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Goal Congruence Analysis in Multi-Division Organizations with Shared Resources Based on Data Envelopment Analysis

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#### ACCEPTED MANUSCRIPT

### **Highlights**

- We test whether and to what degree goal congruence presents in organizations.
- This paper quantifies the concept of goal congruence.
- We provide a measure to analyze the sources of goal incongruences.
- The model is amenable to a wider range of applications by using utility functions.

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