

A series of white, overlapping geometric lines on a black background, creating a complex, abstract pattern on the left side of the slide.

SBA MINI GUIDES M&A CULTURAL ALIGNMENT CHECKLIST

Assess and address cultural differences early

INTRODUCTION

Mergers and acquisitions often promise operational efficiency, market growth, or product synergy.

But culture can quietly make or break the deal.

Misaligned values, conflicting leadership norms, and unspoken “how we do things” habits can derail integration even before Day 1.

This checklist helps you assess cultural alignment early and address the gaps before they grow.

Use it during due diligence, in the integration planning phase, or post-close.

How to use it:

- Review each step with both sides of the merger (e.g., leadership, HR, key managers)
- Use the tables to capture observations and compare organizational norms
- Translate insights into action before misalignment turns into resistance

This tool works best when used collaboratively, not just by one side.

Culture is two-way, and alignment is a shared outcome.

STEP #1 DEFINE THE 'VISIBLE' CULTURE

Goal:

Identify observable behaviors, rituals, and symbols in both organizations: What people SEE.

In this example: Company A used this step to identify symbolic gaps between their structured, hierarchical style and the startup's informal, fast-moving culture.

VISIBLE CULTURE WORKSHEET (SAMPLE)			
Element	Company A (acquirer)	Company B (acquired)	Observations & risks
Decision-making	Formal, top-down approvals	Informal, quick consensus	Risk of frustration with longer processes
Dress code	Business casual	Very casual (t-shirts, jeans)	Potential perception of culture clash
Office layout	Assigned desks, private offices	Open plan, shared spaces	Different assumptions about privacy and focus

TIPS:

- Walk through offices or join virtual standups. Observe, don't assume.
- Focus on contrast, not value judgments.
- Look for tension between symbols and stated values (e.g., “we trust people” + keycard micromanagement).

STEP #2 CLARIFY CORE VALUES

Goal:

Understand how each company lives out its stated values (or doesn't).

In this example: Company A found that while both firms valued “teamwork,” their interpretations differed: one was event-based; the other, peer-driven.

CORE VALUES OBSERVATION WORKSHEET (SAMPLE)			
Value statement	How it shows up in daily behavior		Alignment risk?
	Company A	Company B	
“Innovation”	Formal R&D budgeting, long approval chains	Rapid testing, bottom-up ideas	Yes – very different approaches to risk
“Teamwork”	Annual retreats, top-down team structure	Peer coaching circles, async check-ins	Partial – need to align expectations

TIPS:

- Ask, “What does that value look like on a Tuesday afternoon?”
- Identify gaps between aspiration and behavior.
- Focus on lived values, not marketing slogans.

STEP #3 COMPARE LEADERSHIP AND DECISION NORMS

Goal:

Spot mismatches in how power, influence, and decisions actually flow.

In this example: Leadership interviews showed strong mismatches in how decisions were communicated and challenged, risking early resistance.

LEADERSHIP & DECISION-MAKING OBSERVATION WORKSHEET (SAMPLE)				
Leadership Behavior	NORMS		Misaligned?	Action Needed
	Company A	Company B		
Who makes final decisions	Senior leaders only	Often team consensus	YES	Clarify governance model early
Feedback style	Formal reviews quarterly	Ongoing, informal chats	YES	Set expectations for feedback cadence
Conflict resolution	Avoided or escalated	Addressed openly	YES	Train joint teams on new norms

TIPS:

- Ask mid-level managers how decisions “actually” get made.
- Don’t underestimate how emotional leadership style differences can be.
- Align on decision-making models before integration starts.

STEP #4 COMMUNICATION AND COLLABORATION

Goal:

Understand how teams work together and share information.

In this example: The analysis flagged a major risk in documentation standards: While one team relied on process documents, the other didn't track work at all.

COMMUNICATION & COLLABORATION ASSESSMENT (SAMPLE)

Collaboration practice	Company A	Company B	Friction risk?	Example action
Meeting style	Agenda-heavy, structured	Ad-hoc, fast-paced	High	Agree on a hybrid cadence
Documentation	Centralized, process-based	Minimal, mostly oral	High	Introduce shared doc and versioning
Cross-functional projects	Matrixed, formal roles	Fluid, informal roles	Moderate	Define integration project structure

TIPS:

- Look at shared tools (Slack, Notion, email): What do they reveal?
- Identify unspoken norms (e.g., who “has to be in the room” for a decision).
- Balance consistency with flexibility: Don't over-standardize too early.

STEP #5 IDENTIFY THE “NON-NEGOTIABLE”

Goal:

Clarify which cultural elements are flexible, and which must be preserved.

In this example:

Transparency was critical for the acquired company’s engagement and made it a joint integration principle.

CULTURAL “NON-NEGOTIABLE” IDENTIFICATION WORKSHEET (SAMPLE)

Cultural element	Non-negotiable? (Yes/no)	Why?	How it will be protected or shared
Transparency	Yes	Core to leadership trust at Company B	Joint town halls, cross-org dashboards
Speed of iteration	No	Helpful but adaptable	Phase-based testing of hybrid models
Flat hierarchy	Partially	Some flattening needed for integration	Limit levels in integration teams

TIPS:

- Be honest: you will need to let some things go.
- Document what’s flexible vs. what’s foundational.
- Align leadership on these non-negotiables early and communicate them clearly.


CULTURE WON'T INTEGRATE ITSELF

Even when everything looks good on paper, misaligned cultures can quietly delay progress, lose key talent, and hurt long-term value.

Addressing differences early, before they harden into friction, makes the entire integration process **faster, clearer, and more human**.

At SBA, we support clients pre- and post-merger to build aligned, effective cultures with:

- **Cultural due diligence** to assess integration risks before the deal closes
- **Leadership alignment sessions** to clarify decision-making, norms, and shared values
- **Post-merger culture labs** to co-create new team rituals and communication habits
- **Custom onboarding and integration playbooks** to guide teams through change
- **Real-time feedback loops** to monitor emerging friction and adjust fast



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