Influence of Cultural Variables on the Organisational Performance of Small and Medium-Sized Enterprises (SMEs) in Benin

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Abstract

The objective of this paper is to analyze the influence of cultural variables on the organizational performance of Small and Medium Enterprises (SMEs) in Benin. Both qualitative and quantitative methodologies are used in this article. Data are collected from 37 human resource managers and 767 employees of the targeted Beninese SMEs. The quantitative treatment of these data is done using binary logistic regression and descriptive statistics measurement indicators. The qualitative processing is based on content analysis using Alceste. Based on the literature review for the choice of variables, the results show that all variables (ancestral values, perception of competitiveness in the workplace and funeral rites) significantly and positively influence organisational performance. The full consideration of these variables is a source of organisational performance in SMEs in Benin.

Key words: Organisational performance, rites, ancestral, competitiveness, SMEs, Benin.

JEL: M12, M51, C25.

Introduction

The turbulence in the economic environment that defines today's market has made it difficult for managers to restore growth following the 2008 financial crisis (Cabannes et al 2010; Nishiruma, 2016). To ensure the organisational performance of their function, it is up to HR managers to exercise more dynamic and resourceful (Saba and Dolan, 2013). Yet, despite all these efforts, culture manifestations in some Small and Medium-sized Enterprises (SMEs) can impact significantly organisational performance (Guthrie, 2001; Park and Kim, 2009).

 Several terminologies are frequently used to address the notion of culture: entrepreneurs call it **corporate culture** while engineers call it **technical culture**. Using these terminologies, they contribute to extending the range of meanings, but at the expense of diluting certain specific characteristics, such as the traditional opposition among more spontaneous, artistic, religious, feeling-based styles and types of action more based on calculation, cognition and rules (Bouic-Pena and Merceron 2019). In view of these multiple terminologies and the fact that SMEs are perceived today as essential instruments ofeconomic growth, researching the contribution of culture to organisational performance is necessary (Khaldi, 2019). This position is due to the significant contribution of these SMEs to wealth production and job creation and their adaptability to contexts and the environment (Vinardi et al 2019). This environment, marked by the increasing globalisation of trade and the globalisation of the economy, removes all physical borders through the use of information and communication technologies (Ramangalahy, 2001). This technological revolution is breaking down cultural barriers and largely conditioning individual behaviour (Berger, 2018). As far as SMEs are concerned, it is essential for managers to have a global view of their company or even their activity sector (Bouic-Pena and Merceron, 2019). Indeed, managers are increasingly turning to a multi-criteria evaluation of performance, touching social, technical and economic aspects as well.

In such a context, Beninese SMEs, like their counterparts in the rest of the world, are no longer protected from external competition and, in order to withstand it, they must be competitive both on their local markets (against foreign exports) and their regional and global export markets. This competitiveness necessarily involves taking cultural variables into account (Phanuel, 2002). In the face of ever-increasing competition, and especially in order to achieve the organisation's objectives, taking cultural variables into account is essential for the organisation's development. Thus, the question of the influence of these cultural variables on organisational performance seems of particular importance. It is precisely the importance of culture in the existence of SMEs in Benin that has aroused our interest in conducting a research on the topic*Influence of cultural variables on the organisational performance of small and medium-sized enterprises in Benin*.

The question is neither to prevent the influence of culture nor to select one of the cultural variables to the detriment of others, but to help companies to better identify the effect of these variables on the organisational performance of companies. The question is:*how do cultural variables manifest themselves in SMEs? What are the implications of cultural variables on the organisational performance of SMEs in Benin?*

To answer these questions,the rest of the article is organized around four sections. The first section deals with literature review, the second with the methodology used, the third with the results, while the fourth section deals with the discussion of the results obtained.

2. Literature Review, Hypotheses and Conceptual Research Model

This literature review aims at taking stock of the relationship between cultural variables and the organisational performance of SMEs through a critical analysis of previous works. It is difficult to operationalize cultural variables without taking into account the dimensions of Hofstede (2001) and other variables from literature as well as the experience on cultural variables in Africa and the specific one in Benin. Kamdem (2014), Apitsa (2016) and Théry (2020) have dealt with the field of intercultural management in Africa to show the link between African culture and organisations management. This contribution invests this field while examining the cultural determinants of organisational performance in SMEs.

2.1. Culture and organisational performance in SMEs

According to Rocher (1969: 88), *culture is a linked set of more or less formalised ways of thinking, feeling and acting which, being learned and shared by a plurality of people, serve, in a manner that is both objective and symbolic, to constitute these people into a particular and distinct community.* It refers in a global way to all the customs, arts, beliefs, institutions and all the productions of human labour and genius, shared and transmitted by a given community or population (Thévenet, 1993). Most currents also distinguish between organisational, national and professional culture (Schein 2010). Moreover, TchoudjaNjanbou (2020) considers it to be a rich and complex notion since it encompasses components of different nature, it is multidisciplinary and its functions touch the most important facets of companies.

As for organisational performance, it should be stressed that it is a key concept in contingency theory. In this sense, Van de Ven and Drazin (1985) state that organisational effectiveness is a consequence of the fit between several contingent variables such as environment, strategy, culture and structure. However, organisational effectiveness is a potentially difficult concept to define due to the lack of a sufficient definition (Chenhall, 2003). To this end, Khandwalla (1972) suggests that organisational performance refers to the degree to which an organisation achieves its objectives while Neely et al. (2002) considers it to be the efficiency and effectiveness of the firm's actions. Hounkou (2006) attempted to operationalise Beninese cultural variables by identifying the following on the basis of Hofstede's (2001) hierarchical distance: the importance given to the ethnic factor, the family in labour relations, the conception of the chief as a power, the consideration of savings and women, religious affiliation, the conception of time and ancestral values, the recourse to occult forces, especially in the management of conflicts, and the importance of competition, both at the level of the siblings and in the professional environment. Following these variables, the daily life of the Beninese allows us to add widowhood, mutual aid within the work team and the method of conflict resolution to these variables. Furthermore, Pichault and Nizet (2013) state that scientific literature offers several ways of analysing the influence of cultural variables on management. Scientific literature in this field allows us to identify as possible levers: (1) ancestral values, (2) perception of competitiveness in the workplace and (3) funeral rites.

2.2. Ancestral values

Based on the structural organisation of African traditional and philosophical *schools*, which is not clearly established, there is no denying about the existence of African habits and customs. Taking the case of Benin, there are several traditional ceremonies that vary from the north to the south of the country. Even when they are literate, most Beninese remain attached to their ancestral values such as ethical factors, the conception of the head of power and the use of occult forces.

From literature, it should be pointed out that ancestral values constitute the cultural heritage of peoples. Yet, the value of a people's culture lies in its norms, institutions, rites and customs. The diversity of African ancestral values is subject to the ways of life. Eboussi (1977) believes that each culture has an intrinsic value and states that cultures are a choice of traits on the great circle of possibilities; each having been constituted in this way, all are equal, none is reducible to another. Although a team is a small number of employees with complementary skills who adhere to common goals and working relationships for which they consider themselves mutually responsible, they differ from the group. A team is effective if its members share general objectives, support direction and decision-making, communicate freely with each other and help each other. It is this mutual help or mutual aid that makes teams in Africa, particularly in Benin, special. It is therefore a question of managing the teams and managing the actors so that these conditions are met while accompanying this African particularity.

On the one hand, it about to provide the individual with resources he needs to support and develop this commitment and the employee must be part of the process (Stern 2018). Once employees develop a sense of belonging to the organisation as a result of their involvement in the organisational process, they easily adhere to the cultural way of life of companies. Finally, in order to succeed, it is necessary for SMEs to establish an organisational culture based on ancestral values, maintain it and invite employees to actively participate in it (Gellereau 2016). For effective and prudent management in light of the nature, scale and complexity of the risks inherent in the business model and its activities, the consideration of ancestral values in the growth of SMEs and transparent management is a must. The basic rule is the division, at the highest level, between the functions that are responsible for the actual management and the functions that exercise control it (Caune 1999b).

On the other hand, the qualities of these values and the way they are expressed can become the worst defects of the success of SMEs if certain confusions, insufficiencies, or abuses are committed by the leader (Gréselle-Zaïbet 2019). Such practices give him the advantage of acting with knowledge of ethical factors, the leader's conception of power and lead some leaders to resort to occult forces. Such a method can lead to confusions between key issues and day-to-day actions due to lack of hindsight and strategies (Kessar 2018). In SMEs, taking into account ancestral values, particularly in the constitution of teams, is therefore a determining factor in their performance (Bernatchez, 2008; Ezzahiri, 2019). It is therefore obvious to note a privileged link between the consideration of ancestral values and the organisational performance of SMEs. *Hypothesis H1 is stated as follows: the importance given to ancestral values in the constitution of work teams would significantly influence the organisational performance of Beninese SMEs.*

## 2.3. Perception of competitiveness in the workplace

Specialisation allows for the efficient exploitation of resources whose distribution is given exogenously, while localisation is reflected in the distribution of productive activities and production factors in space (Bazillier et al 2014). Under these conditions, the productive structure is **highly specialised** if a small number of sectors have a large weight in the totality of activities. Thus, the policy of competitiveness clusters is devoted to the advent of the concept of competitiveness not only of territories but also in the workplace (Delaplace, 2011). This competitiveness gives rise to poaching wars that vary from one region to another. Managers are therefore the key to the success of competition between contemporary companies. The perception of competitiveness in Beninese workplace discussed in this article is assessed through shared values; the role of hidden forces; power games and leadership conflicts. Leadership can be seen as a simple but sometimes very awkward and complex concept because it is linked to the personality of the leader. It is not just unbridled charisma, propaganda or seductive speeches; it is a real attitude, which is part of him or her and which differentiates him or her from a simple business manager more focused on day-to-day management and operations (Bughin et al 2008). Managers can simply use their authority to direct teams and give them a strict direction to follow. But it must be recognised that this type of management creates a sense of obligation rather than ambition within the teams. This feeling is not perceived in the same way in France as in Benin. Moreover, it is unlikely that the tasks carried out under these conditions will not be carried out in the best possible way and with quality (LE and DANS 2018). Therefore, to be effective, a leader needs to focus on the perceived sense of belonging, ambition and recognition of his or her teams without forgetting the ability to use occult forces to develop informal leadership. Since organisational results depend on the leader, it is up to the leader to know how to relate, to understand others and what motivates them to act to create more connections and relationships. An understanding that addresses both the surface (behaviours) and deep (ways of thinking, shared belief systems and values) levels of the model of others. But in order to allow oneself to be closer to others, it is essential to get to know oneself so as to be close to oneself. For Hofstede (1980), the distance between a superior and his or her colleagues (hierarchical distance) very often characterises the degree of performance of the organisation. In the same way, the distance between certain stakeholders and managers determines the destiny of the organisation (Tchokponhoué 2020). Competitiveness, through its characteristics, therefore leads to the efficiency of structures and therefore of SMEs. *The H2 hypothesis of this research stipulates: the organisational performance of Beninese SMEs should strongly depend on the perception of competitiveness in these structures.*

2.4. Funeral rites and organisational performance

The rites imposed on widows and orphans are concerned with techniques for dealing with the effects of grief and modes of resolving the sense of loss. In Africa, solemn funerals reserved for lineage heads are dealt with here, and it is shown that at this stage all these rites tend to take longer and at the same time constitute huge financial burdens for the people concerned. In Burkina-Faso, according to the work of Le Moal (2013), the buried body has no more value but the soul of the deceased is preserved in the form of cowrie shells and is ritually handled until the last day of the funeral. Although these practices are similar to those in Benin, there are nuances that need to be highlighted.

For example, in Benin, when death occurs far from the person's place origin or the means do not allow the body to be repatriated, the latter is buried, but his hair and nails represent his mortal remains and are buried at the appropriate time in his native town. The cultural environment is the set of traditions, collective memories, common knowledge, beliefs, attitudes and values that the majority of the members of society share at a given moment, and therefore has a crucial influence on the activity of the company, without being influenced by it (Bruner 2015a). In other words, the human cultural environment belongs to culture. The two cultural perspectives, associated with the environment, seem to differ in the emphasis placed on human anthropocentrism. This difference is notable in the scope and modes of cultural action (Bollinger and Hofstede 1987). These are, therefore, two perspectives that highlight human perception and may reveal the scope of cultural considerations in each locality. Thus, the duration of widow rituals, the disruption of rainfall to facilitate traditional ceremonies and the absence of employees due to these ceremonies influence the organisational performance of SMEs. Thus, SMEs cannot develop without effectively taking into account cultural variables, including funeral rites, which constitute significant levers of organisational performance. ***Hypothesis H3 is stated as follows: the participation of SMEs agents in funeral rites negatively influences the organisational performance of SMEs in Benin.*** The conceptual model of the research is thus presented as follows:

Figure 1: Conceptual model of the research
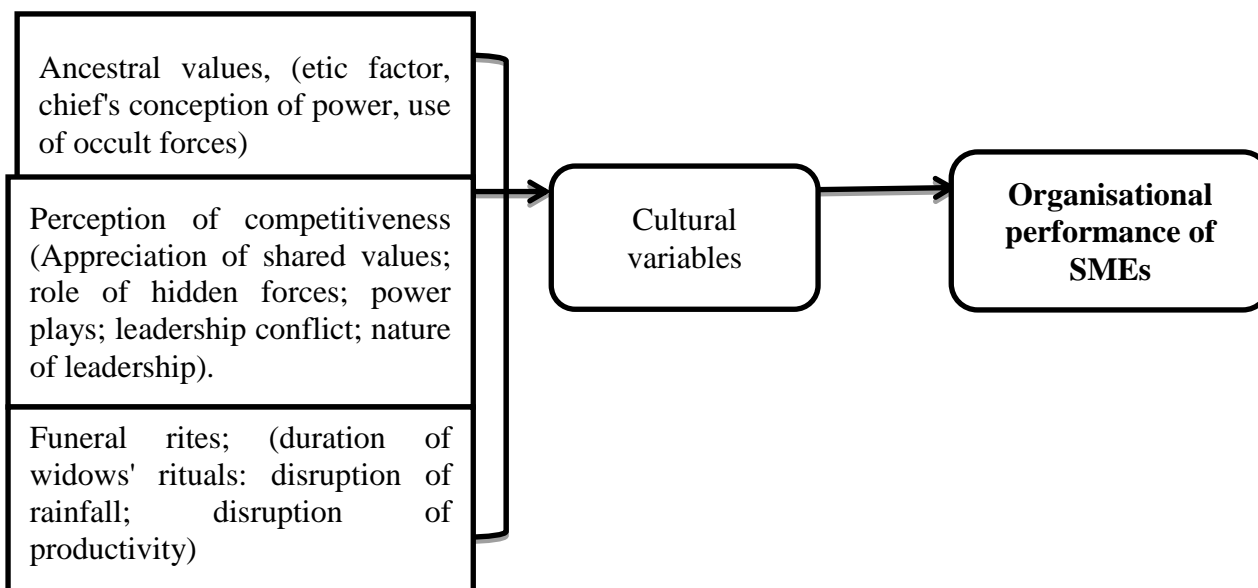
3. Research methodology

The methodology used in this article is divided into four points: sampling, choice of variables, measurement of variables, data processing and analysis tools.

3.1 Sampling and data collection

The methodological approach used is both qualitative and quantitative. It is implemented to assess the relationship between cultural variables and the organisational performance of SMEs in Benin and comprises two phases: a primary data collection phase that took place from October to December 2020 and an empirical analysis phase. The primary data collection was based on observations, semi-structured interviews, expert interviews and the administration of a questionnaire to the human resources managers of the targeted SMEs and 552 workers of these companies selected reasonably. The selection of the SMEs that make up our sample was based on several criteria: having a workforce of 100 or more, being recognised by the Benin Chamber of Commerce and Industry and being likely to have a career management policy. The 37 target SMEs selected from among the 254 in the country (INSAE, 2018) are grouped into 4 textile companies, 15 agri-food companies, 7 chemical companies and 11 machinery and equipment companies.

3.2 Choice of variables

In this research, the explained variable is the organizational performance of SMEs (Y). The explanatory variables retained according to the conceptual model and observed in the literature are: ancestral values (X1), the perception of competitiveness (X2) and the weight of funeral rites (X3). They are key components of the cultural variables because of their empirical link with SMEs performance.

3.3 Measurement of model variables

Four (04) different constructs including three for the explanatory variables (X1, X2 and X3) and one for the explained variable (Y) were used. For the ancestral values variable, three (03) items (etic factor, conception of the chief of power, recourse to occult forces) were assessed by each respondent on a Likert scale with all questions closed at two levels. The explanatory variables perception of competitiveness and funeral rites as mentioned in the conceptual model were measured with four and three items respectively, which each respondent also rated on the same Likert scale. The explained variable (Y) is measured using a single item where the organisational performance of the year 2020 was compared to those of 2019 and 2018.

3.4 Data processing and analysis tools

This research adopted the binary logistic regression (logit) model to test the hypotheses formulated. The principle of this model is to relate the occurrence or non-occurrence of an event to the three target explanatory variables. The analytical expression of the model is: $p = \exp(\beta X) / (1 + \exp(\beta X))$ where βX represents the linear combination of the independent variables (including the constant). To estimate the parameters β of the model (the coefficients of the linear function), we seek to maximise the likelihood function. The probability parameter p is here a function of the linear combination of the explanatory variables. The SPSS software was used to estimate the logit model. In view of the research questions, the Alceste software is also used for the content analysis. The various quantitative results obtained from the data processing are recorded in Tables 1, 2, 3 and 4, which made it possible to assess the consistency of the items used.

4. Results

4.1. Item reliability tests

The various inter-item matrices for each explanatory variable are presented in Tables 1, 2 and 3.

Table 1: Inter-item correlation matrix: ancestral values

Variables	Ethicalfactors	Use of occult forces	Chief conception and power
Ethical factors	1.000		
Use of occult forces	-0.075	1.000	
Chief conception and power	-0.110	0.249	1.000

Source: author's calculation

Table 2: Inter-item correlation matrix: perceived competitiveness

Variables	Appreciation of shared values	Role of occult forces	Power games	Leadership conflicts
Appreciation of shared values	1.000			
Role of occult forces	0.148	1.000		
Power games	0.656	0.230	1.000	
Leadership conflicts	0.609	0.160	0.705	1.000

Source: author's calculation

Table 3: Inter-item correlation matrix: Funeral rites

Variables	Duration of ceremonies	Disruption of rainfall	Absence of employees
Duration of ceremonies	1.000		
Disruption of rainfall	0.142	1.000	
Absence of staff	0.509	0.214	1.000

Source :author'scalculation

The inter-item correlation matrices (Tables 1 to 3) of the three variables considered in this research give positive correlations except in the case of the ethical factors which correlate negatively with the other two items. It is therefore necessary to evaluate the internal consistency of the items of the different variables through Cronbach's Alpha coefficient. Thus, the internal consistency of the items of the different variables is presented in Table 4.

Table 4: Internal consistency of the items of the different variables

Constructed Mean	Number of items	Cronbach's Alpha	Alpha based on standardised items Cronbach's	Mean	Standard Deviation
Ancestral values	03	0.587	0.583	2.3917	0.85049
Perception of competitiveness	04	0.773	0.742	3.1155	1.24314
Funeral rites	03	0.565	0.548	2.3333	0.90237

Source: author, 2020

The cultural variables are characterised by items grouped into three variables (ancestral values, perception of competitiveness in the workplace and funeral rites) to facilitate this research. After processing the results, two of these variables have Cronbach's alpha coefficients below 0.7, the threshold set by previous studies (Cronbach, 1989).

5.1. Hypothesis testing

To test the overall research model through the different culture factors that can influence organisational performance, a binary logistic regression was estimated. These factors are: ancestral values, perceived competitiveness in the workplace and funeral rites. The results presented in Table 5 show that the model explains 73.7% of the variance in the organisational performance of Beninese SMEs. The value of the overall Chi-square significance test for the estimated model is 312.945 and is highly significant at the 1% level ($p<0.001$). The estimated model therefore better predicts the perception of the SMEs managers and officers interviewed regarding the link between cultural variables and the organisational performance of SMEs. The three variables under study have significant influences. They are respectively significant at the 1% threshold ($p < 0.001$) then 5% ($p < 0.005$) with positive values of the coefficient (respectively 0.608; 1.465 and 1.582).

Table 5: Results of the binary logistic regression

Variables	Coefficient	Standard error	Wald test	Significance
Ancestral values	0.450	0.148	9.245	0.002
Perception of competitiveness	0.608	0.163	13.951	0.000
Funeral rites	1.465	0.176	69.045	0.000
Constant	1.582	0.157	101.466	0.000

Source: Author's calculation in SPSS

5.2 Interpretation of results

✓ *Ancestral values*

The statistics from the survey results highlight the links between ancestral values and organisational performance. The results presented are consistent with the answers given by the HRDs and with those obtained from the 767 workers targeted by the problem. Most HRDs (78%) believe that the leader's conception of power and ethical factors are decisive in achieving organisational performance. 97% of the employees surveyed agree that for adequate organisational performance, the way power is applied and the importance given to ethics in the company are *sine qua non*. The results from the content analysis illustrate the quantitative results. From the verbatim interviews, some employees state: *"We continue doing our best because of the boss's know-how and soft skills". "I was obliged to emphasise the moral values of my locality to show my importance within the organisation in order to gain the trust of the boss".* Moreover, this variable has a significant influence at the 5% threshold ($p < 0.005$) on the organisational performance of SMEs with a positive coefficient value (0.450). This confirms the results in human resources management stipulating that the hierarchical and functional relations between various collaborators are in place (Hofstede, 2001).

The practice of distributing responsibilities and respecting traditional values in the company is a factor in organisational performance. SMEs can therefore adopt a transparent management structure that promotes effective and prudent management in the light of the nature, scale and complexity of the risks inherent in the management style and cultural realities of their environment (ethical factor, chief's conception of power, recourse to occult forces). Ancestral values thereforeinfluence significantly and positively the performance of SMEs, hence hypothesis H1 is confirmed

✓ **Perception of competitiveness in the workplace**

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The results illustrate that for 97% of the interviewees, the achievement of organisational performance within SMEs is subordinated not only to the appreciation of shared values but also to the recognition of the role of occult forces and the numerous power games. For 3% the view is the opposite. In relation to the results of the content analysis, the following impressions are gathered, *"Our company is successful because its leader practices enough occult forces to attract customers"*. For others, *"leadership conflict is a stimulus for competition"*. These different results make it clear that managers cannot only use their authority to direct teams and give strict direction. This is especially true as this type of management could create a feeling of obligation rather than ambition within the teams. It is therefore unlikely that tasks will not be carried out in the best way and with quality (LE and DANS, 2018). To do this, managers must now take into account how employees perceive competitiveness to focus on the sense of belonging, ambition and recognition of its teams. From this point of view, it becomes important for the manager to understand others and especially what drives them to create more links and relationships. The perception of competitiveness is significant at the 1% threshold ($p < 0.001$) with a positive value of the coefficient (0.608) which illustrates the influence of this variable on the organisational performance of SMEs. Hence the confirmation of the second hypothesis.

✓ Funeral rites and organisational performance

For 76% of respondents, endogenous variables such as the length of widowhood rituals, disruption of rainfall to ensure the smooth running of ceremonies and the consequent disruption of productivity have an influence on the organisational performance of SMEs in Benin. In addition to these quantitative results, the extracts from the interviews are also convincing: "When my husband died, the family demanded that I spend three months at home before starting my business". For others, "It took the intervention of my parents to change the duration from three months to three weeks in exchange for a fine". These different results confirm the existence of links between these items and organisational performance. The results of the data processing also showed through the Cronbach's alpha coefficient that the funeral rites variable influences the organisational performance of SMEs. These results are confirmed by the estimation made on the basis of binary logistic regression. Thus, the HRDs of Beninese SMEs recognise that the traditional ceremonies, including funeral rites, in which their employees participate have an influence on the growth of their structures. Finally, the significant influence at the 1% threshold ($p < 0.001$) with a positive value of the coefficient (1.465) illustrates that funeral rites considerably disrupt the organizational performance of SMEs. The third hypothesis of this research is also confirmed.

6. Discussion of the results

The consistency of the items of the different variables used and the results of the binary logistic regression prove the necessity to analyse the cultural variables that influence the organisational performance of SMEs in Benin. This work is built mainly on the work of Apitsa (2016); Mazra, et al (2019) and Vinardi et al (2019) on the sources of organizational performance improvement. From all the points in Table 4 exposed through Cronbach's Alpha coefficients and that of Table 5 of the logistic regression, they can be commented without risk of errors. It is worth noting the existence of three groups when considering the number of constructs: firstly, a relationship between the modalities *"Ancestral values"; "Perception of competitiveness"; "Funeral rites"* and the explained variable *"Organisational performance"*. These explanatory variables that influence organisational performance mean that leaders who integrate the most important dimensions of these explanatory variables into their management are the most successful. Secondly, from the content analysis the following verbatim emerges: *"one cannot exist in a country and ignore its cultural practices in order to succeed"*. Thus, the literature has shown that cultural variables are not fixed since they are linked to unpredictable phenomena as indicated by the endogenous factors in this article: the leader's conception of power, recourse to occult forces, ethical factors (ancestral values). With regard to the perception of competitiveness, it should be noted that working in a team generates significant productivity gains and promotes a stimulating work atmosphere in SMEs. The following verbatim *"I feel like in family in my work team if most of the members have the same appreciation of shared values as I do"*. However, it is sometimes difficult to work in a friendly atmosphere with one's colleagues, as the following content analysis indicates: *"there are ups and downs in life, the few rare conflicts do not have a serious impact on the work rhythm"*. For other respondents: *"teamwork sometimes allows for the synergy effect but there is enough danger for us as team members due to the role of hidden forces and leadership conflicts"*. Team management is therefore essential to create a peaceful working climate not only a source of deep involvement but also of mistrust.

Indeed, the effective way to achieve the company's objectives is to adopt strategic management in managing the perception of competitiveness. Managing the different stakeholders of the targeted SMEs, however, requires mastering their characteristics, in order to better communicate with one's employees for intelligent decision-making and efficient work in an environment where technology is evolving. These results corroborate the work according to which the diversity of variables is a source of culture shock (Charlier and Lambert, 2009).

The research results also show that the three variables of the conceptual model (ancestral values, perception of competitiveness in the workplace and funeral rites) are significantly related to organisational performance. The concern in this research is not only how to ensure better cohesion of work teams but also to better manage psychosocial risks (Passebois 2002). These different practices are only possible if the distribution of tasks, whether vertical or horizontal, is well structured and coordinated. All of these practices are in line with the work of Mazra et al (2019), who emphasise the problem of interactional justice and employee performance within SMEs in terms of the moderating role of the corporate culture. Thus, ancestral values and the perception of competitiveness have a significant role to play in the organisational performance of Beninese SMEs if well mastered.

Finally, the success of an organisation depends on its ability to control funeral rites through: the duration of widow rituals, the disruption of rainfall to ensure the smooth running of ceremonies and to guide competitiveness. The success of SMEs in implementing skills in perspective, shared values, ethics, personal outreach, and framing traditional ceremonies confirms the hypotheses formulated. However, this power does not make its occupant a leader, but simply an authority, as the results of this research illustrate. Managers stand out by creating a will to achieve great things within their structure. They inspire where laymen only lead. To inspire others to achieve and surpass goals, one would need to know how to bring out the best in the various stakeholders. But this ideal is sometimes subverted by the use of occult forces to develop unexplained influence. While the work of Robichaud et al (2013) suggests that effective leaders work continuously to improve their managerial skills and management can take on a mystical quality through the use of occult forces.

In view of the findings, the real problem managers face is the operationalisation of cultural variables in SMEs. The failure to operationalise is a source of frustration which results either in discrimination in terms of task allocation or in terms of the coordination mechanism, where there is a standardisation of values. This makes conflict management, one of the obligations that many managers and business leaders face on a daily basis. Whether it is between team members or between a subordinate and his or her superior, conflicts at work are legion. Even organisations that place great emphasis on harmony between colleagues advocate a healthy working environment. Despite the fact of conflict situations are inevitable, there are ways to achieve conflicts resolution at work (Rigaud 2011). By choosing to ignore or not facing the issue properly, the consequences can be detrimental to both the employees involved and the organisation. If days go by without intervening, the repercussions may spread and affect the work of others and the work climate in general. It is important to be well equipped to deal with workplace conflicts management.

Conclusion

At the end of this research, it was found that culture is a contingency factor whose effects, determinants and possible obstacles must be understood in order to promote the organisational performance of SMEs in Benin.

Thus, among the factors influencing organisational performance, three are prioritised: ancestral values; the perception of competitiveness; and funeral rites. The major challenge for any company is to nurture its own actions and make them a unifying element. By nurturing endogenous variables such as ethical factors, the leader's conception of power through the exogenous variable "*ancestral value*" in the conceptual model of this research can lead to increased employee commitment and, in turn, organisational performance. It is better, if there is a real fit between the perception of competitiveness and the values of the company and its people, this creates a clear increase in job satisfaction. Since happiness at work is more important than commitment, employees must be provided with the resources they need to support and develop their talents and thereby contribute to the achievement of the organisation's goals. The employee needs to be part of this process to feel in synergy with the direction of the workplace. This contribution enriches the work already carried out in the field of human resources and more specifically the ones related to the establishment of the link between culture and organisational performance in SMEs. The mastery of the determining factors of organisational performance also involves the management of the duration of widowhood rituals, as the disruption of rainfall during funeral rites contributes not only to the development of the company but also to the increase of its turnover.

 The managerial implication suggests that manifestations of culture, if well managed, are an object of organisational performance. Otherwise, they lead to conflict because of the creation of a climate of distrust dominated by hypocrisy. This practice consists of ensuring the evolution from a mechanistic to an adhocratic structure by facilitating the transition from the functional manager to the human resources manager who opts for interpersonal negotiations.

In practice, culture has an impact on the organisational involvement of employees in the structures. In view of these results, organisations can have an updated analytical framework allowing them to objectively evaluate their logic of action in order to avoid deplorable situations due to the egocentricity and unhealthy behaviours of both certain employees and certain HRDs of the targeted SMEs. These different results obtained give a better understanding of the perceptions and manifestations of culture in companies in Benin.

Finally, this research also has the merit of stimulating discussion and opening the way for other research on Beninese SMEs where there seems to be no debate on the link between organisational performance factors and the variable "hidden force" which has two virtues. It is important to verify these results by other studies. It is therefore only by completing this study with others that we will be able to push back the limits of uncertainty on the organisational performance of SMEs.

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