

ECONOMICS*Sociology*

Vveinhardt, J., Andriukaitiene, R. (2017). Management Culture as Part of Organizational Culture in the Context of Corporate Social Responsibility Implementation. *Economics and Sociology*, 10(3), 294-320. doi:10.14254/2071-789X.2017/10-3/21

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Received: December, 2016
1st Revision: March, 2017
Accepted: June, 2017

DOI: 10.14254/2071-789X.2017/10-3/21

MANAGEMENT CULTURE AS PART OF ORGANIZATIONAL CULTURE IN THE CONTEXT OF CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION

ABSTRACT. The article is theoretically based on management culture as part of the formal organizational culture, separately reviewing some of its elements. Expert evaluation organization, process and results of the instrument shaped by the authors and meant for qualitative research are briefly presented. The structure of the instrument is detailed by presenting its component parts and explanations. The research was carried out by interviewing the top managers of two big manufacturing company groups consisting of six enterprises. The article presents passages of an interview with the top managers of the six companies, revealing management culture as part of the formal organizational culture expression aiming to implement corporate social responsibility. It should be emphasized that the companies of both groups are preparing to become socially responsible and this results in the timeliness and importance of the research. Structured interviewing method was applied for the research, and the substantive content of the interview included strategy, organizational structure, rules and regulations, technologies, processes, information systems, control and incentive issues. The results of the research show that in both groups of the manufacturing companies management culture and corporate social responsibility, analysing them in terms of formal organizational culture, are perceived in very narrow aspects and their development is not part of the organizations' strategic goals. The results of the study suggest that the ideas of corporate social responsibility cannot be implemented in a consistent way unless they are integrated into the formal part of organisational culture which plays an instrumental role.

JEL Classification: M12, M14, M19

Keywords: management culture; organizational culture; formal part of organizational culture; corporate social responsibility.

Introduction

Relevance of the research. It is significant that the management culture in the organization not only guarantees the functionality of the processes, but also enables cultural

innovation. Overall management culture improves the organization, simplifies and reduces the cost of management processes, determines the accuracy and consistency of work, increases labour discipline. Management culture is a key factor in the overall culture of the organization, acting directly on the organization's performance (Voronkova, 2006). In addition, management culture, as the way of realization of the main vital forces of the human, in the management activities determines the striving for managerial staff aims, encourages creativity, the expansion and deepening of existing knowledge, acquisition of new knowledge during communication, search for new ways and methods in management activities. Management culture stimulates activity, initiative and managerial staff responsibility for their actions and their consequences. This enables the achievement of the foreseen aims in a shorter period of time by planned or better economic effectiveness (Skibickaja, 2009). In addition, as stated by Melnikas (2008), in order to get to know better the processes of ongoing management and change of management culture in the modern world, it is appropriate to evaluate the circumstances affecting modern management, which reflect the effects of historical lifestyles and stereotypes occurring in management activities.

Social responsibility is inevitably mentioned when analysing organizational culture profile and behaviour with subjects of external environment. As Vveinhardt and Andriukaitiene (2014a) state, a lack of integrity in the development of social responsibility of organizations, public authorities and the public pose such threats as: focusing of organizations only on marketing dimension of the corporate social responsibility and the rising disappointment with the idea of the corporate social responsibility with no immediate financial effect received; declarativity, when the values of the corporate social responsibility do not become part of organizational culture; ineffective use of both private and public resources (financial and human) to promote and implement corporate social responsibility ideas; excluding or removing employees (their representatives) as stakeholders from the process; disappointment of the public in the corporate social responsibility and insufficient rise of moral standards for the private and public sector organizations. The development of corporate social responsibility in the private equity sector is directly related to the development of corporate social responsibility values and standards in the public sector. It is, therefore, a particularly important period for the organizations preparing to become socially responsible and purposeful self-evaluation of their managerial activities.

Research problem is presented through the questions: What is management culture, as part of formal organizational culture, expression order to implement corporate social responsibility? How, aiming to implement corporate social responsibility, is management culture to be assessed from the managers' point of view?

Problem investigation level. Management culture is not very abundant of scientific works, or simply it is generally referred to as organizational culture. All the more the authors of different countries, publishing their research in the native language, use the term of management culture rather differently. Even the definitions in scientific publications are rather controversial. Lithuanian scholar Zakarevicius (2004) in his analysis of organizational culture and organizational culture concepts states that "if the concept 'organizational culture' is replaced by the term 'management culture', the duplication and confusion of the terms cease to exist" (p. 203). However, the author, having made such a proposal, raises the question, "how to describe management culture?" (p. 203) and, summing up quite differently approached management culture content, he notes that "the key elements of management culture characterizing its level in the organization are: managerial staff culture, culture of management processes organization, culture of management working conditions, documentation management culture" (p. 204). Voronkova (2006), while analysing management culture, emphasizes that the latter covers: managerial staff perception of the world, managerial staff relations, the system of values that is used, technical provision of

managerial processes, and policy of forming working conditions. The concepts ‘management culture’ and ‘managerial culture’ should also be used more carefully. Analysis of scientific literature on this issue gives us an impression that these cultures are comparable to each other. For example, Govori (2013) states that “managerial culture within organization, helping managers to better understand and use the features of this important organizational phenomenon” (p. 1). Raz (2002) while analysing organizational learning as social interaction, emphasizes that organizational culture is better viewed as being constituted of two interconnected categories: managerial and workplace cultures. The first category, managerial culture, designates the perceptions of management and its top-down messages, systems, norms and artefacts. The second category, workplace culture, encompasses everyday practices of organizational life as seen from the members’ point of view. These two categories only partially overlap. The common area designates congruity and acceptance, or ‘devotion’ (Barley and Kunda, 1992; cit. Raz and Fadlon, 2005). Managerial as well as workplace culture embody ‘communities of practice’ that are informal aggregations of people defined by the shared manner in which they do things and interpret events (Lave and Wenger, 1991; Brown and Duguid, 1991; cit. Raz and Fadlon, 2005). Nicolescu and Verboncu (2001) define managerial culture as “the system of values, beliefs, aspirations, expectations and behaviours of the managers from an organization that is reflected in management types and styles that are practiced within the organization, sensibly marking the content of the organizational culture and its performances” (cit. Năstase, 2009). Under managerial culture we understand (Năstase, 2009) the sum of beliefs, values, symbols, attitudes and behaviours of managers within an organization that is reflected in their decisions and actions while assuring organizational survival and development. Năstase (2009) states that “organizational culture is the point where the philosophy touches the organization, the place where the rational and emotional issues combine in order to create the company’s personality. Practically, the managerial culture represents an essential part of the organizational culture that shapes the organization’s performances and evolution, both in short and long term” (p. 6). However, this article does not intend to deal with terminology any further but instead, only goes deeper into the elements of management culture, as part of formal organizational culture.

The aim of the paper is to identify management culture as part of formal organizational culture expression aiming at corporate social responsibility implementation.

The main research objectives are: to present theoretical insights in terms of management culture being part of formal organizational culture; to present the results of expert evaluation of the instrument used in the research, detailing its structure; to analyse the results of the interview with managers of companies aiming to implement corporate social responsibility, providing preconditions for further research.

Methods of research and data processing. To achieve these aims, a qualitative research method of structured interviews has been chosen. This method was selected in order to get the most objective data since in this case investigator does not affect by means of additional questions. The interviews were conducted using the instrument ‘Establishment of management culture, as part of formal organizational culture, aiming at implementation of corporate social responsibility’ approved by the experts. The results of the research were transcribed, then analysed and compared. The transcribed text of the interviews in the source language includes 91.905 characters with spaces, 12.487 words, and the volume is 35 pages.

1. Literature review

Integrating organizational culture and work organization conditions makes it possible to examine how culture is associated with the various components of work organization conditions, and how these conditions might relate to improvement or aggravation of blow-out

of various aspects (Dextras-Gauthier, Marchand, 2016). The problem is that despite existing evidencies, many theoretical constructs remain unimplemented in practise. With reference to De Vita and Case (2016) when examined through orthodox lenses, managerial practise is found wanting and contradicting the precepts of much mainstream normative theory. Organizational managers often are tended to use traditional, ordinary to them models inertly, therefore many questions arise due to reasons that cause a gap between theory and practise. And also, if everything could be concentrated only to problems of managers competence. For example, the impact of national culture on organizational culture has long been debated by scholars. Opinions often differ. For example, institutional theory scholars give their voices for strong impact of national culture on organizational culture through institutional isomorphism, meanwhile organizational culture scholars state that organizations are capable to create unique cultures that can bolster their competitive advantage (Lee, Kramer, 2016). In any case researches show that this might cause various bigger or smaller crises, weight a functioning of organizational system, which is especially important in striving for fluent implementation of CSR values and maintaining of qualitative relationship with parts interested. Empirical data of the research performed by Yu and Choi (2016) present strong evidences that CSR oriented organizational cultures have a fully mediating role in relationship between pressure of parts interested and adoption of CSR practise. This is topical not only in maintenance of relationship with organization's external subjects interested, but also in warranting a welfare of employees as one of the parts interested. For example, one of conclusions of the research performed by Huhtala *et al.* (2016) suggests that low or decreasing ethical culture menaces employees' welfare because organization together with culture that is perceived as constantly strong represent a favourable working environment. Organizational culture might enhance management function, because results of the research performed by Hartnell *et al.* (2016) show that culture can serve as a substitute for leadership when leadership behaviour is being duplicated by cultural values (i.e, they both are characterized by accents directed towards work or relationship). Besides, according to Tang *et al.* (2016), culture stimulating employees to follow information policy, related to collecting, preserving, dissemination and managing information will improve information security. Information security culture is believed to be influenced by an organization's corporate culture (or organizational culture). There are only few examples revealing some significant functional aspects and multipartiteness of organizational culture. One of such integral aspects can be named as management culture.

Increasingly management culture can be relatively described as part of formal organizational culture. Management culture elements, managerial staff culture, organization culture of management processes, working conditions culture, the culture of documentation system are related to the formal organizational culture elements within the following factors: strategy, processes, organization structure, aims, regulation, written documentation, technology, information systems, control, and encouragement.

Analysing the importance of the strategy as one of the elements of management culture and the aims correlation, the factors determining the success of strategy planning and implementation are evaluated in scholars' works. Bushardt, Glascoff and Doty (2011) stressed the importance of managers' attitude – the managers must see organizational culture as a strategic planning process, when the aims and objectives gradually merge with culture. In this process it is important to properly direct the efforts of the staff. Taylor (2014), Higgins and Mcallaster (2004) named organizational culture as one of the most important factors in shaping and implementing the strategy.

Successful management of organizational culture is realized through cultural artefacts, rituals, ceremonies and symbols, certain physical characteristics such as interior and exterior design, and equipment. Higgins and Mcallaster (2004) indicate that all changes of cultural artefacts help to strengthen the new strategy, that is why while seeking for strategic changes it

is important not to forget to change their own cultural artefacts, i.e., make the necessary changes in the organizational structure, management of systems and processes, adjust the staff leadership style. According to Jagajeevan and Shanmugam (2008), good organizational culture not only gives direction to the organization, directs individuals to achieve the organization's goals, but also promotes change processes. The authors summarized the contribution of rituals and team orientation to organizational culture. Haber (2014) indicates the importance of staff participation in strategy creation and trying to get results, highlights staff motivation, the importance of hierarchical flexibility and partnership in decision-making process. Hu et al. (2012) found the impact of managers' actions on employees' behaviour, emphasizing that it is important to understand the correlation of leadership, organizational culture, and cognitive processes of employees aiming to cultural development of managerial staff. The authors believe that a very significant activity of managers is to be able to manage and control the behaviour of employees, directing them to achieve aims.

Discussing the processes, as one of the elements of management culture, the complexity of process management is highlighted and the importance of their coherence pursuing the organization's aims. Dahlgard *et al.* (2013) believe that the procedural management enhances the culture of organization of managerial processes and makes it possible to develop the culture of managerial staff. Process management methodology gives an opportunity for the owners to select process analysis comparative data and information as well as identify the areas of improvement of processes. Management style, demographic structure, socialization processes strengthen the common cultural level. Carroll and Harrison (1998), having analysed the processes of organizations' demographic structure and cultural level of socialization, Dupuis (2014), having established the correlation of culture and management styles in different intercultural environments and effects on employees' socialization, confirmed the influence of these factors on procedural management. Ling (2011) evaluated the competency development process correlation with organizational culture. The communication process based on solidarity and trust creates a favourable environment for sharing knowledge and ensures the efficiency of competence development processes.

Discussing the structure, as one of the elements of management culture, the effect on managerial processes is designated in the scientists' works depending on the type of structure, specifics of determining subordination relations in each organization. Laulusa and Eglem (2011) say that the organization's structure is an essential formal cultural element conditioning management processes when, depending on the nature of the structure, the actions of employees and relationships with stakeholders are formed. Haber (2014) found that each formal organizational structure model is distinguished by sharing responsibility, competencies assigned to job places, the system of payroll and corporate communications within the organization and outside, also established the role of formal and informal structures in order to implement the tasks undertaken, pointed out that the differences in management decisions are related to the company's legal form and company size.

Discussing technologies / information technologies as one of the elements of management culture, intensity and options in modern technology development and deployment to business process management is emphasized. Albert and Silverman (1984) introduced the management culture improvement model which includes programs of changes aims formation, development of changes, program integration into human resources management, stages, at each stage planning changes in technology and in the final stage creating a human resources support program. Gallivan and Srite (2005) summed up the research of organizational culture and information technology applications. The scientists researched a variety of communication technologies, including e-mail, electronic meetings support systems, video conferencing and a new generation systems cultural implications on

decision-making process, indicated that the technologies ensure cultural compatibility, facilitate integration of employees from different cultures, the systems help standardise business processes. Organizations, where the applied IT technology integrates and unites the workforce, use information technology trying to reach the company's advantage. Comprehension of IT role in shaping the culture at managerial level can have a positive result on staff activities, favourable attitude to technology instillment by integrating into the planning, design and management processes strengthens the overall management culture. Popovic and Habjan (2012) state that the higher the quality of information presentation is, the higher level of decision-making culture dominates in the organizations, and the relations with stakeholders are stronger. Dahlgaard *et al.* (2013) state that the process-based management, using different techniques and tools (Lean, Six Sigma, etc.), optimizes the standardised management of processes and helps pay special attention to customers, suppliers and enables the improvement possibility of activities processes. Grote (2012) discusses safety management systems development in many industries and indicates the key activities to any organization: safety management of employees, safety management quality and safety regulatory regime, reflected in the standards and procedures.

The main role of management is to achieve the company's goals using a certain number of employees, management methods, and means of control. Naor *et al.* (2008) points out the advantages of quality management practices and procedures application in process management and production efficiency enhancement processes, and highlights the importance of cultural elements in management practice and activities. Townsend (2004) researched the problems of control resistance, employee work satisfaction and brought up a presumption that a different employee behaviour dominates in organizations with distinctive culture, distinctive according to management style and size of the organization, but active opposition to the employers' control is characteristic to employees of all levels. Franklin and Pagan (2006) researched the causal links between formal, informal cultural factors and choice of employee discipline strategies, pointing out that the actions of the manager when choosing a formal disciplinary nature are conditioned by written organization's documents, timely and detailed references, organizational structure, which provides hierarchical nature, organization of labour discipline training and employees' socialization experience in the organization, and implementing labour discipline control, the consistency of all managers is desirable.

Lee and Widener (2013) researched the opportunities for application of culture and management control systems in order to determine the type of culture and the proper development of business processes and create process improvement action programmes on the basis. Cooke (2008) introduced management culture improvement activities, including staff capacity-building which includes quality improvement schemes implementing ISO standards, continuous production processes improvement, innovation implementation and employee participation in these processes, which is implemented through structured employment procedures and rules, incentive and disciplinary, health and safety procedures and other descriptions of behaviour norms in workplace. Cooke (2008) considered that one of the major cultural aspects is the company's orientation to well-being of employees which includes working conditions quality improvement and application of motivation measures. Bushardt, Glascoff and Doty (2011) refer to the importance of creating remuneration and award system aiming to create the system of employee satisfaction with work, regardless of in what intercultural environment the organization operates, as rapid technological change, political changes not only provide new opportunities but also the feeling of insecurity, so the aspect of motivation, incentive and award are important in human resources management. *Table 1* provides categories and subcategories of management culture as part of formal organizational culture, presenting the authors who made research according to individual subcategories in this research case.

Table 1. Categories and subcategories of management culture as part of formal organizational culture

	Categories	Subcategories	Authors who made research according to individual subcategories
Preparation to pursue corporate social responsibility status	Strategies	Clearly defined, transparent, can be formulated in documents	Waterman, Peters and Phillips, 1980; Fitzpatrick and Rubin, 1995; Schein, 2004; Bordia <i>et al.</i> , 2004; Higgins and Mcallaster, 2004; Jagajeevan and Shanmugam, 2008; Bushardt, Glascoff and Doty, 2011; Hu <i>et al.</i> , 2012; Bies, 2013; Ucbasaran <i>et al.</i> , 2013; Haber, 2014; Taylor, 2014; etc.
	Organization structure	Company organization, management	Waterman, Peters and Phillips, 1980; Maman, 2000; Schein, 2004; Laulusa and Eglem, 2011; Rafferty, Jimmieson and Armenakis, 2013; Haber, 2014; etc.
	Regulation	Rules, regulations	Schein, 2004; Grote, 2012; Dahlgaard <i>et al.</i> , 2013; etc.
	Technologies	IT, intellectual, technical capital, technical provision	Albert and Silverman, 1984; Schein, 2004; Gallivan and Srite, 2005; Popovič and Habjan, 2012; etc.
	Processes	Management, production, creative, socialization, etc.	Schein, 2004; Carroll and Harrison, 1998; Dahlgaard <i>et al.</i> , 2013; Ling, 2011; Dupuis, 2014; etc.
	Information systems	Provision of all levels of staff with the necessary information, information systems	Schein, 2004; Popovič and Habjan, 2012; Gallivan and Srite, 2005; etc.
	Control	Organization norms and rules, production and management control methods	Fiske, 1993; Johnson, Korsgaard and Sapienza, 2002; Schein, 2004; Townsend, 2004; Franklin and Pagan, 2006; Naor <i>et al.</i> , 2008; Cooke, 2008; Grote, 2012; Dahlgaard <i>et al.</i> , 2013; Johnson, Schnatterly and Hill, 2013; Lee and Widener, 2013; Robinson, O'Reilly and Wang, 2013; etc.
	Incentive	System of awarding and incentive	Waterman, Peters and Phillips, 1980; Schein, 2004; Cooke, 2008; Bushardt, Glascoff and Doty, 2011; etc.

Source: prepared by the authors.

Partly formulated management culture concept coincides with visible or known as the “strong” culture elements isolated by Schein (2004), but not identical. Management culture concept distinguishes and highlights the physical environment, management, processes organization, personnel management activities and so on. This is what makes the content of management work. Management culture is a set of organization’s achievements and performance of managerial processes, regulation of operational processes, the use of techniques in management, as well as requirements that are defined by public morality, ethics, aesthetics law norms, principles and are required for management system and employees (Voronkova, 2006). In addition, the management culture (Skibickaja, 2009) is of great importance and conditions successful managerial decisions of many social-economic tasks of the company. Effective activities of managerial apparatus, structural units, individual managerial staff is possible in market economy conditions only at high management / managerial culture level. In

modern conditions, the compliance of management culture requirements helps to achieve a clear and coherent managerial staff level, the rational usage of working hours, physical and spiritual forces, to raise the professional level of the staff in the company.

2. Methodological approach

Having formed interview questions for the managers, the expert evaluation was carried out. The aim of the expert evaluation was to ensure the appropriateness of research instrument content of management culture, as part of formal organizational culture, expression in order to implement corporate social responsibility. The main condition for the selection of experts was their scientific degree, area and field. All the researchers involved in expert evaluation represented the area of social sciences and two fields (management and economics). The researchers within the field of economics were selected according to the fact that corporate social responsibility includes broad social and economic aspects of the company, which is why versatility of opinions is an important condition to obtain objective results of the expert evaluation. Another additional condition for the experts' selection was the work place. In this case, the attitude of representatives of different universities (i.e. different scientific schools) is particularly important to the analysed problem. The interest range of experts' research areas satisfied expert evaluation target, regardless of the fact that 'organizational culture' and 'corporate social responsibility' concepts have not been specifically identified. Inquiries were sent to the experts by e-mail for consent to carry out the evaluation. 18 inquiries were sent, 9 experts agreed to participate in the evaluation. The questionnaires were sent by e-mail to the experts who agreed to participate in the evaluation. The experts were asked to approve or disapprove the significance of questions included for solving the problem analysed in evaluating them from 1 (the question is not acceptable) to 5 (acceptance of the question). The experts evaluated the interview questions and identified shortcomings in the part of comments, submitted the proposals which could affect the quality of the content of the instrument.

The content of the questions included in the evaluated interview seemed controversial to some experts, however, the overall estimate of questions was taken into consideration. The questions that received the average evaluation below 4 (or 4) were removed from questionnaires, some of them were adjusted according to the experts' proposals. The structure of prepared interview instrument is presented in *Table 2*.

Table 2. Structure of the Instrument

Interview component parts	Number of questions before the expert evaluation	Average	Number of questions after the expert evaluation	Remarks
1	2	3	4	5
Strategies	7	4.1	5	Questions related to the importance of mission, vision, strategy aiming for corporate social responsibility belong to this part.
Structure of the Organization	5	4.0	4	Discussion of the existing organizational structure and its possible changes.
Regulation	3	3.8	2	Task assignment order (strictly regulated / unregulated), opportunities for the employee to decide himself the labour organization issues.

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
Technologies	4	3.9	2	Compliance of the technology used aiming for corporate social responsibility status.
Processes	3	4.6	2	Discussion of standards applied in company's process management, and process improvement opportunities aiming for corporate social responsibility.
Information systems	3	4.2	2	Discussion of information systems regulation, criteria of information "movement" in the company, information accessibility issues.
Control	5	4.2	3	Discussion of the existing control system and its possible changes aiming to implement corporate responsibility.
Incentive	4	4.9	4	Employee incentive system, its effectiveness and anticipated changes.

Source: prepared by the authors.

Thus, the experts evaluated the compliance of the questions formulated to the singled out components of the instrument and the quality of the content of individual questions. During the expert evaluation the appropriateness of research instrument content of management culture, as part of formal organizational culture, expression in order to implement corporate social responsibility was confirmed.

3. Conducting research and results

It should be emphasized that the informants' responses are non-adjusted in order to maintain the authenticity of the text. The names of areas and products mentioned in the interviews are denoted X mark.

Research organization. The companies of two Lithuanian company groups whose main activity is manufacture were chosen for the research. Before carrying out the research, the top level managers of the company groups aiming for the status of corporate social responsibility (CSR) were addressed in order to obtain their agreement to carry out the survey. The top level managers were interested in the research performance and in future results, the issues of research course of their subordinate companies' managers were coordinated with them as well as interview content and publicity of the results issues. With an agreement, both top level managers and managers of the subordinate companies were informed that the interview will be recorded with a Dictaphone and, having transcribed the text, electronic media will be deleted. It was also ensured that the research findings will be publicly presented without naming the data that would allow to identify specific companies or their managers. Before the interview, the interview questions were sent by e-mail to all prospective informants and the meeting time was coordinated, so the informants had time to think over their future responses. All informants were carefully presented the research theme, aim, research ethics and future data processing methods.

Research sample. Managers of 6 companies were interviewed. Certain differences that are related not only to the size of companies, but also to both their managers' total working experience and their length of service in management positions in the companies, as well as to major education are highlighted. This shows that the choice of managers of companies was more often focussed on the competences, which are not related to business administration education. The cases when the hired persons already have practical management experience

may be considered to be an exception. For example, Adamonienė and Ruibytė (2010), aiming to justify the need for managers' competence education, drew attention to the fact that no high requirements for certain methodical competencies related to personal characteristics, the ability to solve problems, manage conflicts at work, organize, etc. are set for the managers. Based on Slater and Dixon-Fowler (2010), several critics contend that master of business administration (MBA) education is irrelevant to practicing managers (e.g., Mintzberg, 2004), while others suggest it creates a profits-first mentality without regard for moral considerations (e.g., Ghoshal, 2005). Based on these criticisms, Slater and Dixon-Fowler (2010) examine the implications for CEOs with an MBA degree specifically, if and how their MBA education might influence their firms' corporate environmental performance (CEP). According to the authors, "extant literature provides conflicting arguments; therefore, we empirically tested the relationship using a sample of 416 S&P 500 CEOs and found a significant positive association between CEOs with MBAs and CEP, even after accounting for several firm- and individual-level characteristics. In addition, post-hoc analysis revealed that the MBA program ranking had no effect on CEP" (Slater, Dixon-Fowler, 2010). However, the results of the research carried out by Pascal, Mersland and Mori (2017) that included 353 Microfinance institutions (MFIs) from across the globe indicate that "only" 55% of the MFIs have a chief executive officer (CEO) with a business education. The empirical results indicate that MFIs with CEOs who have a business education perform significantly better, financially and socially, than MFIs managed by CEOs with other types of educational backgrounds.

Informants' characteristics are presented in *Table 3*.

Table 3. Informants' characteristics

Informant's code	I1	I2	I3	I4	I5	I6
Characteristics						
Group of manufacturing companies	1st group of companies	1st group of companies	1st group of companies	2nd group of companies	1st group of companies	2nd group of companies
Number of employees working in managing organization	150	280	43	596	100	290
Company Turnover (EUR)	100 m	20 m	20 m	30 m	10 m	30 m
Certificates, standards	ISO9001 ISO1400	ISO9001	–	IFS, BRC, ISO22000 and ISO14001, RSPO, HACCP, TOC management system	BIOVAST	IFS, BRC6, ISO22000, ISO14001, RSPO
Manager's work experience in the current organization (in years)	7	4	1	10	2	7
General management experience (in years)	10	4	3	30	5	4
Education:						
	*B Chemical Engineering	Sports Technology	Animal Husbandry Technology	Engineer-economist	–	International Relations

Informant's code	I1	I2	I3	I4	I5	I6
Characteristics						
**B	–	–	–	–	–	Law and Management
*M	Chemical Engineering	–	–	–	Public Administration	Financial Law
**M	Business Economics	–	–	–	–	–

Research results. It was found that corporate social responsibility is primarily perceived in the aspects of the environment, charity, customer relations, relations with partners and public authorities (the latter set the requirements and control their implementation). At the same time, the controversial approach towards the involvement of employees or participation in the corporate policy of social responsibility, as well as the use of management culture elements are highlighted. *Table 4* presents the generalised attitude of informants to CSR connection revealed in the context of the management culture, at the same time highlighting the orientation to individual stakeholder groups.

Table 4. Contextual understanding of corporate social responsibility

Groups of companies	Understanding of CSR	Aspects of management culture	Relationship with stakeholders
I	<ul style="list-style-type: none"> - Employees' responsibility for carrying out the given tasks, - Sharing the areas of responsibility: <ul style="list-style-type: none"> a) environmental protection; b) recruitment of employees, - Environmental protection 	<ul style="list-style-type: none"> - Tasks - Processes - Control 	<ul style="list-style-type: none"> - Vertical attitude to employees as the performers of functions, - Formal implementation of environmental requirements set by the state
I	<ul style="list-style-type: none"> - Saving the resources of the company and natural resources, - Promotion of employee responsibility for the results to the company, - Responsibility for the traditions of the company and relationships with partners, - Retention of professionals by promotion of the responsible attitude of managers, - Environmental protection 	<ul style="list-style-type: none"> - Strategy - Promotion - Control 	<ul style="list-style-type: none"> - Deliberate promotion of employees' responsibility, - Employees are perceived only as one of the company's resources, - Environmental protection is perceived through the prism of legal regulations and cost-cutting, - Implementation of the economic interests of shareholders
I	<ul style="list-style-type: none"> - Environmental responsibility, - Responsibility to consumers, - Awareness of responsibility of the management personnel, - Promotion of responsibility of managers of departments, - Responsibility for tasks and vertical subordination, - Technology serves the image, - Quality control, - Economical use of natural resources, - Improvement of working conditions 	<ul style="list-style-type: none"> - Strategy - Organizational structure - Technologies - Standards - Processes 	<ul style="list-style-type: none"> - Response to the requirements of public authorities and consumer expectations, - Ensuring employee welfare, - Implementation of the economic interests of shareholders

I ⁵	<ul style="list-style-type: none"> - Based on the state control system, - Openness to controlling agencies, - Compliance / incompliance with regulations is linked to the system of motivation 	<ul style="list-style-type: none"> - Information technologies - Promotion 	<ul style="list-style-type: none"> - The main attention is directed to the relations with the state authorities
I ⁴	<ul style="list-style-type: none"> - Improvement of working conditions, - Responsibility to the society, - Responsibility resultant from the employees' initiatives, - Responsibility of the owners and managers of the company, - Involvement of employees, - Responsibility for the implementation of the given tasks, - Responsibility for the results 	<ul style="list-style-type: none"> - Strategy - Organizational structure - Work organization - Control - Promotion 	<ul style="list-style-type: none"> - Perceived responsibility of the company for the welfare of employees and groups of the society - Implementation of the economic interests of shareholders
II			<ul style="list-style-type: none"> - The initiative to take greater responsibility to the employees and members of their families is demonstrated
I ⁶	<ul style="list-style-type: none"> - Favourable working conditions, - Image of the company, - Responsibility to the communities, - Well-being of employees and their families, - Environmental protection 	<ul style="list-style-type: none"> - Strategy - Technologies 	<ul style="list-style-type: none"> - Implementation of the economic interests of shareholders is related to the interests of the employees and the communities

On the one hand, it appears that the understanding of corporate social responsibility is limited by the narrow aspects of activities, strictly related to the objectives of the activities of the companies, which lack social initiatives emerging from the company. A vertical approach, in which an employee is treated as a performer of functions, but not as a stakeholder or the partner, with whom interests are coordinated, is highlighted. The circle of perceived stakeholders at the level of individual companies is too narrow. On the other hand, only individual elements of management culture are used to implement corporate social responsibility, while there is a lack of consistency and integrity.

The results of the research in accordance with the categories and subcategories of management culture are presented below in detail.

Strategies. Corporate social responsibility in the strategies of the investigated companies is characterized by certain fragmentation, focusing on separate and narrow areas of activities of and the lack of strategic orientation and equilibrium. In the first group of companies CSR is seen through the prisms of the environmental protection, production of safe products, relations with the public authorities in order to reduce costs, avoid sanctions and negative consumer reactions. Well-being of employees and members of their families and philanthropic projects are emphasized in the second group of companies. For both groups of informants it was difficult to identify CSR in the strategy of their companies, to concretize the vision and mission. Economic commitment to shareholders is not fully recognized as a part of CSR. For example, I1 sort of makes excuses, claiming that the company “<...> was founded for business”. On the other hand, I3 identified that it is not avoided to reach the aims of the company at the expense of social aspects.

In response to the question how CSR principles are reflected in the company's future vision, I1 emphasized the production which ... << *does not harm the human body... >> and << *the environment... >>. I2, I3 and I4 also linked the vision to protecting the environment from pollution, I2 stressed the desire... << *to become the most efficient producer of a product in Eastern Europe ... >>. I3 stressed that << ... *the company always contributes to various projects, sponsorships, cultural events, and so on. There is even approved a separate budget****

for this purpose >>. I4 further developed the answer to the question: << ... create the conditions both at work and at home so that they [employees] could feel satisfaction of our company. I would think that we are responsible even for our town and in general for Lithuania so that the people working here, receiving a salary could live with dignity and feel satisfaction ... >>. However, the responses indicate that in the companies' visions the relationship is reflected far from all the stakeholders, which suggests that while aiming for corporate social responsibility, CSR principles are realized not in all organizations in the same way. This is reflected in the answers to the question, "Which highlights formulated in the vision, in your opinion, are implemented in the most complicated way?" The answers show how deep the managers of the organizations have gone into CSR and into the aspects of its future practical implementation, what problems are being solved or are planned to be solved. I1 stressed ... << to be competitive... >>. I2 answer highlighted relations with public authorities, addressing cultural heritage issues that were not reflected in the vision of the organization: << ... the factory is, to a large extent, part of the buildings that are included in the list of cultural heritage protection objects, so any changes or attempt to make them modern, western, and to achieve the objective of becoming the most effective, pose the greatest challenges to the management and staff ... >>. I3 stressed that << ... we are not a social enterprise ... >> therefore: << ... if you want to do better or cheaper, it is not always that the social side is supported. Something you are doing with higher costs and more expensive, the nature itself suffers less or something else. It is, so to say, the toughest compatibility among the financial leverage... >>. In other words, the answer above shows that the informant identified the incompatibility of socially responsible, public oriented activities and principles applied in the production in the context of CSR. I4 linked with employees' material provision: << ... to give satisfaction to a person today in order to think less about the life abroad and stay in Lithuania ... >>. However << ... in this case both the government and the companies will have to think a lot... >>.

In response to the question "How does your company mission meet the basic principles of corporate social responsibility?" I1 stated the company's purpose that <<...we created the company mission for our work, and it was not social work, it was created for business ... >>. There is a lack of attention for CSR principles in the company represented by I2 as well, although the relationships with some of the stakeholders are identified: << ... the mission basically ... is precisely shaped in the axis of social responsibility, since the mission includes such words as fostering of X product manufacturing traditions in X region and the maintenance of relationship with the producer, it is here reference to sustainable business, the business related not only to the people who work in the company, but also to the environment in which we operate, that it is the land of X region, into which we put our basic efforts to maintain the sustainable relationship with the growers, and to foster this relationship and to grow it in the sense that to transfer it from an emotional level into a business one, while maintaining the valuable issues which have been formed in X region when starting the manufacturing of X product >>.

There is a lack of analysis how the mission of the company complies with the principles of CSR in the company represented by I3: << ... we think that more or less we meet those principles of social responsibility. ... how to measure it? It is very difficult, maybe by some surveys, ... but we do not have any complaints or grievances that would insult or do something wrong or our activities somewhere do not conform to normal social principles, so I consider that everything is fine concerning this issue... >>. In other words, CSR is not clearly expressed in the company's mission, and it is not thought over how it is implemented in daily practice. I4 highlighted the concern of the staff, their work environment and welfare, philanthropy, implemented social projects: << ... we emphasize that the person would feel full-fledged at the company, no matter what position he occupied, either a cleaner or an

operator of the highest qualification, They are all the same people to us, we respect everybody, because all of them help us to create the product. If talking about philanthropic things, we devote a lot of attention, support. First of all, I want to mention all the children's homes and disadvantaged people, and we carry out individual projects. Now a new project, when one of our companies provide catering those who in general do not fall into any disadvantaged group, they are lost in life, they have no place to live, have no income at all, so we feed them, cook soup with meat additives. I think it helps to try to stand up on one's feet in life again, to find any place of their own, and even if it is a small detail, but to feel a human being ... >>.

However, this is far from reflecting all the principles of CSR. I6, when speaking about the vision as well as mission, highlighted economic responsibility and attention to the employees as the stakeholders. But this attention derives not so much from the CSR concept but the economic interests: << ... in such a place good employees are needed, to motivate them ... >>. I5 did not relate the company's vision to CSR in general, only stressed the environmental dimension in the mission which is related to the direct company's activities – waste disposal. This shows that the organization's CSR is not sufficiently clear in the strategies of all the companies represented by the informants.

CSR aspects reflected in the strategies of the groups of companies are tabulated into Table 5.

Table 5. CSR aspects in the strategies of the groups of companies

Categories	Subcategories	Group of companies	Main focuses at the level of the company*	Involvement of employees in the development of strategy	Summary
Strategies	Vision	I	I ¹ Environmental protection; users; health; innovation; economic success	Not defined	Safe products
			I ² Profit maximization; reduction of expenditure	Not defined	Market leadership
			I ³ Environmental protection; consumers' health; philanthropy	Managers of departments are included	Competitiveness at the expense of employees
			I ⁵ CSR is not included	Not defined	
			I ⁴ Well-being of employees and members of their families	Not defined	Dignified working conditions, loyal employees
	I ⁶ Well-being of employees and members of their families	Not defined			
	Mission	I	I ¹ Profit for shareholders; conservation of the environment	Not defined	Pursuit of profit to shareholders, sustainable relationship with partners, the environment
			I ² Sustainable relationships; social welfare	Not defined	
			I ³ Not defined	Not defined	
			I ⁵ CSR is not included	Not defined	
II		I ⁴ Ensuring equal rights; philanthropy	Not defined	Social welfare of employees and	

Categories	Subcategories	Group of companies	Main focuses at the level of the company*	Involvement of employees in the development of strategy	Summary
			I ⁶ Safe products; profitability; philanthropy	Not defined	communities, expressed through philanthropy; economic responsibility

*Note: I1-6 – companies represented by informants

Source: prepared by the authors.

The informants run companies belonging to groups of companies, therefore, not all are independent in addressing strategic CSR issues. At the same time, the drawbacks of the united strategic way marks among the companies of the same group are highlighted. Although the replies often emphasize the concern about the employees, their role as a stakeholder in corporate policy is not clearly defined and is more often explained rather in the context of pragmatics of the company's resources that should be protected than in the context of values.

In response to the interview question, "What importance in your company's strategy is given to corporate social responsibility?" I1 stated: << ... the company is part of a group of companies with an emphasis on social responsibility in the formation of strategic plans ... >>. I2 did not distinguish CSR in the company's strategy, such highlights are notable: << ... social responsibility basically exists within the essential principles while doing business ... >>, << ... we must keep the best people ... >>, << ... all activities related to the environment ... >>, << ... initiatives, supported by a group of companies ... >>. I3 did not go into details how the company strategy reflects the principles of CSR, but stressed that << ... we do our best that our turn-based strategy meets these matters ... >>.

The stakeholders' reaction, attention is significant to the CSR principle, for which I3 is accepted in the reply: << ... it is important to understand – we do not make here only feed but really care about the health of people ..., because if we do something wrong, we will be automatically in a big trouble ... >>. In I4 informant's response the focus on the expectations of employees as stakeholders is highlighted, and combined with an aspect of pragmatic labour recruitment: << ... and we feed our employees as well, we drive them to work currently, from work, from different towns, allocate funds for expenses, we organize various events, encourage that children and adults feel fully-fledged employees and members of the community with us... >>. However, not all employees are seen as stakeholders, what is emerging while analysing the answers to the question what role the employees have or had in shaping strategies. I5 emphasized cooperation among the three stakeholders: << ... our company, and the state, and business entities ... >>. I6 highlighted the following aspects of CSR: << ... social responsibility in the workplace ... >>, << ... respect for human rights ... >>, << ... social responsibility in the society and community >> but did not include business partners, the state institutions. Unlike I5, who represents the company that does not involve its employees into strategy shaping, I6 pointed out: << ... the employees are involved into strategy shaping, we listen to their opinion ... >>. I1 stated without going into details that << ... we try to involve at maximum ... >>, I2 explained that the company is more focused on the attraction of the labour force, claiming that <<... manufacturing is particularly demanding only in certain periods for the labour force... >>. According to informant I3, the employees who are related only to commerce and finance departments are involved into the strategy shaping. I4 informant, whose represented organization (see above) has already been carrying out a wider range of CSR activities currently, said, << ... a large part of the employees is taking part in the strategy creation process... >>. However, the informant identified only production processes.

Organization structure. Informants I1, I2, I3 identified the organizational structure of their companies as linear–functional, I5 – as functional, I6 – as linear and optimal to organise production, and I4 stated that << ... *it is quite mixed* ... >>. However, accepting doubts in the responses “*perhaps*”, “*maybe*” possibly indicates that not all informants were sure in the accuracy of their answers, making the assumption that the issue of organizational structure was raised by the researcher at the appropriate time, but not by the company’s management providing decisive significance to it.

In the context of organizational structure the informants define wider neither the company’s internal, nor external stakeholder engagement. The more so the answers to the question, “*How does your company’s organizational structure justify itself aiming to implement corporate social responsibility successfully?*” did not explain the above allegations. I1 said that ... << *organizational structure is such that each employee has the opportunity to express their ideas, and desires free...* >>. The organization’s position is not clear in the text provided by I2; I3 focused his attention on ... << *understanding, human consciousness* ... >> issues. I4 stated that << ... *there are no individual departments or staff to perform the necessary function* ... >>, directing questions to the owners of a corporate group, which suggests that the principles of CSR in the organizational structure are not realized. The latter informant linked possible changes to the situation in the market and products, but did not emphasize organizational behaviour changes. I1 said that ... << *the employee has the possibilities to express their ideas, desires free...* >>, I2 explained that << ... *basically justifies itself and reflects the current situation and our approach to social responsibility...* >>. I6 pointed out the advantages that, in the informant’s view, contribute to the implementation of social responsibility: << ... *clarity, simple subordination among managers and subordinates, coordination of subordinates’ practices, personal manager’s responsibility for his subordinates work, easily controlled targeting...*>>. I3 did not give utmost importance to the organizational structure. In other words, the organizational structure is not integrated in the context of the implementation of CSR principles, focused on economic responsibility.

Elements of organizational structure of companies identified by informants and the aspects of their relationship with CSR are distinguished in *Table 6*.

Table 6. Organizational structures in the groups of companies

Category	Group of companies	Summary	Relationship with CSR
Structure of organizations	I	Linear-functional	Relationship with CSR is not accepted
	II	Linear; mixed	Relationship with CSR is not accepted

Source: prepared by the authors.

Regulation. I1 responses indicate that the organization tasks are not always strictly regulated: << ... *if necessary, we regulate tasks by order or in procedures form but the foundation, but each year we have annual talks with employees and the manager with his team, the aims are raised, last year’s aims are discussed, we follow their implementation, discuss* ... >>. I2 stressed TOP management and the absence of strict regulations: << ... *it is regulated but formally is not expressed, strict regulation is not confirmed* ... >>. Responses to the question “*What are the opportunities for the employees themselves to control work organization issues?*” show the employees’ freedom of decision.

I1: << ... *we agree on the aim with the employee, and the way how to do this is decided by the employee together with the manager within the competence, the news* ... >>. In

the company represented by I2, there is no possibility to organize your own work free. It was hard to decide for I3 what the task assignment procedure is: << ... *tasks are delegated, and they are strictly or not strictly regulated...* >>. The answer suggests that the task assignment system in the organization is not purified and clearly defined. Although the informant stresses that ... << *it would be better if ... tasks were not be assigned and the employees themselves decided ...* >> but the possibility to make decisions for the employees themselves is not realized. In the company represented by I4, the tasks are strictly regulated (<< ... *tasks assigned are regulated, in addition to this, there is responsibility ...* >>), however ... << *we are currently installing Lean, there is a review of responsible function for each work site and in each site every employee has an opportunity to express his thoughts, his suggestions and influence work organization ...* >>.

I5: << ... *the strategic tasks are strictly regulated, are recorded and also the execution is supervised...* >>. <<...*Only top level managers...* >> have the right to deal independently with issues of work organization. I6: << ... *the tasks are delegated clearly indicating the importance of the task and specific terms of performance...* >>. Autonomy in decision is limited because << ... *each employee signed the job description, which clearly sets out the roles and responsibilities of the employee ...* >>.

The distinguished key aspects of work regulation in companies are provided in *Table 7*.

Table 7. Work regulation in groups of companies

Category	Group of companies	Summary	Relationship with CSR
Work regulation	I	There is no strict written regulation; some functions are discussed in the staff regulations; the procedure of assignment of tasks is not defined in the documents; the employees do not have an opportunity to organize their work	The attitude towards the employees as stakeholders, with whom interests are coordinated, is complex. Employees' initiative is limited, their involvement in socially responsible activities is not encouraged
	II	Assignment of tasks is strictly regulated; functions of the employees are revised; employees have an influence on organization of work	The system creates more favourable conditions for the implementation of CSR

Source: prepared by the authors.

Technology and Standards is another area that links CSR and management culture. I1 claims that there << ... *is environmentally friendly technology ...* >>, and the << ... *technology [is] waste-free ...* >>. This technology is associated with the strategic objectives, which, taking into account the previous answers of the informant, is to meet the economic responsibility. I2 said that their technology does not sufficiently meet CSR: << ... *we wish it would meet more ...* >>. Company technological supply ... << *partly...* >> determines strategic objectives implementation by the organization. The standards of the company represented by I1: << ... *As far as environment is concerned, the company possesses the international certifications on quality management system, environmental protection management system ...* >>, << ... *we manufacture according to the EU regulation ...* >>. I2: << ... *because we are involved in the food processing, there are food control, self-control mechanisms. We have ISO 9000 ...* >>. However, aiming for corporate social responsibility it should be improved... << *main things would be the tasks themselves and communication, internal communication*

issue, in fact it is one of the most improvable processes today... >>. In the company represented by I3 technologies are << ... >>8–9 years old...>>, << ... technology [is] coming from Europe, where these [environmental] criteria were taken into account... >>.

It is generally acknowledged that a source of technology must focus on CSR: << ... how you present yourselves that you are socially responsible, that you possess the latest technology that your strategy is based on such good noble purposes, and the success of the company depends on it... >>. I4: << ... in terms of our new company, where we produce fresh food, fast food products, it is built following modern standards, while implementing all aspects that deal with human workplace and all relaxation issues ... >>. Technological renovation is focused on strategic objectives (<< ... there is a steady introduction of new technologies, changing ... >>). Managing the processes several standards are used: << ... ISO 2200, we have BRC British standard of retail ... >>. I5 claims that the company technology ... << meets principles of social responsibility ... >> but CSR is perceived as a... << self-control system, combined with public institutions... >>. In response to the question, how technological supply determines achievement of strategic objectives, the informant again stressed the standards set by the state, << ... because we do not have the possibility ... to act differently ... >>. Specific standards used are not named. I6: << ... technology in the company meets European requirements, all have C labelling, that machines were produced following Machinery Directive... >>, << we have equipment that saves energy resources, reduces heat emissions into the environment ... >>. Compliance with the strategic objectives was described as a guarantee to produce... << only high-quality and safe products ... >>. The standards used << ... ISO 14001 (standard of environmental protection management), BRC (British Retail Consortium - the strictest standard of food safety), ISO 22000 (food quality management), IFS (International Food Safety - auditing of food products sold by retail and wholesale trade companies ... >>.

I1 recognized the need for improvement but did not give any details, noting that there is focus on <<... two main processes, taking into account the social responsibility: first, we have the environmental department and professionals who take care of company's performance, associated with nature conservation; secondly, personnel department employs qualified professionals who take care of selecting adequate personnel aiming to implement corporate social responsibility ... >>.

Comparison of how the groups of companies relate technological means and internationally accepted standards with CSR is presented in Table 8.

Table 8. Technology used by the groups of companies

Category	Subcategories	Group of companies	Summary	Relationship with CSR
Technology	Technological means	I	Eco-friendliness; non-waste production	Meets the interests of the society and economic interests of shareholders
		II	Quality of the working environment; product safety; energy saving	Meets the interests of the employees, shareholders and consumers
	Standards	I	ISO 9000	Satisfies customers' and shareholders' interests
		II	ISO 2200, British Retail Consortium; ISO 14001; International Food Safety	Satisfies the interests of the shareholders, consumers, partners, government agencies, the society

Source: prepared by the authors.

Processes. Question: “What criteria would you describe the flow of information in your company (strictly regulated, an information system is established, information is easily accessible, regularly published)?” I1: << ... carried out in different directions, which are available to all employees, i.e., data management system, in which the greatest dissemination flow of documents and information is performed, e-mail, newsletters, live meetings ... >>.

I2 identified two groups of employees: managers and ordinary employees << ... at managerial level ... the flow of information is absolutely strictly regulated, there is an information system, we have a document management system, which contains all the relevant documents associated with the company’s activities in order that all professionals could see the information associated with the company; another thing is that exchange of constantly updated information takes place on that platform too ... >> , and << ... what concerns the employees ... >>, << ... so rather primitive as the former information presentation – notice boards, meetings, and information feedback search, there are suggestion boxes there ... where we hope that conscious employees will say what they wish ... >>. I3: << ... RVSVT is installed, where the analysis of risk factors and the programme of the most important management points are evaluated... >>. I5 emphasized the specificity and exclusiveness of the company, which give it uniqueness and guarantee orders.

It can be assumed that it has an impact on process improvement needs as well: << ... I do not know if there is anything else to be improved... >>. That is, the focus is only on the implementation of the standards set by the state, less attention is paid to the possibilities of improving internal processes. I6, in response to the need to improve processes, stressed: << ... to educate employees to be socially responsible not only at work but also outside the company, perhaps it is worth thinking about social responsibility standard installation (SA80000) ... >>.

In response of how information systems help to achieve the aims of CSR, again the emphasis was on the environmental aspect. I1: << ... they allow you to monitor the production process ... >>, << ...not polluting the environment >> ... I3 stressed energy and other cost-saving value importance, but the need for improvement is not clearly detailed or strategically perceived: << ... every year we make investment plans and every year we invest a little money in some [things] ... >>. I2 stressed that << ... information systems are satisfactory but the people’s willingness to use them is not satisfactory... >>. I3: << ... elementary examples, these are e-mails, one mailbox, where everyone can see all the information that comes in, all the news, on a shared server, all the documents are stored, so that everybody can access from any computer and use that information. ... >>, << ... open meetings to the public... >>. Information systems have been identified as satisfactory, however, this is ensured not by the company itself but rather by the initiative of a company group.

I4 related installation of processes, according to CSR requirements, to Lean: << ... one of those things we are doing now, is that we started Lean installation, which includes both the initial organization of the workplace and general major issues ... >>. It was stressed that << ... information system is created, there are relevant standards, and the groups that can access the data, that can use it can be seen... >>. He is convinced that the information system meets the processes that are related to CSR, emphasized <<... production management... >> system, and paper saving. Informant I5 defines information flow relatively narrowly: << ... there is a document management system, it’s all strictly regulated, the movement of documents, their preparation ... >>. Satisfaction of information systems to processes that are necessary for the implementation of corporate social responsibility is perceived as the requirement to provide access to corporate data for public authorities. According to informant I6, <<... information is easily available, meetings are held regularly and discussions on generated operating situations take place, information about the company is regularly published both inside and in

the press...>>. Available information systems ... << satisfy, they are innovative ... >>, << ... everything is standardized, computerized ... >>, << ... everything is in the system ... >>.

Management of processes in the groups of companies and focus on CSR are presented in *Table 9*.

Table 9. Process management in the groups of companies

Category	Subcategories	Group of companies	Summary	Relationship with CSR
Processes	Movement of information	I	Monitoring of production; HACCP; different means of access to the information for managers and staff	Focussed on the economic interests of the shareholders and the public interest in the area of environmental protection
		II	Management of production and documents by electronic means; Lean; targeted organization of information; openness for controlling authorities	Openness for stakeholders, ensuring the interests of the shareholders

Source: prepared by the authors.

Control. In response to the question, “*In what ways can the existing control system assure the implementation of corporate social responsibility in your company?*” environmental protection was emphasized. I1: << ... *the processes are regulated, they are strictly followed, because, thanks to these processes, we can feel socially responsible ... >>. However, in terms of the need for improvements, the conflict with state institutions was highlighted: << ... adopt the law, released, and sometimes ... we need the time, because you face the environment and investment that you are planning at the end of the year for the next year, but the law “stumps” ... >>. However, there are hints to self-control: << ... It is not that every time there is pressure from the side of the Council ... >>, << ... there are rules set that we strictly obey ... >>, << ... we need constantly to monitor, continuously observe how the control is taking place ... >>.*

I2: << ... *there is quality control. Automatically it is a direct reflection of social responsibility ... >>. I3 did not name the specific control system but emphasized that... << the company itself is trying to be and even to be a step up and do something more than is just demanded from the state institutions. ... The energy resources and costs saving, assistance to the people, social projects, inclusion ... >>. However, the answer shows that this area is not actualized in the company’s activities, it is focused on technological processes and public relations: << ... we need to educate our society more socially on the production itself... >>. Although the informant did not go into details, it can be stated that the prevailing control is vertical, self-control is understood as execution of the requirements set: << ... *attention of self-control is very strict ... >>, << ... there is no interpretation and no game, because there are standards... >>. The sense of self-control is perceived very narrowly. I4 named CSR control system corresponding to... << *quality management system ... >> checks and discussions. With regard to the change of control, I4 said: << ... at present direct communication should be more common among people ... >> and a greater emphasis is on << ... self-control ... >>. Control System service to CSR objectives, as in previous responses, is perceived by I5 as requirements << ... *what is regulated by law... >> execution, i.e., without additional initiatives of the company itself, suggesting that << ... perhaps there would not be any****

improvements... >>. Control of state institutions << ... goes to our internal control, which we conduct ourselves, and which is then monitored periodically and control of state institutions ... >>. Thus, the employees' perception of self-control is not developed. I6 stressed that << ... standards and their maintenance programmes help ensure the production of high-quality and safe products and social responsibility ... >>. Control is combined with self-control: << ... it is not possible to avoid the attention from the "top" but with the help of training and continuous improvement of employees' awareness is gained, their own self-improvement in the context of training ... >>.

Thus, companies perceive their social responsibility more as the orientation to the requirements provided by the state rather than exceeding the requirements by setting higher standards. The generalized approach of companies towards control, relating it to CSR, is reflected in *Table 10*.

Table 10. Implementation of control in the groups of companies in view of CSR

Category	Group of companies	Summary	Relationship with CSR
Control	I	Obligation rather than the initiative; associated with the quality control of the products	Focussed on the shareholders' and consumers' interests
	II	Control system evaluating self-control; raising employees' awareness	Focussed on the interests of shareholders, consumers, employee responsibility is promoted

Source: prepared by the authors.

Incentive. In response how incentive system can help implement CSR, I1 did not go into details as no special attention is paid to the incentive in this context: << ... the responsibility goes without saying, it's like the air, the self of the company's managers and founders ... >>. With regard to the incentive forms, I1 stressed that << ... employees have every opportunity to go to external training or seminars to upgrade their qualifications ... >> but CSR in incentive system is not actualized: << ... according to these criteria, the employees are not distinguished too much ...>>. I1 in the incentive system for saving resources has no action freedom – it is regulated by the company group management. And noted: “monetary motivation”, “bonuses”, “talks”, “concerts”, and “career”. I3 acknowledged that incentive system associated with CSR << ... does not exist in [their] company ... >>, << ... incentives are ... general, they are not ... social or to do [with] social initiative... >>. It is stimulated to save energy resources, but it is not linked directly to CSR. The same is with the employees' qualification development... << education and training plans are prepared... >> that are not associated with CSR. In the company represented by I4, CSR is not actualized in the company's incentive system, it is of general nature: << ... we always find how to stimulate for good ideas and apply a variety of means: relaxation to sanatoriums, excursions, and so on ... >>.

Development is stimulated orally and by paying for training trips. Saving resources is stimulated by cash benefits for ideas. In addition, the informant stressed the importance of human relations between employees and between employees and managers. The incentives of I5 are focused on <<... achievement of results... >> as much as it meets the economic responsibility. Learning is stimulated by more flexible working schedules for learners on their own initiative. Employee incentive to become more socially responsible is perceived as financial, that is <<... wage ... >> and << ... training ... >>. Saving resources << ... is not

directly ... >> stimulated. Additionally, the informant linked social responsibility to the company's representativeness: << ... we really do not feel socially responsible in the eyes of the partners visiting them dirty, with the cars out of order, etc. ... >>. I6 answers show that while stimulating it is focused on economic responsibility, partly evaluating employees' as stakeholders' expectations: << ... they are stimulated to achieve better results, providing conditions for the realization of ideas and proposals, evaluating their practical benefits ... >>, << ... evaluated for merit and creative initiative, appointing different methods of motivation ... >>. Training << ... specifically related to the manufacturing ... >> but how they are related to the stimulation to be socially responsible, is unspecified, except for energy resources saving: << ... the employees are appreciated for good performance... >>. However, in this case, observance of limits set is more actualized without stimulating initiative.

The approach of the groups of companies to incentive of employees relating it with CSR is presented in *Table 11*.

Table 11. Incentive system in the groups of companies

Category	Group of companies	Summary	Relationship with CSR
	I	Employees' consciousness is expected; only the activities useful to the company are encouraged	There is a lack of explicitness in the system of incentive in CSR aspects;
	II	Focussed on the company's economic objectives through financial expectations of the employees	shareholders; interests are reflected

Source: prepared by the authors.

Table 12 shows the summary of the interview results by all the analysed components.

Table 12. Summary of interview results

Interview component parts	Summary of interview results
Strategies	Corporate social responsibility is perceived eclectically, i.e. it is not clearly formulated in the organizations strategies and is not realized by the managers of the organizations, and there is a risk that the principles of social responsibility will not be clearly and in detail explained to the employees of the organization and realized in practice.
Organization structure	Though the managers of groups of companies recognize the importance of CSR but in the organizational structure and in its changes the emphasis is on the market, without institutionalizing co-ordination of relations with stakeholders.
Regulation	Tasks in company groups are strictly regulated but the first group of companies gives employees more freedom of decision.
Technology	The focus is on modern technologies that meet the requirements of environmental protection and product safety, reduces costs of energy, and other expenditure.
Processes	Processes are regulated by international standards, focusing on the management of risk factors, but the CSR principles are implemented only partly, to the extent consistent with product quality and environment protection requirements. The need to regulate the processes implementing social responsibility standard is accepted in the first group of companies.
Information systems	Provision of information systems is not sufficient. Communication is one-way, without assurance of feedback within the organization.
Control	In the second group of companies, there emerged stronger regulation, orientation to the observance of rules, while in the first one self-control is more encouraged. However, the control system is linked to the principles of CSR only by production quality and environmental aspects.

Interview component parts	Summary of interview results
Incentive	Both groups recognize corporate incentive value, although the first group showed a wider diversity of incentive forms but the incentive forms used in both two groups of companies are not linked to the implementation of CSR principles.

Source: prepared by the authors.

In short, it should be noted that the I1 management culture is developed neither as such, nor in connection with corporate social responsibility. Highlighted management culture components are focused on economic responsibility, and coordination of relations with state institutions with emphasis on the environment, and customers and consumers are actualized by producing competitive products. Environmental protection is closely related to the company's economic liability. The relationship with employees as stakeholders is perceived through the prism of economic responsibility. However, the need for change is not emphasized. I2 recognizes the need to change by improving the allocation of tasks and internal communication but does not emphasize the need for CSR standards. In the company represented by I3, management culture is not purposefully developed and integrated aiming for CSR. CSR itself is perceived not strategically but relatively fragmented as energy resources saving, environmental protection, and standards observance.

The organization's policy is not systematic, involving ongoing processes and employees, discouraging their voluntary involvement. I4 puts greater emphasis on technological maintenance, primarily, by focusing on economic responsibility, more attention is paid to employees as stakeholders. CSR is reflected eclectically in management culture, since it is not clearly formulated in the company's strategy. In I5 responses, CSR is not actualized, it is reflected episodically in management culture, with regard to the economic and legal responsibility, to the company's image. In I6 replies, CSR standards installation need is actualized and it can be ensured by installed technologies and information systems in the company, but the employees' initiative and freedom of decision is limited by the management system. Both fields of education of the heads of the companies and the state of realization of CSR values indicate a strong need for education of the managers on social responsibility issues. This need for managers' education in business ethics and CSR aspects was also emphasized by C. A. Henle (2006).

In this research the problem of CSR declarativeness (use for marketing purposes, etc.) was highlighted as a systemic factor influencing on the company's interrelated internal processes that may be significant to the implementation of CSR in practice. For example, in the second group of companies, based on the results of this research, a greater focus was put on international production quality standards, technical, information provision, investment in stakeholders outside the companies. On the one hand, the experience of implementation of standards and management system would allow to expect a more successful implementation of CSR, but the results of quantitative research (Vveinhardt and Andriukaitiene, 2014b) show that these investments do not have any significant influence on evaluations of the employees as stakeholders in relation to CSR. Therefore, the results of quantitative and qualitative research of the first group, if compared with the results of the second group, provide a basis for discussion, how much the priorities given to standards by the company managers, for product quality assurance are related to CSR and what rebound it is possible to expect in the scope of this research.

Conclusion

In this research, on the basis of the criteria distinguished in previously conducted studies, the occurrence of the management culture as a part of formal organizational culture on purpose to implement corporate social responsibility in two internationally operating groups of companies was determined. Having integrated the education of managers of companies on CSR issues into the process of development of management culture, a more consistent integration of CSR values into practice in the organization can be achieved.

Strategies are perceived eclectically in relation to corporate social responsibility, i.e. not clearly formulated in the organization strategies and are not realized by the managers of the organizations, there is a risk that the principles of social responsibility will not be clearly and in detail explained to the employees of the organization (lower-level managers and employees) and realized in practice. Though the managers of organizations recognize the importance of CSR, but in the organizational structure and in its changes the emphasis is on the market, without institutionalizing co-ordination of relations with stakeholders. While evaluating according to singled out characteristics of management culture, it must be concluded that both management cultures of the two groups of companies are oriented only to a part of CSR aspects – economic, legal liability (including the compliance with environmental protection) with limited liability in relation to other stakeholders – employees, and communities. However, the management culture of the second group of companies, taking into consideration the processes, standards, systems is more advantageous to implement CSR principles in the group.

In the scope of the research, the interview carried out with the managers of the organizations highlighted the managerial decision orientation towards technological aspects and quality assurance of production, and corporate social responsibility aspects are only partly reflected in the management culture, which indicates that the management culture is relatively narrowly conceived, and its development prospects are not actualized. This leads to a very critical attitude of employees in corporate social responsibility aspects in the company's operating practice. The highlighting of the employees', as stakeholders, position can be regarded as a significant part of CSR diagnostic at the company level. Despite the non-appreciable differences emerged, management culture and CSR are perceived in very narrow aspects in both groups, and their development is not part of the organization's strategic objectives. Therefore, systemic changes of management culture are necessary in CSR as well, as actualization of a strategic aim component, which would allow the development of principles of social responsibility in a complex and would expect support from the employees.

Limitations of the research and further research. The occurrence of the management culture as a part of formal organizational culture on purpose to implement corporate social responsibility only in two internationally operating groups of companies was found in this research, thus, in the future it would make sense to expand the research of this kind by comparing the data of more culturally diverse countries.

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