

## ASSESSMENT METHODS FOR THE CORPORATE CULTURE LEVEL IN ENTERPRISES

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### ABSTRACT

The article examines methods for assessing the level of corporate culture in an enterprise, their characteristics, and their application in the modern business environment. The main approaches to evaluating corporate culture, including quantitative and qualitative methods, are analysed. Special attention is given to their role in improving management efficiency and shaping a company's development strategy. The study highlights the importance of corporate culture as a factor influencing the competitiveness and sustainability of an enterprise. The findings may be useful for managers, analysts and researchers in the field of corporate governance.

KEY WORDS: *corporate culture, assessment methods, management efficiency, business strategy, organisational development.*

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### Introduction

Corporate culture plays a pivotal role in shaping the behaviour, values and overall performance of an organisation. In today's competitive business environment, understanding and evaluating corporate culture has become essential for achieving sustainable success. The methods used to assess corporate culture are crucial, as they allow managers to identify strengths and weaknesses within the organisation, guiding decision-making and strategic planning. This article explores the various techniques employed to measure the level of corporate culture in enterprises, highlighting both qualitative and quantitative approaches. The aim is to provide a comprehensive understanding of how these methods contribute to the development of effective management strategies and the enhancement of organisational performance.

In order to manage corporate culture and make decisions regarding its development and growth effectively, it is essential first to assess its level, and determine how developed it is. The evaluation and analysis of corporate culture in companies is a well-studied issue, especially considering that systematic research in this area began

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in the West in the early 1980s. In post-Soviet countries, active engagement in these studies started in the late 1990s. It is worth noting that this issue is addressed by scholars working at the intersection of various disciplines, sociology, economics, psychology, management and marketing, as well as practitioners, particularly corporate development consultants. The analysis and transformation of corporate culture should be carried out within the framework of the overall development of the organisation, aligning with its strategy and objectives. These processes are critically important, as many complex issues in a company are often linked to established values and beliefs that have become ingrained in employees' minds and hinder the achievement of goals. At the same time, there are values that facilitate problem-solving, and these should be taken into account and actively utilised.

The scientific problem addressed in this article lies in the necessity for effectively assessing and measuring the corporate culture in an organisation for successful management and strategic development. Corporate culture plays a significant role in shaping behaviour, values, and overall organisational performance, and in today's competitive business environment, understanding and evaluating it has become increasingly important. To achieve sustainable success, enterprises need to develop methods that allow them to identify both strengths and weaknesses in the organisation, which are crucial for decision-making and strategic planning.

An important scientific issue is the study of both quantitative and qualitative methods of assessing corporate culture, which allow for an accurate determination of its level of development and alignment with the organisation's strategic objectives. The significance of this problem is heightened by the fact that corporate culture can be both a barrier to achieving organisational goals and a tool for solving problems effectively. Research in this area has gained special relevance in the context of the transformations occurring in post-Soviet countries, and requires the integration of knowledge from various disciplines: management, psychology, sociology and economics.

## 1. Analysis of methods for assessing the level of corporate culture

Authors studying corporate culture address various aspects of its impact on organisations in the context of modern economic challenges. Kopytko, Mykhailytska and Veresklyia (2021) emphasise corporate culture as a strategic management tool for enterprises, enabling them to adapt effectively to changing conditions. Zerkal (2022) explores the connection between corporate culture and the commercial awareness of personnel, as well as innovative development directions for enterprises, highlighting their impact on business efficiency. Myroshnychenko (2021) examines corporate culture as a key factor in the sustainable development of retail enterprises, supporting high standards of customer service and interaction.

Zamkovyi (2022) analyses corporate culture as a factor in the success of the Ukrainian business environment, particularly in the context of integration into European standards. Kalicheva, Vynogradova and Pomazanovska (2023) study its role in personnel management, stressing its importance for attracting and retaining qualified staff. Lozova, Oliynyk and Kadatska (2021) examine corporate culture as part of a company's marketing strategy, influencing its image and customer interaction strategies.

Khymych, Khymych, Tymoshyk and Podvirna (2021) investigate changes in corporate culture in organisations during the pandemic, emphasising the importance of adaptation to new conditions through the use of digital technologies and flexible work processes. Perevozova, Vitovskyi, Khomyk and Ryvak (2023) focus on corporate culture as a tool for managing employee loyalty, highlighting its significance in creating a favourable work environment. Hlyva and Peredalo (2024) discuss the importance of corporate culture in terms of its functions and values, stressing its role in employee interaction and the effectiveness of management processes.

Lytvynenko (2023) explores corporate culture as a part of global socio-economic trends, underlining its importance in the context of globalisation and the internationalisation of business. All of these studies highlight the significance of corporate culture for business development, its impact on personnel, and its role in enhancing business efficiency in a changing external environment.

Fedotova, Bocharova and Rachwal-Mueller (2025) note that 'corporate culture management is a process that involves shaping and influencing the behaviour of an organisation's employees through cultural elements that have a systemic nature and are determined by the mission and development strategy of the enterprise.'

For the effective assessment of the level of corporate culture in an organisation, various methodologies are employed, each with its own characteristics and approaches. These methodologies allow for the analysis of culture at different levels, including the evaluation of values, behavioural norms, social expectations, and interactions among employees. The methods discussed not only help diagnose the current state of corporate culture, but also identify directions for its development in the context of modern challenges.

Table 1 below systematises the main methodologies for assessing the level of corporate culture, including the authors who developed them and a brief description of the essence of each methodology.

*Table 1. An analysis of methods for assessing the level and type of corporate culture*

Name of the technique	Author(s)	The essence of the technique
Competing Values Framework (CVF)	(By Cameron, Robert Quinn, 2006)	Methods of diagnosing corporate culture through four types (clan, adhocratic, market, hierarchical)
Shane's Model	(Edgar Schein, 2004, 2010)	Analysis of culture through three levels: artefacts (visible elements), values and basic assumptions
Assessment of cultural dimensions	(Ghert Hofstede, 1980, 2010)	Uses cultural dimensions: distance of power, avoidance of uncertainty, individualism/collectivism, etc.
Spiral dynamics	(Don Beck, Chris Cowan, 1996)	Determines the level of corporate culture by evolutionary levels (purple, red, blue, orange, etc)
Denison model	(Daniel Denison, 1990)	Evaluates culture according to the following criteria: mission, adaptability, coherence and staff engagement
Diehl and Kennedy typology	(Terrence Deal et al., 1982)	Divides cultures into four types: strength, achievement, support, risk; assesses their impact on work efficiency
Organisational Culture Assessment Instrument (OCAI)	(By Cameron, Robert Quinn, 2006)	A tool for quantitative analysis of an organisation's culture using CVF, built on questionnaires
Cultural indexing	(Charles O'Reilly, Jennifer Chatman, 1996)	Evaluates corporate culture through shared values, social norms and behavioural expectations
Corporate climate methodology	(M. V. Semikina, T. O. Belyak, 2018)	Analyses the influence of corporate culture on social and labour relations through the assessment of the climate and motivational component
Rites and Rituals Assessment	(Terrence Deal et al., 1982)	Evaluates corporate culture through rituals, ceremonies and traditions that reinforce corporate identity

*Source:* The authors.

However, there are also studies and methods for determining the level of corporate culture using specific models, which not only help assess its level but also classify it into certain types. The literature on corporate culture shows that there are several key approaches to its evaluation, each with its own characteristics, advantages and disadvantages. Researchers and practitioners use various methods to study the culture of an organisation, including identifying its values, traditions, rituals and overall atmosphere. The choice of approach depends on the goals of the research, resource constraints, and the organisation's needs for specific results.

Table 2 below summarises the main approaches to assessing corporate culture, and their characteristics, advantages and disadvantages, providing a clearer understanding of how different methodologies are applied in practice and academic research.

To assess corporate culture, it is advisable to combine both quantitative and qualitative methods, which ensures both objectivity and depth of analysis. For example, initial surveys help identify the main aspects

of culture, which are then explored through interviews or observations. This approach takes into account various levels of culture, from visible artefacts to underlying assumptions.

*Table 2.* The main approaches to assessing corporate culture

Approach	Main idea	Advantages	Disadvantages
Ethnographic	Deep immersion of the researcher into the culture of the organisation to study it.	Detailed understanding of social relationships, traditions, and cultural evolution	A long process; subjectivity of results due to dependence on the qualifications of the researcher
Experimental	Analysis of culture by an external specialist through traditions, rituals and documents	Speed of execution; availability of the technique	Superficiality, the study of only external manifestations of culture
Clinical (holistic)	Learning about culture together with members of the organisation through observation and interviews	The most accurate approach to determine basic values and behavioural patterns	The high cost and duration; subjectivity of assessments
Metaphorical (linguistic)	Analysis of external manifestations of culture through the language of documents and stories	Ease of execution; suitable for controlling an existing crop	Indirect evaluation; lack of in-depth understanding
Quantitative	Using surveys and interviews to evaluate specific attributes of culture	Ability to objectively compare data; attracting a large number of participants	Debatability of the validity of the results; the need for a comprehensive analysis of the data obtained

*Source:* The authors.

Most existing methodologies have a narrow focus, examining individual aspects of corporate culture. They often lack a comprehensive analysis, and their results tend to be subjective. Additionally, these methods often do not fully consider the impact of external factors or the interaction between internal and external elements of the organisation. As a result, there is a need to develop a new methodology that evaluates corporate culture from three key perspectives: managers, employees and external stakeholders.

The proposed methodology is based on three main directions:

- Managers evaluate corporate culture at the strategic level, identifying its values, norms, principles, and rules that form the foundation of the organisation's operations;
- Employees analyse the practical implementation of the culture, its impact on motivation, productivity, and internal relationships within the organisation;
- External stakeholders (clients, partners, suppliers, regulators) assess corporate culture from the perspective of its alignment with the expectations and requirements of the external environment, providing feedback for improvement.

This approach allows for the inclusion of different perspectives, minimises subjectivity, and provides a comprehensive picture of the state of the corporate culture. It is also crucial to develop a system of indicators that will enable the collection of objective data and consider both internal and external factors influencing the company's culture.

## 2. The development of a methodology for assessing the level of corporate culture in an organisation

The insufficient study of corporate culture in Ukraine and the lack of systematisation in existing models by foreign authors have led to the absence of a methodology for assessing corporate culture based on a systematic approach which would allow business leaders to comprehensively evaluate the corporate culture of their organisations. First and foremost, any assessment methodology must define the directions and indicators for evaluation.

Many foreign and domestic scholars have made assumptions and developed certain methodologies, indicators, and criteria. Perevozova, Vitovskyi, Khomyk and Rivak (2023) note that ‘the formation and strengthening of corporate culture are crucial processes that ensure the stability and efficiency of an enterprise’s functioning. Various methods help create a favourable environment for corporate culture development. Among these methods, we can highlight the development and implementation of corporate values, the role of leadership in supporting corporate culture, as well as internal communication and employee training’. Kalycheva, Vinogradova and Pomazanovska (2023) analyse corporate culture as ‘a tool for managing human potential, highlighting it as one of the most complex and resource-intensive tasks’. The research conducted by Hlyva and Peredalo (2024) has shown that the application of ‘effective corporate culture tools in an enterprise leads to a reduction in corporate profit manipulation’.

An example of existing indicators is presented in Table 3.

Table 3. Criteria and indicators used for assessing the level of corporate culture

Evaluation indicators used in the methodologies	Model G. Hofstede	Model Ch. Hendi	Model C. Cameron and R. Kuinna	Model T. Deala and A. Kennedy.	OSAI methodology	in entrepreneurship practice
1. Striving to avoid uncertainty	+		+	+	+	
2. Individualism-collectivism	+	+		+		+
3. Distance between people with a different status	+					
4. Position strength	+	+	+	+		+
5. The power of resource management		+				
6. The power of knowledge		+		+		
7. The strength of the person	+	+			+	
8. Speed of feedback			+	+		
9. Measure of risk	+		+		+	
10. Flexibility, individuality, dynamism		+	+	+	+	
11. External orientation, differentiation, rivalry			+	+		
12. Stability, order, control	+	+		+		+
13. Internal orientation, integration and unity	+		+	+	+	

Source: The authors.

Each methodology is based on the presence and analysis of indicators. Various authors have proposed many different assessment criteria, which include certain indicators. Most of the methodologies take these indicators into account to some extent. However, at present the assessment in organisations is conducted only from the perspective of determining individualism or collectivism, the power of the position of each employee, and the stability, order and control within the organisation. Clearly, these indicators are insufficient and cannot ensure a quality analysis and assessment. As is shown in the table, many authors present almost identical indicators, albeit under different names. However, there is no clear indicator or criterion that can encompass all the phenomena and component elements of the corporate culture within an organisation. In order to develop a specific assessment criterion, it is important to consider the impact of corporate culture on the overall performance of the organisation. Corporate culture influences all aspects of organisational performance in one way or another. The impact of corporate culture on the organisation's effectiveness is reflected in achieving the main goal of corporate culture: ensuring the self-organisation of the socio-economic system through the workforce, enhancing the labour potential of the organisation, which is an integral part of its overall economic potential. The impact of corporate culture on the economic performance of the organisation is reflected in the economic results of its activities, particularly in the growth of the company's market value and goodwill.

If the influence of corporate culture on overall organisational performance is analysed, it will be possible to derive a criterion that helps analyse each aspect of its impact.

This approach will allow for the consideration and analysis of the combined effect of corporate culture on the organisation, including all aspects of its operations and life, providing a holistic understanding of such effects. A generalised scheme of the impact of the corporate culture on organisational activities is presented in Fig. 1.

The author proposes conducting the analysis based on the criterion of the perception of the corporate culture from different categories of environments. This indicator differs significantly from existing ones: firstly, it allows for the inclusion of all those who create and perceive corporate culture; and secondly, it allows for evaluating the quality of the established culture and the degree of its perception through its element composition. It is through perception that attitudes towards the corporate culture are formed, including satisfaction or alienation from it, the desire to make changes, and so on. Perception is a purely psychological concept, which is why its examination is conducted using psychological sources. It is the reflection of entire objects and phenomena when external stimuli act directly on the sensory organs. When a person is surrounded by ordinary things, they form holistic images of the surrounding objects. They see the things, hear their sounds, and touch them. Perception depends on certain relationships that exist between sensations, the interconnection of which, in turn, depends on the relationships between the qualities, properties and various parts that constitute objects and phenomena.

Thus, the criterion of the perception of corporate culture is understood as a reflection and reaction to various element components, forms of realisation, and manifestations of corporate culture within the organisation. Using a systematic approach and logical analysis, it is proposed to define the perception indicator through three groups of indicators, as is shown in Fig. 2.

To assess the level of the corporate culture, it is necessary to evaluate it across each of its elements: values, philosophy, norms, regular behaviour patterns, rules, and organisational climate. Thus, each block in the scheme corresponds to a specific element, and they are arranged in the sequence outlined above. Element-by-element analysis allows us not only to assess the overall state of the culture, but also to identify its weaknesses, which makes its use quite relevant. This composition of indicators is due to the fact that the assessment of the cultural level should first and foremost evaluate it by each of the elements mentioned in the previous sections (values, philosophy, norms, regular behaviour patterns, rules and organisational climate). Thus, each block in the scheme corresponds to a specific element, and they are arranged in the sequence outlined above. Element-by-element analysis helps identify and assess not just the overall state of the culture but also its weak points, which makes its use entirely justified.



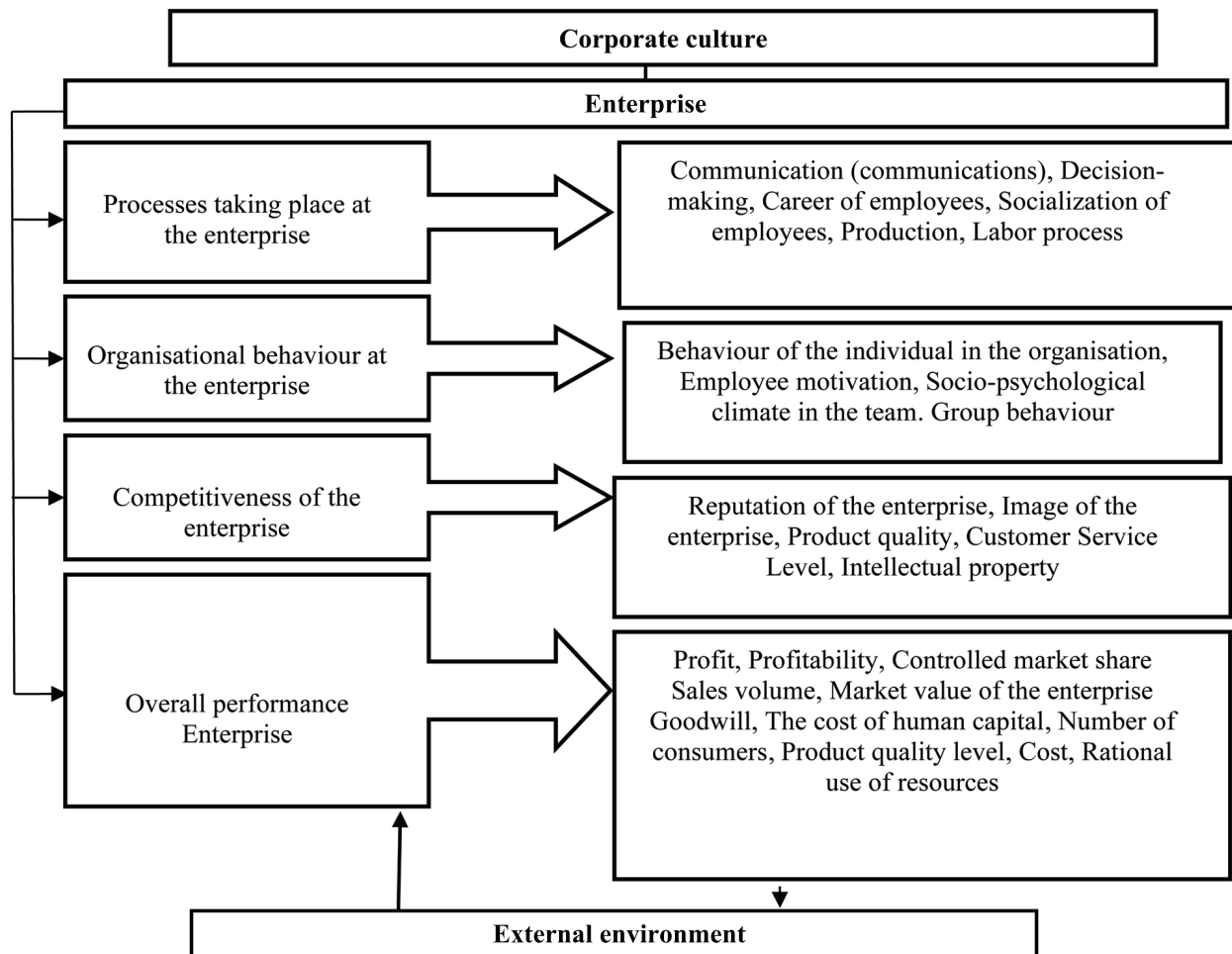


Figure 1. A generalised scheme of the impact of the corporate culture on organisational activities

Source: The authors.

To gather primary data, respondents should be offered a questionnaire based on a semantic differential, where an evaluation of four antonymic pairs and indicators representing manifestations of corporate culture elements will be proposed.

Surveying is a method of collecting primary information, based on direct (conversation, interview) or indirect (questionnaire) socio-psychological interactions between the researcher and the respondent. In this case, the source of information is verbal or written judgments. A questionnaire is a form of survey where a structured set of questions is used. The advantage of this method lies in the possibility to conduct research with a large group of people simultaneously, and the relatively easy statistical processing of the data. Surveys are typically conducted when there is a need to ascertain people's opinions on specific issues, and to cover a large number of people in a short period. Based on the methodologies examined, and considering their positive and negative aspects, this paper proposes a new methodology. It is based on assessing the level of corporate culture through the perception of three categories: management, employees and external stakeholders. These directions cover the perception of corporate culture from both internal and external environments, based on parameters and manifestations inherent to each group. To ensure that the methodology has a clear and consistent structure, an algorithm for determining the level of corporate culture in the enterprise should be developed. An example of this algorithm is presented in Fig. 3.

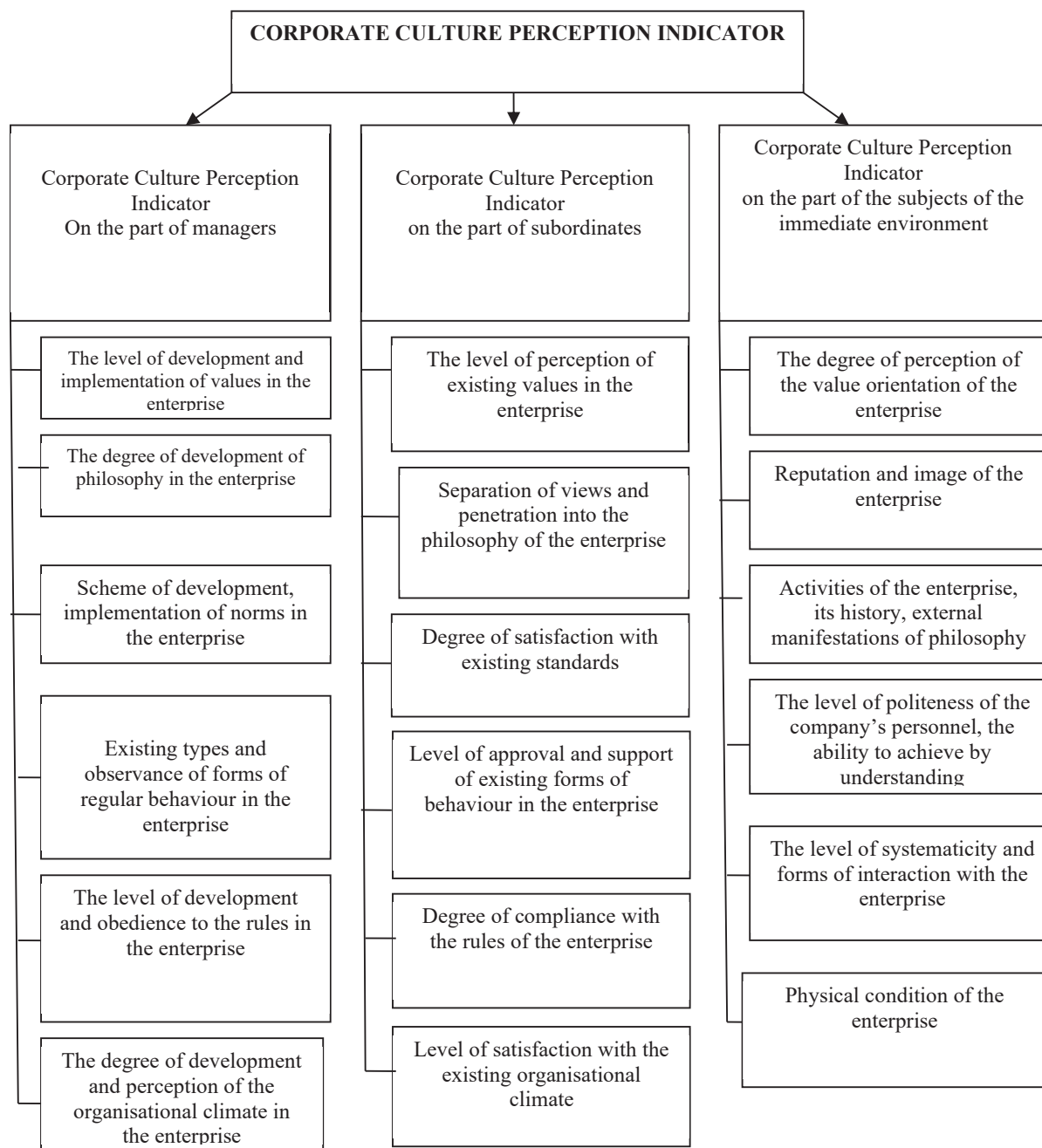


Figure 2. A system of indicators for the perception of corporate culture by different categories inside and outside the organisation

Source: The authors.

This algorithm outlines the sequence of evaluation. In the first step, information about managers, employees and external stakeholders is collected: specific individuals are selected for the evaluation, and the relevant information is gathered. Primary data is collected through the questionnaire. After determining the number of indicators and the number of respondents for each category, observation matrices are formed. The survey is then conducted first with one respondent, and subsequently with all of them. Since the assessment is carried out across three categories, the algorithm is divided into three parallel sections.



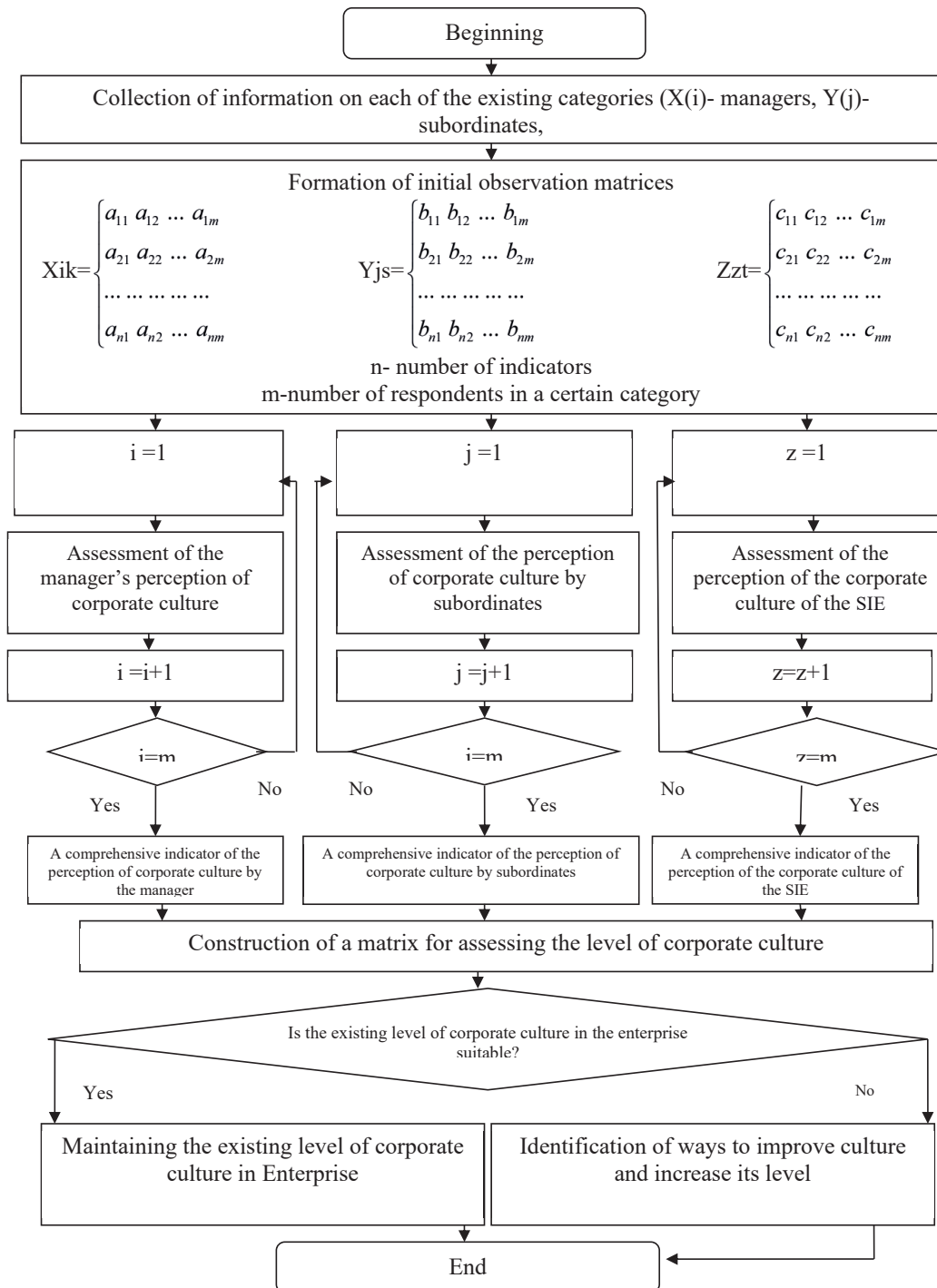


Figure 3. Methodology for assessing the level of corporate culture in an enterprise

The questionnaires were developed using the semantic differential method. Several methods (expert surveys, questionnaires, interviews) were considered, but all of them are insufficiently reliable because the evaluation is carried out with a high degree of subjectivity and is largely based on bias.

The semantic differential (SD) is a tool for studying the semantic space of a subject. This method was developed in the mid-1950s by American scientists under the leadership of Charles Osgood (Charles Osgood, 1952). It serves for the qualitative and quantitative indexing of meanings using bipolar scales, defined

by pairs of antonymous adjectives, between which there are seven gradations of the degree to which a word corresponds to a given quality.

The semantic differential method and its corresponding questionnaires are favoured by the author for a number of specific advantages:

1. The use of metaphorical scales frees the respondent's subjective evaluation from being restricted by the actual properties of the object being assessed.
2. The author can define the scope of the evaluation of objects, and, depending on the content of the scales, can focus the method either on highlighting evaluative (connotative) characteristics or more objective (denotative) ones.
3. Seven-point scales allow indexing not only the quality but also the intensity of the meaning.
4. It enables a comparison of data obtained from different studies.

Thus, a comprehensive evaluation is calculated for each group using the semantic differential method.

The SD method allows for the fairly clear processing of results and their interpretation using the simplest statistical characteristics. Such characteristics include the mean value of the measured quantity and the standard deviation. The initial processing of the results involves compiling a statistical series of the measured value, an example of which is presented in Table 4.

Table 4. Statistical series

$X_i$	-3	-2	-1	0	1	2	3
$n_i$	$n_1$	$n_2$	$n_3$	$n_4$	$n_5$	$n_6$	$n_7$

Source: The authors.

Where:

$X_i$  – the rating of a certain quality indicator on a seven-point scale;

$n_i$  – the frequency of the value  $X_i$ , i.e., how many times the score  $X_i$  was given when evaluating the studied parameter by all respondents collectively.

If K respondents participated in the survey, the average value of the magnitude is calculated using the formula:

$$X = \frac{1}{n} \sum_{i=1}^7 X_i n_i, \quad (1)$$

Where  $n = 4K$ , since the quality being studied is evaluated by K respondents four times on the proposed form.

The average value X serves as an indicator of the overall assessment of this quality by all respondents and is quite an objective characteristic because it allows for neutralising the influence of subjective factors.

It should be noted that if  $X_i$  takes a negative (minus) value on the matrix, it is marked as zero, but when developing recommendations, it is necessary to consider the complete non-acceptance of the existing corporate culture.

The standard deviation is a measure of the degree of dispersion of the values around the mean value X, indicating the level of unanimity and cohesion among the respondents in assessing this quality of culture.

The standard deviation is calculated as the square root of the variance:

$$\sigma_x = \sqrt{D_x} \quad (2)$$

The variance  $D_x$ , in turn, is calculated using the formula:

$$D_x = \frac{1}{n-1} \sum_{i=1}^7 (X_i - \bar{X})^2 \times n_i \quad (3)$$

The three steps of mathematical data processing in diagnostics reveal a picture of how respondents perceive the corporate culture in the enterprise. The data obtained are necessary for constructing the matrix.

A three-dimensional matrix should be used for the clarity of presenting the perception results, which represent the outcome evaluation of the corporate culture level within the enterprise across three categories. Each value obtained will be plotted on the corresponding axis, and the overall perception and evaluation will be generated as a result. The representation of the three-dimensional matrix is shown in Fig. 4.

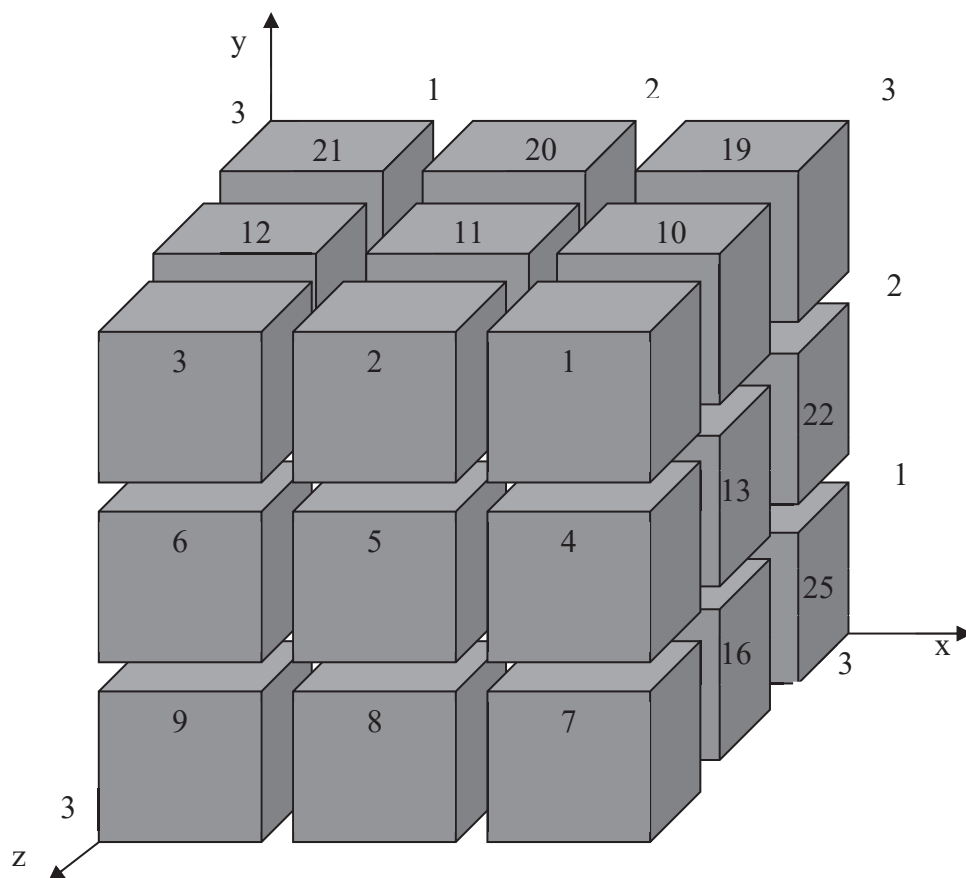


Figure 4. A three-dimensional matrix of corporate culture level evaluation within the enterprise

Source: The authors.

The corporate culture level in an enterprise is proposed to be determined based on the construction of a three-dimensional matrix formed by the main suggested directions: on the X axis, the level of perception of corporate culture by management; on the Y axis, the level of perception by subordinates; and on the Z axis,

the level of perception by stakeholders (competitors, suppliers, contact audiences, etc). Depending on which cell of the matrix the comprehensive indicators obtained fall into, we can assess the level of corporate culture in the enterprise, compare it with other enterprises, and implement measures to maintain it.

The cells of the matrix are divided into levels:

- A high level of corporate culture is characterised by the high satisfaction of management with the perception of the corporate culture ( $2 < X < 3$ ), high employee cohesion, trust, an awareness of unity with the company ( $1 < Y < 3$ ), and great satisfaction and willingness to cooperate from stakeholders ( $1 < Z < 3$ ).
- A medium level of corporate culture is characterised by the medium satisfaction of management with the perception of the corporate culture ( $1 < X < 2$ ), medium employee cohesion, trust and awareness of unity with the company ( $0 < Y < 2$ ), and medium satisfaction and willingness to cooperate from stakeholders ( $0 < Z < 2$ ).
- A low level of corporate culture is characterised by the low satisfaction of management with the perception of the corporate culture, low employee cohesion, trust and awareness of unity with the company, and low satisfaction and willingness to cooperate from stakeholders ( $0 < X, Y, Z < 1$ ).

The matrix is based on a comprehensive assessment of all three categories. If the existing culture suits the enterprise, measures are taken to maintain it; if not, ways to improve it are sought.

Thus, the developed methodological approach to assessing corporate culture in an enterprise is outlined. The methodological foundations for determining the level of corporate culture have been improved, taking into account the evaluation from three categories, based on a three-dimensional matrix, with indicators for the perception of the corporate culture by management, subordinates and stakeholders. Primary information is collected using questionnaires and processed through semantic differential.

Based on the data presented and grouped in the previous section, the level of corporate culture in the enterprise can be assessed.

### 3. The evaluation of the corporate culture level in the enterprise

The evaluation of the level of the corporate culture is an essential step in improving the internal environment of an enterprise. Considering all aspects of the corporate culture allows for identifying the organisation's strengths, and highlighting areas that need improvement.

For example, in an enterprise providing transport services, the overall state of the corporate culture seems satisfactory: there is a friendly atmosphere, and courtesy and respect are present among employees. However, the absence of cultural elements such as symbols, slogans and a company anthem, as well as insufficient corporate engagement with the staff and the lack of external appeal of the building, indicate certain gaps. Therefore, evaluating the level of the corporate culture requires further analysis and measures for improvement.

To achieve this, a survey among managers, subordinates and external stakeholders should be conducted using questionnaires. The evaluation will be based on the proposed methodology for determining the level of corporate culture in the enterprise. The survey included 46 employees, six managers, and 41 external stakeholders (clients, suppliers, and others).

A visual review of the completed questionnaires indicates a noticeably low level of perception of the corporate culture from the perspective of subordinates and external stakeholders. Subordinates particularly highlight and express negative perceptions regarding the following requirements:

1. Qualification requirements, which are evidently inflated;
2. The enterprise's philosophy, as employees do not understand the aspirations or the social direction of the company's movement, and do not see any existing symbols of the company;
3. Ethical norms, which evidently have no formal documentation or clear structure;
4. The overall physical and social condition of the enterprise.

These findings suggest that there are substantial areas for improvement in the corporate culture that need to be addressed for the organisation's long-term development.

The stakeholders in the immediate environment have low perception scores, which are caused by:

1. The lack of familiarity with and feeling of the company's values;
2. The mediocre reputation and image of the company;
3. The unsatisfactory behaviour of employees during business interactions;
4. The low state of the rolling stock and the company's infrastructure.

From the perspective of the management, the situation seems somewhat better, which is quite justified, since the management's aspirations for the company are probably higher than the actual state of affairs. However, the company's leadership is also dissatisfied with the level of workers' qualifications, the available attributes and symbols of the company, the process of employee adaptation, and the level of work performance.

The precise mathematical calculations provided below will give a more accurate assessment of the current situation.

Based on the semantic differential methodology, we will calculate the perception indicators for each category. The statistical series for the category of managers is presented in Table 5.

Table 5. Statistical series of observation for the manager category

$X_i$	-3	-2	-1	0	1	2	3
$n_i$	8	12	27	4	37	29	3

Source: The authors.

To calculate the mean value (average), the formula is:

$$X_1 = \frac{1}{4 \times 5} \times (-3 \times 8 - 2 \times 12 - 1 \times 27 + 0 \times 4 + 1 \times 37 + 2 \times 29 + 3 \times 3) = 0,05 \times 32 = 1,6.$$

To calculate the variance for the category, the formula is  $Dx$ :

$$Dx_1 = \frac{1}{4 \times 5 - 1} [(-3 - 1,6)^2 \times 8 + (-2 - 1,6)^2 \times 12 + (-1 - 1,6)^2 \times 27 + (0 - 1,6)^2 \times 4 + (1 - 1,6)^2 \times 37 + (2 - 1,6)^2 \times 29 + (3 - 1,6)^2 \times 3] = 3,15.$$

The formula for the standard deviation is:

$$\sigma_x = \sqrt{3,15} = 1,77.$$

The perception indicator of the corporate culture level from the managers' side is 1.6 (there is some divergence of opinions, but this is due to each manager perceiving certain elements based on their own psychology). As can be seen from the calculations, the visual conclusions were confirmed, and the managers do not have a very high perception of the corporate culture of their own company; most aspects and elements are not given much attention.

Now let us calculate the perception indicators for the subordinates category based on the survey; the data of the statistical series are presented in Table 6. The data obtained is significantly larger than the previous category since 46 subordinates were surveyed, so a greater variety of opinions is expected.

Table 6. Statistical observation series for the subordinates category

$X_i$	-3	-2	-1	0	1	2	3
$n_i$	119	139	196	20	298	258	74

Source: The authors.

To calculate the mean value (average), the formula is:

$$X_2 = \frac{1}{4 \times 46} \times (-3 \times 119 - 2 \times 139 - 1 \times 196 + 0 \times 20 + 1 \times 298 + 2 \times 258 + 3 \times 74) = 1,2.$$

To calculate the variance for the category, the formula is  $Dx$ :

$$Dx_2 = \frac{1}{4 \times 46 - 1} [(-3 - 1,2)^2 \times 119 + (-2 - 1,2)^2 \times 139 + (-1 - 1,2)^2 \times 196 + (0 - 1,2)^2 \times 20 + (1 - 1,2)^2 \times 298 + (2 - 1,2)^2 \times 258 + (3 - 1,2)^2 \times 74] = 22,9.$$

The formula for the standard deviation is:

$$\sigma_x = \sqrt{22,9} = 4,5.$$

The perception indicator for subordinates is 1.2, which indicates a low level of perception of the corporate culture, and that most elements of the corporate culture are unfamiliar and uninteresting to them. Some elements are not just overlooked, unnoticed or unknown, but are even perceived negatively (for example, high production standards or excessively high levels of professionalism).

The statistical series data for the subjects of the immediate environment are presented in Table 7.

Table 7. Statistical observation series for the category of subjects of the immediate environment (SIE)

$X_i$	-3	-2	-1	0	1	2	3
$n_i$	109	99	156	60	238	253	45

Source: The authors.

To calculate the mean value (average), the formula is:

$$X_3 = \frac{1}{4 \times 40} \times (-3 \times 109 - 2 \times 99 - 1 \times 156 + 0 \times 60 + 1 \times 238 + 2 \times 253 + 3 \times 45) = 1,1.$$



To calculate the variance for the category, the formula is  $Dx$ :

$$Dx_3 = \frac{1}{4 \times 40 - 1} [(-3-1,1)^2 \times 109 + (-2-1,1)^2 \times 99 + (-1-1,1)^2 \times 156 + (0-1,1)^2 \times 60 + \\ + (1-1,1)^2 \times 238 + (2-1,1)^2 \times 253 + (3-1,1)^2 \times 45] = 20,1.$$

The formula for the standard deviation is:

$$\sigma_x = \sqrt{20,1} = 4,2.$$

The subjects of the immediate environment also do not perceive the level of the corporate culture very highly, with a perception score of 1.1. The range of opinions in this category is quite broad, as each member of this category has different types of contact with the enterprise, and varying levels of familiarity and proximity to it. Overall, it can be concluded that the elements of the corporate culture are only slightly known to this category and have a weakly expressed nature. Thus, the average perception indicators have been calculated. A three-dimensional matrix was built based on the data obtained. However, to make the matrix visually clear, it was slightly restructured by rotating it. After these actions, it became possible to observe precisely the cell in which the corporate culture landed.

The results of the study are presented in visual form using the matrix in Fig. 5.

Also, in the figure, the desired directions for the development of the culture in the enterprise were outlined.

After plotting the values obtained, it can be seen that the level of the corporate culture is average and falls into cell number 23. This indicates that there is an average level of satisfaction with the perception of the corporate culture by the managers, moderate cohesion, trust and awareness of unity with the enterprise among employees, and an average level of satisfaction and willingness to cooperate from subjects in the immediate environment.

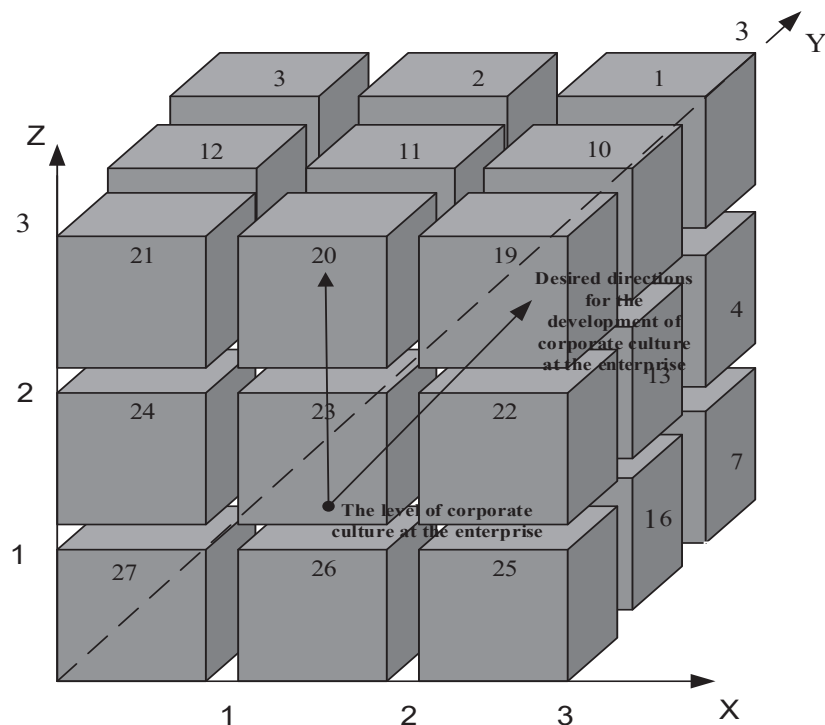


Figure 5. A three-dimensional matrix of the corporate culture level assessment in the enterprise

Source: The authors.

## Conclusions

The evaluation of the corporate culture is a crucial step in improving the internal environment of an organisation. Considering all aspects of the corporate culture allows for identifying the strengths of the organisation and uncovering areas that require improvement.

In the case of a transport services company, the overall state of the corporate culture appears satisfactory: there is a friendly atmosphere, and politeness and respect among employees are evident. However, the absence of cultural elements such as symbols, slogans and a company anthem, as well as insufficient corporate work with personnel and insufficient external appeal of the building, indicates certain gaps. Therefore, assessing the level of the corporate culture requires further analysis and improvement measures. This includes conducting surveys among managers, subordinates and external stakeholders using questionnaires. The evaluation will be based on the proposed methodology for determining the level of the corporate culture.

The results of the study showed clear differences in perception between managers, employees and external stakeholders. Managers generally have a slightly better perception, probably due to their more favourable view of the organisation compared to its actual state. Employees and external stakeholders, however, perceive the corporate culture as unsatisfactory. The differences in perception reflect the varying degrees of familiarity with and engagement in the company's culture.

A three-dimensional matrix was built to visualise the results of the perception assessment. This matrix allows for an easier understanding of the overall level of the corporate culture, and after the analysis, it was found that the company's corporate culture falls into the 'average' category. This indicates a moderate level of satisfaction with the perception of the corporate culture among managers, average employee cohesion, and moderate satisfaction and willingness to cooperate from external stakeholders.

So the findings suggest that the corporate culture of the company requires improvement in all areas. Measures should be implemented to increase the awareness of the corporate culture, improve its elements, and enhance interactions between leadership and employees, and to foster greater cohesion and trust in the organisation. The evaluation provides a clear foundation for identifying priorities and addressing areas in need of improvement.

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## ĮMONIŲ KULTŪROS LYGIO VERTINIMO METODAI

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### Santrauka

Straipsnyje nagrinėjami įmonės kultūros lygio įmonėje vertinimo metodai, jų charakteristikos ir taikymas šiuolaikinėje verslo aplinkoje. Verslo kultūra – tai vertybių, normų, elgsenos modelių ir organizacinių praktikų visuma, motyvuojanti darbuotojus, lemianti organizacijos veiklos efektyvumą ir ilgalaikę sėkmę. Tinkamai atliktas įmonės kultūros vertinimas leidžia ne tik įvertinti esamą padėtį, bet ir nustatyti tobulinimo kryptis, kurios gali lemti organizacijos konkurencingumą, tvarumą. Analizuojami pagrindiniai verslo kultūros vertinimo metodai, įskaitant kiekybinius ir kokybinius. Kiekybiniai metodai grindžiami duomenų rinkimu ir analize, pasitelkus apklausas, anketas, rodiklių analizę ir kitus matuojamus rodiklius. Jie leidžia surinkti objektyvius darbuotojų pasitenkinimo, įmonės vertybių suvokimo ir organizacijos veiklos efektyvumo duomenis. Kokybiniai metodai, tokie kaip interviu, atvejų analizė ar stebėjimai, suteikia gilesnį įmonės kultūros specifikos, jos neformalizuotų aspektų ir tarpusavio santykių organizacijoje supratimą. Ypatingas dėmesys skiriamas verslo kultūros vertinimo metodų vaidmeniui gerinant valdymo efektyvumą ir formuojant įmonės plėtros strategiją. Tyrimai atskleidė, kad organizacijos, kurios reguliariai vertina savo kultūrą ir atitinkamai koreguoja valdymo strategijas, dažniausiai pasiekia geresnių veiklos rezultatų, nes gali laiku identifikuoti problemas ir imtis reikiamų jų sprendimo veiksmų. Verslo kultūros vertinimas stiprina

organizacinį tapatumą, gerinti vidinę komunikaciją ir skatina darbuotojų įsitraukimą. Tyrime pabrėžiama verslo kultūros, kaip veiksnio, darančio įtaką įmonės konkurencingumui ir tvarumui, svarba. Verslo aplinka nuolat keičiasi, todėl organizacijoms būtina stebėti savo kultūros dinamiką ir pritaikyti strategijas, kurios atitinka rinkos iššūkius bei darbuotojų lūkesčius. Teisingai suformuota ir palaikoma verslo kultūra gali tapti organizacijos stiprybe, skatinančia inovacijas ir ilgalaikį augimą. Straipsnio išvados gali būti naudingos vadovams, analitikams ir tyrėjams, kurių darbas susijęs su įmonių valdymu. Pateiktos įžvalgos ir praktiniai metodai gali padėti organizacijoms efektyviau valdyti savo vidinę kultūrą, didinti darbuotojų pasitenkinimą bei siekti ilgalaikės sėkmės globalioje rinkoje.

**RAKTINIAI ŽODŽIAI:** *įmonės kultūra, vertinimo metodai, valdymo efektyvumas, verslo strategija, organizacinė plėtra.*

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