CORPORATE CULTURE OF THE ENTERPRISE: ESSENCE, MODELS, TYPES

Introduction. At the present stage, issues related to corporate culture and its phenomenon are receiving a lot of attention in various scientific researches and the business environment.

Today, more than 90% of executives say that corporate culture is important to business. 92% believe that improving corporate values will increase the company's market value. 50% believe that culture also affects creativity, profitability and growth rates. However, only 15% are satisfied with the corporate culture of their company. About 86% of companies in the world call corporate culture the number one priority in personnel policy. In Ukraine, the figure is slightly smaller, but also quite significant [1].

Most companies understand the importance of developing a corporate culture, but cannot build their effective model. According to the results of a Deloitte survey [2], 87% of respondents consider corporate culture to be an important factor in business development. However, only 19% of them feel that the corporate culture of their companies is effective.

Based on a survey of managers of large companies, McKinsey analysts [3] found that one of the key barriers to business development is the imperfection of corporate culture, namely the lack of customer orientation, disunity in the team, lack of personnel, lack of management support.

Evaluating the development of the corporate culture of Ukraine, based on the results of sociological research, it is possible to state the following: 55% of modern Ukrainian managers believe that corporate culture should ideally be at the enterprise: 40% of our entrepreneurs try to form it with the help of Western technologies; 35% recognize the need for it, but they do not have enough time or resources for it; 25% generally consider it unnecessary. Corporate culture determines the company’s strategy, as well as criteria for the effectiveness of achieving the intended goals [4].

Analysis of recent research and publications. General issues of corporate culture, its essence, forms of manifestation, types and varieties are revealed in the works of such authors as S. Abramova, V. Buzaeva, S. Ivanova, Yu. Reznik and others. Individual signs of corporate culture, such as the spirit of a united team, organizational patriotism, image, etc., are revealed in the works of G. Ilyina, D. Kononova, M. Magura and others.

Elements of corporate culture – basic ideas, values, artefacts – are highlighted in the works of E. Aleeva, M. Krymchanikova, and I. Novosiolova. The works of O. Ageev, V. Dubovtsev, K. Kim, R. Kuin, Yu. Romanova, O. Kharitonova and others are devoted to the issues of formation, support and change of corporate culture in the context of strategic development. The methodology of corporate culture research is formulated in the works of M. Harutyunyan and V. Marach.

A significant contribution to the research of the processes of stimulation and motivation of personnel, the importance of the content of work can be observed in the studies of E. Mayo, D. McGregor, L. Burganov, A. Gastev, Yu. Krasovsky.

The issues of corporate culture of enterprises were studied by: M. Dmytrenko, O. Synytskyi, M. Chepeliuk, A. Burley, M. Armstrong, F. Harris, C. Handy, E. Shae, G. Hofstede, J. Morgan, K. Scholz, K. Gold. But the importance of corporate culture in the enterprise management system in new conditions, in particular the COVID-19 pandemic, remains an unresolved problem.

The relevance of the studied topic is that in the modern conditions of the information economy, the problem of developing a system of relationships between all employees of the organization is particularly important. Corporate culture takes on new forms, which lead to the emergence of additional tools of internal corporate management.

This review gives reasons to claim that the issues of features, structure and functions of corporate culture have been fully studied, but the essence, mechanisms of formation and management of the corporate culture of enterprises have not been studied enough. This indicates the public need for effective management of corporate culture in the modern business environment, as well as insufficient scientific development of the mechanisms and technologies of such management, as well as the study of the integrative essence of the phenomenon of corporate culture, its main tasks and functions.

The purpose of this article is to study the genesis and essence of the concept of “corporate culture” as an effective tool of enterprise management.

Presentation of the main research material. The dynamic development of the world economy, globalization, integration and transformation of social landmarks, intensifying competition in the domestic and foreign markets require enterprises to identify the needs
of the external environment in a timely manner and adapt to them promptly as a necessary prerequisite for ensuring the sustainable growth of the competitiveness of the national economy.

According to the results for 2021 in The Legatum Prosperity Index [5], Ukraine ranks 107th out of 149 places. This rating takes into account the state of health care, the investment climate, education, respect for rights and freedoms, the state of the economy, and the organizational culture of enterprises.

In modern conditions, the need to develop fundamentally new approaches to the corporate activity of enterprises has become obvious, especially when it concerns the organization's entry into international markets. The main obstacle to the transformation of the management of an industrial enterprise is the personnel oriented, mainly, to passive forms of adaptive activity. In this regard, the process of implementing such transformations requires a comprehensive approach using the strategic resource of the organization's development – its corporate culture.

Understanding the genesis and development of corporate culture is connected with the disclosure of the transition process of the industrial world in the last third of the 20th century into a post-industrial one with a post-economic system [6].

For the first time, the phrase “corporate culture” was used in the XIX century in military terminology by the German Field Marshal Moltke, who characterized the relationship in the officer environment with this concept.

With the development of industrial relations, scientific management is being improved. Already at the end of the 19th century, representatives of the School of Human Relations of Management began to study the influence of human relations within the corporation. In the second half of the 20th century, the first more or less clear definitions of organizational culture began to appear [6]. In Western sociology, the understanding of the essence of corporate culture stems from the idea of culture as the social memory of society. As the American sociologist I. Mayer emphasizes, culture is “what is preserved from people's past, influences their present to shape their future” [7]. P. Shchedrovitsky, noting the translational role of culture, believes that in society “there are certain ideas that are passed down from generation to generation. Value systems are associated with these ideas. They, in turn, determine the behavior and activities of individuals and groups, their ways of thinking and perception. This entire complex is called culture” [8]. Summarizing the above, we can speak of corporate culture as a set of basic values that exist within society.

In connection with the diversity of views on the interpretation of the concept of “corporate culture”, several approaches to their systematization can be distinguished (Table 1).

<table>
<thead>
<tr>
<th>Main tasks</th>
<th>Definition of the concept of “corporate culture”</th>
<th>Scope of application</th>
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</thead>
<tbody>
<tr>
<td>Norms, values, beliefs, patterns of behavior</td>
<td>The culture of the organization is a unique set of norms, values, beliefs and patterns of behavior that determine the way to unite groups and individual employees in the organization to achieve the goals set by the enterprise</td>
<td>Sociology of organization</td>
</tr>
<tr>
<td>Basic assumptions</td>
<td>Organizational culture is a set of basic assumptions invented, discovered or developed by a group in order to learn to cope with the problems of external adaptation internal integration, which functions long enough to confirm its capacity, and is transmitted to new members of the organization as the only correct one</td>
<td>Organizational culture, leadership</td>
</tr>
<tr>
<td>A pattern of collective behavior, organizational vision, values, norms, systems, symbols, language, assumptions, beliefs and habits</td>
<td>Organizational culture is the behavior of employees. Culture encompasses the organization's vision, values, norms, systems, symbols, language, assumptions, beliefs, and habits. This is also a pattern of collective behavior and assumptions that teach new organizational members how to perceive, think and feel)</td>
<td>Marketing management (Internet business)</td>
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<tr>
<td>A system of values, convictions, beliefs, ideas, expectations, symbols, business principles, norms of behaviour, traditions, rituals</td>
<td>H. Khaïet, 2003 [12]</td>
<td>Corporate culture is a system of values, convictions, beliefs, ideas, expectations, symbols, as well as business principles, norms of behavior, traditions, rituals</td>
</tr>
<tr>
<td>Values, goals, principles, rules of conduct</td>
<td>N. Babina, 2006 [13]</td>
<td>Corporate culture is a system of material and spiritual values and goals, principles and rules of conduct</td>
</tr>
<tr>
<td>A system of beliefs, principles and behaviour</td>
<td>O. Stelmashenko, 2006 [14]</td>
<td>Corporate culture is a system of well-formed management beliefs, principles and behaviour that guides people in their actions</td>
</tr>
<tr>
<td>The background of activity, which is revealed by dynamic changes in the structure or type of activity</td>
<td>A. Voronkova, 2006 [15]</td>
<td>Corporate culture is a certain background of the organization's activity, which is especially evident during dynamic changes in the structure or type of activity, which contributes to the strengthening of the vector of effectiveness</td>
</tr>
<tr>
<td>Rules, customs and established practice</td>
<td>S. Pasieka, 2006 [16]</td>
<td>Corporate culture is a set of rules, customs and sustainable practices in the field of corporate governance</td>
</tr>
<tr>
<td>Subsystem of organizational culture</td>
<td>M. Semykina, 2007 [17]</td>
<td>Corporate culture is a subsystem of an enterprise's organizational culture, which reflects a set of certain values, norms and behaviour models that are declared, shared and implemented in practice by enterprise managers and their subordinates (staff), proving their effectiveness in the process of adaptation to the needs of the organization's internal development and external requirements environment</td>
</tr>
<tr>
<td>The system of values, beliefs, traditions and norms of behaviour of employees</td>
<td>V. Kyslynska, 2008 [18]</td>
<td>Corporate culture is a system of collectively distributed values, beliefs, traditions and norms of employee behaviour</td>
</tr>
<tr>
<td>Rules of conducting business, making management decisions, delegating authority, organizing the communication process, improving quality, creating a social climate</td>
<td>O. Bala, 2009 [19]</td>
<td>Corporate culture – business rules, management decision-making, delegation of authority, organization of the communication process, quality improvement, creation of a social climate</td>
</tr>
<tr>
<td>Semantic systems in the form of natural language and other symbolic means</td>
<td>A. Zankovskyi, 2009 [20]</td>
<td>Organizational culture is acquired semantic systems, transmitted in the form of natural language and other symbolic means, which perform representative, directive and affective functions</td>
</tr>
<tr>
<td>A system of leading beliefs, principles and technologies of relationships</td>
<td>O. Hrishnova, A. Naumenko, 2010 [21]</td>
<td>Corporate culture is a well-formed, stable system of leading beliefs, principles and technologies of relationships in the enterprise's life. It manifests itself in management philosophy and ideology,</td>
</tr>
</tbody>
</table>
Summarizing the given definitions, it is worth noting that corporate culture is a system of values, certain convictions, beliefs, ideas, expectations, symbols, as well as operating principles, norms of behavior, traditions, rituals, etc., which have developed over a certain period of time at the enterprise or in its divisions during activity and are accepted by the majority of employees.

American companies attach great importance to the role of corporate culture as an additional opportunity to increase competitiveness. Consultants Thomas J. Petere and Robert X. Waterman in the process of analyzing the “overachievements” of 62 American firms found out:

- 88% among highly profitable firms have special units that are directly responsible for the implementation of moral values;
- 74% popularize the institution's values program to attract and entice the best personnel;
- 65% of firms have programs to combine these values with measures to increase profitability;
- 58% of companies develop special programs of cultural work among the staff.

In Ukraine, managers, sociologists, psychologists, specialists in general cultural studies and management addressed the problem of corporate culture in the 1990’s. M. Dmytrenko [25], H. Kolesnikov [26], and O. Egorshina [27] can be named among them. There are already the first signs of a civilized approach to defining this phenomenon in Ukraine. According to the definition of D. Zadykhail, “Corporate culture is a set of rules and sustainable practices in the field of corporate governance, which has not received normative consolidation in legislation and is based on the general cultural level of society, moral norms, business practices, etc.” [28].

The purpose of corporate culture is to permanently ensure high profitability of the organization by improving the management of human resources in order to ensure the loyalty of employees to the management, to foster a positive attitude towards the company in employees.

The subject of corporate culture is the formation of the nature of harmonious relations both within the organization and with the external environment, as well as the formation of the main values of the organization.

Today, corporate culture belongs to complex material and spiritual phenomena, systemic in nature. Therefore, it is important to consider it comprehen-
sively, from the positions of various fields of knowledge. Like any culture, corporate culture is formed and perceived by human consciousness, affects human behavior and the way he feels and thinks. Because of this, it is not enough to be limited to organizational-economic or technical-functional approaches.

The system of corporate views began to take shape in the Middle Ages. Their characteristic features included: solidarity of people of the same profession, strict regulation of rights and obligations of professional activity, etc. They received further development in the bowels of the Roman Catholic Church and were reflected in the social encyclicals of the fathers, which appeared at the end of the 19th century as a reaction to the rapid development of socialist teachings. In search of an effective alternative, the church turned to the idea of corporatism. This idea was first presented in the encyclical of Leo XIII “Rerum Novarum” (1891). In this concept, which received the name “social partnership”, it consists in the cooperation of hired labor and capital, which are considered as two interconnected and complementary factors in the production process [29].

The idea of the essence of corporate culture and its role in the enterprise (influence on employees, society) has changed over the past two centuries. Therefore, the following stages of the evolution of the development of corporate culture should be distinguished (Table 2).

### Table 2

<table>
<thead>
<tr>
<th>Period</th>
<th>Characteristics of periods of development of corporate culture</th>
</tr>
</thead>
<tbody>
<tr>
<td>19th century</td>
<td>The emergence of scientific views on corporate culture and its components. The appearance of the term “corporate culture”, which was applied mainly to the definition of external attributes in the clothing and communication of the military (mainly applied to officer corporations). Representatives of this stage were Helmut, Bernhard von Moltke, Taylor, Fayol, Sheriff, Jacus, and others.</td>
</tr>
<tr>
<td>From the beginning of XX century until the end of the 70s of the XX century</td>
<td>Activation of research into the phenomenon of corporate (organizational) culture. The term is actively spreading among young people (students) and professional communities. In this period, the essence of CC becomes not only the difference in the attributes of clothing, communication, but also the appearance of common interests and causes, the main feature of this culture becomes the &quot;corporate spirit&quot;, which reflects the cohesion of the team in achieving a common goal.</td>
</tr>
<tr>
<td>80s of XX century – the end of the 20th century</td>
<td>Activation of research into the phenomenon of corporate (organizational) culture. Thanks to the scientific research of Peters, Waterman, Howstead and Turner, it was found out that mostly the same management methods of influencing the work team and their behaviour in different organizations show different reactions due to different work traditions, values. Researchers Kennedy, Laffert, Harrison, Handy and Shane – enriched the understanding of QC by investigating that it is the main factor of organizational success and an important tool for personnel development. Thanks to scientists, CC is increasingly beginning to be perceived as a system of basic ideas, beliefs and aspirations, which are not just recorded and described by a certain group of workers, but according to Shane (Shane) – exist in the subconscious of people</td>
</tr>
<tr>
<td>The beginning of the XXI century – these days</td>
<td>Domestic studies of corporate culture There is a change in the main priorities in the development of CC in the direction of raising it towards the digital economy, the person is the main factor in the effective development of the enterprise</td>
</tr>
</tbody>
</table>

Source: [30].

A holistic scientific approach to the phenomenon of corporate (organizational) culture was first applied by American scientists led by E. Mayo [30], who in 1927-1932 conducted a study at the Western Electric company called the Hawthorne Experiments. Their scientific and theoretical significance lies in the discovery of the fact of the existence of two types of structures – formal and informal, which today is perceived as organizational (corporate) culture.

However, the concept of organizational culture was introduced into management theory only after the Second World War by the British Institute of Human Relations. The first narrowly specialized work on this topic was Emil Jacques's book “The Diversity of Factory Culture” in 1952, in which he defines culture as a set of beliefs and expectations shared by members of an organization and forming norms that largely determine human behavior in an organization.

Today, we consider organizational culture as a system of dominant values in the organization, rules and norms of morality, traditions and customs, symbols and rituals, certain patterns of behavior, actions and relationships of employees within the enterprise.

E. Shane [10], describing the organizational culture, singled out the following three levels:
1) basic ideas – unconscious, self-evident beliefs that determine the nature of employee behavior;
2) declared beliefs and values that are reflected in strategies, goals, philosophy, general vision of the organization's effectiveness;
3) artifacts – obvious structures, processes, signs, characteristics

In the corporate culture, it is worth highlighting twelve drivers of attraction (factors) of influence on its activities: trust, justice, respect; consistency; communications; powers; effective processes; the organizational structure; self-discipline; focus on quality and satisfaction of consumer requirements; behavior of leaders; quality of life; content of work; payment and remuneration.

K. Cameron [31] singles out not only the communicative aspects of the psychological climate in the team, but also the employees’ assessment of the company's economic efficiency as parameters for assessing corporate culture. Thus, the authors came to the need to measure the results of the employee based on his satisfaction, efficiency and level of staff retention.

A. Voronkova [15] considers corporate culture as a certain background of the organization's activity, which is especially evident in dynamic changes in the structure or type of activity, which contributes to the strengthening of the vector of effectiveness, depending on the degree of manageability of the perceived values of the organization. This background covers the set of collective basic ideas of the participants of the organization's activities. This interpretation of the concept of culture shows its important role during the implementation of changes in the organization and its influence on the result of the achieved transformations.

M. Semikina and I. Khymych [32] consider corporate culture as a certain set of means for adaptation to the requirements of the external environment and the needs of the internal environment of the organization, that is, the culture of the organization creates the necessary conditions and facilitates the encounter of the enterprise with the requirements of the environment.

H. Hofstede [33], not finding a generally accepted definition of this phenomenon, made a list of signs regarding which corporate or organizational culture:
- characterizes integrity, belonging to a whole that is greater than the sum of its parts;
- historically determined, reflecting the history of the organization;
- has to do with such things that anthropology studies, such as rituals and symbols;
- is the result of social construction, which is usually created and protected by a group of people who together created an organization;
- defined as flexible and difficult to adapt to changes in the environment.

Corporate culture acts as a multi-element and functional structure that actively affects the life and development of the organization. The system of formation of organizational culture, in particular, of enterprises is designed to perform the following functions (Table 3).

**The Main Functions of Corporate Culture**

<table>
<thead>
<tr>
<th>Functions of corporate culture</th>
<th>Characteristics of the function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulating</td>
<td>Ensures compliance by employees with norms and rules of conduct</td>
</tr>
<tr>
<td>Adaptive</td>
<td>Facilitates the process of adaptation of employees to the organization, to each other and to the conditions of the internal environment of the organization</td>
</tr>
<tr>
<td>Protective</td>
<td>Enables adaptation to the external environment with the help of strong competitive advantages of the organization</td>
</tr>
<tr>
<td>Integration</td>
<td>Makes it possible to unite the interests of all levels of the organization and its employees; develops in them a sense of integral unity with the organization.</td>
</tr>
<tr>
<td>Indicative</td>
<td>Directs the activities of production participants in accordance with the mission of the organization</td>
</tr>
<tr>
<td>Motivating</td>
<td>Creates the necessary incentives for employee activity</td>
</tr>
<tr>
<td>Optimizing</td>
<td>It is aimed at using and combining the best options for actions and employee relations within the organization</td>
</tr>
<tr>
<td>Formative</td>
<td>Creating a structured formation of value orientations and moral and ethical principles</td>
</tr>
<tr>
<td>Informational</td>
<td>It is aimed at creating and preserving spiritual values</td>
</tr>
<tr>
<td>Cognitive</td>
<td>It is aimed at learning and assimilating the principles of culture at the stage of the employee's adaptation to the organization and, thus, promotes his inclusion in the life of the team</td>
</tr>
<tr>
<td>Normative</td>
<td>Establishes norms of acceptable behaviour in the organization</td>
</tr>
</tbody>
</table>
The main tasks of corporate culture include:

– creation of a favorable social and psychological climate in the organization’s team;
– creation of a special philosophy of the organization that will be able to balance the requirements of the internal and external environment;
– a clear corporate philosophy should contain: a concise description of goals, strategies, priority values of the organization (mission), definition of social responsibility;
– priority of the goal;
– virtue, knowledge;
– transparency in relations at all levels;
– systematic motivation of the organization’s employees for effective business activity;
– formation of a conscious attitude of each employee to his role and place in society;
– formation of a type of relationship both within the organization and outside it, built on ethical principles, moral principles and high responsibility.

In many countries, sufficient attention is paid to the study of the peculiarities of corporate culture, which is quite important for the search for the application of theoretical and applied developments in the formation of corporate culture within the national economy in general and in the civil service in particular.

Organizational culture was considered from the standpoint of various scientific disciplines. Summarizing the research, it is possible to distinguish several directions, in particular managerial, economic, ethnocultural, psychological, and the criteria by which the study of organizational culture was conducted in the context of each direction.

Each of the directions, according to the defined criteria, highlights the main factor of formation and the personal factor of organizational culture, as well as its main function and, in accordance with them, investigates this phenomenon. It should be noted that among them, the management direction has a key role.

The science of management updated the study of organizational culture, which made it possible to comprehensively consider this phenomenon in the future (Table 4).

### Table 4

<table>
<thead>
<tr>
<th>Directions</th>
<th>Corporate culture function (CC)</th>
<th>The main factor in the formation of the CC</th>
<th>Personal factor CC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative</td>
<td>Innovative and anti-crisis internal factor of strategic management of the organization, generalized characteristics of the level of its development: structure, goals, formal and informal communications, methods of decision-making, delegation of powers</td>
<td>The manager is the leader, the mission of the organization</td>
<td>Management culture</td>
</tr>
</tbody>
</table>
Table 4: The Main Factors of Corporate Culture

<table>
<thead>
<tr>
<th>Economic</th>
<th>Ethnocultural</th>
<th>Psychological</th>
</tr>
</thead>
<tbody>
<tr>
<td>The factor of increasing labour productivity, competitiveness, introduction of new technologies, adaptation to market conditions, organization of production</td>
<td>The factor of interrelationship of cultural and national characteristics and the efficiency of the organization</td>
<td>The factor of influence on the subconscious and consciousness of employees, a set of psychological parameters characterizing the group activity of people within the same team in accordance with the goal of the organization</td>
</tr>
<tr>
<td>Market, profit</td>
<td>Ethnicity, ideology, politics</td>
<td>General human and professional values, goals, norms, rules, code of conduct, feelings, beliefs, attitudes, interpersonal relationships, ideas about methods of management and joint activities</td>
</tr>
<tr>
<td>Work culture</td>
<td>Employee mentality</td>
<td>Psychological, socio-psychological climate</td>
</tr>
</tbody>
</table>

**Source:** compiled on the basis of [34].

The formation of corporate culture involves taking into account two main factors – the external and internal environment of the enterprise (Figure). The factors of the external environment that affect corporate culture include: globalization processes; political factors; economic processes; innovative processes and intellectualization of work; ecological condition; system of legislation.

Among the internal factors of the environment that have an impact on the corporate culture, the following can be attributed: the internal state of the enterprise; psychological readiness of staff and management for changes; the management system adopted at the enterprise; traditions of the enterprise; the history of the enterprise's development; life cycle of the enterprise [32].

![Figure. The Structure of the Enterprise's Corporate Culture](image)

**Source:** built on the basis of [34].

Functioning of corporate culture at various stages of the enterprise's life: recruitment; motivation and evaluation of employees; formation of groups; corporate culture and image of the enterprise [35-39].

**Conclusions.** The concept of “corporate culture” is quite broad and complex, researchers who looked into this area in more detail had various approaches to studying this issue, so many models were built to describe corporate culture.

In the changing environment of the economy, today, in order to effectively manage the enterprise in the current conditions, management and personnel management specialists need to build such a corporate culture that will enable employees to understand the need for innovations. Company managers should focus on the level and development of their own corporate culture, a high level of which leads to effective interaction and increased labor productivity.

Today, corporate culture is gaining more and more importance in the management system of the enterprise in the modern economic environment (which is characterized by instability, turbulence, dynamism and, as a result, crisis), on the one hand, and the growing level of informatization of society, the level of communications in all spheres of the economy, on the other hand. A fundamental role in this is played by the
general transition to the knowledge economy, which is characterized by the dominance of information resources, intellectual capital and intangible assets.

Prospects for further research are researched methodical approach to the assessment of corporate culture.

**Literature**


24. Котова О. С. Формування організаційної культури господарської організації в умовах трансформації селівства. Український соціум. 2013. № 3. С. 54–62. DOI: https://doi.org/10.15407/socium2013.03.054.


References


The problems of the development of the corporate culture of enterprises are becoming more and more relevant in modern business conditions. In this regard, the terminological apparatus regarding the essence and content of the definition of “corporate culture” needs further scientific research. This, in turn, will make it possible to single out the object properties and features of the transformation of the corporate culture of transport and logistics enterprises and will provide a basis for determining indicators for assessing the level of its development.

The analysis of the literature on management and the theory of organizations shows that there is no single scientific approach to the interpretation of the concept of “corporate culture”. It was established that foreign and domestic scientists use different terms to interpret the semantic meaning of this category, namely: organizational culture, organizational culture, organizational climate, corporate commitment, organizational health. For the most part, researchers understand corporate culture as: the way of thinking of the company’s personnel, which has become a habit and has become a tradition; a method of action shared by all employees of the enterprise; a dynamic system of rules, norms, beliefs and expectations; acquired semantic systems capable of creating a cultural space; philosophical and ideological ideas, values, symbols, myths, beliefs, expectations and norms; certain positions, points of view, manners of behaviour; a dynamic system of rules followed by all company employees; integral characteristics of the company, etc. Existing scientific approaches are conditionally systematized according to the following groups: functional, psychological, normative approaches.

As a result of the generalization of theoretical approaches to the use of the appropriate conceptual and categorical apparatus, the definition and content of the formulation of the category “corporate culture” have been clarified, which allows us to consider it as a system of values, certain convictions, beliefs, ideas, expectations, symbols, as well as operating principles, norms of behaviour, traditions, rituals, etc., which have developed over a certain period of time at the enterprise or in its divisions in the course of activity and are accepted by the majority of employees.

**Keywords:** enterprise, corporate culture, terminology, theoretical generalization, conceptual approaches, systematization.

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