

ELEMENTS OF THE MANAGEMENT CULTURE DERIVING FROM THE CORPORATE CULTURE

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Abstract

Nowadays, there is a growing need for a change in response to the environment in which the objects of management operate. The change takes place in conditions characterized by lack of management skills, ignorance of the dynamic processes that influence decision-making, the use of ineffective management approaches and a way of thinking that does not change with the change of the organizational environment. In the business environment, the concept of management culture is perceived as one of the main ways to achieve success and competitiveness. **The subject** of this research is the management culture of the Bulgarian managers. Initially, the elements were derived from a comparative analysis of different concepts and the search for an analogy with the elements of management culture. Subsequently, after conducting the survey, the respondents will evaluate and compile a final list of elements of the management culture of managers in Bulgarian conditions. In order to achieve the goal stated in the article, we applied: a survey and a method of expert evaluations.

Keywords: management culture, corporate culture, communications, Bulgarian managers

JEL Codes: M14

1. Introduction

Dynamic development requires the high activity of the objects of management in the processes of change of the organizational reality and adaptation of their managerial culture to the cultural change in the organization, in response to the environment.

In fact, while managers test their qualifications, experience and successful management techniques, modern conditions push them to constantly change the key elements of their management in order to be able to successfully solve

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problems for the organization. Distinguishing the main elements of the managerial culture of the manager and the parameters of his professional behavior are questions that still do not find an answer in current theoretical and research practice. Due to the unclear nature of the management culture, as a phenomenon, an integral part of the organizational environment, a survey will be conducted among managers in the Republic of Bulgaria to highlight the key elements that every manager must profess in their management culture. The results of the study will provide an answer to the purpose of the development, which is to identify the main elements of management culture. The main stage of the research is the establishment of the degree of validity of the derived elements from the theoretical review and the comparable analysis of the concepts for corporate culture and the documents from the public sphere. As a result of the study, a final list of important elements for the management culture, valid for the current economic situation in the country, will be compiled.

The selection of a research sample is based on the experience of the respondents as managers from different levels of management. Selection according to this criterion is key to the reliability of the results of the study. There is no information on the size of the population covering the study. According to NSI data, by 2019 there were over 320,000 (NSI, 2019) employees in the employment and official relationship, performing the profession of 'manager', which can be conditionally assumed for the totality of managers in the country, who may fall in the study sample. The study will involve managers who have experience in management, regardless of the hierarchical level in the organization.

The introduction of this condition is important because experienced managers will be employed by employment and service, average gross and net hourly wage and average gross hourly wage for overtime work in October 2019 by sex and occupation - total full-time and part-time time and have a well-established and established management culture, the elements of which are the subject of empirical research. Before to the actual conduct of the survey, a liaison was established with representatives of various Bulgarian companies in management positions, who were offered to participate in the survey. Respondents were pre-screened according to their managerial experience and experience.

Thirty-one of them agreed to join, which determines the size of the sample. In this way a non-random sample of respondents is formed. The non-random sample is characterized by the intervention of the researcher to one degree or another. In this case, in the preselection of possible respondents.

The questionnaire contains 8 questions, each of which aims to gather enough information to analyze each aspect of the research problem.

Understanding the management culture can provide important information about how managers approach dealing with various problem situations and what qualities make them good leaders. Organizational values, beliefs, and convictions are important assumptions that guide managerial thinking and action. The existence of a mismatch between organizational culture and managerial behavior can be seen as a prerequisite for the failure of strategic development goals. The challenge for today's managers is to reap the benefits of culture, while being alert to the dangers of transmitting a culture that is out of sync with the needs of business and organization. There are cultural-conditional attributes that can help or hinder the effective management of an organization. In the scientific literature, however, there is no clear categorization of the elements that a successful management culture must possess. For this reason, the topic of the article was chosen.

Management culture is very often justified and stems from the cultural differences of individual regions. There is a great variety of traditions, customs and beliefs around the world, which to a greater or lesser extent leave their mark on the culture of the leader. Elements such as ethics, values, norms of behavior, business and communication culture, are often differentiated in the personal culture of the leaders of the territorial location of their company.

2. Layout of the problem

The dynamic change and the overall transformation of the external environment and of the management objects inevitably leads to problems in the management of the organizations. The problems are related to the lack of organizational experience for working in the new conditions, ignorance of the dynamic processes that influence decision-making, irrational attitudes to copying management techniques, the tendency to apply outdated approaches to management in existing traditional organizational forms, routine, habits, management style and way of thinking that do not change in parallel with the development of the business environment. The modern management of the organization can be realized only by highly qualified management teams, which work in conditions of continuity of the organizational and managerial innovations. Determining the basic parameters of behavior in the organization depends on the management culture and the ability of the leader to navigate and adapt to the requirements and impact of the environment. Management style,

attitudes, appropriate behavior are factors in the culture of the manager that affect the attitude of employees and the development of organizational culture.

There is no clear categorization in the scientific literature of the elements that a successful management culture must possess. The close connection between the managerial and corporate culture gives us grounds, after analyzing the corporate-cultural elements, to draw conclusions about the elements of the management culture. The purpose of the following theoretical presentation is based on the concepts of corporate culture and its main elements to make assumptions, which should be empirically verified, about the elements that a management culture should have.

3. Literature Review

In the last few decades, the concept of “culture” has become increasingly interesting in the fields of management, business and scientific literature. Finding a generally accepted definition of the concept, however, is a difficult task. The fact that in 1952, Alfred Crowber and Clyde Kluckhohn (1952) identified 164 separate definitions of culture underscores the complexity of this issue. In their quest to find the most accurate of them, the authors emphasize that culture is an acquired pattern of behavior, overt and covert, and is conveyed through symbols that represent the distinctive achievements of human groups. They also note that the basic core of culture consists of traditional (ie historical, obtained and selected) ideas and especially their attached values. And they come to the conclusion that cultural systems can, on the one hand, be considered as products of action, on the other hand, as conditional elements of future actions. The definition given by the British anthropologist Taylor (1874) supports Crowber and Clackhoun's definition that culture is acquired, but adds that it is a whole complex, including knowledge, beliefs, art, morality, law, customs, and other abilities and habits acquired by man as a member of society. According to Taylor, the science of culture is about the very elements of culture, not human behavior, such as a social process or interaction.

The characteristics of culture are associated with certain communities of people and this gives content to concepts such as - national culture, regional culture, sectoral and organizational culture. The interest in organizational culture appeared in the XIX century in conditions of globalization of the economy. The term "organizational culture" was introduced by Andrew Pettigrew in 1978 as a consequence of recognizing the existence of symbolic aspects and processes in the life of organized communities. Today, a number of authors present their definitions and research on the issues of organizational culture.

Ronald Westrum warns that: “to talk about organizational culture, many problems must be taken into account. Approaches to organizational culture are different ... there seems to be no common understanding of what culture is.”(Westrum R., 2004). Hatch agrees that organizational culture is perhaps the most difficult to define of all organizational concepts”(Hatch M., 1997). However, Belot argues that" this does not necessarily mean that organizational culture is a weakly or ill-defined concept. and this difference is indicative of the ever-increasing volume of research ”(Bellot J., 2011).

According to Paunov (Paunov.M, 1998, p.195), the interpretation of the concept of "organizational culture" requires its placement on the basis of culture in general, because the formation of organizational culture is carried out by simultaneous interaction with other cultural systems. Lyubomir Stoykov defines culture as follows: "... is really a set of values, norms, models of subordination, communication and professional behavior that are able to ensure continuity in the development of organizational structure, stability and vitality, innovation and progress." (Stoykov, L., 1995). According to N. Mironova (Mironova.N, 2007), organizational culture is a system of values and beliefs shared by all employees in the organization, predetermining their behavior and the nature of the functioning of the organization itself. Simply put, organizational culture is "the way we do things here" (Schein, 1985). It is assumed that the culture of the organization overlaps with that of the individual. Edgar Shine's definition is most often recognized in the scientific literature for defining organizational culture. The author argues that organizational culture is: “The model of shared basic assumptions - invented, discovered or developed by a group ... that work well enough to be considered valid and, therefore, to be taught to new members, for learning the right way to perceive, think and feel ”(Schein, 1985).

According to the team Harizanova and Mironova, the organizational culture is the main component in the realization of the organizational goals. It includes the following main elements: beliefs, values, norms, behavior, socio-psychological climate. (Harizanova., 2006, pp. 96-97).

Defining the management culture

Managers are not independently existing entities, they are part of the entire management system of an organization. They are the engine that helps drive the parcels in a certain direction and their main task is to serve the organization and follow its culture. Very often a sign of equality is placed between the management culture and the corporate culture, but this is not correct. They are built into each other, complement each other and help each other. The management culture

cannot be created without the corporate one, and the corporate one cannot grow without the support of the management one. Every element of corporate culture is built over years and then maintained with much more effort and passion. This building and maintenance are entrusted to the successful manager - shared and complemented by his personal culture. Management culture is very often justified and stems from the cultural differences of individual regions.

Elements of management culture arising from corporate culture

There is no clear categorization in the scientific literature of the elements that a successful management culture must possess. The close connection between the managerial and corporate culture gives us grounds, after analyzing the corporate-cultural elements, to draw conclusions about the elements of the management culture. The purpose of the following theoretical presentation is based on the concepts of corporate culture and its main elements to make assumptions, which should be empirically verified, about the elements that a management culture should have.

John Yantch's concept of corporate culture and how we can apply its elements to management culture.

John Jantsch (Jantsch, 2012) is convinced that a healthy culture is a shared culture created through shared stories, beliefs, goals, plans, language, results, and ownership.

Glenn Teatro's concept of corporate culture and how we can apply its elements to management culture.

Glenn Teatro (Teatro.G.2013) analyzes the most admirable corporate cultures in Canada. He highlights some very successful, "living" companies, different in their business interests, but with many common features. The themes reinforce the belief that the success of any business relies on its ability to bring people together and get the best out of their work, not through rules, policies, processes and boring linear focus, but through the creation of inviting cultures to participate. Teatro extracts ten elements that he believes are an integral part of the corporate cultures of successful business organizations in their field, but at the same time emphasizes the contribution of their leaders, revealing aspects of their personal management cultures. These are the ten elements that stand out in the cultures of successful organizations: clarity of vision and values, respect and courtesy, learning and growth, service before you sell, collaboration, social responsibility, balance, simple goal setting, innovation and finding in place of failure. Diversity and inclusion, clarity of action, universal respect and cooperation, as well as growth are interrelated with the high results of modern

organizations. Determining the basic parameters of managerial behavior, achieving a competitive advantage in the market and solving problems of sustainable development through social responsibility depend on the management culture and the ability of management to navigate and adapt to the requirements and impact of the environment - internal and external. It is because of this fact that we highlight these elements as part of the elements of management culture. The main elements of the corporate culture indicated by Teatro will be used for the analysis and the conclusions that will be made for the elements of the management culture, based on the theoretical review.

Luke Arthur's concept of corporate culture and how we can apply its elements to management culture.

Luke Arthur (L., 2008), as part of Demand Media, reveals his point of view on the elements of a strong corporate culture in his article - "What are the elements of a strong corporate culture?". The author defines: "Corporate culture is a set of beliefs, which is owned by an organization and it affects every area of business. If you start a business with a well-established corporate culture, this is essential for the overall success of the company. Several elements contribute to a strong corporate culture.". Arthur combines the many factors that determine any corporate culture into four main groups, which he points out as its main elements. Corporate culture, according to the author, is a set of beliefs that an organization has and it affects every area of business. If you start a business with a well-established corporate culture, it is essential for the overall success of the company. Several elements contribute to a strong corporate culture: Clean mission One of the elements of a strong corporate culture is a clear mission and goal. When a company has a clear mission statement, and everyone in the company understands it, it is a sign of a potentially strong culture. Many successful companies know this and try to achieve it by moving in a clear direction. Based on the importance of this element, we can define as one of the main tasks of the leader the setting of the corporate mission as a mission in his management culture in order to achieve synchronization between the corporate and management culture. Another sign of a strong corporate culture is the established relationships between employees. Top management should treat their lower level employees with respect and strive to make them feel happy in their work. When employees feel respected by management, they tend to perform better and remain actively involved in their work. When employees and managers do not respect each other, this can lead to a chaotic culture. The process of building trust and social climate of understanding and good professional relations is conducted and controlled by the head of the organization. The managerial

responsibility associated with this corporate-cultural element makes it mandatory for a strong management culture.

Another common feature of organizations that have strong corporate cultures is the promotion of proper communication. This means that higher-level managers communicate freely with lower-level employees and vice versa. When a manager has good communication with his employees, he can easily avoid information conflicts. Free communication can be defined as an important element of a good management culture and a prerequisite for better understanding and implementation of daily activities in the organization. The presence of striving for high performance as an element in the managerial culture of the leader would help to follow the general principles of moving in a favorable direction for development.

Corporate culture is a "social result" of a complex set of inherited and acquired factors. Its features depend on the national culture. If we imagine the corporate culture as a system, then at the entrance of this system are the society and its national culture, and at the exit are the communication, the organizational behavior and the management culture. The management culture is specifically expressed in the style and method of work of the management team. Both positive and negative features can be indicated for each of the considered concepts of corporate culture. Based on the derived advantages, a model can be built from the elements of a truly successful management culture, subordinated to the principles of corporate.

Let's look at the concepts again, but now with the distinctive elements that are inherent in any management culture to build a complete set of elements of the leader's culture: A common element of the above concepts is the vision (Hesket). It is a pure element of corporate culture, but viewed from the prism of management culture, the vision is something that is created with the help of the leader and is a guiding principle for him. If the vision is really established and everyone strives for it, then it is deeply rooted in the beliefs and activities of the leader, ie. it has become a key element of management culture. Another oft-repeated element under a different name is goal setting - John Yantch singles out two aspects of this idea, namely: achievable goal and clear goals; Glen Teatro - raising a simple goal. Here we can say that setting a goal to which to focus the organization is an essential element of the activities of the leader and his responsibility. One of the most important qualities that a manager must possess is realistic focus. For this reason, a successful management culture must include the manager's orientation towards setting and achieving goals. John Yantch's concept brings to the fore the element - history. At first glance, we could not

classify this element as part of the managerial culture of the leader. But asking the question "Who is part of the history of the organization?", Then the presence of the leader is mandatory. The fact that the manager feels part of the company's history can only have favorable consequences for the organization, such as staff motivation, motivation of himself, also experience is the thing that teaches us and that builds our beliefs, values, norms of behavior and even our ethics. History may not be an element of management culture, but it is the essence of many elements of management culture.

Revisiting the concepts, it is good to pay attention to elements such as: Leader-mentor (John Yantch), Respect and courtesy (Glen Teatro), Communications (Luke Arthur). Each of these elements can be part of the management culture. The leader-mentor has the main role and it is the development of internal leaders. This is done by teaching others the culture of management, telling stories, creating shared beliefs, inspiring and attracting engagement. Respect and courtesy as an element of managerial culture accompany the manager in the implementation of his daily activities - they are necessary when negotiating, when communicating with employees, when communicating with investors, and not only in communicating with the manager, but in conducting all his communication. And so we came to the next element of management culture, namely - communication. Communication is a process in which people exchange information with each other. In modern life, where information is the most valuable resource, proper mastery of the art of communication is becoming one of the most important qualities of everyone, and what is a leader who can communicate properly - an effective leader.

In summary of the analysis made so far, for management culture, the important elements we derived from corporate concepts are: Vision as a guiding factor in the management of the leader, values, mentoring, respect, politeness and communication. Concept for the management culture, conditioned by the management practices in the public administration, in particular the European Union In the public sector there are a number of documents and regulations that regulate the duties and responsibilities of management staff at national and regional level, thus building the content and elements of their management culture. The theoretical review and analysis of these documents would help to identify elements inherent in the managerial culture of the leader in each area of action - business and public.

4. Research

The main stage of the research is the establishment of the degree of validity of the derived elements from the theoretical review and the comparable analysis of the concepts for corporate culture. As a result of the study, a final list of important elements for the management culture, valid for the current economic situation in the country, will be compiled.

Description of the questions included in the questionnaire

The questions in the online based questionnaire are 8 in number and are divided into three blocks, according to the information they aim to collect from the respondent. The first block of questions includes questions from № 1 to № 3, inclusive. The purpose of these questions is to gather information about the field of activity in which the organization operates, its size and the position held by the respondent.

Question 1: What field do you work in:

A) Health B) Culture C) Sales D) Business E) Services F) Training G) Other (please specify)

Question 2: Size of the organization:

A) Small (over 10 to 50) B) C) Medium (over 50 to 250) D) Large (over 250 people)

Question 3: What is your current position:

A) senior management B) middle management C) operational management.

The analysis of the results of this issue, in comparison with the issues from block 2, will provide an opportunity to strengthen or reject the belief that leaders from different levels of government profess different cultural values. The question has only three alternatives to answer and does not make it possible to indicate an "object of management" as a possible answer. This is due to the fact that in the sample of the survey are included only 31 respondents who hold a managerial position, as the object of the survey are the elements of management culture. The second block of questions in the questionnaire covers from questions № 4 to № 6, inclusive. The purpose of this block is through three consecutive questions to reveal the elements of the three main dimensions that determine the management culture - personal qualities of the leader, professional competencies of the leader, communication culture of the leader.

Question 4: Indicate to what extent the following statements are important for the personal qualities of the leader:

Table 1. Sample completion of a questionnaire № 4

Elements	NO	Rather not	In part	Rather yes	YES
Responsibility	√				
Transparency		√			
Trust				√	
Loyalty				√	
Caring					√
Frankness					
Innovation			√		
Cooperation					

Question 5: Indicate to what extent the following statements are important for the professional competencies of the manager:

Table 2. Sample completion of a questionnaire № 5

Elements	NO	Rather not	In part	Rather yes	YES
Knowledge of the law	√				
Social responsibility			√		
Strategic orientation				√	
Promoting innovation				√	
Knowledge in the field of proper delegation					√
Administrative culture					√
High level of knowledge in management			√		
Management experience	√				

To this question, respondents must determine how important and decisive the listed elements are for the formation of their management culture. Each of these elements has been discovered and extracted from the theoretical analysis and supplemented with elements inherent in the professional competencies of a manager. Thanks to the answers of the respondents here, and to the other two questions in this second block of the questionnaire, it will be possible to make a

critical analysis and conclusion about the validity of the already derived elements of the management culture.

Question 6: Note the extent to which the following statements are important for the manager's communication culture:

Elements: writing correspondence, conducting online communication, knowledge of non-verbal communication, knowledge of multinational differences, successful negotiation, knowledge of dress code, knowledge of foreign languages, keeping written correspondence.

Question 7: Gender: Male or Female

Question 8: Age: 18 to 25, 25 to 35, 35 to 45, over 45

The last question from the questionnaire collects information about the age range in which the respondents fall. The purpose of the question is again for statistical information, which may offer a different view for the analysis of the elements that the management culture has in the respondents of different ages.

After the collection of the questionnaires, the primary processing, editing, coding and input of the data was performed. The entry of the data from the questionnaires was done in a specially designed format of the software product SPSS. The coding of the questions with one answer out of two possible ones will be done by assigning values 0 and 1.

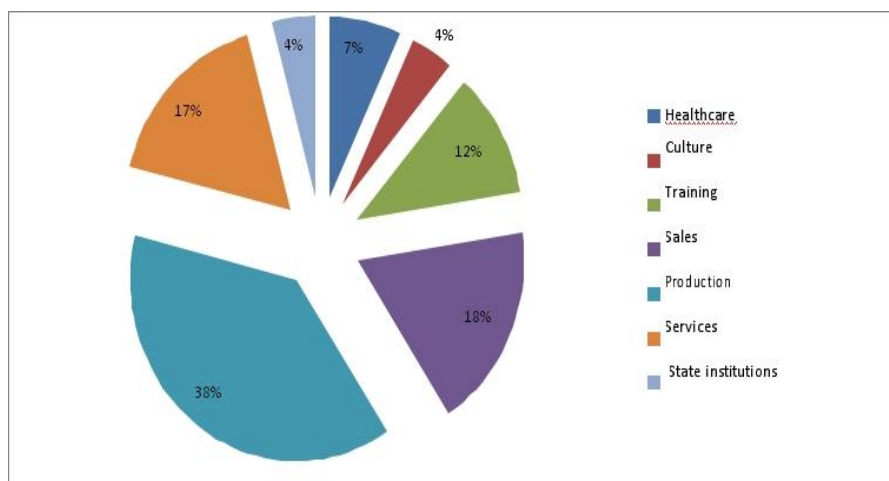
6. Results and analyzes of the research

The first block of questions includes questions from № 1 to № 3, inclusive. The purpose of these questions is to gather information about the field of activity in which the organization operates, its size and position.

The first question of the questionnaire aims to distribute the respondents according to the field of activity in which they hold managerial positions and perform managerial functions.

As can be seen from Fig.3.1. the largest group are the representatives of the production with 38%.

Figure 1. Distribution of respondents by areas of activity

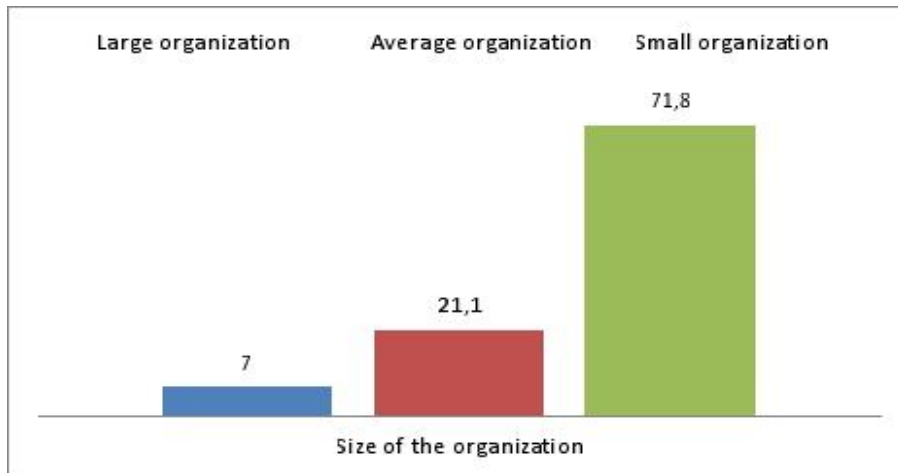


The second question distributes the respondents according to the size of the organization in which they work. The results of this question are presented in table.3.

Table 3. Distribution of respondents by size of the organization in which they work

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Large (over 250 people)	5	7,0	7,0	7,0
Small (from 10 to 50 people)	51	71,8	71,8	78,9
Average (50 - 250 people)	15	21,1	21,1	100,0
Total	71	100,0	100,0	

Figure 2. Percentage distribution according to the criterion size of the organization in which the respondents work.



It is important to note that the size of the organization is determined solely by the number of staff it has. The percentage of respondents who hold management positions in small organizations is extremely high. Apart from the random nature of the sample of respondents, the situation in the country also suggests this result. The presence of representatives of large organizations will still allow to make a comparative characteristic related to the assessment of the elements of management culture.

The next question is related to the managerial position of the respondents. The results of this question are presented in table. 4.

Table. 4. Distribution of the answers, according to the question related to the level of management occupied by the respondents (Table after processing empirical data in SPSS software)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Senior management	22	31,0	31,0	31,0
Operational management level	15	21,1	21,1	52,1
Middle management level	34	47,9	47,9	100,0
Total	71	100,0	100,0	

The largest number of respondents occupy the middle management level, respectively by 47.9%, compared to those at higher and operational level. An interesting fact is that the operational management level has the lowest percentage - 21.2%, ie. at least representatives at this management level took part in the survey.

The next three questions are organized in a separate block and aim to find out how the respondents evaluate each of the proposed elements as an element of management culture. The first question in this block assesses the elements of managerial culture arising from the personal qualities of the leader. The elements whose results will be analyzed are: responsibility, transparency, trust, loyalty, care, openness, innovation, cooperation.

Table. 5. Quality assessment responsibility

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	43	60,6	60,6
	In part	1	1,4	62,0
	Closer to yes	27	38,0	100,0
	Total	71	100,0	100,0

The last question from the second block of questions from the questionnaire is to assess the elements of the communication culture of the manager. Based on the distributions of this indicator, it can be concluded how important the individual components are and should be included in the management culture of Bulgarian managers.

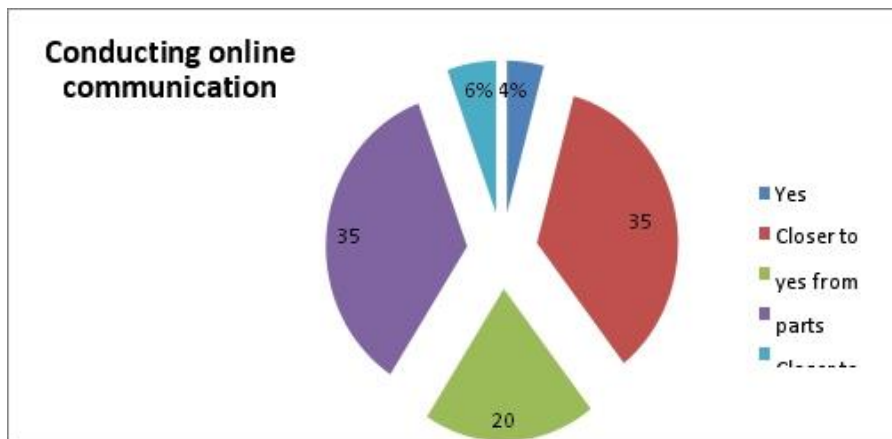
Table. 6. Evaluation of the communication element keeping written correspondence

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	10	14,1	14,1
	No	3	4,2	18,3
	In part	15	21,1	39,4
	Closer to yes	23	32,4	71,8
	Closer to no	20	28,2	100,0
	Total	71	100,0	100,0

The first element of the manager's communication culture that is subject to evaluation is the keeping of written correspondence. From the distribution of the answers into pairs positive ("yes" and "rather yes") and negative ("no" and "rather no"), the percentages are 46.5% to 32.4%. Although the values are close, the ability to keep written correspondence is considered an important communication quality of the manager.

The next component is conducting online communication. This communication skill has been evaluated due to the wide spread of the new high-tech connections that are taking place between the leaders in the modern business world. The results are presented in Figure.3.

Figure 3. Evaluation of the communication element conducting online communication.

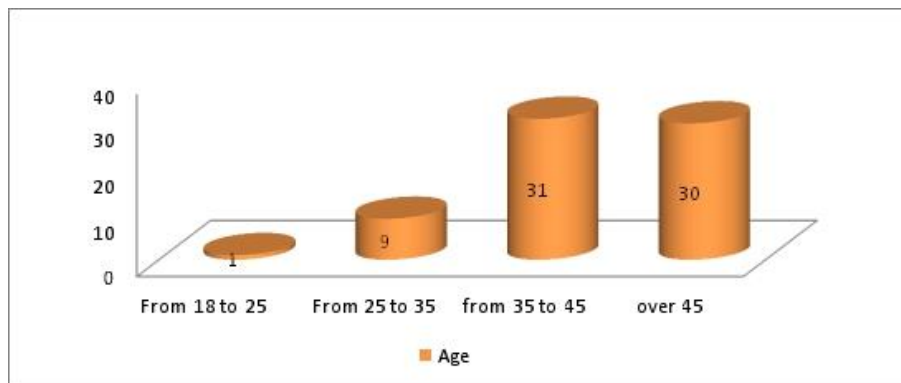


The presence of the highest and equal percentages (35%) of the “rather yes” and “rather no” answers, followed by “partly” by 20%, does not allow a definite conclusion to be drawn for the assessment of this communication skill. by managers. The observed multi-polar opinions are probably the result of the different areas of activity of the respondents, for some of which this skill is important, for others, not.

Knowledge of non-verbal communication was assessed as important by 16.9% of respondents who answered "yes". A categorical answer "no", assessing this knowledge as of little importance for the communication culture of the leader, is given by four respondents, or 5.6% of all respondents. The value comparison of these assessments allows to exclude this component as important and to indicate it as an element of the management culture in the conclusions of

the research. The question containing statistical information about the respondents is the last for the questionnaire. It distributes the respondents by age groups. The results are shown in figure 4.

Figure. 4. Distribution of respondents by age groups



The largest age group of respondents is 35 and older. 61 out of 71 respondents fall into this category. These results suggest that the respondents are managers who are in the prime of their professional growth and the analysis of their answers will show sufficiently reliable results for the subject of the study - the elements of management culture.

Conclusions from the analysis of the conducted research

The evaluation of the elements was carried out on three criteria - personal qualities of the leader, professional competencies of the leader and communication culture of the leader. The highest rated elements for each criterion can be included in a list containing characteristics that a management culture should have:

- Responsibility
- Transparency
- Cooperation
- Loyalty
- Knowledge of the law
- Management experience
- Strategic orientation
- Promoting innovation

- Keeping written correspondence
- Conducting online communications
- Successful negotiations
- Knowledge of nonverbal communication.

The presented list includes the four elements of each criterion, which were most highly rated by the respondents, as important qualities and managerial competencies for the manager. We can conclude that according to the study, these are the elements that should be embedded in the management culture of successful managers.

Table 7. presents the derived elements of the concepts for corporate culture, the analysis of the documents from the public sector, in order to make a comparison and to find out which are the most evaluated by them after the empirical research.

Elements of management culture derived from corporate concepts	Elements of management culture derived from public sector documents	Elements of management culture, derived from the empirical study
<ul style="list-style-type: none"> • Vision, as a guiding factor in the management of the head • The values 	<ul style="list-style-type: none"> • Openness and transparency • Efficiency and effectiveness • Responsibility for environmental protection • Social responsibility 	<ul style="list-style-type: none"> • Responsibility • Transparency • Cooperation • Loyalty • Knowledge of the law
<ul style="list-style-type: none"> • Mentoring • Respect and courtesy • Communication 	<ul style="list-style-type: none"> • Responsibility • Knowledge in the field of proper delegation • Administrative culture • Promoting innovation • Strategic orientation 	<ul style="list-style-type: none"> • Management experience • Strategic orientation • Promoting innovation • Keeping written correspondence • Conducting online communications • Successful negotiations • Knowledge of nonverbal communication

As can be seen from Table 7, certain elements derived from the theoretical analysis were dropped after the empirical study, because they were poorly evaluated by the surveyed managers. Elements such as - efficiency and effectiveness, environmental protection and administrative culture, embedded in the culture of the manager in the public sector, are not highly valued by business managers. Communication at the corporate level, according to the respondents, should be represented in the managerial culture of the leader most strongly through the elements - written correspondence, online communication, successful negotiation and knowledge of nonverbal communication.

Thanks to the conducted empirical research, the basic goal of the research was fulfilled, namely to establish the key elements, characteristic for the managerial culture of the Bulgarian managers.

6. Conclusion

Based on the analysis of the survey and the study of working hypotheses, the highest rated elements of the manager's culture can be distinguished. The evaluation of the elements was carried out on three criteria - personal qualities of the leader, professional competencies of the leader and communication culture of the leader. The highest rated elements for each criterion can be included in a list containing characteristics that a management culture must have: √ responsibility, transparency, cooperation, loyalty, respondents over 35 years old Respondents under 35 years old, knowledge of the law, managerial experience , strategic orientation, promotion of innovations, keeping written correspondence √ conducting online communications, successful negotiations, knowledge of non-verbal communication. The presented list includes the four elements of each criterion, which were most highly rated by the respondents, as important qualities and managerial competencies for the manager.

We can conclude that according to the study, these are the elements that should be embedded in the management culture of successful managers. Table 7 presents the derived elements of the concepts for corporate culture, the analysis of the documents from the public sector, in order to make a comparison and to find out which are the most evaluated by them after the empirical research. As can be seen from Table 7, certain elements derived from the theoretical analysis were dropped after the empirical study, because they were poorly evaluated by the surveyed managers. Elements such as - efficiency and effectiveness, environmental protection and administrative culture, embedded in the culture of the manager in the public sector, are not highly valued by business managers. Communication at the corporate level, according to the respondents, should be

represented in the managerial culture of the leader most strongly through the elements - written correspondence, online communication, successful negotiation and knowledge of nonverbal communication. Thanks to the conducted empirical research, the basic goal of the research was fulfilled, namely to establish the key elements, characteristic for the managerial culture of the Bulgarian managers.

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