from the same company where multiple individuals responded. This screening process resulted in a final valid sample of 235 unique companies, which was used for all subsequent analyses.

All main constructs, except for the control variables, were measured using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The organizational culture scale was measured using [Cameron and Freeman's \(1991\)](#) adapted scale. This measuring scale was retested in

the study of [Racelis \(2005\)](#). The ICS was measured by an adapted scale of [Adamec et al. \(2002\)](#), which was retested in the study of [Jokipii \(2010\)](#) and [Montri et al. \(2015\)](#). The ICS was measured based on five aspects: Control environment, risk assessment, control activities, information/communication, and monitoring.

ICE was operationalized using the measurement scale developed and validated by [Jokipii \(2010\)](#), which captures three dimensions: operational efficiency and effectiveness, reliability of financial reporting, and compliance with laws and regulations.

### 4. Research results

#### 4.1. Cronbach's Alpha, EFA, and CFA

In this research, all scales were assessed for reliability. The analysis results showed that 12 factors were extracted from 53 variables. According to the calculation results from the survey samples, these 12 factors explained 68.91% of the total variation in the data.

CFA was used to evaluate the suitability of the model and scales. The CFA analysis had shown the

following results:  $\chi^2 (1,249) = 3,496.725, p < 0.001$ . In addition, other indicators measuring the model's suitability were acceptable with TLI = 0.916; CFI =

0.923; CMIN/df = 2.80; RMSEA = 0.062, as shown in Fig. 2. All calculated indicators were satisfactory, and the model was accepted with the collected data.

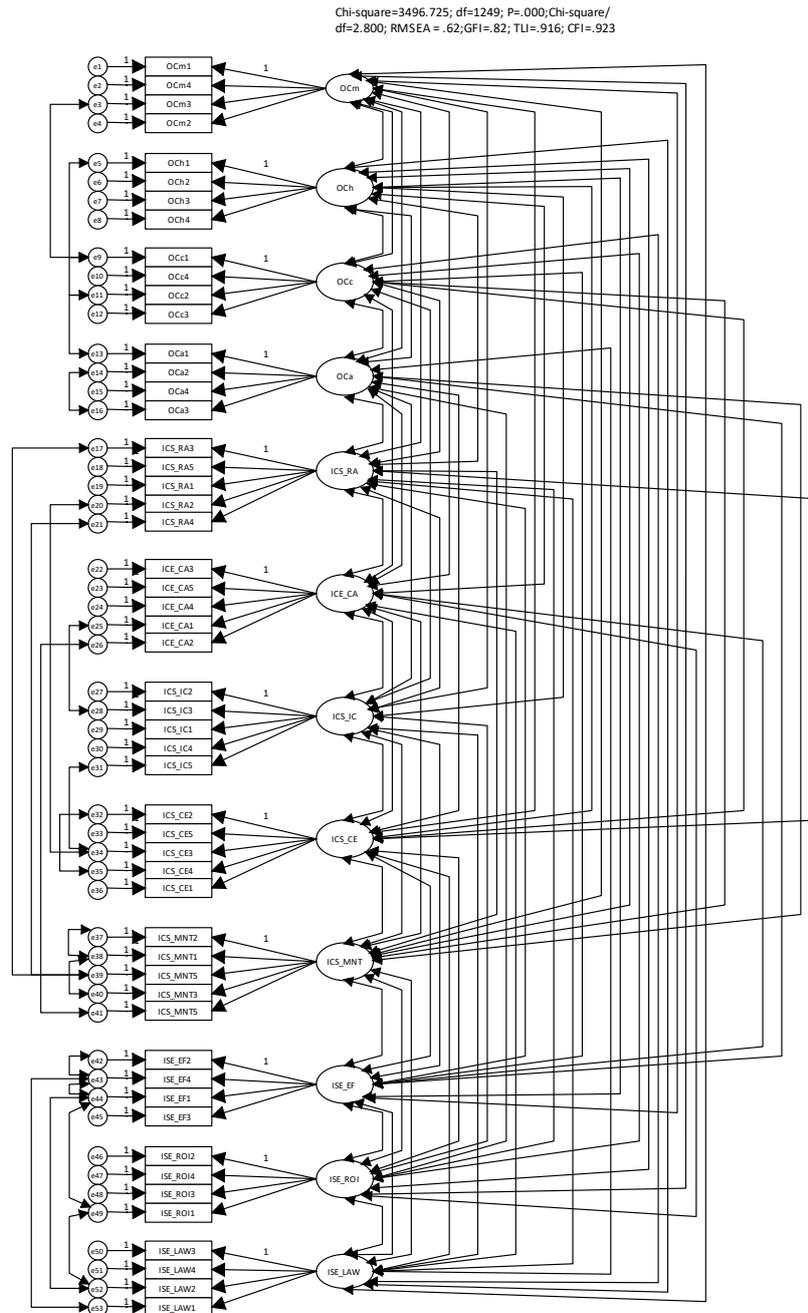


Fig. 2: CFA results

### 4.2. Hypothesis testing

The SEM model was employed to evaluate the impact of four types of organizational culture on ICS and ICE. The results are as follows: CMIN/df = 2.582 < 5; GFI = 0.853 > 0.8; TLI = 0.927 > 0.9; CFI = 0.935 > 0.9 and RMSEA = 0.058 < 0.08. Thus, the model was considered suitable for SEM analysis. The testing results are shown in Fig. 3 and Table 1.

As presented in Table 1, all hypothesized paths were found to be highly significant (p < 0.001), providing support for hypotheses H1 and H2. This confirms that all four culture types are important antecedents of both ICS and ICE. Notably, hierarchy

culture exerted the strongest influence on the establishment of ICS ( $\beta = 0.211$ ), suggesting that formal rules and structures are most readily shaped in highly controlled, formalized cultures.

### 4.3. Mediation analysis

In addition, to examine the mediating role of ICS, the Bootstrap bias-corrected confidence intervals method was used at the 5% significance level in SEM. If the p-value is  $\leq 5\%$  (or 10%), the indirect effect was statistically significant, indicating a mediating relationship in the research model. To assess the strength/weakness of the mediating effect, Cohen

(1988) suggested that a beta value of  $\pm 0.1$  to  $\pm 0.3$  is small, from  $\pm 0.3$  to  $\pm 0.5$  is medium, and from  $\pm 0.5$  or

more is strong (with the Beta coefficient in the range of  $\pm 1$ ).

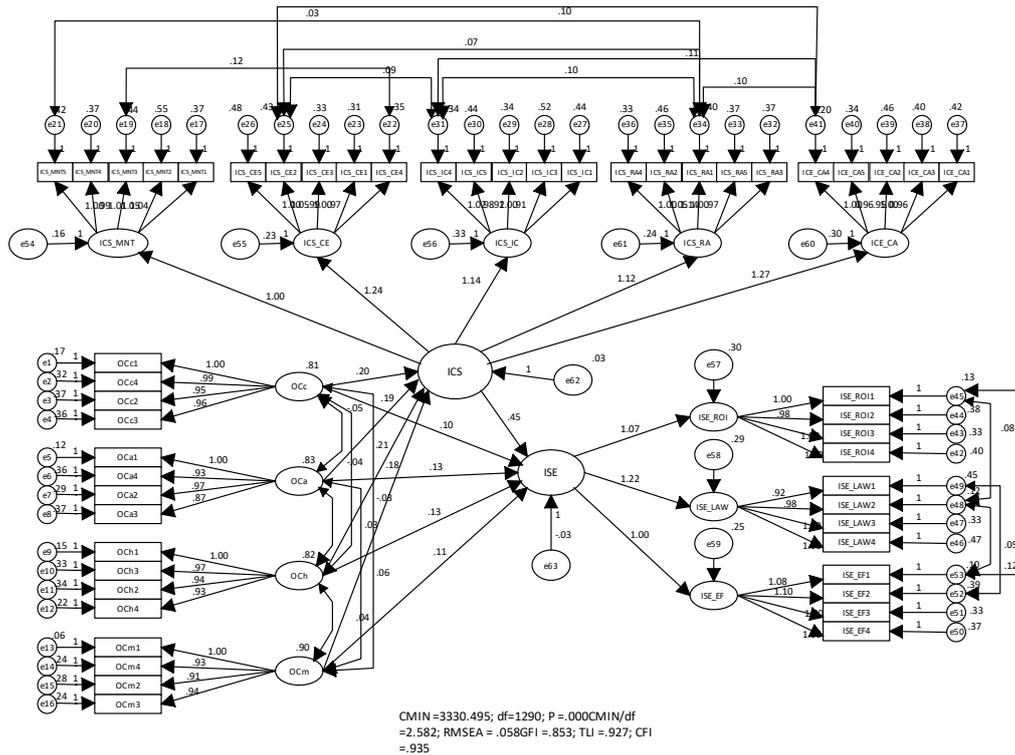


Fig. 3: SEM results of the research model

Table 1: Direct effects (SEM path coefficients)

Hypothesis	Structural path	Standardized $\beta$	S.E.	C.R.	P-value	Result
H1a	Clan culture (OCc) $\rightarrow$ internal control system (ICS)	0.204	0.022	9.254	< 0.001	Supported
H1b	Market culture (OCm) $\rightarrow$ internal control system (ICS)	0.184	0.020	9.258	< 0.001	Supported
H1c	Adhocracy culture (OCa) $\rightarrow$ internal control system (ICS)	0.194	0.021	9.162	< 0.001	Supported
H1d	Hierarchy culture (OCh) $\rightarrow$ internal control system (ICS)	0.211	0.022	9.521	< 0.001	Supported
H2	Internal control system (ICS) $\rightarrow$ internal control effectiveness (ICE)	0.453	0.133	3.417	< 0.001	Supported

The p-value of all four variables of organizational culture on ICE is less than the significance level of 0.05. Therefore, ICS has a mediating role in the relationship between the four types of organizational culture (including clan culture, adhocracy culture, hierarchy culture, and market

culture) and ICE. This result provides strong support for H3a, H3b, H3c, and H3d. The standardized impact coefficient of ICS on the relationship between organizational culture types and ICE is specified in Table 2.

Table 2: Standardized mediated effects through the internal control system

Culture type	Effect on internal control effectiveness through ICS ( $\beta$ )	Strength of effect
Market culture	0.297	Medium
Hierarchy culture	0.338	Medium
Adhocracy culture	0.345	Medium
Clan culture	0.264	Small-medium

5. Discussion and conclusions

This study aimed to examine how four types of organizational culture influence ICE and whether ICS mediates this relationship in Vietnamese manufacturing firms.

5.1. Discussion

The research confirms that all four culture types—clan, adhocracy, hierarchy, and market—are positively associated with both ICS and its effectiveness. This aligns with prior literature that

posits a foundational link between culture and control (Pfister, 2009; Shafie et al., 2018). More importantly, our findings extend this literature by demonstrating the differential impacts of each culture type. Hierarchy culture had the strongest influence on the establishment of ICS.

In addition, the results also confirm the mediating role of ICS from culture to effectiveness, clarifying how specific culture types translate into ICE in Vietnamese manufacturing firms; any residual direct links are secondary relative to this mechanism. This suggests that culture influences effectiveness not by chance, but through its

systematic impact on the design, implementation, and employee acceptance of formal control mechanisms. This provides a more causally robust model, integrating the "soft" elements of an organization with its "hard" structural components and reinforcing the core content of contingency theory (Jokipii, 2010).

## 5.2. Managerial implications

The findings of this study offer several actionable insights for managers and leaders in Vietnam's manufacturing sector.

First, the study reveals an important finding: Hierarchy culture is the most effective force for building the control system ( $\beta = 0.211$ ). This reflects a common reality where establishing formal rules, processes, and structures is a necessary first step. However, a well-documented system does not guarantee effective outcomes. The implication is that managers must strike a balance. They should leverage the strengths of a hierarchy culture to create clear, consistent, and well-defined control systems, but simultaneously nurture an adhocracy culture to ensure that employees are empowered and motivated to apply those controls with intelligence and agility in their daily work. Relying on hierarchy alone risks creating a rigid bureaucracy, while relying on adhocracy alone can lead to chaos. The optimal approach is to integrate both.

Second, the mediating role of ICS in the relationship between organizational culture types and ICE offers a useful instruction for managers: culture initiatives and system improvements cannot be managed in isolation. Managers cannot simply purchase and impose a sophisticated control system and expect it to work. The system is only as good as the culture that supports its use. Therefore, any investment in control systems must be preceded or accompanied by efforts to cultivate a culture of transparency, accountability, and psychological safety. Conversely, culture-building activities like workshops or values campaigns will not lead to long-lasting improvements unless the desired behaviors are embedded into the organization's formal processes. To be effective, ultimately, the message is that ICS operationalizes culture, and culture supports ICS application.

## 6. Limitations and future research

This study, while offering valuable insights, has several limitations that present opportunities for future research.

First, this study utilized a convenience sampling method. While this approach was practical for data collection, it may limit the generalizability of our findings. The sample may not be fully representative of all manufacturing firms in Vietnam, and caution should be exercised when applying the results universally. To enhance external validity, future research should aim to replicate this study using

probability-based sampling techniques, such as random sampling, to ensure a more representative sample of the population.

Second, the data were cross-sectional, meaning they were collected at a single point in time. This design is effective for identifying relationships between variables, but not sufficient for finding the inference of causality. The relationship between organizational culture and internal control systems could be reciprocal over time. Future studies could employ a longitudinal design, tracking these variables over multiple time points. This would provide stronger evidence of causality and allow researchers to understand how changes in organizational culture influence the ICS and its effectiveness over time.

Finally, our study relied on self-reported data from managers. Although this is a common practice in management research, it may cause common method bias, where the responses could be influenced by the respondents' perspectives. To address this, future research could use objective performance metrics (e.g., financial ratios, quality control records) alongside subjective survey data to provide a more comprehensive and robust assessment of ICE.

Beyond these methodological considerations, this study points to several promising directions for future research. Our research focused on organizational culture as the primary antecedent. Future studies could investigate other important factors that may affect the ICS, such as firm size, leadership styles, or the level of industry competition, which were not examined in this study.

Lastly, while this study confirmed the ICS as a key mediator, other mechanisms could also explain the link between organizational culture and its internal control effectiveness. Researchers are, therefore, encouraged to examine other potential mediating variables, such as employee commitment or organizational learning capabilities, to build a more nuanced understanding of this complex relationship.

## List of abbreviations

C.R.	Critical ratio
CFA	Confirmatory factor analysis
CFI	Comparative fit index
CMIN/df	Chi-square divided by degrees of freedom
CPTPP	Comprehensive and progressive agreement for trans-pacific partnership
CVF	Competing values framework
EFA	Exploratory factor analysis
EVFTA	European union-Vietnam free trade agreement
GFI	Goodness-of-fit index
ICE	Internal control effectiveness
ICS	Internal control system
OCa	Adhocracy organizational culture
OCAI	Organizational culture assessment instrument
OCc	Clan organizational culture
OCh	Hierarchy organizational culture
OCm	Market organizational culture
RMSEA	Root mean square error of approximation
S.E.	Standard error
SEM	Structural equation modeling

SMEs Small and medium-sized enterprises  
TLI Tucker–Lewis index

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## Compliance with ethical standards

## Ethical considerations

All participants provided informed consent before participating in the study, and their responses were collected anonymously to ensure confidentiality. All participation was voluntary, and no foreseeable risks were posed to respondents.

## Conflict of interest

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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