



INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE AND MANAGEMENT

CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	CUSTOMER SATISFACTION AND SUSTAINABLE FIRM PERFORMANCE: THE ROLE OF UNCERTAINTY <i>DR. SANAL K. MAZVANCHERYL</i>	1
2.	MOVEMENT FROM EEE SYSTEM TO EET SYSTEM <i>DR. SAMBHAV GARG</i>	7
3.	THE IMPACT OF CAPITAL STRUCTURE-CHOICE ON FIRM PERFORMANCE: EMPIRICAL INVESTIGATION OF LISTED COMPANIES IN COLOMBO STOCK EXCHANGE, SRILANKA <i>B. PRAHALATHAN & DR. (MRS.) R.P.C.RANJANI</i>	12
4.	AN ANALYSIS OF ORGANISATIONAL CULTURE IN THE COMPANIES <i>DR. ARAVIND. S., DR. FISSEHA GIRMA TESSEMA & DR. HAILAY GEBRETINSAE</i>	17
5.	RESOLVING EXPECTATIONS GAPS IN FINANCIAL REPORTING: ISSUES FOR INTERNATIONAL FINANCIAL REPORTING STANDARDS <i>DR. JOHN A. ENAHORO</i>	25
6.	E-BANKING SCENARIO AND ITS IMPACT ON CUSTOMERS' SATISFACTION IN INDIA <i>PROF. (DR.) SULTAN SINGH & SAHILA CHAUDHRY</i>	29
7.	A COMPREHENSIVE FINANCIAL ANALYSIS OF AQUA CULTURE FEED INDUSTRIES IN SOUTH INDIA <i>ASLAM CHINARONG, PROF. (DR.) K. MARAN & DR B. YAMUNA KRISHNA</i>	35
8.	A STUDY ON COUSTOMER SATISFACTION TOWARDS RELIANCE TELICOM IN TAMILNADU WITH SPECIAL REFERENCE TO SALEM CITY <i>MR. B. ADHINARAYANAN & DR. K. BALANAGA GURUNATHAN</i>	39
9.	VALUE FOR THE MONEY - SUCCESS MANTRA FOR MARKETERS IN RURAL MARKET <i>DR. N. RAJASEKAR & R.PRIYA</i>	44
10.	INDIGENOUS BRANDING – INDIA'S FUTURE BRAND STRATEGY (AN EMPIRICAL STUDY OF THREE DECADES OF BRAND WARFARE IN INDIA) <i>DR. S. P. RATH, PROF. BISWAJIT DAS & PROF. CHEF GERARD D' SOUZA</i>	49
11.	STOCK PRICE REACTION OF THE MERGED BANKS – AN EVENT STUDY APPROACH <i>DR. P. NATARAJAN & K. KALAICHELVAN</i>	54
12.	A STUDY ON ABSENTEEISM OF EMPLOYEES IN RETAILING INDUSTRY <i>DR. N. SANTHI, MRS. D. MARIA ANGELIN JAYANTHI & MS. HEMALATHA</i>	61
13.	MEASURING OF QUALITY OF WORK LIFE IN TEXTILE INDUSTRIES - AN INTEGRATION OF CONCEPTUAL RELATIONSHIP WITH PRODUCTIVITY <i>N. MOHAN & DR. J. ASHOK</i>	67
14.	RISK MANAGEMENT STRATEGIES AND PRACTICES IN THE BANKING SECTOR: CHALLENGES ARISING FROM GLOBAL RECESSION – KEY TO SURVIVAL & GROWTH <i>K. BHAVANA RAJ & DR. SINDHU</i>	71
15.	PREVENTIVE MEDICINE TO COMBAT OCCUPATIONAL STRESS OF EMPLOYEES IN BPO ORGANISATIONS – INDIA'S NEED OF THE HOUR <i>DR. R. SRINIVASAN & MRS. A. BHARATHY</i>	74
16.	AYURVEDIC WELLNESS TOURISM IN KERALA: A GATE WAY FOR ENTREPRENEURS TO EMERGE SUCCESSFUL <i>RAMESH U & KURIAN JOSEPH</i>	80
17.	THE BANNED SURROGATE MARKETING AS BRAND - NEW BRAND EXTENSION ADVERTISING <i>V V DEVI PRASAD KOTNI</i>	85
18.	COMPARATIVE STUDY ON RETAIL SHRINKAGE OF INDIA, ASIA-PACIFIC AND GLOBAL COUNTRIES <i>SANDEEP RAJENDRA SAHU</i>	90
19.	QUALITY OF WORK LIFE (QWL) FOR FINANCE PROFESSIONALS IN DUBAI <i>DR. SANGEETHA VINOD, FAYAZ AHAMED M.A. & N. MOHAMED RAFIQ</i>	96
20.	ART OF DELIGATION- A POWERFUL TOOL FOR LIBRARIAN <i>NARENDER KUMAR, ASHISH SIWACH & MRS. SUNITA BHARATWAL</i>	102
21.	A STUDY ON BENEFITS AND RISK ANALYSIS OF FUTURES AND OPTIONS IN MADURAI <i>MS. K. HEMA MALINI & ER. R. DEEPA</i>	105
22.	GREEN AND SUSTAINABLE MANAGEMENT – A DECIDING FACTOR FOR TOMORROW'S BUSINESS <i>HARDEEP SINGH & BIKRAM PAL SINGH</i>	110
23.	CHANGING CONDITIONS OF WORKERS AND PROCESSES OF WORK IN ADVERTISING AGENCIES IN INDIA <i>DR. YASHMIN SOFAT</i>	115
24.	INDIAN FINANCIAL SECTOR REFORM (1991-2001): MISSING A MANDATORY SOCIAL CONSENSUS <i>SANJAY BHATTACHARYA</i>	123
25.	A STUDY ON CONSUMER BEHAVIOUR IN SELECTING CREDIT CARDS <i>DR. A. VALARMATHI & MRS. PRIYA KALYANASUNDARAM</i>	127
	REQUEST FOR FEEDBACK	133

A Monthly Double-Blind Peer Reviewed Refereed Open Access International e-Journal - Included in the International Serial Directories

Listed at: Ulrich's Periodicals Directory ©, ProQuest, U.S.A.

Circulated all over the world & Google has verified that scholars of more than fifty-six countries/territories are visiting our journal on regular basis.

Ground Floor, Building No. 1041-C-1, Devi Bhawan Bazar, JAGADHRI – 135 003, Yamuna Nagar, Haryana, INDIA

www.ijrcm.org.in

CHIEF PATRON**PROF. K. K. AGGARWAL**

Chancellor, Lingaya's University, Delhi
 Founder Vice-Chancellor, Guru Gobind Singh Indraprastha University, Delhi
 Ex. Pro Vice-Chancellor, Guru Jambheshwar University, Hisar

PATRON**SH. RAM BHAJAN AGGARWAL**

Ex. State Minister for Home & Tourism, Government of Haryana
 Vice-President, Dadri Education Society, Charkhi Dadri
 President, Chinar Syntex Ltd. (Textile Mills), Bhiwani

CO-ORDINATOR**DR. SAMBHAV GARG**

Faculty, M. M. Institute of Management, Maharishi Markandeshwar University, Mullana, Ambala, Haryana

ADVISORS**PROF. M. S. SENAM RAJU**

Director A. C. D., School of Management Studies, I.G.N.O.U., New Delhi

PROF. M. N. SHARMA

Chairman, M.B.A., Haryana College of Technology & Management, Kaithal

PROF. PARVEEN KUMAR

Director, M.C.A., Meerut Institute of Engineering & Technology, Meerut, U. P.

PROF. H. R. SHARMA

Director, Chhatrapati Shivaji Institute of Technology, Durg, C.G.

PROF. S. L. MAHANDRU

Principal (Retd.), Maharaja Agrasen College, Jagadhri

PROF. MANOHAR LAL

Director & Chairman, School of Information & Computer Sciences, I.G.N.O.U., New Delhi

EDITOR**PROF. R. K. SHARMA**

Dean (Academics), Tecnia Institute of Advanced Studies, Delhi

CO-EDITOR**DR. SAMBHAV GARG**

Faculty, M. M. Institute of Management, Maharishi Markandeshwar University, Mullana, Ambala, Haryana

EDITORIAL ADVISORY BOARD**DR. AMBIKA ZUTSHI**

Faculty, School of Management & Marketing, Deakin University, Australia

DR. VIVEK NATRAJAN

Faculty, Lomar University, U.S.A.

PROF. SIKANDER KUMAR

Chairman, Department of Economics, Himachal Pradesh University, Shimla, Himachal Pradesh

PROF. SANJIV MITTAL

University School of Management Studies, Guru Gobind Singh I. P. University, Delhi

PROF. SATISH KUMAR

Director, Vidya School of Business, Meerut, U.P.

PROF. RAJENDER GUPTA

Convener, Board of Studies in Economics, University of Jammu, Jammu

PROF. ROSHAN LAL

Head & Convener Ph. D. Programme, M. M. Institute of Management, M. M. University, Mullana

PROF. ANIL K. SAINI

Chairperson (CRC), Guru Gobind Singh I. P. University, Delhi

PROF. S. P. TIWARI

Department of Economics & Rural Development, Dr. Ram Manohar Lohia Avadh University, Faizabad

DR. ASHOK KHURANA

Associate Professor, G. N. Khalsa College, Yamunanagar

DR. TEJINDER SHARMA

Reader, Kurukshetra University, Kurukshetra

DR. KULBHUSHAN CHANDEL

Reader, Himachal Pradesh University, Shimla, Himachal Pradesh

DR. ASHOK KUMAR CHAUHAN

Reader, Department of Economics, Kurukshetra University, Kurukshetra

DR. SAMBHAVNA

Faculty, I.I.T.M., Delhi

DR. MOHINDER CHAND

Associate Professor, Kurukshetra University, Kurukshetra

DR. MOHENDER KUMAR GUPTA

Associate Professor, P. J. L. N. Government College, Faridabad

DR. VIVEK CHAWLA

Associate Professor, Kurukshetra University, Kurukshetra

DR. VIKAS CHOUDHARY

Asst. Professor, N.I.T. (University), Kurukshetra

DR. SHIVAKUMAR DEENE

Asst. Professor, Government F. G. College Chitgappa, Bidar, Karnataka

ASSOCIATE EDITORS**PROF. NAWAB ALI KHAN**

Department of Commerce, Aligarh Muslim University, Aligarh, U.P.

PROF. ABHAY BANSAL

Head, Department of Information Technology, Amity School of Engineering & Technology, Amity University, Noida

DR. PARDEEP AHLAWAT

Reader, Institute of Management Studies & Research, Maharshi Dayanand University, Rohtak

PARVEEN KHURANA

Associate Professor, Mukand Lal National College, Yamuna Nagar

SHASHI KHURANA

Associate Professor, S. M. S. Khalsa Lubana Girls College, Barara, Ambala

SUNIL KUMAR KARWASRA

Vice-Principal, Defence College of Education, Tohana, Fatehabad

DR. BHAVET

Lecturer, M. M. Institute of Management, Maharishi Markandeshwar University, Mullana

TECHNICAL ADVISORS**DR. ASHWANI KUSH**

Head, Computer Science, University College, Kurukshetra University, Kurukshetra

DR. BHARAT BHUSHAN

Head, Department of Computer Science & Applications, Guru Nanak Khalsa College, Yamunanagar

DR. VIJAYPAL SINGH DHAKA

Head, Department of Computer Applications, Institute of Management Studies, Noida, U.P.

DR. ASHOK KUMAR

Head, Department of Electronics, D. A. V. College (Lahore), Ambala City

DR. ASHISH JOLLY

Head, Computer Department, S. A. Jain Institute of Management & Technology, Ambala City

MOHITA

Lecturer, Yamuna Institute of Engineering & Technology, Village Gadholi, P. O. Gadhola, Yamunanagar

AMITA

Lecturer, E.C.C., Safidon, Jind

MONIKA KHURANA

Associate Professor, Hindu Girls College, Jagadhri

ASHISH CHOPRA

Sr. Lecturer, Doon Valley Institute of Engineering & Technology, Karnal

SAKET BHARDWAJ

Lecturer, Haryana Engineering College, Jagadhri

NARENDERA SINGH KAMRA

Faculty, J.N.V., Pabra, Hisar

FINANCIAL ADVISORS**DICKIN GOYAL**

Advocate & Tax Adviser, Panchkula

NEENA

Investment Consultant, Chambaghat, Solan, Himachal Pradesh

LEGAL ADVISORS**JITENDER S. CHAHAL**

Advocate, Punjab & Haryana High Court, Chandigarh U.T.

CHANDER BHUSHAN SHARMA

Advocate & Consultant, District Courts, Yamunanagar at Jagadhri

CALL FOR MANUSCRIPTS

We invite unpublished novel, original, empirical and high quality research work pertaining to recent developments & practices in the area of Computer, Business, Finance, Marketing, Human Resource Management, General Management, Banking, Insurance, Corporate Governance and emerging paradigms in allied subjects. The above mentioned tracks are only indicative, and not exhaustive.

Anybody can submit the soft copy of his/her manuscript **anytime** in M.S. Word format after preparing the same as per our submission guidelines duly available on our website under the heading guidelines for submission, at the email addresses, **info@ijrcm.org.in** or **infoijrcm@gmail.com**.

GUIDELINES FOR SUBMISSION OF MANUSCRIPT

1. **COVERING LETTER FOR SUBMISSION:**

Dated: _____

The Editor

IJRCM

Subject: **Submission of Manuscript in the Area of (Computer/Finance/Marketing/HRM/General Management/other, please specify).**

Dear Sir/Madam,

Please find my submission of manuscript titled ' _____ ' for possible publication in your journal.

I hereby affirm that the contents of this manuscript are original. Furthermore It has neither been published elsewhere in any language fully or partly, nor is it under review for publication anywhere.

I affirm that all author (s) have seen and agreed to the submitted version of the manuscript and their inclusion of name(s) as co-author(s).

Also, if our/my manuscript is accepted, I/We agree to comply with the formalities as given on the website of journal & you are free to publish our contribution to any of your journals.

Name of Corresponding Author:

Designation:

Affiliation:

Mailing address:

Mobile & Landline Number (s):

E-mail Address (s):

2. **INTRODUCTION:** Manuscript must be in English prepared on a standard A4 size paper setting. It must be prepared on a single space and single column with 1" margin set for top, bottom, left and right. It should be typed in 12 point Calibri Font with page numbers at the bottom and centre of the every page.
3. **MANUSCRIPT TITLE:** The title of the paper should be in a 12 point Calibri Font. It should be bold typed, centered and fully capitalised.
4. **AUTHOR NAME(S) & AFFILIATIONS:** The author (s) full name, designation, affiliation (s), address, mobile/landline numbers, and email/alternate email address should be in 12-point Calibri Font. It must be centered underneath the title.
5. **ABSTRACT:** Abstract should be in fully italicized text, not exceeding 250 words. The abstract must be informative and explain background, aims, methods, results and conclusion.
6. **KEYWORDS:** Abstract must be followed by list of keywords, subject to the maximum of five. These should be arranged in alphabetic order separated by commas and full stops at the end.

7. **HEADINGS:** All the headings should be in a 10 point Calibri Font. These must be bold-faced, aligned left and fully capitalised. Leave a blank line before each heading.
8. **SUB-HEADINGS:** All the sub-headings should be in a 8 point Calibri Font. These must be bold-faced, aligned left and fully capitalised.
9. **MAIN TEXT:** The main text should be in a 8 point Calibri Font, single spaced and justified.
10. **FIGURES & TABLES:** These should be simple, centered, separately numbered & self explained, and titles must be above the tables/figures. Sources of data should be mentioned below the table/figure. It should be ensured that the tables/figures are referred to from the main text.
11. **EQUATIONS:** These should be consecutively numbered in parentheses, horizontally centered with equation number placed at the right.
12. **REFERENCES:** The list of all references should be alphabetically arranged. It must be single spaced, and at the end of the manuscript. The author (s) should mention only the actually utilised references in the preparation of manuscript and they are supposed to follow **Harvard Style of Referencing**. The author (s) are supposed to follow the references as per following:

- All works cited in the text (including sources for tables and figures) should be listed alphabetically.
- Use **(ed.)** for one editor, and **(ed.s)** for multiple editors.
- When listing two or more works by one author, use --- (20xx), such as after Kohl (1997), use --- (2001), etc, in chronologically ascending order.
- Indicate (opening and closing) page numbers for articles in journals and for chapters in books.
- The title of books and journals should be in italics. Double quotation marks are used for titles of journal articles, book chapters, dissertations, reports, working papers, unpublished material, etc.
- For titles in a language other than English, provide an English translation in parentheses.
- Use endnotes rather than footnotes.
- The location of endnotes within the text should be indicated by superscript numbers.

PLEASE USE THE FOLLOWING FOR STYLE AND PUNCTUATION IN REFERENCES:

Books

- Bowersox, Donald J., Closs, David J., (1996), "Logistical Management." Tata McGraw, Hill, New Delhi.
- Hunker, H.L. and A.J. Wright (1963), "Factors of Industrial Location in Ohio," Ohio State University.

Contributions to books

- Sharma T., Kwatra, G. (2008) Effectiveness of Social Advertising: A Study of Selected Campaigns, Corporate Social Responsibility, Edited by David Crowther & Nicholas Capaldi, Ashgate Research Companion to Corporate Social Responsibility, Chapter 15, pp 287-303.

Journal and other articles

- Schemenner, R.W., Huber, J.C. and Cook, R.L. (1987), "Geographic Differences and the Location of New Manufacturing Facilities," Journal of Urban Economics, Vol. 21, No. 1, pp. 83-104.

Conference papers

- Chandel K.S. (2009): "Ethics in Commerce Education." Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19–22 June.

Unpublished dissertations and theses

- Kumar S. (2006): "Customer Value: A Comparative Study of Rural and Urban Customers," Thesis, Kurukshetra University, Kurukshetra.

Online resources

- Always indicate the date that the source was accessed, as online resources are frequently updated or removed.

Website

- Kelkar V. (2009): Towards a New Natural Gas Policy, Economic and Political Weekly, Viewed on February 17, 2011 <http://epw.in/epw/user/viewabstract.jsp>

AN ANALYSIS OF ORGANISATIONAL CULTURE IN THE COMPANIES

DR. ARAVIND. S.

PROFESSOR

**DEPARTMENT OF MANAGEMENT
COLLEGE OF BUSINESS & ECONOMICS
MEKELLE UNIVERSITY
P.O.BOX 451 MEKELLE, TIGRAY
ETHIOPIA**

DR. FISSEHA GIRMA TESSEMA

ASST. PROFESSOR

**DEPARTMENT OF ACCOUNTING & FINANCE
COLLEGE OF BUSINESS & ECONOMICS
MEKELLE UNIVERSITY
P.O.BOX 451 MEKELLE, TIGRAY
ETHIOPIA**

DR. HAILAY GEBRETINSAE

HEAD

**DEPARTMENT OF MANAGEMENT
COLLEGE OF BUSINESS AND ECONOMICS
ADI-HAQI CAMPUS
MEKELLE UNIVERSITY
P.O.BOX:451, MEKELLE, TIGRAY
ETHIOPIA**

ABSTRACT

The culture of an organization is an amalgamation of the values and beliefs of the people in an organization. It can be felt in the implicit rules and expectations of behaviour in an organization. It is usually set by management whose decisions on policy reflect the culture of the organization. In the past 25 years, the concept of organizational culture has gained wide acceptance as a way to understand human systems. From an "open-systems" perspective, each aspect of organizational culture can be seen as an important environmental condition affecting the system and its subsystems. The examination of organizational culture is also a valuable analytical tool in its own right. The culture of the organization, if it is positive and helpful can help to motivate staff or at least prevent them from becoming dissatisfied. If the climate does not satisfy the needs of staff, then it will probably become a demotivator, - that is, it would cause dissatisfaction and so people would become less inclined to work towards the organizational goals. This research has been conducted to study the type of culture which prevails mostly at different levels of Managerial staff, Unionized staff & Workmen in Messebo Cement Factory Private Limited Company, Mekelle, Ethiopia and give suggestions to improve the culture which is mostly suitable for different levels of personnel.

KEYWORDS

Organizational Culture, Companies, Staff.

INTRODUCTION

The culture of an organization is an amalgamation of the values and beliefs of the people in an organization. It can be felt in the implicit rules and expectations of behavior in an organization. It is usually set by management whose decisions on policy reflect the culture of the organization.

In the past 25 years, the concept of organizational culture has gained wide acceptance as a way to understand human systems. From an "open-systems" perspective, each aspect of organizational culture can be seen as an important environmental condition affecting the system and its subsystems. The examination of organizational culture is also a valuable analytical tool in its own right.

The culture of the organization, if it is positive and helpful can help to motivate staff or at least prevent them from becoming dissatisfied. If the climate does not satisfy the needs of staff, then it will probably become a demotivator, - that is, it would cause dissatisfaction and so people would become less inclined to work towards the organizational goals.

SCOPE OF THE STUDY

Currently the three most popular organizational topics are Leadership, Organizational Learning, and Organizational Culture. The primary role of leadership is to multiply power in organization, build the organization as a learning organization, and develop an appropriate culture, ethos and climate. In this connection this study has been conducted to find the type of culture that prevails in Messebo Cement Factory Private Limited Company, Mekelle, Ethiopia.

OBJECTIVES OF THE STUDY

- To study the organizational culture prevailing in Messebo Cement Factory Private Limited Company.
- To study the type of culture (Autocratic, Bureaucratic, Technocratic, Entrepreneurial) which prevails mostly at different levels like Managerial staff, Unionized staff & Workmen.
- To give suggestions regarding the type of culture which is most suitable for different levels.

COMPANY PROFILE

Located in Mekelle, Northern Ethiopia, Messebo Cement Factory produces cement of highest quality confirming to European and US standards. The production process of Messebo Cement Factory consists of the latest pre-Kalciner technology. The machinery & equipment has been supplied and created by M/S F. L. Smidth (Denmark), the most renowned manufacturer of cement plants in the world and commissioned in 2001. The annual production capacity is 630,000 metric tons of cement covering the market share of 30%.

VISION

To become the leading cement manufacturer in Ethiopia and become exemplary in boosting derived privately owned businesses in the East Africa region and in Ethiopia at large.

MISSION

To assure its existence and become a profitable company on a sustainable basis and support the continuously growing construction industry with the supply of construction materials of acceptable quality and reasonable price.

OBJECTIVES

- To create broadband sustainable market by supplying competitive products that fulfills customer's requirements.
- Enhance property ownership and ensure sustainable profit.
- To continuously develop modern and scientific methodology, work culture, and systems.
- Develop human resources and create job opportunities.
- Create conducive work environment.
- Enhance regional development.
- Control/remove causes for environmental pollution.

MAJOR CUSTOMERS

- Building and road construction contractors
- Concrete product manufacturers
- Retail shops

OPPORTUNITIES

- Export to Sudan and Djibouti
- Growing domestic construction industry

REVIEW OF LITERATURE

The importance of organizations for man and society can hardly be over-estimated. From life to death one or other form of organization plays a role in the life of the individual and impact on societies, nations and communities, be it political, religious, cultural, educational, judicial, economic, industrial or sport organizations, etc. Organization is the vehicle through which groups; collectives and individuals work to achieve their goals, aims and objectives.

Being an age old phenomenon, almost universal in its appearance and application, there is little doubt that a well led, well organized, well managed, well planned, well resourced, well monitored organization can be a powerful tool to improve quality of life or product or process to achieve excellence, to benchmark, to excel, to develop, to grow, to optimize the condition of man or to produce and to profit. The opposite however is also true.

Today we want to focus on two aspects of organizations in addition to the pivotal role of leadership namely organisational culture and organization change as major determinants of organisational effectiveness, efficiency, sustainability and overall success as instruments for development.

Loosely defined an organization is a collectivity where people work together to achieve fairly specific goals, objectives with a fairly formalized structure and processes often strongly influenced by environmental factors. Organizational culture entails all that govern, guide and shape the organizations people-relationships.

Organizational change is defined by Meyer and Botha – as “.....the movement of people from a current state to a defined state, different, improved and desired new state through a set of planned and integrated interventions”

With these imperfect definitions in mind we would like to focus on the role of organizational culture and organization change in organizations.

THE FACTORS THAT HAVE INFLUENCED ORGANIZATIONAL CULTURE

HISTORY AND OWNERSHIP

The one-person business, The Family business, the small-group entrepreneur will determine influence, power, and style, due to its centralized ownership.

- **SIZE**

As the enterprise grows and expands, tight ownership and control may dwindle and others will start influencing style and culture.

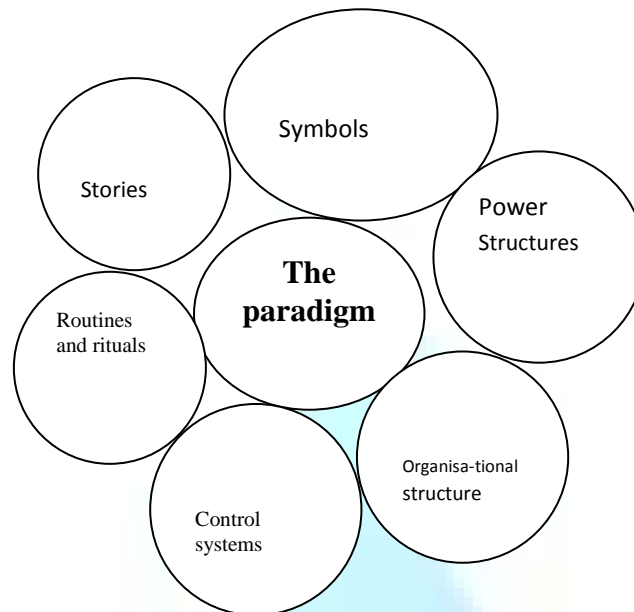
- **TECHNOLOGY**

High cost, high-tech, high touch, fast changing technologies like in telecommunications might require a more flexible culture than those technologies that are expensive (machinery) where a more formal, well-structured culture will be required.

- **LEADERSHIP AND MISSION**

Individuals and their values will impact on the culture of the organization

The cultural web as instrument in analyzing the elements of the organization culture.



THE BRIEF ANALYSIS ABOUT THE CONTENTS OF THE CULTURAL WEB IS AS FOLLOWING:

STORIES:	What people talk about, what matters, what is defined as success, failure.
ROUTINES:	What is the normal way of doing things, procedures, and practices?
RITUALS:	What does the organization highlight? Long service, quality, performance, and innovation.
SYMBOLS:	Symbols like office size, size, type of car.
CONTROL SYSTEM:	Formal, informal, bureaucratic.
ORGANISATIONAL STRUCTURE:	Who reports to whom on a formal basis and who have an informal relationship?
POWER STRUCTURES:	Who makes the decisions, which influences the decisions? How. When.

What do we understand then when we use the concept organisational culture? Lynch explains "... it's a set of beliefs, values and learned ways of managing - and this is reflected in its structures, system and approach to the development of corporate strategy. Its culture derives from its past, its present, its current people, technology and physical resources and from the aims, objectives and values of those who work in the organization".

An important factor in analyzing organisational culture is to look for details. Details provide evidence of the organisational culture almost like a guide on a hunting trip, its to no avail only to know what a lion looks like, its imperative to know the footprint of the lion, to look for the broken twig, to look for evidence of the resting place, whether the lion is alone or with cubs in a pack. Analyze the details" Analysis is important because culture influences every aspect of the organization and has an impact on the performance of organizations". In view of the above we would like to propose the following framework for analyzing organization culture.

The power culture:

"The organization revolves around and is dominated by an individual or a small group" (Lynch 282). Discussions and often most of the initiatives refer back to the centre, which in turn dominates work styles, beliefs, and even practices in the organization. A problem with this kind of organization is that it becomes increasingly difficult for the centre to keep control and manage the organization as it grows and expands. Even if subgroups of managers develop their plans and initiatives it reflects the preferences of the top or centre.

The role culture:

"This organization relies on committees, structures, logic and analysis" (Lynch 283). In this context a small group of managers/leaders will make the final decision but they will rely on procedures, systems and well-defined roles of communication.

The management of change is often a problem in this kind of organization especially in an unstable environment the managers often do not see the changes coming or do not know how to manage it.

The Task culture:

"The organization is geared to tackle identified projects or tasks. Work is undertaken in teams that are flexible and tackle identified issues".

In this organization power rests with the team and experts are utilized to facilitate group decisions.

A problem with this kind of culture is that it is less capable of large-scale work and control relies largely on the efficiency of the team and top management is obliged to allow the group day-to-day autonomy.

The personal culture:

"The individual works and exists purely for her or himself. The organization is tolerated as the way to structure and order the environment to certain useful purposes, but the prime area of interest is the individual. An obvious problem with this kind of culture is that each individual feels little loyalty to the organization and is therefore difficult to manage.

Lynch applies three criteria related to cooperative strategy to analyze the strategic implications of the four cultures. The three criteria is:

- ❖ Fit with prescription or emergent strategic routes
- ❖ Delivery of competitive advantage
- ❖ Ability to cope with strategic change

He comes up with the following summary on the four types of culture.

SUMMARY ON THE FOUR TYPES OF CULTURE

	Prescriptive or emergent strategy	Delivery of competitive advantage	Ability to cope with strategic change
Power culture	Prescriptive	Enhanced but individuals may miss competitive moves	Depends on individual or group at centre
Role culture	Prescriptive	Solid, slow and substantive	Slow, will resist change
Task culture	Emergent	Good where flexibility is important	Accepted and welcomed
Personal culture	Possible emergent	Depends on individual	Depends on individual

He does add three important qualifications however:

- ❖ Organizations change over time (Movement from one culture to another possible).
- ❖ Several types of culture usually exist in the same organization.
- ❖ Different cultures may predominate pending on the centralization in the company.

(Test for strategic fit with the current strategy)

In conclusion from the above it is clear that there are not only different cultures but they impact differently on the organization. Kreitner and Kinicki identified four functions of organizational culture – There might well be more – but it is noteworthy what those functions are:

1. Gives members an organizational identity, in other words, attracts develop and keep talented people. Serve as a magnet. A feeling of belonging exists among employers.
2. Facilitates collective commitment. People own the company, are prepared to give of themselves. Salaries are high, dividends are high productivity is high.
3. Promote social system stability, strict standards – tight controls more than just discipline - a mystique. Low turnover. Passionate commitment to work hard – strong identification with the company.
4. Shapes behavior by helping members to make sense of their surroundings. (Organizational culture – social glue).

Every organization has its own unique culture even though they may not have consciously tried to create it. Rather it will have been probably created unconsciously, based on the values of the top management or the founders or core people who build and/or direct that organization. Over time individuals (particularly the organization's leaders) attempt to change the culture of their organizations to fit their own preferences or changing marketplace conditions. This culture then influences the decision-making processes, it affects styles of management and what everyone determines as success. When an organization is created it becomes its own world and its culture becomes the foundation on which the organization will exist in the world. People's actions in organizations are not always 'their own' but are largely influenced by the socialization processes of the specific culture to which they belong.

Organizational culture is often referred to in the same breath as organizational change - and you will often see the process of developing a new culture or changing the existing one linked into the transition curve.

IMPORTANCE OF CULTURE

"Organizational culture is the key to organizational excellence... and the function of leadership is the creation and management of culture." Edgar Schein Organizational Culture and Leadership

Interpreting and understanding organizational culture is an important activity for managers and consultants because it affects strategic development, productivity and learning at all levels. Cultural assumptions can both enable and constrain what organizations are able to do. The job of the consultant is often to provide a method and a structure for organizations to be able to surface the most relevant cultural assumptions. Those that will assist change and those that will hinder the process

Organizational theorists began to apply the term culture to corporate/work situations over the past 20 years. Initially the term was used to describe the leadership practices and later in the 80's management gurus defined culture in terms of symbols, slogans, heroes, rites, and rituals etc. These may be elements of culture- but they are not the heart of culture.

WHAT IS CULTURE?

"The way we do things around here" is a common sense definition of culture. But it over simplifies the concept and misses powerful underlying concepts and processes. Its better to regard culture as referring to the shared assumptions, beliefs, values and norms, actions as well as artifacts and language patterns. It is an acquired body of knowledge about how to behave and shared meanings and symbols which facilitate everyone's interpretation and understanding of how to act within an organization. Culture is the unique whole, the heart and soul that determines how a group of people will behave. Cultures are collective beliefs that in turn shape behavior.

THEY CAN INCLUDE

Cognitive frameworks, Shared meanings and perceptions, Behavioral codes, Values, stories, heroes & heroines, Symbols & rituals.

A key role for culture is to differentiate the organization from others and provide sense of identity for its members. Cultures do not have to be logical or consistent, in fact they seldom are and can appear quite haphazard and chaotic to the outsider. Can also have subgroups with different cultures and with varying agendas. A strong culture is one that is internally consistent, is widely shared, and makes it clear what it expects and how it wishes people to behave.

Culture can be defined as "The cumulative beliefs, values and assumptions, underlying transaction with nature and important phenomena (e.g. collectively, environment, context, time, biological differences, power etc.). Culture is reflected in the artifacts-rituals, design of space, furniture and ways of dealing with various phenomena.

Distribution and concentration of power can be one basis of classifying culture. From this angle, organizational cultures can be of four types: Autocratic (or feudal), Bureaucratic, Technocratic and Entrepreneurial (or organic and democratic).

Autocratic or feudal culture is characterized by centralized power concentrated in a few persons, and observation of proper protocol in relation to the person(s) in power. Bureaucratic culture is characterized by primacy of procedures and rules, hierarchy, and distant and impersonal relationships. Technocratic culture emphasizes technical/professional standards and improvement. Entrepreneurial culture is concerned about achievement of results and providing excellent service to customers.

RESEARCH METHODOLOGY

Data Source	: Primary and Secondary
Data Collection technique	: Questionnaire
Sample Unit	: Employees of Messebo Cement Factory PLC.
Sample Size	: 27 - Managerial Staff 7 – Unionised Staff 61 – Workmen
Sampling Technique	: Stratified Random Sampling
Statistical Techniques Used	: Mean Median Mode Standard Deviation Fisher's t-test

Analysis of Variance (F-test)

The instrument has eight sets dealing with Values (1) Beliefs (3) Primacy (6) Communication (7) Leadership (4) Rituals in meetings (5) Celebrations (8) and Rooms and furniture (2). The figures in the parenthesis refer to the serial numbers of the sets in the instrument.

ANALYSIS AND INTERPRETATION

CULTURE SCORES OF WORKMEN

Employee No.	Autocratic Score	Bureaucratic Score	Technocratic Score	Entrepreneurial Score
463	13	20	27	20
488	10	25	27	18
499	12	22	28	18
501	13	20	27	20
503	18	19	22	21
524	12	23	28	17
525	12	23	28	17
577	13	19	26	22
594	13	20	27	20
607	11	21	27	21
608	12	20	25	23
615	11	22	27	20
616	13	19	28	20
622	14	17	28	21
636	14	17	28	21
639	14	17	26	23
644	16	16	29	19
647	14	17	28	21
654	14	17	28	21
655	14	20	25	21
656	16	19	25	20
665	16	19	24	21
666	16	19	24	21
670	15	22	23	20
676	14	23	22	21
681	14	23	22	21
683	15	20	24	21
692	13	22	24	21
693	12	23	23	22
702	12	22	28	18
703	13	23	27	17
704	12	22	28	18
707	13	23	28	16
708	13	23	27	17
709	14	23	28	15
714	13	23	27	17
715	13	23	27	17
717	13	24	28	15
720	13	23	28	16
733	13	24	28	15
734	13	23	28	16
735	13	23	30	14
736	13	23	28	16
739	13	23	28	16
741	13	23	28	16
742	13	23	28	16
745	11	21	28	20
746	13	23	28	16
753	13	23	28	16
754	12	22	28	18
756	12	22	28	18
758	13	23	28	16
764	13	23	28	16
765	13	23	28	16
766	13	23	28	16
769	11	21	28	20
774	11	21	28	20
794	12	22	28	18
809	13	23	28	16
810	13	23	28	16
812	12	22	28	18

CULTURE SCORES OF MANAGERIAL LEVEL STAFF

Employee No.	Autocratic Score	Bureaucratic Score	Technocratic Score	Entrepreneurial Score
4	26	15	22	17
11	27	15	22	16
12	26	15	22	17
18	26	15	22	17
21	26	15	22	17
25	26	15	22	17
27	26	15	22	17
32	23	19	19	19
28	27	21	19	13
42	28	18	20	14
44	26	16	22	16
46	26	16	22	16
48	26	16	21	17
53	19	18	21	22
55	11	26	27	16
60	23	19	19	19
66	25	20	19	16
71	25	19	20	16
74	25	19	20	16
75	25	19	20	16
76	22	20	20	18
77	25	19	20	16
78	27	17	22	14
79	27	17	22	14
85	27	17	22	14
86	27	17	22	14
88	27	17	22	14

CULTURE SCORES OF UNIONISED STAFF

Employee No.	Autocratic Score	Bureaucratic Score	Technocratic Score	Entrepreneurial Score
8834	13	27	26	14
8838	12	26	25	17
8843	11	22	30	17
8845	12	23	26	19
8846	13	23	30	14
8851	14	20	26	20
8853	12	17	22	19

SUMMATION OF STATISTICAL RESULTS

Culture	Mean	Median	Sum	Sum2	Standard Deviation
WORKMEN					
Autocratic	13.09836	13	799	10583	1.82
Bureaucratic	21.47541	22	1310	28402	2.12
Technocratic	26.95082	28	1644	44512	1.85
Entrepreneurial	18.47541	18	1127	21157	2.36
MANAGERIAL LEVEL					
Autocratic	24.96296	26	674	17120	3.37
Bureaucratic	17.59259	17	475	8519	2.5
Technocratic	21.22222	22	573	12231	1.65
Entrepreneurial	16.22222	16	438	7202	1.93
UNIONISED STAFF					
Autocratic	13.85714	13	97	1427	3.72
Bureaucratic	22.57143	23	158	3636	3.41
Technocratic	26.42857	26	185	4937	2.82
Entrepreneurial	17.14286	17	120	2092	2.41

SUMMARY OF T-TEST VALUES (Workmen vs. Managerial Staff)

Culture	T-Test Value
Autocratic	2.87
Bureaucratic	0.813
Technocratic	0.969
Entrepreneurial	0.539

SUMMARY OF F-TEST VALUES (Workmen, Managerial Staff and Unionised Staff)

Culture	F-Test Value
Autocratic	249.72
Bureaucratic	28.99
Technocratic	88.9
Entrepreneurial	9.63

TEST RESULTS TO MEASURE THE SIGNIFICANCE

T-Test	Df	Derived Value	Required Value from Tables		Remarks
			5%	1%	
Autocratic	86	2.87	1.988	2.634	Significant at 1% & 5%
Bureaucratic	86	0.813	1.988	2.634	Insignificant
Technocratic	86	0.969	1.988	2.634	Insignificant
Entrepreneurial	86	0.539	1.988	2.634	Insignificant

F-Test	Df	Derived Value	Required Value from Tables		Remarks
			5%	1%	
Autocratic	2/92	249.72	3.107	4.88	Significant at 1% & 5%
Bureaucratic	2/92	28.99	3.107	4.88	Significant at 1% & 5%
Technocratic	2/92	88.9	3.107	4.88	Significant at 1% & 5%
Entrepreneurial	2/92	9.63	3.107	4.88	Significant at 1% & 5%

FINDINGS

1. The lower the score, the higher is the value given in that culture. By seeing the scores (sum) of workmen, the autocratic culture score is less (799) when compared to other scores & Technocratic culture score is high (1644). This clearly indicates that the workmen give high value to autocratic culture and low value to technocratic culture. That is, they feel the power is concentrated on few persons and there is no much improvement in technical/ professional standards.
2. At the managerial level, entrepreneurial culture has got less score (438) and autocratic culture has got more score (674). This clearly indicates that there is no a high concern for achievement of results and the company is providing excellent service to customers. This also shows that power is decentralized.
3. At the unionized staff level, autocratic culture has got less score (97) and technocratic culture has got more score (185). This again shows that people at unionized staff level feel that the power is vested on few persons and there is no improvement in technical/professional standards.
4. Standard deviation shows the variance of scores on a distribution. From the calculations, there exists less variance in the case of autocratic culture at managerial level, and entrepreneurial culture at unionized staff level. This shows the perception of most of the employees at each level for the specified culture is more or less same.
5. T-Test results show that there is a significant difference in the autocratic scores of workmen and managerial level staff. This indicates the means of these two samples (workmen & managerial staff) are significantly different. This means these two levels of people have got entirely opposite opinion about the autocratic culture prevailing in the company.
6. When we compare the differences in the means – autocratic, bureaucratic, technocratic & entrepreneurial culture scores of the three levels of staff (workmen, managerial staff, and unionized staff) by using one-way analysis of variance (F-Test) , it shows that at all levels there exists a significant difference.

SUGGESTIONS

1. At the Workmen level, the most suited culture is technocratic and entrepreneurial. But the findings show that the workmen perceive only autocratic culture prevails mostly. This perception can be changed by inviting suggestions from workmen on improving technical aspects and rewarding them suitably.
2. At the Managerial level, more of entrepreneurial culture and less of autocratic culture is suitable. The perceptions of managerial people matches with the findings.
3. At the Unionised staff level, more of technocratic and less of autocratic culture is suitable. But the perception of the unionized staff is reverse. So, steps are to be taken to change the perceptions.

Cultural change is not achieved by simply developing skills and knowledge. Different strategies are required: Symbolic management, transformational leadership, and true empowerment. Following are the general suggestions for changing culture in an organization.

- ✓ Coaching executives and managers in the behaviours used by transformational leaders to lead cultural change.
- ✓ Identifying and measuring cultural beliefs, values and attitudes that are driving organizational behaviour.
- ✓ Changing these beliefs, values and attitudes by engendering acceptance of the new needs of the organization and the appropriateness of new behaviour.
- ✓ The manager should act as a "role model" or example for the staff by actually behaving in the way that she/he wants them to behave.
- ✓ Rewarding appropriate behaviour in some way.
- ✓ Communicating to staff what behaviour is desired in as many ways as possible.
- ✓ Providing training in order to highlight the activities that support the sort of culture that the manager is trying to encourage.
- ✓ Involving each employee in the development of change strategies.
- ✓ Demonstrate them how the new vision will meet their individual needs (e.g. for job security, professional development).
- ✓ Using early successes in some parts of the organization to reinforce further change.

REFERENCES

1. Baker, E. 1980. Managing organisational culture. *Mgmt. Rev.*, June.
2. Chatman, J. and Jehn, K. 1994. Assessing the relationship between industry characteristics and organizational culture: How different can you be? *Academy of Management Journal*, Vol.37(3): 522-553.
3. Deal, T. and Kennedy, A. 1982. *Corporate cultures: The rites and rituals of corporate life*. Reading, MA: Addison-Wesley.
4. Dean, P., & Ripley, D. (1997). *Performance improvement pathfinders: Models for systems* Vol1. Washington DC: International Society for Performance Improvement
5. Dean, P., & Ripley, D. (1998b). *Performance improvement interventions: Culture organizational Learning systems*. Vol1. Washington DC: International Society for Performance Improvement
6. Denison, D.R. 1984. Bringing corporate culture to the bottom line. *Organizational Dynamics*, p.12.
7. Deshpande, R.J, Farley, U and Webster, F.E. 1993. Corporate Culture, Customer orientation, and Innovation in Japanese Firms: A Quad red Analysis, *Journal of Marketing*, 57:23-37
8. Glaser, R. 1983. *The Corporate Culture Survey*. Bryn Mawr, PA: Organizational Design and Development.
9. Gordon, G.G. and N. DiTomaso. 1992. Predicting corporate performance from organisational culture. *J. Mgmt. Studies*, 29:
10. Handy, C. 1979. *Gods of Management*. London:Pan.

11. Harrison, R. 1972. Understanding your organizational character, Harvard Business Review, May-June.
12. Harrison, R. 1975. Diagnosing organization ideology. In: The 1975 Annual Handbook for Group Facilitators. Jones, J. and Pfeiffer, P. (eds.). LaJolla, CA: University Associates.
13. Hofstede, G. 1991. Cultures and Organizations: Software of the mind, London: McGraw-Hill.
14. Homans, G. 1950. The human group, New York: Harcourt Brace.
15. Kilmann, R., Saxton, M. and Serpa, R. 1986. Five key issues in understanding and changing culture. In: Gaining control of the corporate culture. Kilmann, R., Saxton, M. and Serpa, R. (eds.). San Francisco: Jossey-Bass.
16. Kotter, J.P. & Heskett, J.L. 1992. Corporate culture and performance. New York: Free Press
17. Lessem, R. 1990. Managing Corporate Culture. Brookfield, VT: Gower.
18. Marcoulides, G.A and Heck, R.H. 1993. Organizational Culture and performance: Proposing and Testing a Model. Organizational Science, 4: 209-224
19. Margerison, C. 1979. How to assess your management style. New York: MCB Human Resources.
20. Ouchi, W. 1981. Teory Z: How American Business can meet the Japanese Challenge. Reading, MA: Addison-Wesley.
21. Ouchi, W. and Jaeger, A. 1978. Type Z organization: Stability in the midst of mobility. Academy of Management Review, 3: 305-314.
22. Pascale, R.T. and Athos, A.G. 1981. The art of Japanese Management, New York: Simon & Schuster.
23. Reynolds, P. 1986. Organizational culture as related to industry, position and performance: A preliminary report. Journal of Management Studies, 23(3).
24. Ritti, R.R. and Funkhouser, G.R. 1982. The ropes to skip and the ropes to know. Columbus, Oh: Grid.
25. Sadler, P. and Milmer, K. 1993. The talent intensive organization: Optimising your company's human resource strategies, London: Economist Intelligence Unit.
26. Sapienza, A.M. 1985. Believing is seeing: How organizational culture influence the decisions top managers make. In: R.H. Kilmann, M.J. Saxton and R. Serpa (eds.). Gaining control of the corporate culture, 66-83, San Francisco: Jossey Bass.
27. Sathe, V. 1985. Culture and Related Corporate Realities: Text, Cases and Readings on Organizational Entry, Establishment and Change. Homewood, IL: Irwin.
28. Schein, E.H. 1985. Organizational culture and leadership: A dynamic view, San Francisco: Jossey Bass.
29. Tagiuri, R. and Litwin, G.H. 1968. Organizational climate: Exploration of a concept. Boston: Harvard Graduate School of Business.
30. Trice, H.M. and Bayer, J.M. 1983. Using six organisational rites to change culture. In: Gaining Control of the Corporate Culture. Kilmann, R.H., Saxton, M.J., Serpa, R. and Associates (eds.). San Francisco: Jossey Bass.
31. Van Maanen, J. 1976. Breaking in: Socialization to work. In: Dubin (ed.) Handbook of work, organization and society, Chicago: Rand McNally.
32. Van Maanen, J. 1979. The self, the situation and the rules of interpersonal relations. In: W. Bennis and others, Essays in Interpersonal Dynamics, Homewood, Ill: Dorsey.
33. http://www.effortgroup.org/messebo/messebo_intor.html
34. www.theethiopiandirectory.com/MESSEBO-CEMENT-FACTORY.html
35. www.panoramio.com

REQUEST FOR FEEDBACK

Esteemed & Most Respected Reader,

At the very outset, International Journal of Research in Commerce and Management (IJRCM) appreciates your efforts in showing interest in our present issue under your kind perusal.

I would like to take this opportunity to request to your good self to supply your critical comments & suggestions about the material published in this issue as well as on the journal as a whole, on our E-mails i.e. info@ijrcm.org.in or infoijrcm@gmail.com for further improvements in the interest of research.

If your good-self have any queries please feel free to contact us on our E-mail infoijrcm@gmail.com.

Hoping an appropriate consideration.

With sincere regards

Thanking you profoundly

Academically yours

Sd/-

Co-ordinator