

Dimitrov, Kiril

**Article — Published Version**

## Mapping organization culture with complex multi-level models

Vanguard Scientific Instruments in Management

*Suggested Citation:* Dimitrov, Kiril (2013) : Mapping organization culture with complex multi-level models, Vanguard Scientific Instruments in Management, ISSN 1314-0582, University of National and World Economy, Sofia, Vol. 6, Iss. 1, pp. 309-338, <https://doi.org/10.5281/zenodo.1434874>

This Version is available at:

<https://hdl.handle.net/10419/193646>

**Standard-Nutzungsbedingungen:**

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

**Terms of use:**

*Documents in EconStor may be saved and copied for your personal and scholarly purposes.*

*You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.*

*If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.*

# MAPPING ORGANIZATION CULTURE WITH COMPLEX MULTI-LEVEL MODELS

chief assis. prof. Kiril Dimitrov, Ph.D<sup>1</sup>

**Abstract:** *The current article reviews complex multi-level frameworks as a modern and complicated technique of describing target organizational cultures. The essence, reasons of development, advantages and disadvantages and comparisons of/among the items in a set of ten frameworks, containing at least four organization culture levels, are revealed here. A system of classifying these elaborated frameworks is proposed and substantiated, too. The issues, concerning teaching of such models at economic universities in the presence of different types of audiences, are discussed and some appropriate solutions are also suggested.*

**Keywords:** *organization culture, cultural levels, firm culture, corporate culture, multi-level cultural models.*

**JEL classification:** *M14, Z10*

## 1. Introduction

Contemporary business education curricula at leading universities obligatory include culture-related contents that are usually supplied to students at appropriate “knowledge portions” in congruence with their psychological and social abilities to grasp the essence of this facet in their professional programming during the periods of their bachelor’s and master’s degree strivings. Frequently the cultural facet in business training comprises what is called later – the difference between employee behaviors, contributing to continuous organizational success, and individual or team performance, doomed to unceasing mediocrity and consecution of failures in the entity, allowed and in some cases even tolerated by otherwise knowledgeable employees, but only in narrow professional spheres. The new age of globalization brought to unprecedented intensity of interaction, confrontation and exchanges of “the ways things are done around here” among individuals as basic cultural units, among entities working people contribute to, and in the character of established relations between constituencies (for example: a firm and its clients, the

---

<sup>1</sup> Department “Industrial business”, UNWE – Sofia, office 4037, e-mail: kscience@unwe.eu

headquarters of an entity and its subsidiaries, the European committee and a government of a member-state, etc.). Thus, the concept of interdependency among cultures emerged and strengthened, since cultures may traverse national borders, co-mingle, hybridize, morph, and clash through media, repeated migration, intensive use of telecommunications, growing international trade, functioning of international banking and financial system, wider application of information technology, penetration of supranational organizations in new dynamic terrains, requiring diverse management and marketing approaches and terrorism as the sharpest form of cultural defense and change resistance (Nakata, 2009). In this complex environment the organizations still remain main exponents of shared norms, values and assumptions that guide business and political decision-making. That is why the scientific interest to organizational culture does not weaken.

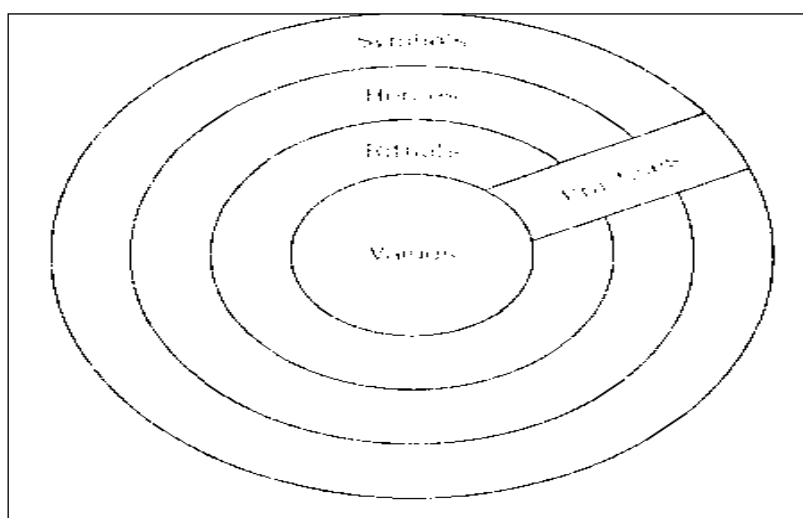
Traditionally cultural awareness courses at universities start with simplified disclosure of cultural attributes in the organization, typically organized in two cultural levels, embodying everything in the analyzed entity that is visible, on the surface, touchable, audible versus what remains unseen, under the ground, unconscious, taken for granted as beliefs, perceptions, thoughts and feelings. These oversimplified models of cultural levels (sometimes analogies of three-layer frameworks) are also used in other modules, perfunctory touching cultural sphere of economic studies such as Management, Marketing, Economics of the enterprise, etc. (Schermerhorn, 2011; Harris, 2005; Bibikova, Kotelnikov, 2006; Kotter, Heskett, 1992; Oden, 1997). Three-layer frameworks of cultural levels are presented only in courses, directed to raising cultural intelligence of business students, but because of their greater complexity not in the very beginning (Schein, 2010; Williams, 1989; Zathe, 1985; O'Donovan, 2006).

In-depth research of scientific databases as EBSCO, ScienceDirect, Scopus, ProQuest and SpringerLink, and other literature sources reveals the existence of more complex multi-level models, designed by different scholars for special purposes (Hofstede, Neuijen, Ohayv, Sanders, 1990; Phegan, 2010; van Loon, 2004; Dyer, 1983; Lundberg, 1985; Rousseau, 1990, 1995; Carlopio, 2000; Bath Consultancy Group, 2011; Baker, 2002; Russell, 2007; Hatch, 1993) which represent the aim of investigation in this article.

## **2. Hofstede's perspective on organizational culture**

The worldwide acknowledgement of the research efforts, undertaken by Geert Hofstede et.al., is due to the identified set of cultural dimensions of national and regional

cultures that has been elaborated during the past decades in order to include currently six ones – uncertainty avoidance, power distance, masculinity versus femininity, individualism versus collectivism, long versus short term orientation and indulgence versus restraint<sup>1</sup> (Hofstede, Hofstede, Minkov, 2010; Hofstede, 1994; Marx, 1994; Hofstede, Neuijen, Ohayv, Sanders, 1990). A more careful look at Hofstede's work reveals an important residue of this success, expressed in deliberate creation of organizational culture model in order to satisfy specific investigative necessities, i.e. constructing a checklist for intended in-depth interviews for detection of organization cultures manifestations (Hofstede, Neuijen, Ohayv, Sanders, 1990, p. 291). The original idea here was to organize and interpret in an appropriate way already identified constructs by Deal and Kennedy (1982) as symbols, heroes, rituals and values. Thus, four levels of organizational culture are structured through which the uninitiated observer may examine cultural manifestations in a target entity, following logic "outside-inside" direction. The authors justify their choice by two considerations: (1) the perceived mutual exclusiveness of the mentioned organization culture manifestations, and (2) their reasonable comprehensiveness, allowing "rather neatly" covering the cultural field at this level by the four constructs. In the concrete survey the authors apply the approach of exploring organizations from different industrial branches and with different sizes in only two countries, belonging to "Nordic-Dutch cluster", instead of previously followed approach of exploring one corporation in many counties, for example IBM (Hofstede, Neuijen, Ohayv, Sanders, 1990) (see figure 1).



Source: (Hofstede, Hofstede, Minkov, 2010)

Figure 1. Hofstede et.al.'s model of organizational culture

<sup>1</sup> The existence of the last dimension in this set is statistically based by Bulgarian researcher – associate professor Michael Minkov who is a co-author of Geert Hofstede and Gert Jan Hofstede (dutch scholar's first-born son) in the recent edition of "Cultures and organizations. Software of the mind" (2010).

Symbols, heroes and rituals are located consecutively as the first three cultural levels, constituting the so called group of “practices” which attributes possess common characteristics as: (1) physical visibility to the outside observer, (2) lack of disclosure about their specific cultural meaning, (3) embedded meanings, strongly influenced by dominating interpretations of them by the insiders in the analyzed entity, (4) appurtenance to the conscious way of human learning that is gradually switched to at the end of adolescence period in a lifetime. According to the researchers obviousness and clear identification locate symbols to the surface layer in this model. The survey allows the scientists to generate a long list of cultural attributes, inhabiting the internal environment of this layer as: people’s gestures and facial expressions; dress code; individual’s attributes that signify someone’s belonging to a social class; approaches and preferred topics for non-intrusive talks among colleagues; preferred food, dishes or drinks and number of daily meals; traditional length of the workday; preferred shopping time and ways of entertainment; organization of teaching in the institutions, the health system, widespread religious practices, etc.

Heroes are defined not only as the images of the successful people in the organization, but also as the outstanding persons who manage to inspire personnel members to put in efforts in order to achieve organizational ends and to emulate them without indulgence to unhealthy hesitations and procrastinations of preliminary posed deadlines. Heroes are considered to originate from diverse sources: (1) business reality, (2) products of human imagination, (3) colleagues with deliberately exaggerated qualities, (3) alive or deceased persons.

The complex construct of “rituals” that may be decomposed to “rites” and “ceremonies”, each of which bears specific shades of meaning, represent standardized and detailed set of techniques and behaviors, introduced to manage personnel members’ anxiety. But strict adherence to designed rituals in an entity is not associated with occurrence of expected consequences of practical importance for the organization and its members. Additionally, newcomers (visitors, new recruits) in a target organization may inform themselves about the relative importance of a given event for a certain group for whom it is planned and is happening, although the underlying reasons for its conduct still remain covert.

The core of organization culture framework, created by Hofstede et.al., is occupied by values, described as attributes, possessing the following characteristics: (a) hidden, (b) implied, (c) invisible and (d) comprehensible by individuals, but with considerable difficulty,

expressed in needed time and required mental efforts. The authors postulate that values are at the root of observed cultural differences among people, organizations, etc., embodying a kind of standards or principles, defined as valuable or important in life. The richness of the attached meanings to the cultural attribute of “values” is disclosed by at least several shades, detected in Hofstede’s works, as follows: (1) rooted ways of thinking, exercising a strong influence on important aspects of human behavior, i.e. what to believe, what is his/her role in society, attitudes to personal relationship, time, nature, etc., (2) a guide of how people feel, think and behave, based on individual’s background, i.e. nationality, professional and organizational tenure, etc., (3) the relation between values and the period of their acquirement in one’s life, i.e. childhood and adolescence, (4) a means of a person’s socialization in his/her life, i.e. learning and memorizing what is allowed or prohibited, what should be individual's attitude to power and related institutions, what is right or wrong, good or evil, beautiful or ugly, dirty or clean, dangerous or safe, decent or indecent, moral or immoral, unnatural or natural, abnormal or normal, paradoxical or logical, irrational or rational, (5) values’ unconscious existence in human mind and higher difficulty in their expression by people as a result of their complexity, early acquisition period in life and their gradual immersing in the sub-consciousness after individual’s change in his/her way of learning, i.e. start relying on practices.

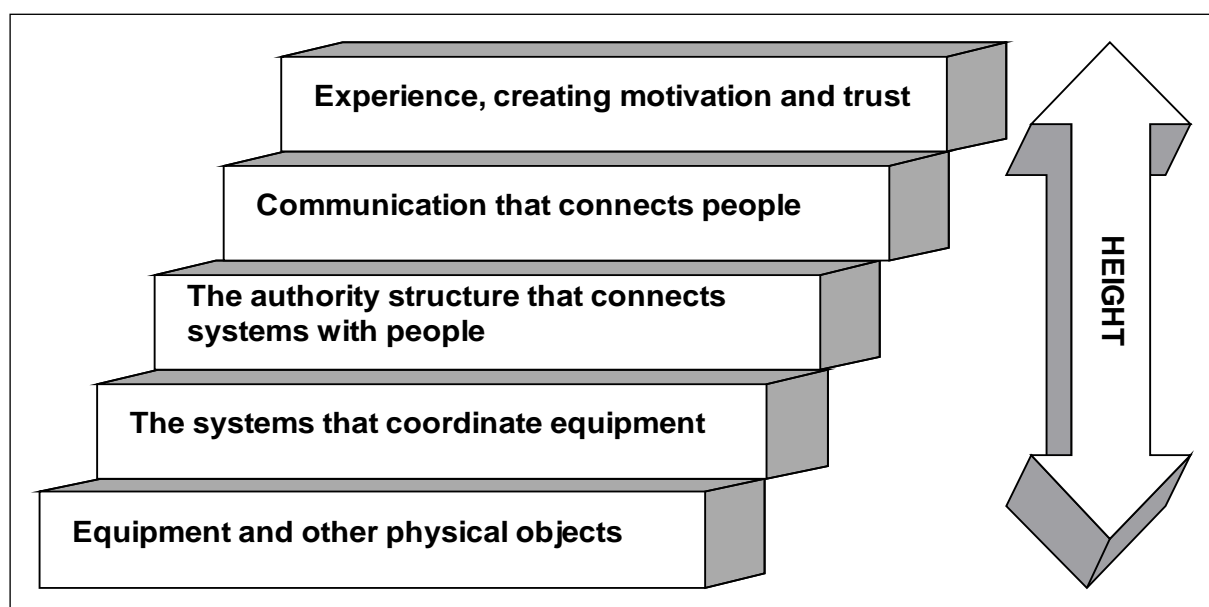
The proposed framework incites the unbiased observer to some thoughts, as follows:

- Cultures are values and all values are cultural, since values are situated at the core of the onion and the chosen ones as examples imply their cultural background although Geert Hofstede has passed over in silence this issue in his works.
- Since cultures radiate high stability on individual, national and generational levels, the same results may be expected on the organizational one, too. That is why even at organizational level culture may be accepted as a cause, not as an effect.
- Surveying of different entities from two countries still leaves the impression of associating cultures with geographic boundaries.

Such deliberations are in congruence with Taras and Steel’s postulates (2009) by which the researchers summarize Hofstede’s works, including his classifications of national cultures, i.e. the six dimensions (Hofstede et. al., 2010).

### 3. Phegan's lens on cultural levels in the organization

Barry Phegan (2010) identifies five levels of company culture and arranges them in sequence as separate steps, constituting a staircase. The scientist applies upwards direction in his exploration of dominating culture in a target entity. Further, he describes the attributes, filling up the space of each level and assigns appropriate roles to the managers in the organization in congruence with the specificity of each one of these cultural levels in order to achieve preliminary defined aims for the entity. The consultant even searches the relation between appropriate preliminary acquired academic training in certain fields and the greater chances of better cultural exploration and performance on separate levels. A biological analogy is incarnated in this cultural level framework, thus constituting two groups of levels: (1) the first one contains the three lower levels which include attributes that are typical not only for humans, but also for all (non-)living systems (for example: physical matter, processes, fauna, etc.), and (2) the second one contains the two highest levels in the framework which attributes can be found only in humans (for instance: complex language and writing, the high quality learning from experience) (see figure 2).



Source: (Phegan, 2010)

Figure 2. Barry Phegan's model of organizational culture

The lowest step is called “Equipment and other physical objects”. The list of its attributes includes: (a) tools and objects, used by people to produce products and deliver services, (b) worn clothes, (c) the structures they live and work in, (d) traded or exchanged products and services, and (e) the art group members create and cherish. The first level is associated with academic spheres as physics, chemistry, equipment, hardware, engineering, and technology some of which may be extremely significant for the existence and successful market performance of a target entity (for example a nuclear power station, a chemical plant, etc.). According to the researcher the greater significance of some items on this level is, the more rarely these are discussed among colleagues. That is why logically the issue of preferred topics of conversations among personnel members in the entity is brought to surface. In this way two common characteristics of such topics, otherwise specific for each entity, are identified:

- These are safe, because the clearest analysis may be performed at this level, relying on pure facts of science, and
- These are convenient for participators in the conversation, since there are no intended dangerous consequences for them, generated by superiors, subordinates, etc.

“Men, talking about cars or sports” or “women, talking about traveling or theatre” may be appropriate examples of preferred topics for conversations among co-workers during the established rest times.

The second level is labeled as “The systems that coordinate equipment”, embodied in production management processes, procedures, and methods, applied by the organization. This is the intersection between the software that has to control the respective hardware, i.e. the management information systems that modern companies are forced to implement in order to increase their effectiveness. That is why the greatest human resource training efforts in organizations are directed to this level, supported with the respective large budgets. At this level Phegan compares the company to a living organism, possessing complex feedback mechanisms in order to maintain its internal stability (homeostasis). He considers that this milieu has the greatest potential for meaningful impact improvements in functioning processes and organization’s system as a whole. The achieved successes at this level may to higher degree be due to acquired and wisely used knowledge and skills in the academic spheres of life sciences, process engineering, and software development. Obeying human resource management axiom that details of systems are best known to employees who are closest to them, Phegan defines this level as “a golden opportunity” of employee involvement in design and



implementations of improvements in their work (sub)systems, because the scientist assumes it as a starting point in a process of developing a desired company culture.

The third stair is named as “The authority structure that connects systems with people” and authority, competition, organizational structures, markets, information, productivity, and profits are accepted as typical organizational attributes in it. Good practices at this level are embodied and grouped into principles of economics, politics, laws, democracy, and ethics. The success factor here is based on knowledge and skills in the academic spheres of economics, sociology, anthropology, philosophy, and business, acquired by employees. Possible forms of decision-making, exercising of power and control are other important attributes at this level, confronting separate work cultures as pending issues, sometimes presenting themselves with crude images which transform them into the most emotionally difficult ones to discuss. That is why Phegan recommends the managers to approach these issues indirectly by engaging their employees in improving the operational systems at the first two levels. He considers that collaboration among employees in (re-)(ab-)solving business-related organizational problems leads to a substantial decrease in the sharpness of manifestation of issues around power and control.

“Communication that connects people” is structured as the fourth level of company culture which list of attributes includes: listening, understanding, dialogue, relationships, teamwork, and empathetic forms of decision-making (for example: achieving consensus and win-win situations). Improvement in communications and relationships in the company proves to exert a powerful effect on the characteristics of the dominating culture. That is why Phegan considers that managers may influence their subordinates, colleagues and superiors to the greatest extent on this level, but chosen topics have to be associated with occurrences from the first three levels (for instance: identified issues, means to do a job, etc.). Wisely undertaken efforts in the sphere of building relationships and communications in the organization contribute to higher employee morale, deeper work engagement, increases in productivity and demonstrated motivation by the workers. The success here to high degree depends on knowledge and skills in academic fields of psychology and psychiatry.

The highest cultural level is called: “Experience, creating motivation and trust”, and accentuates the positive side of accumulating human experience. The list of its cultural attributes includes: what personnel members cherish in life, and expressed feelings as trust, caring, safety, satisfaction, pride, and engagement. Thus, it incarnates human

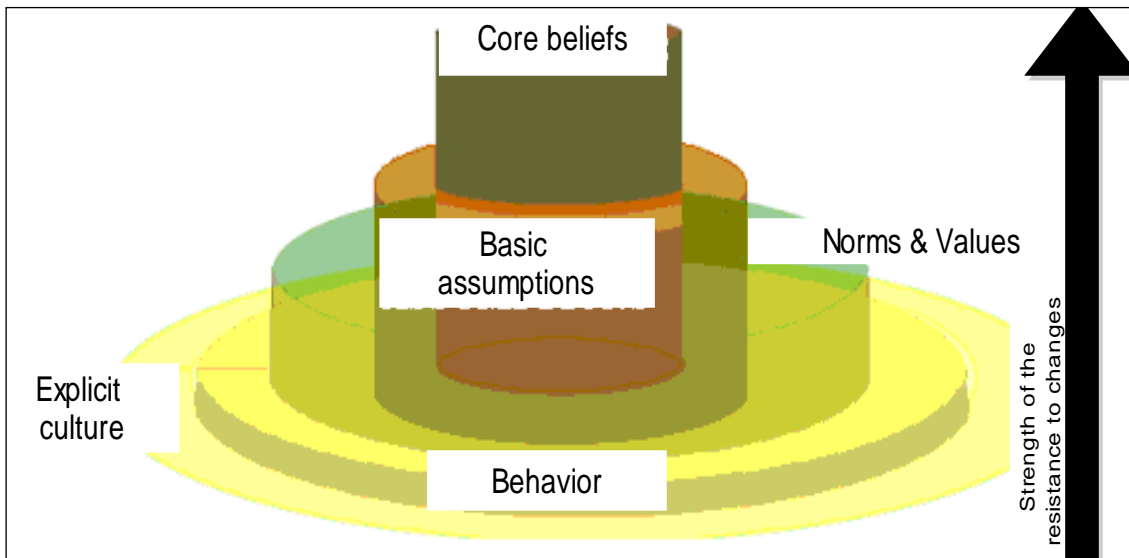
spiritual or sacred side. That is why Phegan proposes that managers are not able to affect directly one's personal experience, but they may achieve a similar effect by undertaking deliberate actions at the lower four levels, and especially by means of communication. There is no academic field, associated with success achievement at this level that may be partially explained by a significant difference between the essence of academic fields and the essence of experience (analytic versus synthetic).

#### 4. Van Loon's stance to organizational culture levels

Based on process assessment and improvement perspective the consultant proposes a cultural layer model in order to study the resistance to change in organizations, embodied in management decision-making (van Loon, 2004). This model resembles a bowler hat. It is assumed that the higher position a given cultural layer is located, the greater extent its cultural attributes demonstrate mightier resilience against emerging organizational changes. The researcher defines resilience as decision-makers' capability of relying on their inner power (manifestations of will, calmness, patience, etc.) in order to continue their initiatives in the chosen direction of development, even when arisen situations represent serious difficulties. In this way van Loon arranges in consecutive order cultural layers, classified by the increasing extent of resistance to change, embodied in the respective attributes, located on separate levels, as follows (see figure 3):

- *Explicit culture*, including artifacts, products, and style.
- *Behavior*, described as outwardly visible action and reaction.
- *Norms*, defined as group mutual standards and conventions.
- *Values*, representing shared definitions of right and wrong among the personnel.
- *Assumptions*, defined as what personnel members accept without questions (i.e. cultural attributes with shared meaning for the group).
- *Core Beliefs* - basic personal beliefs about truth and our existence.

The model makes clear that norms and values demonstrate approximately equal power of resistance to changes while the core beliefs, representing individual's cultural comprehension, are the most unsusceptible to coming changes.



Source: (van Loon, 2004)

Figure 3. Han van Loon’s model of organizational culture

### 5. Multi-level cultural model by Edward Gibb Dyer

The interest to this framework may be explained with two main reasons (Dyer, 1982; Dyer, 1983): (1) the insertion of a new organization culture level, i.e. “perspectives”, and (2) presented classification of the attributes, inhabiting the usually applied in majority of organization culture models surface cultural level, i.e. the “artifacts” (see figure 4).

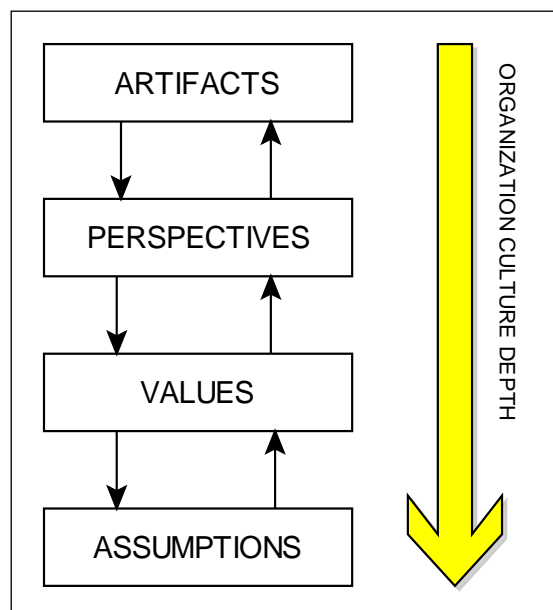


Figure 4. E. G. Dyer’s framework of organizational culture

The anthropological perspective of exploring organizational culture is mentioned as a criterion of classifying “organizational artifacts”, being the starting point of company culture analysis (see table 1). An earlier publication by Schein (1981) is indicated as a primer source of this classification which has not been mentioned in cultural studies during the following decades where artifacts are presented only by long lists of attributes, embodying prescribed different levels of importance by numerous authors according to assumed analytical stances. The availability of important symbolic meanings for members of the organization, associated with its existing artifacts, is justified through their interdependency with the other identified cultural levels in the framework, i.e. perspectives, values, and assumptions. The deeper levels of organizational culture are proposed as a source of interpretation for the artifacts.

Table 1. Types of artifacts.

<b>Artifacts</b>	<b>Description</b>
Verbal artifacts	Socially shared language, stories and myths.
Behavioral artifacts	Found in organization's rituals, ceremonies, and behavior patterns.
Physical artifacts	Reflected in organization's art, physical environment, and technology.

The “perspectives” are defined as “socially shared ideas and actions” or “situation specific rules of conduct” defined as ‘important’ by organizational members, because of their subsequent use “to deal with diverse problematic situations” (selection of candidates, socialization of employees, raising up the ranks, etc.) (Dyer, 1983, p.3). The application situations for such rules vary in degree of observed concreteness. The perspectives also contain both formal and informal rules, strictly kept by personnel members who demonstrate them through preferred behavioral patterns in such situations. In fact the achieved success in managing problematic situations by personnel members, i.e. chosen strategies and tactics by them, is the driving force for generation of cultural perspectives in the organization that serve as initial cultural building components, embodied in respective artifacts and constituting a group's definition of this situation. Perspectives are characterized by their existence at a high level of awareness in the human mind, providing organization's culture endurance, inertia, stability and preservability, since perspectives are taught to newcomers as means of socially acceptable coping with typical problematic situations in the entity. Dyer recommends direct posing of appropriate questions by a

newcomer in an organization as a means of identifying already existing perspective, taking into account the great diversity of possible answers to these questions that reflects numerous characteristics of differing organizational cultures.

“Values” are defined as broader principles, regarding the "goodness" or "badness" of particular artifacts and perspectives that are usually outlined by leaders as general goals, ideals, sins, philosophy of a target organization, mattering in many situations from the entity’s life and providing general guidelines for action, undertaken by individuals, organizational units or the organization as a whole. The broader applicability of values in comparison to perspectives increases their abstractness which weakens a bit their level of awareness in the human mind.

“Assumptions” are defined as shared, taken-for-granted beliefs and axioms, representing the core of an organization's culture and being the prime source of artifacts, perspectives, and values. Dyer implies that greater similarity among perspectives and values of two or more organizations does not guarantee greater extent of congruence among dominating cultures in each one of them, in a case of existing differences among their basic assumptions. He also notes identified difficulty in differentiating between an assumption and a value for a given organization that makes him illustrate the two-way relations among the four cultural levels in the framework by means of an appropriate example from "GEM Corporation", concerning a story of how a new manager is told to "do the right thing" to get his idea adopted (see table 2).

Table 2. Illustration of cultural levels interaction in “GEM corporation”

LEVELS	DEPICTING EXAMPLE
<i>Cultural artifact - a shared story (i.e. a verbal artifact)</i>	A phrase exists in an organization: "do what's right". A newcomer is told a story, explaining it. It sounds like this: A middle manager wanted to perform a certain task. His direct manager told him: "no, you can't do that, that's crazy". And he pushed back, having done what was right. Pushing his idea, later he turned to his functional manager who also told him that it was crazy. So he met with the vice president and was told it was crazy, but he had to "do what's right." Finally he entered the president's office, and he told him it was crazy, but he had to "do what's right." Conclusion: This piece of organizational culture says "if it's right, you do it ."
<i>Perspective</i>	Managers should show initiative, not merely taking "No" for an answer if they believe something is "right." Superiors shouldn't stifle this initiative.
<i>Value</i>	Autonomy is important value in management.
<i>Tacit assumption</i>	Humans are basically good, and capable of governing themselves.
Source: Dyer (1983).	

Relying on earlier works of other prominent authors in the cultural field (Kluckhohn, 1955; Kluckhohn, Strodbeck, 1961; Schein, 1981; Hall, 1959; Hall, 1977;), Dyer proposes a set of categories of basic assumptions in the organization that is left open for inclusion of new items, noting that originally these assumptions are designed to study and compare the cultures of various nationalities and ethnic groups (Dyer, 1982, 1983) (see figure 5).

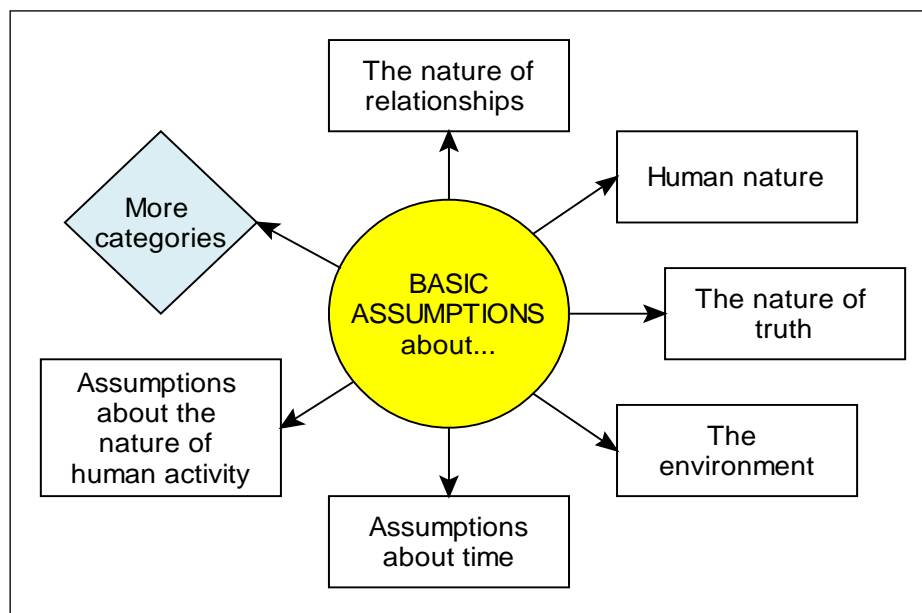


Figure 5. E. G. Dyer's categories of assumptions

The researcher also seeks the intersection of chosen set of assumptions with the fields of management and organization studies by revealing “striking similarities” between such categories and the papers of prominent organizational theorists, as follows:

- The assumptions about human nature closely interrelate with the ideas, standing behind McGregor's Theory X and Theory Y (1960);
- The assumptions about the "nature of truth" are often attributed to decision-making literature on participation, e.g. authoritarian style vs. participative style;
- The assumptions about the nature of activity may be discovered in Maslow's and Argyris' publications (Dyer, 1983, pp5-6);
- The assumptions about the environment to a great extent reflect the typology of organizations' environmental orientations, proposed by Miles and Snow (1978).

The assumptions categories, accompanied by respective descriptions of their contents, are presented in table 3.

Table 3. Categories of assumptions

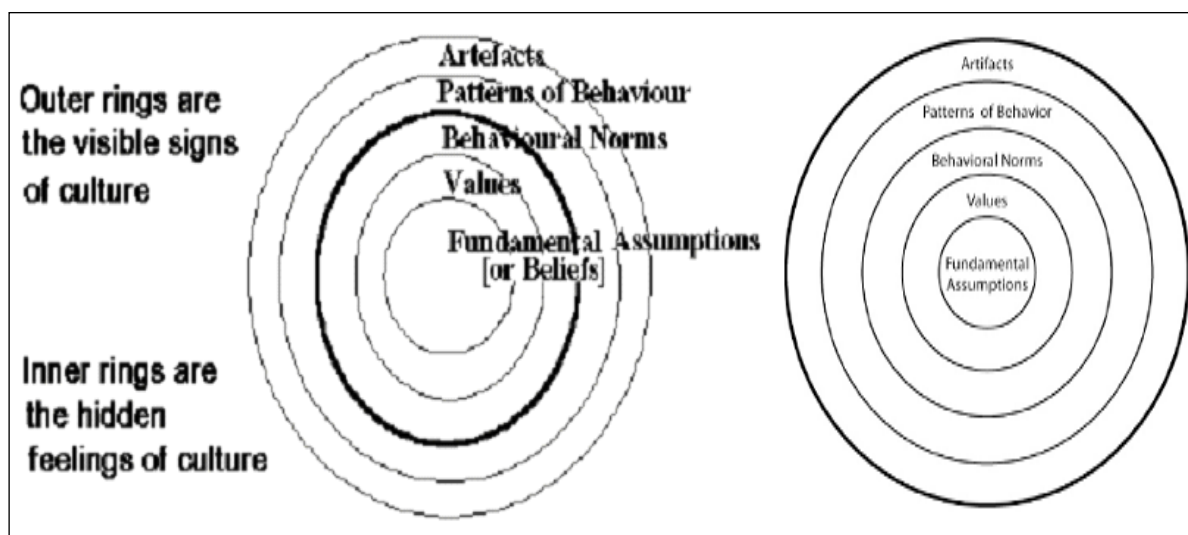
ASSUMPTIONS	DESCRIPTION
1. The nature of relationships:	Are relationships between members of the organization assumed to be primarily hierarchical, collateral or individualistic in nature?
2. Human nature:	Are humans considered to be basically good, basically evil, or neither good nor evil?
3. The nature of truth:	Is "truth" (i.e., correct decisions) discovered from external authority figures, or is it determined by a process of personal investigation and testing?
4. The environment:	Is there a basic belief that humans can master the environment; or be subjugated by the environment; or attempt to harmonize with the environment?
5. Assumptions about time:	Are members of the organization oriented primarily toward the past, the present, or the future?
6. Assumptions about the nature of human activity (divided into a three point range):	a. Doing Orientation -- Are humans basically proactive?
	b. Being Orientation -- Are humans passive and unable to alter existing circumstances?
	c. Being in Becoming - Is a person's primary goal the development of self as an integrated whole?
Source: Dyer (1983).	

**Lundberg (1985) in his turn uses this approach to stratify organization's culture into four levels, using the same labels and similar contents.**

## **6. Rousseau's view to levels of organizational culture**

Results from research in the field of basic change strategies for organizations (i.e. drifting strategy, accommodation strategy and radical transformation strategy) direct Rousseau's attention to deeper fragmentation of organization culture (Rousseau, 1995; French, Bell, 1994), considering frequently observed: (1) instability and contingencies in organizational performance and undertaken change interventions; (2) overemphasis on

local fixes in the system, neglecting impacts on other components; (3) urgent redefinitions of organizational necessities and needs, associated with inevitable changes in underlying shared assumptions, beliefs, norms, and values, held by personnel members. Thus, the complex environment, concerning change management initiatives in organizations forces Rousseau to question the usefulness of cultural models, relying on few cultural attributes and stimulates him to construct an onion shaped multi-layered model (ring-shaped), arranging cultural elements (i.e. layers) along the continuum from readily accessible, conscious and close to the surface ones to difficult to access, unconscious and inner ones (see figure 6). The undisciplined professional language of a number of authors in the field and their dominating research orientation to the more visible outer cultural layers incites Rousseau (1995) to propose new versions of appropriate definitions for some terms, for example in the case of fundamental assumptions - “the often unconscious beliefs that members share about their organization and its relationship to them”.

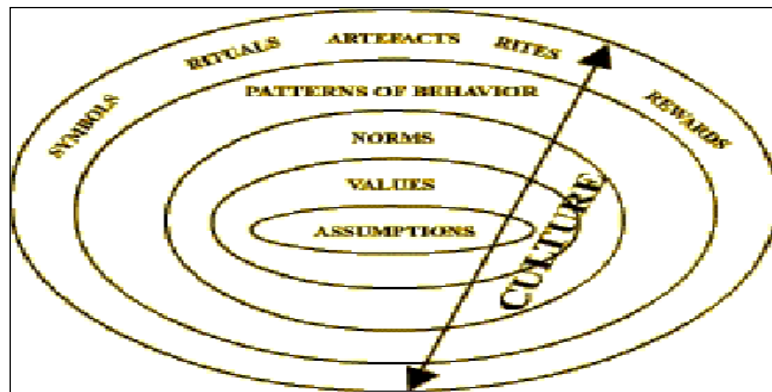


Source: (Rousseau, 1990, 1995)

Figure 6. Rousseau's cultural layers

Later, the holistic management perspective becomes the driving force for introduction of even deeper segmentation into Rousseau's framework, expressed by further deliberate fragmentation in the surface layer where Carlopio (2000) localizes cultural elements as symbols, rituals, artefacts, rites and rewards for the sake of better visualizing a target organizational culture (see figure 7).



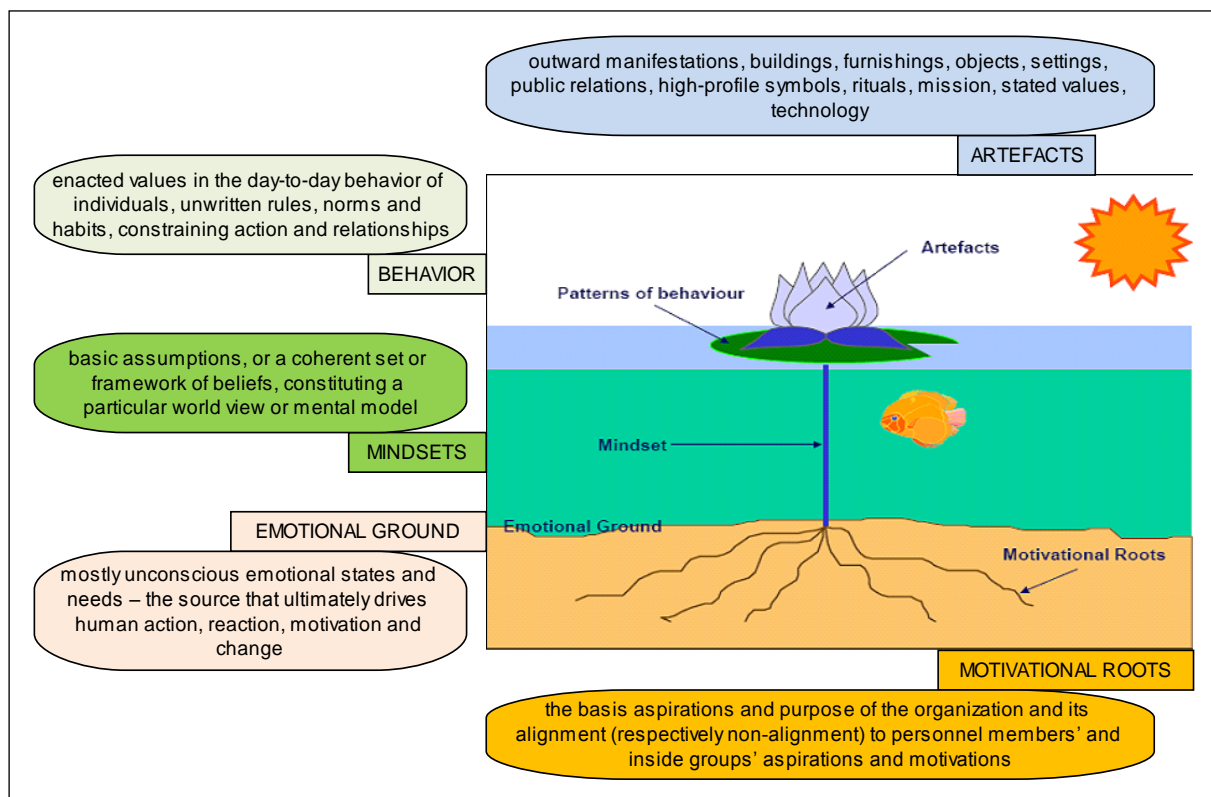


Source: (Carlopio, 2000)

Figure 7. Carlopio’s levels of organizational culture

### 7. The ideas of “Bath Consultancy Group”, concerning cultural levels in the organization

A model of five cultural levels is invented by “Bath Consultancy Group” (2011) which attributes and respective descriptions are presented in figure 8 in consecutive order from surface to depth.



Source: (Bath Consultancy Group, 2011)

Figure 8. A lily pad model of organizational culture

The natural analogy of a lily pad on a pond is preferred by the consultants as an appropriate pictorial way of unraveling cultural peculiarities and issues of their clients. Logically, artefacts, symbols and enacted behaviour constitute the visible part of organizational culture, always detected above the surface. The water line is defined as the upper limit of the invisible part of organizational culture, encompassing mindset, emotional ground, and motivational roots. The attributes in the invisible part of an entity's culture are even further categorized, since the last one of the mentioned three items is located in the ground under the bottom of the pond. Frequently emerging different states of arising temporary mismatches in the contents between the above mentioned levels urges the clients to imagine myriad ways in which an undertaken organizational change intervention may impact different cultural levels which milieus may contribute to blocking and set-backs, concerning a desired initiative. The pursuing of lasting change effect for an organization is rendered to the deeper levels because the provided stability by them unifies personnel members. The identifying of such mismatches is defined as the purpose of developing "client-consultant" relationship. It is realized by deliberate raising the awareness to these deeper levels of the affected individuals and groups in the organization and their intelligent engagement in change processes. The last phenomenon dictates that change should be managed across all levels of a target organizational culture.

The above mentioned model of cultural levels is applied in the context of "the unthought known" in organizational cultures, taking into account the specific ways in which culture may be experienced and expressed through another set of three levels of consciousness (Hawkins, 1997; Stolorow, Attwood, 1992) (see table 4).

Table 4. Levels of consciousness through which culture is experienced and expressed

LEVELS	DESCRIPTION
Espoused Culture	- the public presentation of the collective self; - the organizational persona.
Enacted Conscious Culture	- the lived culture that is noticed and can be verbalized.
Unconscious Culture	- the unthought known that is collectively experienced but unnoticed by conscious reflection and not able to be verbalized. It may be divided into three realms: (1) <i>the pre-reflective unconscious</i> – defined as the organizing principles that unconsciously shape and thematize a person's experiences; (2) <i>the dynamic unconscious experiences</i> – all these were denied articulation because they were perceived to threaten needed ties; and (3) <i>the invalidated unconscious</i> – experiences that could not be articulated because they never evoked the requisite validating experience from the surroundings.
Source: (Hawkins, 1997; Stolorow, Attwood, 1992).	

Parallels between the two sets of cultural levels are deliberately pursued in the following directions:

- The pre-reflective unconscious is associated with the unconscious aspect of mindsets, because it is considered that in this situation a person does not see the frames with which one is seeing, because the person has been absorbed from constant interaction with the culture.
- The dynamic unconscious includes the experiences that are collectively repressed and finally forgotten because these experiences are too threatening or difficult. That is why it may be defined as “once but no longer thought known”.
- The invalidated unconscious includes those collective experiences and feelings that resonate, but are not verbalized, because there is no language, in words or actions that reflect or validate them.
- It seems there is no evidence of direct correspondence between the elements from the two sets of levels. On one side the artifacts are accepted mostly as a part of the espoused culture and the emotional ground is defined as mostly unconscious. But on the other side it does not mean that either organizational rituals may not contain unconscious cultural attributes, or even certain areas of emotional ground may exist at conscious level in human minds and be espoused in the organization.

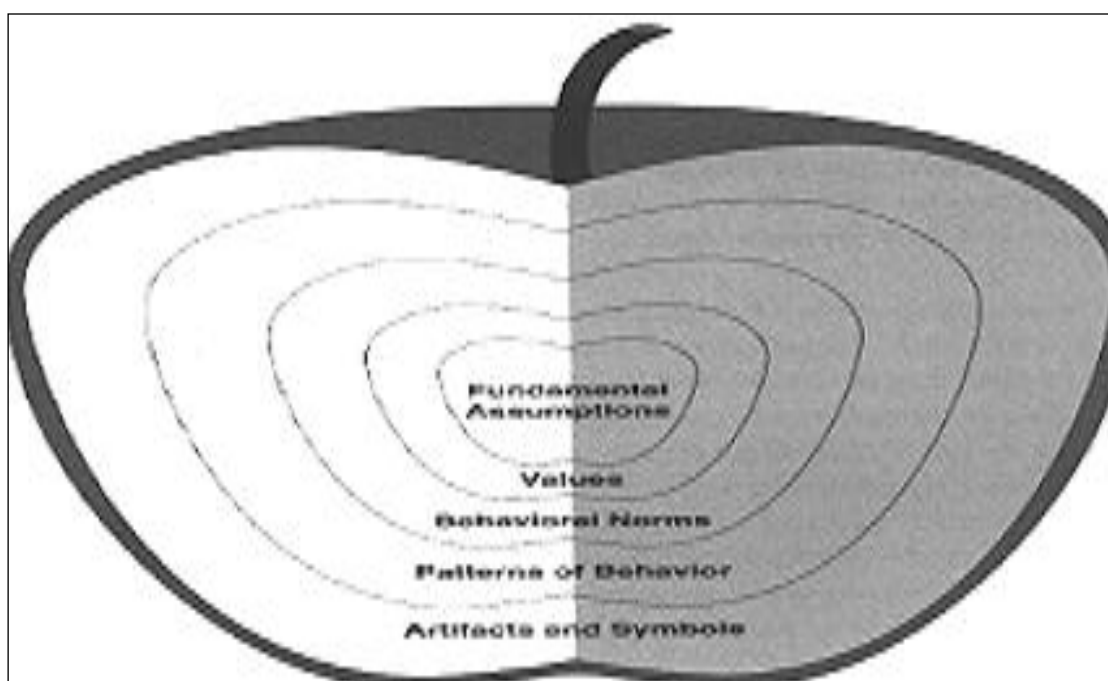
## **8. Baker’s “apple” of cultural levels in the organization**

**Kathryn Baker segments further the original Schein’s model of organizational culture (Schein, 1980, 1985) which approach may be explained by at least five reasons (Baker, 2002):**

- Strictness and detailedness of applied rules, associated with chosen military career.
- Performing organizational culture studies in atomic electric power stations under the dominating conditions of increasing fear and doubt in the possible safe use of nuclear energy source, because of serious industrial catastrophes during the last several decades.
- Attributing better visibility and articulation to the deeper cultural levels (i.e. basic assumptions), owing to continuous managerial efforts and greater attention being directed at organizational culture management in the last three decades.

- Using the intersection between organizational culture and knowledge management as a means of making tacit knowledge within an entity more explicit and accessible.
- Indulgence to the general trend toward more explicitly managing what previously was considered largely unmanageable in the organizations.

That is why the scientist proposes a multiple-level framework in the shape of an apple where basic assumptions constitute the core and the most important cultural attribute. The applied in-out direction shows the other cultural levels, as follows: values, behavioral norms, patterns of behavior, artifacts and symbols (see figure 9).



Source: (Baker, 2002)

Figure 9. Baker's levels of organizational culture

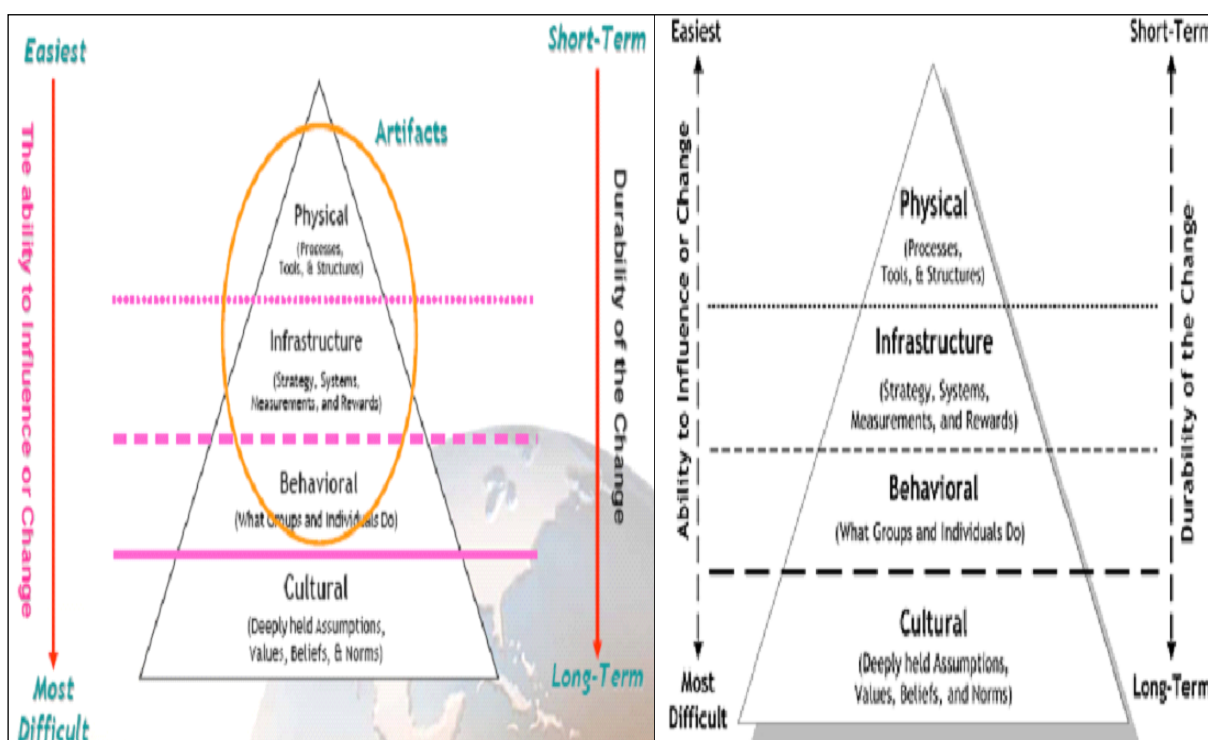
## 9. Russel Consulting's framework of cultural levels

Russel (2007) proposes four components, comprising the organization, as follows:

- *Physical one* – the visible aspects of the organization
- *Infrastructure* – the systems and processes for directing and managing work
- *Behavioral one* – the daily actions and reactions of employees

- *Cultural one* – the underlying assumptions, values, beliefs and norms that shape daily behavior.

Although just the last component is labeled as “cultural”, in fact the contents of all of them may be attributed to organization culture forms, especially relying on the opinions, expressed by the best living authorities in the field. These components are also called “levels” and are arranged in a consecutive order, based on two criteria: (1) susceptibility to change, and (2) durability of the performed change. According to the consultant the deeper levels are characterized by greater difficulty in provoking a desired change, but as a rule the result is long-lived (see figure 10).

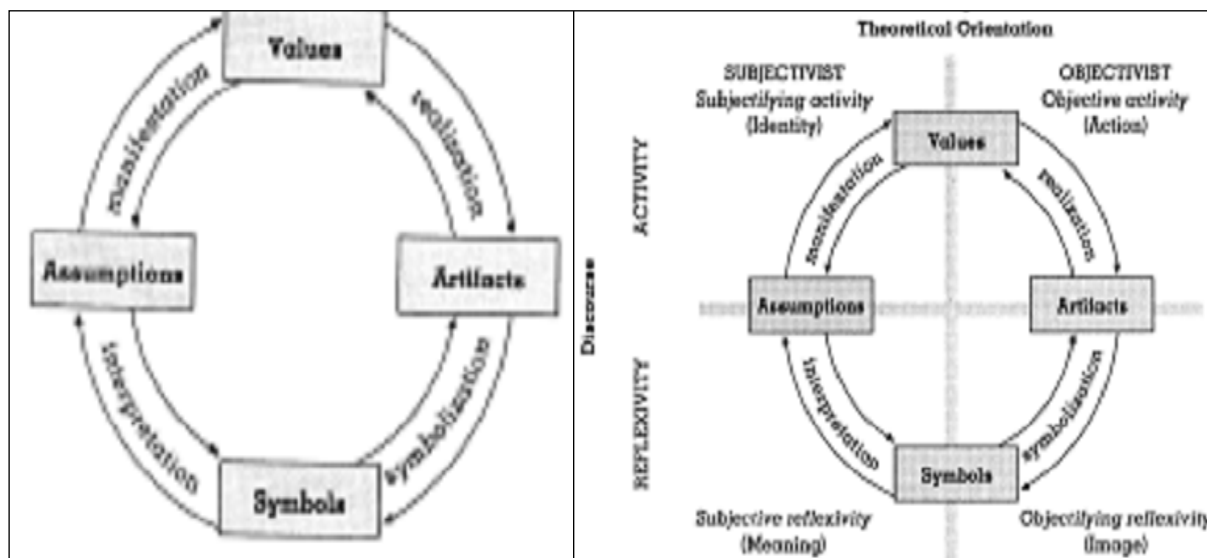


Source: (Russel, 2007)

Figure 10. Russel’s levels of organizational culture

### 10. Hatch’s notions of a complex cultural level model

Mary Jo Hatch [1993] identifies gaps in Schein's cultural levels model [1985a], regarding the understanding of organizational culture as symbols and processes. That is why the scientist inserts the symbols as a new level in the original structure of artifacts, values, and assumptions (see figure 11).



Source: (Hatch, 1993)

Figure 11. Hatch's cultural dynamics model

The researcher shapes her model as a wheel which may incite the unbiased observer to accept the two-way links between neighboring components as rather horizontal. This constitutes a serious difference in comparison to Schein's ideas of exclusive vertical direction in inter-level action or influence. By doing this Hatch allots the role of constitutors of the four cultural elements (i.e. levels) to certain processes which she terms, as follows: (a) cultural manifestation, (b) realization, (c) symbolization, and (d) interpretation. The articulation of the two-way arrows, linking assumptions, values, artifacts and symbols, reveals certain specificity of these processes: (a) forward (proactive/prospective) temporal mode of operation, representing the role of activity in culture, and (b) backward (retrospective/retroactive) temporal mode of operation, representing the possibility of reflexivity and cultural consciousness. In this way she opens a discussion of organizational cultures dynamism. The wheel structure of the cultural dynamics model inherently implies the possibility of an explorer's entering into this analytical framework at four different points, based on preferred research question and method of study and deliberate design for multiple uses in model's entirety. But in fact she preserves the depth and visibility structure of Schein's work. Several "advantages" of cultural dynamics model may be identified in comparison to Schein's work:

- The lens of the problematic aspect in organizational culture analysis reveals the richer perspective of the dynamic version. Hatch not only poses the question of what

artifacts and values uncover about basic assumptions, but also is interested in the way culture is constituted by assumptions, values, artifacts, symbols, and the processes that link these elements. The dynamic view assumes stability and change as outcomes of the above mentioned on-going processes in the organization. In fact cultural dynamics upgrades Schein's framework and transforms it into a more complex, process-based comprehension of the organizational culture.

- Hatch relates each of these four cultural processes with appropriate methods of its exploration, as follows: (a) manifestation (assumptions-values): visualization and scenarios; (b) realization (values-artifacts): ethnographic observation; (c) symbolization (artifacts-symbols): ethnographic participation, aesthetic techniques, and post-modern ethnography; (d) interpretation (symbols-assumptions): ethnographic interviews and discourse analysis. But proposed definitions of all these processes are not precisely constructed and/or clearly cut from explaining quotations of other researchers' stances, justifying their attributed meanings. At some moments it seems that the cultural processes associated ambiguity even increases, considering their further decomposition, based on expected two directions of action or influence. As a whole this approach is better in comparison to Schein's undisciplined and interchangeable use of terms as "manifest" and "realize". Additionally, it is wrong to conclude that Hatch has gained total superiority over Schein's achievements in this sub-field of organizational culture studies, because in his book "Organization culture and leadership" Schein deliberately limits himself, recommending as appropriate only the clinical and the ethnographic research approaches, but the full list of his publications reveals a bit deeper interest in research streams, influencing how stakeholders may perceive the concept of organizational culture (Schein, 1990, p. 100). Also, these streams are analyzed through the facets of their (dis)advantages, concrete techniques of application and contributing authors.

- It cannot be argued that a richer snap-shot of organizational culture is obtained in Hatch's model by defining and binding the perspectives of objective and subjective theorizing (Hatch, 1993): (a) "some things about culture can be reasonably discussed as if they exist independent of human observation"; and (b) "some aspects of culture cannot be objectified and are better theorized in terms of subjective experience".

- The levels of values and symbols, located on the border between objective and subjective realms, may possess qualities and characteristics of both domains, thus constituting "transformation/ translation points" between them, implying the possibility of communication and coexistence. In fact symbols and values are situated between artifacts

(external nature of the relationship, objectivist theorizing) and assumptions (no direct external referent, subjective theorizing). That is why assumptions are located in the quadrants of experience that have been most adequately theorized from the subjectivist perspective, whereas artifacts - from the objectivist one.

- The two types of theorizing are used as sources of explanation for the processes, forming assumptions and artifacts, as follows: (a) assumptions, shaped by prospective interpretation and retroactive manifestation, are aligned with a subjectivist orientation; (b) artifacts, shaped by proactive realization and retrospective symbolization, are aligned with an objectivist orientation.

## 11. Discussion

At first sight the presented set of complex organizational culture frameworks looks messy and arbitrary, reflecting desperate searches by scientists, consultants and managers of better explanations for the unexplainable in the organization, regarding its performance as a whole. But a careful holistic analysis of these models permits the unbiased observer to make certain conclusions of each of them, based on common criteria, as follows:

- Chosen Vertical perspective of the cultural analysis in the organization which may be oriented in two directions – depth and height.
- Chosen emphasis on cultural elements in the model (i.e. the identified levels of organizational culture) versus preferred emphasis on cultural processes, resulting from their ascribed superiority in comparison to the levels.

Thus, certain considerations about the analyzed cultural level models may be formulated, as follows:

- Hofstede's cultural level framework contains four levels (Hofstede, 1990). Its shape resembles that of an onion – a sphere, implying the idea of endless interaction between neighboring levels. By rule of the thumb the chosen shape is associated with characteristics as pungency and bitterness, bringing to expressions of human sensations and moods as weeping and sadness. In this case, exploring a target organization culture which is frequently accepted as a survival issue for many contemporary companies, means before all “peeling”. Thus, the author emphasizes the appropriateness of the depth perspective in cultural studies which uncovering is related with uncomfortable and



unpleasant experiences of curious individuals or constituencies, embodying the price of acquiring valuable knowledge. A peculiar feature of this framework is generated by the contents of its core, where individual values are considered formed long before an employee's entering and socializing in an organization.

- Phegan's framework contains five levels, organized from the lowest to the highest (Phegan, 2010). There is no implied idea of something that is located underground. On the contrary the staircase arrangement situates the level, reflecting unconscious, hidden, invisible and taken-for-granted cultural elements at the highest possible position – near the sky, or closer to Gods. The relations of separate levels with different academic fields, assigned the roles of specific (individual's) performance success factors, represent a peculiar feature of this model.

- Van Loon's model is the most complex in this set of frameworks with its structure of six cultural levels, arranged in height perspective, based on the criterion of increasing resistance to change in the organization (van Loon, 2004). The whole of its structure is located above the ground, bearing the outlines of a conjurer's bowler hat, the highest part of which represents what is considered hidden, unconscious, and taken for granted. This approach in model building reflects deeper attention to the "soft factors" of success, even magical or mysterious staff that emerged in the 1980s and with short interruptions continues nowadays as leadership's response to revolving crises, urgent need of interdisciplinary view in (re)(ab)solving business-related organizational issues, the fad in widespread use of qualitative methods, the continuously increasing complexity and uncertainty of managed systems and their environment, the inevitable internationalization/globalization of an entity's business activities in order to maintain competitiveness levels.

- Dyer's framework elaborates Schein's model of organizational culture levels by inserting the level of perspectives in the original list of cultural elements, thus creating a structure of four levels (Dyer, 1983). Depth is acknowledged as main culture analysis perspective, and described vaguely with up/down arrows the processes, representing the transformations of cultural attributes into inhabitants of separate levels.

- Rousseau's framework contains five levels and looks like a sphere which may be likened to natural analogies as an onion and an apple, bearing some of their features (depth perspective in analysis, without great emphasis on processes) (Rousseau, 1990). Carlopio's model of cultural levels in the organization represents a variant of Rousseau's work with the only difference of a further segmented surface level (Carlopio, 2000).

- Bath Consultancy's framework (2002) overemphasizes the depth perspective in organization culture studies, because the consultants not only imply up-down vertical perspective, but also the last cultural level is located under the bottom of the lake. This cultural model of the organization contains a structure of five levels, too.
- Baker (2002) claims that she has reproduced a version of Schein's model of cultural levels in the organization, but in fact the scientist shapes the structure as an apple, containing five levels, implying the consequences from the story of seduction and punishment for trying the forbidden fruit, presented in the Bible. In this way a dangerous side of cultural analysis may be identified in terms of making wrong interpretations by the unbiased observer and the impossibility of full exploration of all cultural elements in a target organization in order to facilitate business-related decision-making.
- Russel (2007) constructed a model of four levels and shaped it as a pyramid which often hidden under the sands base is labeled as "cultural", although the whole structure of levels refers to organizational culture concept.
- Hatch (2003) applies a rather differing approach, shaping her proposed structure of four cultural levels as a circle, putting great emphasis on cultural processes in the organization, implying their infinity and the horizontal directions, regarding the relationships among separate levels.

This analysis makes possible the classification of these frameworks along two dimensions, based on the two proposed criteria in an attempt to identify the existence of some kind of order in organizational culture surveys, oriented to satisfying specific researchers' necessities (see figure 12).

It is evident that the mainstream of research interest in the sphere of complex organization culture level frameworks is concentrated in the third quadrant of the generated rectangular coordinate system, characterized by high emphasis on cultural levels as structural elements and depth perspective in model building. The other three options, resulting from the combination between the opposite values of the identified two common criteria, are not deeply explored which poses the question of the underlying reasons and consequences for the current situation in research accumulation. At the same time such situation represents a great research opportunity for the scientists in the future.

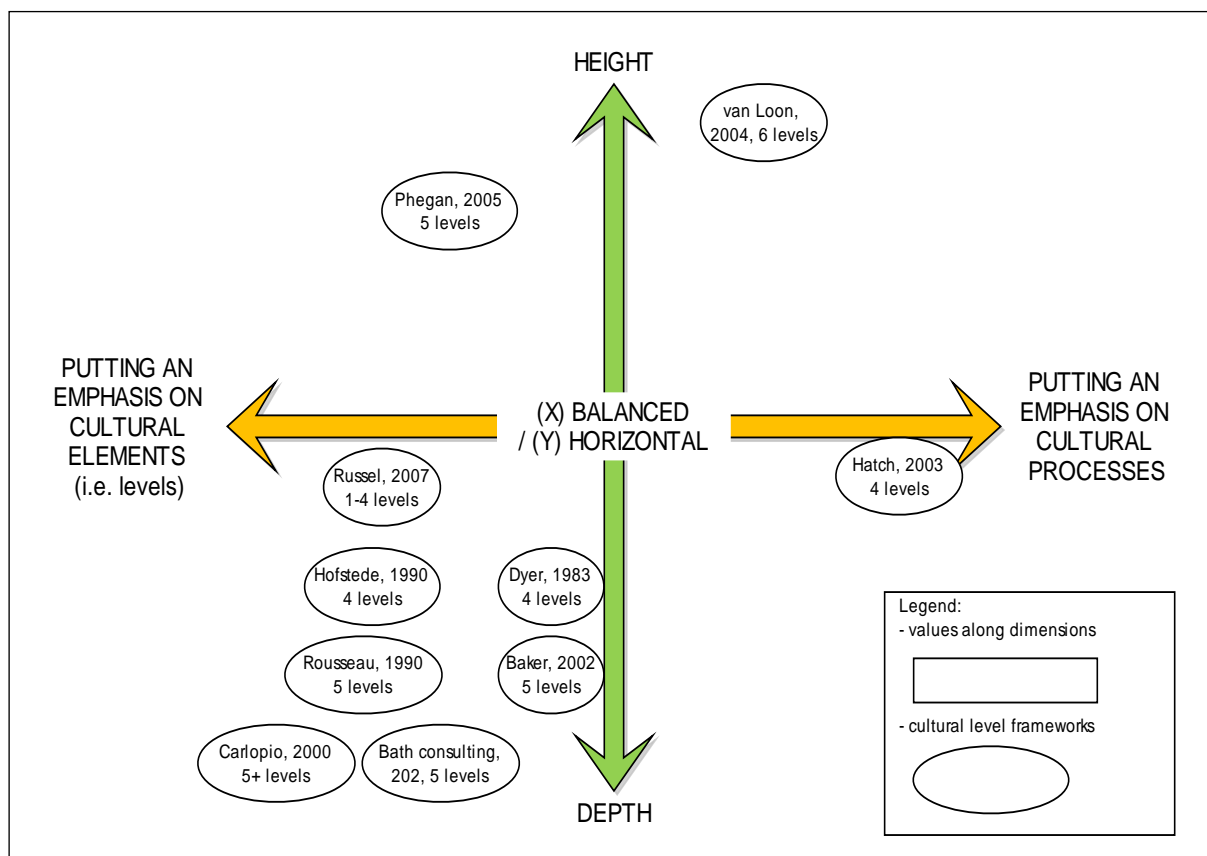


Figure 12. Two dimensions of classifying the complex cultural level frameworks

## 12. Conclusion

The greater complexity of the already presented cultural level frameworks requires the application of a special approach in their teaching to students at the university. On one side, the insufficient social experience of the people, striving to their bachelor's degree, decreases frameworks' usefulness in the training process and deprives the lecturer from the benefit of relying on modern tools in presenting complex cultural contexts in the organizations. On the other side, the people, striving for their master's degree, represent a completely different case, because they have acquired at least several years of real experience in functioning organizations which in fact provokes their deep interest in cultural issues and tools for mapping cultural specifics of their employer entity and its stakeholders, while desperately pursuing successes in life through unusual opportunities for career growth in the contemporary turbulent times. A good way of stimulating these students to further explore complex organization culture models is to include some of them in the contents of the assigned independent course works which practical perspective may be even strengthened by orienting proposed module titles to illustrate and surface the cultural characteristics of trainees' employer organizations. As a rule the creation of such

learning experience for the students enhances their work motivation, because they start perceiving and thinking of their employer entity in a way they have never done before, finding explanations of a myriad of pending issues and personal dilemmas over their heads, and discovering bright solutions to numerous difficult and stressful incidents in their professional lives. The free handling with knowledge and skills in the cultural sphere requires the conducting of a preliminary lecture course. On the contrary, only the group of the excellent students, completing their bachelor's degree, is eligible just for scientific-theoretical exploration of complex cultural frameworks in the electronic scientific databases, outlining just their components, spheres of application, advantages and disadvantages, etc. So, in the two cases these complex cultural level frameworks are suitable for inclusion somewhere at the end of the training course. In bachelor's studies the exploration of these typologies should start even after the obligatory task of students' defining the company of their dreams, which is usually assigned as a team exercise. The last assignment is redundant for the people, pursuing their master's degree, because they have already formulated their career wishes, know better themselves and have found their own ways of getting things done in a style that is not only acceptable and healthy to them, but also productive for their employers and partners. The inherent intention of using these complex frameworks is to urge the trainees gradually to learn that:

- Truth may be more than one.
- Different people have their own stances.
- Stepping or being in other person's shoes is the most arduous, but also the most fruitful, endeavor along a professional's sustainable development in life.
- All the facets of organizational life cannot be revealed by presented cultural concepts and typologies which forces practitioners in the organizations to adapt certain frameworks to suit the specific conditions in certain companies and to develop new frameworks satisfy their specific necessities.

## References

- [1] Baker, K., (2002) "Organizational Culture", [www.science.doe.gov](http://www.science.doe.gov), accessed on 20 Feb. 2012, Washington, DC: U.S. Department of Energy, Office of Science; <http://www.au.af.mil/au/awc/awcgate/doe/benchmark/ch11.pdf>; in Washington Research Evaluation Network (Eds.), Management Benchmarking Study.

- [2] Bibikova, A., Kotelnikov V., "Cultural intelligence & modern management", on-line educational product, Jan. 2006, ([www.1000ventures.com](http://www.1000ventures.com)), accessed on 16 June 2012;
- [3] Carlopio, J., (2000) "Implementation: making workplace innovation and technical change happen", Holistic Management Pty. Ltd., <http://implementer.com>, accessed on 16 March 2012;
- [4] Deal T. E., Kennedy A. A., Corporate cultures: The rites and rituals of corporate life, Reading, MA: Addison-Wesley, 1982.
- [5] Dyer, W. Gibb Jr., ORGANIZATIONAL CULTURE: ANALYSIS AND CHANGE, Alfred P. Sloan School of Management, Massachusetts Institute of Technology, Sept. 1983, MIT WP 0109-11H, TR ONR 21;
- [6] Dyer, W. G. Jr., (1982) *Culture in organizations: a case study and analysis*, Working paper 1279-82, February, Alfred P. Sloan School of Management, Massachusetts Institute of Technology.
- [7] French, W. L., Bell, C. H. Jr. (1994) *Organization Development: Behavioral Science Interventions for Organization Development*, 5th Edition, Englewood Cliffs, NJ: Prentice-Hall.
- [8] Hall, E. T. Beyond culture. Garden City, New York: Anchor Press/Doubleday, 1977.
- [9] Hall, E. T. The silent language. Garden City, New York: Anchor Press/Doubleday, 1959.
- [10] Harris D., "Integrated management", CIMA'S Official Study System, Managerial Level, Elsevier 2005, p.88.
- [11] Hatch, M. J., "The dynamics of organizational culture", *Academy of Management Review* 1993, Vol. 18, No. 4, 657-693, Copenhagen Business School and San Diego State University;
- [12] Hawkins, P., *Organizational Culture: Sailing Between Evangelism and Complexity*, *Human Relations*, Vol. 50, No. 4, 1997, pp 417-440.
- [13] Hofstede, G. (1994) *Cultures and Organisations*. London: HarperCollins.
- [14] Hofstede, G., Hofstede, G. J., Minkov, M., "Cultures and organizations. Software of the mind. Intercultural cooperation and its importance for survival", McGraw Hill, New York, 2010, p.6;
- [15] Hofstede, G., Neuijen, B., Ohayv, D. D., Sanders, G., "*Measuring Organizational Cultures; A Qualitative and Quantitative Study across Twenty Cases*", *Administrative Science Quarterly*, 35 (1990): 286-316, Cornell University;
- [16] Kluckhohn, F. R. Dominant and variant value orientations, in C. Kluckhohn, H. A. Murray, and D. M. Schneider (eds.) *Personality in nature, society, and culture* , 2nd edition. New York: Alfred A. Knopf, 1955, 342-357.
- [17] Kluckhohn, F. R. and F. L. Strodtbeck. Variations in value orientations. Evanston, Ill.: Row, Peterson and Co., 1961.

- [18] Kotter, J., Heskett, J. (1992). *Corporate culture and performance*. New York: The Free Press.
- [19] Lundberg, C. (1985) *On the feasibility of cultural intervention*. In: P. Frost, L. Moore, M. Louis, C. Lundberg and J. Martin (eds) *Reframing Organizational Culture*. Sage, Newbury Park, CA, pp 169-85.
- [20] Marx, E. (1994) *Breaking Through Culture Shock: What you need to succeed in international business*. London: Nicholas Brealey Publishing Limited.
- [21] McGregor, D. M. *The human side of enterprise*, McGraw-Hill, 1960.
- [22] Miles, R. E. and C. C. Snow. *Organizational Strategy, Structure, and Process*. New York: McGraw-Hill, 1978.
- [23] Nakata, C., (edit.) *Beyond Hofstede. Culture frameworks for global marketing and management*, Palgrave-MacMillan, New York, 2009, p. 4.
- [24] Oden, H. (1997). *Managing corporate culture, innovation and intrapreneurship*. London: Quarum Books.
- [25] O'Donovan G. (2006) 'The Corporate Culture Handbook' [ISBN 109041-48-97-2].
- [26] Phegan B., *Developing Your Company Culture, The Joy of Leadership, A Handbook for Leaders and Managers*, 2010, [www.companyculture.com](http://www.companyculture.com), accessed on 4<sup>th</sup> of June 2012;
- [27] Rousseau, D. M. (1995). *Psychological Contracts in Organizations: Understanding Written and Unwritten Agreements*, Thousand Oaks, CA: Sage Publications.
- [28] Rousseau, D. M. (1990), "Assessing Organisational Culture: The Case for Multiple Methods" In: Schneider, B. (ed.), *Organisational Climate and Culture*, Oxford: Jossey-Bass, 1990, Chapter 5.
- [29] Russell, J., *Changing Your Company Culture and Improving Business Results Real Strategies that Work!*, Business convention, 2007, 3-6 May, Sunset Jamaica Grande Resort – Ocho Rios, [www.RusselconsultingInc.com](http://www.RusselconsultingInc.com), accessed on 4<sup>th</sup> of June 2012;
- [30] Sathe, V. (1985). *Culture and Related Corporate Realities*. (1st ed.). Homewood, IL: Richard D. Irwin.
- [31] Schein E. (2010). *Organizational culture and leadership*, JOSSEY – BASS, 4<sup>th</sup> edition.
- [32] Schein, E., "Organizational culture", *American psychologist*, Feb. 1990, Vol. 45, N.2, pp 109-119.
- [33] Schein, E. (1985). *Organizational Culture and Leadership*. Jossey-Bass, San Francisco: Jossey Bass.
- [34] Schein, E. H., 1981, *Does Japanese management style have a message for American managers?*, *Sloan management review*, Issue 23, pp 55-68.

- [35] Schein, E. H. (1980) (copyright 1965). *Organizational Psychology*. Englewood Cliffs, NJ: Prentice Hall in Baker, K., (2002) "Organizational Culture", [www.science.doe.gov](http://www.science.doe.gov), accessed on 20 Feb. 2012, Washington, DC: U.S. Department of Energy, Office of Science; <http://www.au.af.mil/au/awc/awcgate/doe/benchmark/ch11.pdf>; in Washington Research Evaluation Network (Eds.), *Management Benchmarking Study*.
- [36] Schermerhorn J. R., "Introduction to management", international student version, John Wiley & Sons Inc., 11th Ed., 2011, pp.261-263;
- [37] Stolorow, R. D., Attwood, G. E. *The context of being - the intersubjective foundations of psychological life*. Hillsdale, NJ: The Analytical Press, 1992. in Hawkins, P., *Organizational Culture: Sailing Between Evangelism and Complexity*, Human Relations, Vol. 50, No. 4, 1997, p. 429.
- [38] Taras, V., Steel, P., *Beyond Hofstede: Challenging the Ten Commandments of Cross-Cultural Research* in Nakata, C., (edit.) *Beyond Hofstede. Culture frameworks for global marketing and management*, Palgrave-MacMillan, New York, 2009, pp 40-60.
- [39] van Loon, H., (2004) "Surveying the status of organizational culture, improvement and innovation in the SPICE and Knowledge Management communities", [www.starswebworx.ch/starsweb](http://www.starswebworx.ch/starsweb), November 2004, accessed on 4<sup>th</sup> of June 2012.
- [40] Williams, A., "Changing Culture", Institute of Personnel Management, London, 1989, p. 12.
- [41] \*\*\*, Bath Consultancy Group, (2011) "Culture analysis", <http://www.bathconsultancygroup.com/>, accessed on 18 March 2012.