

## **Organizational Culture – Values and Practices, Evidence from Manufacturing Industry in Northeastern Bulgaria**

**Miglena PENCHEVA**

University of Ruse "Angel Kanchev"

mpencheva@uni-ruse.bg

### **Abstract**

Organizational culture is a complicated topic to deal with. From one hand it keeps researchers and practitioners busy from a fairly long period of time. However, due to its rich content and broad scope it is still in the focus of the academics with blank areas for exploration. The study in hand refers to two levels of culture: a) inherent values as a core of the culture; and b) practices which are imposed from the organization. These levels are examined in 3 leader manufacturing organizations, located in Northeastern Bulgaria. The study is derived from few reasons: 1) it investigates features of the subject in the manufacturing organizations. It is agreed that the sector of operation influence organizational culture. 2) The subjects of the study are flagman manufacturer in light industry. Revealing values and practices of the “biggest” would expose “soft” aspects of their operations. 3) That kind of study is conducted for the first time in Bulgaria, according to the best knowledge of the author, thus provides ground for future researches and discussions. 4) The organizations at hand are located in the Northeastern Bulgaria, which is less developed part of the country in terms of infrastructure and investment per capita. It is agreed in the literature that the access to resources is a part of the business environment which influence organizational culture as well. The objective of the paper is to examine dimensions of organizational culture, which corresponds to values and practices. Hofstede's five dimensional cross-cultural model (Hofstede 2001) is employed to examine values. Revised profile of organizational culture (Sarros, Gray, Densten & Cooper 2005) is in use to reveal the practices. Subject of the survey are first line managers (n=58), more specifically their perspective of values and common practices of organizational culture. Statistical analysis are performed to obtain common tendencies and to explore correlation.

**Keywords:** Organizational culture, Hofstede's cross – cross cultural model, revised profile of organizational culture, values, and organizational practices.

**JEL classification:** D23, D22, L69.

### **1. Introduction**

Organizational culture is an explored concept, especially in business environment. It is in scope of either academics or practicing managers. Organizational culture is quite broad concept. This study is based on an idea of culture fit (Aycañ et al., 1999) along with a system approach (Ghinea et al., 2015), i.e. envisioning culture as a consistency of different layers.

A number of scholars (Ehtesham et al., 2011; Piercy et al., 2004) have questioned the applicability of western approaches in nonwestern setting thus, it has been accepted that culture is a main source of difference in performance management practices. This determines the need to test the theoretical postulates in environment in hand. What is more, organizational culture is envisioned as a critical success factor (Jobbour et al., 2018) for operating in Industry 4.0.

Previous research on organizational culture fit (e.g. Aycañ et al., 1999; Aycañ et al., 2000; Pencheva, 2005) suggest that culture is closely related to two major groups of factors, i.e. socio-cultural environment and enterprise environment. Socio-cultural environment is consistent with cultural dimensions. Thus, concept employed in this part of the model is popular and widely explored. The enterprise environment consists of market characteristics, nature of industry – manufacturing/services, ownership – private/public and resources availability. The notion of influence of the enterprise environment is not as popular as the socio-cultural one. However, manufacturing poses informal but strong stereotypes (e.g. Payne, J. 2018) which have an impact over organizational culture.

The aim of this research is to reveal some characteristics of organizational culture in manufacturing entities located in Northeastern Bulgaria. A gap in the literature in Bulgaria is a lack of solid foundation of research on the topic outside capital of the country, thus the current survey is a modest attempt to fill in.

In terms of culture components, most authors give preference to two constituents i.e. values and norms (Ilieva, 2006). According to Hofstede (2003) and its followers, the important elements in cultural researches are values and practices. Herewith, main constructs of the organizational culture are the values and the practices (norms).

The purpose of this study is to explore the organizational culture, i.e. common values and practices of first line managers in leading manufacturing organizations, located in Northeastern Bulgaria.

The study is derived from few reasons: 1) It investigates structures of the organizational culture in manufacturing organizations. 2) The subjects of the study are flagman manufacturers in light industry. Revealing values and practices of the “biggest” would expose “soft” aspects of their operations, thus implications for management practices can be drawn out. 3) That kind of study - outside the capital are lagging behind, thus provides ground for future researches and discussions. 4) The organizations at hand are located in the Northeastern Bulgaria, which is less developed part of the country in terms of infrastructure and investment per capita. At the same time, two of the companies in hand (out of three) are located in Shumen city, which is an emerging industry center. According to the best knowledge of the author, features of organizational culture have not been researched.

A qualitative method for establishing facts and interrelations was chosen to achieve the objectives of the study. The survey has been conducted in 2017. Subject of survey is a perception of the first line managers towards values and adopted practices in organization they are employed. First line managers are in the focus for a following reasons: a) their perspective is consistent with the organizational culture, since they have been promoted to managerial position; b) they are not in a position of CEO or owner of the company, thus their point of view is more likely to depict the “real picture” opposed to the “desired one”; c) they are responsible for the manufacturing itself, thus their viewpoint would reflect immediate implementation of the cultural practices. As a prerequisite of research selection, the companies are flagman in the sectors they operate. First one operates in knitting socks, the second one is in electrical supplies manufacturing, the third one is in food and household chemical supplies. All their first line managers have been involved in the survey.

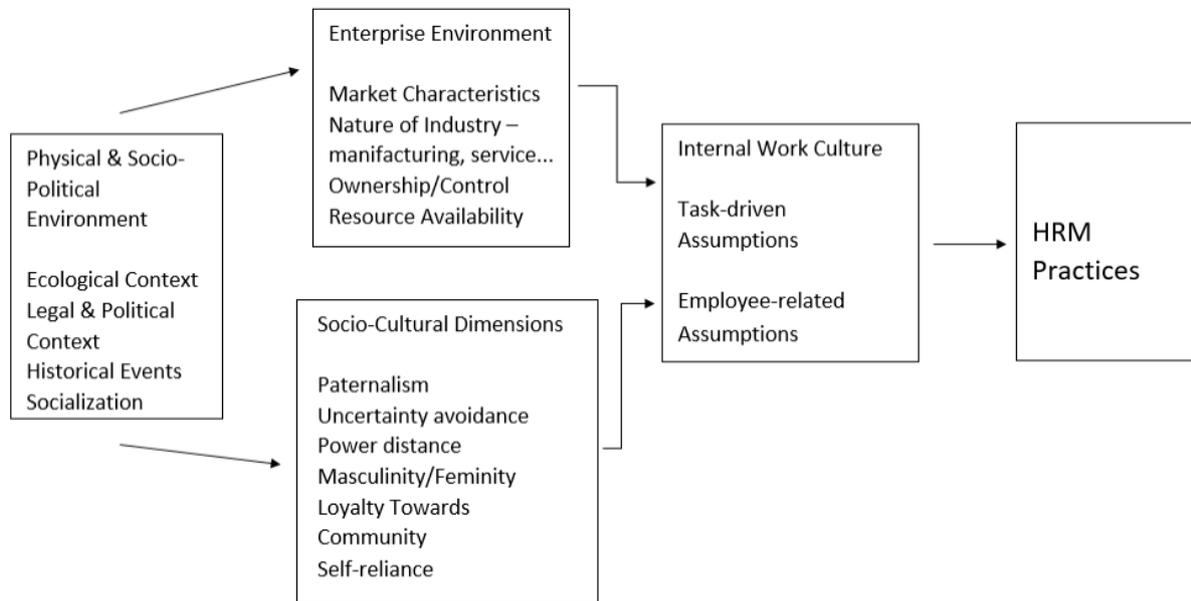
In that survey are examined both values and practices with respect to the organizational culture, along with the relationship between dimensions of both of them. Two values dimensions occur to very high in their scores in comparison with previous researches. From the side of cultural practices, surprisingly Social Responsibility occur as positively, strongly correlated dimension with other values dimensions, oppose to Performance, for example, which is logical to assume when it comes to manufacturing. Long Term orientation is scored, which is almost a blank space in cultural surveys in Bulgaria. Some implications are derived out from these results.

## **2. Literature Review**

### **2.1. The Model of Culture Fit**

Organizations are complex systems operating in dynamically interacting environmental forces. The internal environment of the organization is represented by its internal work culture (Aycaan et al., 1999). The external environment consists of enterprise environment and socio-cultural environment. Both of them are influenced by physical and socio-political context (Figure 1). Aycaan et al. (1999) delineate sociocultural environment as shared value orientation among people in a given society. Internal work culture is constructed in terms of prevailing managerial

assumption and believes upon two fundamental organizational elements i.e. task and employees. According to the Model of Culture Fit, enterprise environment influence task driven assumption, while sociocultural context is closely related to employee – related assumption.



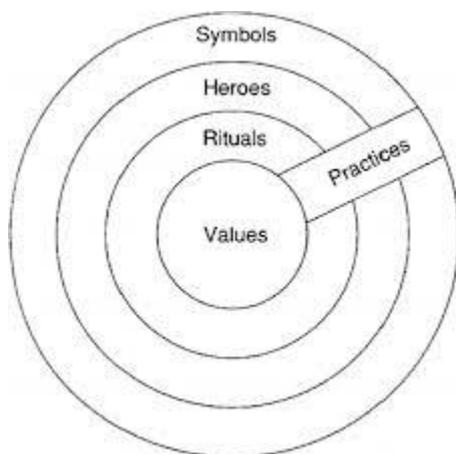
*Figure 1. The Model of Culture Fit*

Source: Aycan et al., 1999, p. 503

A shortage of this model is a lack of notion of relationship between enterprise environment and employee– related assumption and vice versa, absence of connection between sociocultural contexts and task-driven assumption. Another criticism of that concept is that Internal Work Culture is depicted as a sum of two components. Organizational culture is a complex phenomenon consists of multiple layers and levels.

## 2.2. Organizational Culture

As it was already mentioned, culture comprises of different layers. Deepest level consists of values which determine the implicit preference of members of the organization, their aspirations and the ways they pursue them (De Long & Fahey, 2000.). The practices are observable and able to model, while the values are hidden and almost unchangeable.



*Figure 2. Culture as an Onion Diagram*

Source: Hofstede, 2001, p. 49

Hofstede (Hofstede, 2003. Hofstede, 2001.) conceptualize cultural levels from a cross-cultural and organizational perspective. Cross-cultural aspect of culture manifests in four depth levels: values –core and practices - rituals, characters and symbols (Figure 2).

In terms of organizational culture, Hofstede asserts that it is expressed only in practices, due to the fact that employees includeat any workplaces mature individuals with complete mindset. He is in favor of an employee is likely to change the behavior if the organization pursue so. However, this does not lead to a change in the inherent values of the employee.

However, the majority of researchers, focus on the adopted organizational practices. This study is focused either on values of the first line managers, or on common practices agreed in the organizations.

### **2.3. Cultural Dimensions**

#### **2.3.1. Values based dimensions**

Hofstede marks a distinction between two types of dimensions: based on values and based on practices. Dimensions based on values are also known as cross-cultural model often employed to explore national cultures and comparisons. Practice dimensions are less popular and accessible. Cross-cultural dimensions (Hofstede, 1984. Hofstede & Bond, 1988., Hofstede, 2001., Hofstede, 2003.) are as follows: Individualism / collectivism (I), Power distance (PD), Uncertainty avoidance (UA), Masculinity / femininity (M), and Long-term orientation (LO).

Hofstede's model is popular and wide employed in surveys for its simplicity, comprehensiveness and distinction between dimensions. These dimensions are particularly suited to the study organizational behavior. Hofstede himself emphasizes that his research depicts job-related values (Yeganeh et al., 2009.). Thus, Hofstede's cross-cultural, five dimensional model is employed for the present value-finding study.

#### **2.3.2. Practice based dimensions**

##### **2.3.2.1. Organization Culture Profile**

The organizational culture profile is an instrument initially developed by O'Reilly, Chatman, and Caldwell (1991) to assess person-organization fit. This profile is considered an important instrument to measure the fit between individual's preferences and organizational cultures. Here, attention is paid not only to the "central values" embraced in the organization but also to the extent to which they manifest themselves in the actions of employees, and the extent to which these employees approve or reject them. The initial version of Organizational Culture Profile composes of the following factors: innovation; stability; people orientation; outcome orientation; aggressive; detail orientation; and team orientation. This concept become one of the most widely used over the ocean, mainly for its reliability and validity. However, it is not that popular in Europe. A shortage of this instrument is a usage of Q-sorting methodology which poses an implications. What is more, this tool (as majority of others) reflect the mindset of its authors, which might suits one environment better than other.

##### **2.3.2.2. Revisited and Revised Organization Culture Profile**

Sarros et al. (2005) had validated an updated new version of the Organization Culture Profile. They preserved the concept but updated the tool. They developed a new questionnaire with Likert scale, and changed the factor structure towards more universal dimensions, i.e. competitiveness, social responsibility, team support, innovation, prize orientation, achievement orientation, stability. This model is employed for the present practice-finding study for its simplicity, user friendliness and potential consistency of other instruments similar in their form.

### **2.4. Research question**

What are the characteristic of organizational culture, e.g. cross-cultural indexes (values level), organizational culture practices and how strong is the relationship between them in the manufacturing organization employed in the survey?

### 3. Research Method, Results and Discussion

#### 3.1. Sample

There were 58 respondents in this survey, comprise of three companies, leaders in the sector they operate in. First one operates in knitting socks, the second one is in electrical supplies manufacturing, the third one is in food and household chemical supplies. All their first line managers have been involved in the survey. The respondents have been enrolled in Management training programs.

#### 3.2. Questionnaire

The questionnaire composed of three modules, i.e. cross-cultural questionnaire – VSM 82 (Hofstede, 2003.); revised organizational culture profile (Sarros et al. 2005); and background (descriptive) one.

The Cross-cultural module contains 23 statements demonstrating cultural dimensions representing values. The set of questions included in this questionnaire is limited to those who have a direct relationship with values dimensions. Statements concerning Future orientation were added, since they are not a part of the VSM 82. Respondents are asked to state the extent to which an item is important to them. Five point Likert scale is employed to mark the statements. The coding requires an explanation here. The original VSM82 coding (1=strongly agree; 5=strongly disagree) is applied to keep the original formulas and to calculate the cross-cultural scores. However, with respect to consistency with the organizational culture profile statements reverse coding (1=strongly disagree; 5=strongly agree) is used for further calculations, e.g. average values, correlation analysis, etc. In 5 statements, respondents are asked to pick: a time interval (how long they are going to work for their current employer); a description of a manager they are working with and they would like to work with; and how often they are afraid or nerves on their workplace.

Revised organizational culture profile contains 28 statements corresponding to organizational culture practices. Again, respondents are asked to choose the extent to which they agree or disagree with the statements. Five point Likert scale is employed to mark the statements (1=strongly disagree; 5=strongly agree). Questionnaires were administered in Bulgarian language. It takes about 15 minutes (average) to fill in. The questionnaires are filled anonymously.

Background module consists of 5 statements i.e. sex, age, years within organization, occupation, education.

#### 3.3. Background information

On the table below are presented outcomes of the background module. They provide general information about the sample.

*Table 1. Background information about the sample*

	Number	%
Sex		
Females	28	50
Males	28	48.30
Missing	1	1.7
Age		
20-29 years	8	13.8
30-39 years	15	25.9
40-49 years	18	31
50-59 years	14	24.1
Missing	3	5.2
Years within organization		

Less than 1 year	3	5.2
1 to 3 years	3	5.2
3 to 7 years	3	5.2
7 to 15 years	12	20.7
More than 15 years	30	51.7
Missing	7	12.1
Occupation		
Director	21	36.2
Middle manager	11	19
First line manager	20	34.5
Missing	6	10.3
Education		
Hi school	28	48.3
University degree	26	44.8
Missing	4	6.9
Organization (manufacturing type)		
Knitting socks	11	19
Electrical supplies manufacturing	26	45
Food and household chemical supplies	21	36

Source: own research results.

As shown on a Table 1, the majority (72%) of the respondents in the sample work for their current employer more than 7 years, thus their statements are supposed to depict the real situation in the company. With respect to gender, man and women are almost equally represented.

There are missing responses on every background statement. The missing answers could be interpreted as a concern of respondents towards their anonymity.

### 3.4. Calculation and Statistical analyses

Cross-cultural scores are calculated according to the VSM 82 instruments, thus they could be interpret with in comparison with results gained via same methodology. Further data manipulation are done with reverse scoring, i.e. 1=strongly disagree; 5=strongly agree for consistency with items for organizational culture – practices. Calculation and statistical techniques are performed via SPSS (19) – Statistical Package for Social Sciences.

#### 3.4.1. Descriptives

##### 3.4.1.1. Trend, based on average values

Average value of the cross-cultural items are in range of 3.1 to 4.53. This scores illustrate that majority of responds have stated high importance of this items. The lowest score is attached to the statement “How often you feel nerves on your workplace?”. However, it reflects often as “average” answer. The highest score is attached to the statement “To what extend an opportunity to work with people who cooperate well is important to you?”. It occurs to be the most important item of the value corresponding statements, both for men and women in the sample. Mean scores of Revised Profile of Organizational Culture Items (RPOC) ranges in 2.87 to 4.33. This scores show that respondents stated high importance of this items, either. The lowest score is involved to the statement “To what extend the company you work for is characterized by a lag of conflicts?”. The highest score is attached to the statement “To what extend the company you work for is characterized by innovation implementations?”.

### 3.4.1.2. Normality

The scientific standard for normality assessment is to use the Kolmogorov-Smirnov test. However, for very small samples, this test may not be adequately powered, thus failing to reject non-normality.

Mean and 5% trimmed mean

Mean and the 5% trimmed mean of each item are compared to see whether some of the extreme scores have a strong influence on the mean (Pallant, 2005.). Both cross-cultural and RPOC scores differentiate at maximum far less than 0.2 in difference between the two means, thus the extreme scores are considered as non-influential. There aren't significant differences in terms of gender differing comparison of responses.

Skewness and kurtosis

Skewness and kurtosis are explored with respect to check a normal distribution. Indices of acceptable limits of  $\pm 2$  are considered as adequate (Trochim & Donnelly, 2006; Field, 2000 & 2009; Gravetter & Wallnau, 2014).

*Table 2. Cross-cultural and RPOC Items exceeding  $\pm 2$  of skewness and kurtosis*

Item	Skewness	Kurtosis
Cross-cultural Items (values)		
V2 – importance of challenges on the job	-1.865	4.581
V4 - importance of hi income	-2.263	6.837
V10 - importance of certainty of employment	-1.501	3.695
Revised Profile of Organizational Culture Items (practices)		
RPOC 2 –importance of quality of work	1.699	5.407
RPOC 6 – importance of good reputation	-.664	2.093
RPOC 21 – importance of high performance expectation	-.993	2.099
RPOC 23 – importance of achieving results	1.664	3.874

Source: own research results.

Kurtosis, shown on Table 2 are all positive, which indicate peaked distribution of responses (clustered in the center). According to Pallant (2005) peaked distribution is common case for behavioral studies. Kurtosis can result in an underestimate of variance (Tabachnik & Fidell, 2001, p.75), especially with small samples like in this case. Thus, assumptions for parametrical statistics could be violated. However, in common studies such a distribution often indicates another structure of the data, e.g. hidden dimensions (Pencheva, 2018) which could be revealed via performing an Exploratory Factor Analysis. Factor Analysis are “data hungry” analysis. Sample composed of 58 respondents would be insufficient to feed Exploratory Factor Analysis. Thus, further examination of relationship between both groups of organizational culture will be accomplished by non-parametrical tools.

### 3.4.2. Measures

Cross-cultural scores are gained via established and well-validated scale, thus reliability of VSM 82 could be taken by default even for small samples ( $N > 50$ ) (Hofstede, 2001). In the current study the Cronbach alpha coefficient is .76. According to Pallant (2005) value above .7 can be considered reliable with the sample.

According to Sarros et al. (2005) the Revised Profile of Organizational Culture scale has good internal consistency, with a Cronbach alpha coefficient reported of .75. In the current study the Cronbach alpha coefficient is .915.

### 3.4.3. Relationship (correlation)

Non-parametric techniques do not have strict requirements and do not make assumptions about the underlying population distribution. However, they tend to be less sensitive compared to

their parametric counterparts (Pallant, 2005.). Despite that, they could be useful for small samples. Spearman Rank Order Correlation is employed to approach the answer of how strong is the relationship between dimensions of organizational culture – values and organizational culture – practices.

**Table 3. Spearman Rank Order Correlation between VSM dimensions and RPOC dimensions**

	Competitive-ness	Social Responsibility	Supportive-ness	Innovation	Rewards	Performance	Stability
<b>I</b>	.210	.857**	-.085	.082	-.022	.047	-.027
<b>PD</b>	.142	.138	.426**	.413**	.386**	.201	.327*
<b>M</b>	.122	.730**	.280	.222	.082	.380	.061
<b>UA</b>	.303*	.086	.279*	.240	.312*	.280*	.433**
<b>LO</b>	.159	.442**	.012	.118	.082	.010	-.035

Source: own research results.

\*\*Correlation is significant at 0.01 level, (2 tails)

\* Correlation is significant at 0.05 level, (2 tails).

As shown on the Table 3, two values dimensions predominantly, significantly, positively correlate with RPOC dimensions, i.e. Uncertainty avoidance and Power distance. UA correlate significantly with the Competitiveness, Supportiveness, Emphasis on Rewards, and Stability. PD is in significant correlation with Supportiveness, Innovation, Emphasis on Rewards, and Stability (the strongest relationship). Individualism/ Collectivism dimension is in significant, positive, strong correlation with Social Responsibility as well as Masculinity/ Femininity dimension. Long Term orientation correlates significantly, positively with Social Responsibility. Among RPOC dimensions, Social Responsibility is the most correlated dimension in positive relationship with I/C, M/F and LO. Insufficient, but negative relationship is captured between I/C and Supportiveness, Emphasis on Rewards, and Stability, as well as between LO and Stability.

### 3.5. Cross-cultural indexes

**Table 4. Cross-cultural indexes**

Source	Cross-cultural dimensions (values)				
	Ii	IPD	IM	IUA	ILO
Hofstede (2001) based on assumptions, no empirical data	30	70	40	85	-
Sotirova & Davidkov (2005)	51	75	50	68	-
Davidkov (2015)	54,69	75,67	53,62	69,49	-
Current study in manufacturing companies	<b>60.25</b>	<b>125.85</b>	<b>85.68</b>	<b>76.36</b>	<b>61.10</b>

Source: Hofstede (2001), Sotirova and Davidkov (2005), Davidkov (2015), and own research results.

With regards to cross-cultural scores Davidkov (2015) suggest that difference of 5 points is significant. In the sample of manufacturing companies here, two outstanding indexes (far exceeding 5 points) are captured, i.e. Power Distance - extremely high, compared to previous cores, and Masculinity - rather high, compared to previous ones. Individualism and Uncertainty Avoidance are a bit higher, but in normal range. Long term orientation is not commonly examined, thus incomparable.

## 4. Conclusions and implications

The Power Distance dimension is the construct which outstandingly demonstrates importance. That extremely high score could be explained with the authoritarian leadership style adopted in the manufacturing entities. It means that subordinates accept demanding and controlling management as normal. Keeping in mind the positive and relatively strong correlations of this

dimension with Supportiveness, Innovation, Emphasis on Rewards, and Stability could be concluded that recruiting and promoting a middle level manager with a right portion of authorities could be an efficient alternative of financial incentives and other compensatory packages. According to this results, most likely, people would accept his/her decisions, even if they are unpopular. It puts a personal traits of the middle and senior management into the spot. The other highly scored value index is Masculinity index. Thus, the importance of doing job properly, developing one's own potential opposed to maintain good relationship, for example, is envisioned as important for the first level managers in the sample. It is consistent with the nature of manufacturing.

Regarding the dimensions of organizational culture practices, Social Responsibility is in strong positive correlation with Individualism and Masculinism, and in moderate link with LO. It could be interpret as follows: the respondents take the good reputation of the company personally with understanding that it could gain long term benefits.

In summary, Power distance and Msculinism are highly scored in the examined sample of first line managers, working in manufacturing companies. Power distance and Uncertainty Avoidance predominantly are linked with the practices dimensions, e.g. Supportiveness, Innovation, Emphasis on Rewards, and Stability for the first one and Competitiveness, Supportiveness, Emphasis on Rewards, and Stability for the latter.

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