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Organizational Culture in Ernst Young Serbia: From Proclaimed to Perceived Values*

Abstract: In this paper, we examine the characteristics of organizational culture in Ernst Young Serbia. Employee perceptions of organizational culture were compared with the proclaimed company values. Interviews were conducted with 16 employees using the standardized questionnaire while the survey provided demographic and socio-economic profile of informants. Other research methods such as observation and participant observation were also used in the study. Based on the premise that organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations, we noticed a variety of employee perceptions including the collection of interpersonal relations, values, beliefs, attitudes, practices, rituals, rules and procedures. Ernst Young company defines its organizational culture in relation to the three core elements: inclusiveness, development and engagement. Proclaimed values of the company represent the desired employee behavior dimensions derived from above mentioned elements. These are: a) Integrity, respect, and teaming; b) Energy, enthusiasm, and the courage to lead; c) Building of relationships based on doing the right thing. Research has shown that the value system of the company has been successfully implemented in Serbia.

Keywords: Ernst Young, Serbia, organizational culture, proclaimed and perceived company values, employees' behavior dimensions

Introduction and Research Methodology

Since 2000, new business and career concepts are developing simultaneously with economic transformation of Serbia. This period encompasses accelerated process of privatization and macroeconomic stabilization in order to increase

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the rate of economic growth and private sector development (Vučinić-Nešković 2011). Key drivers to changes are new technologies in contemporary *knowledge economy*, based on the concept of *knowledge worker* (high expertise, flexibility and life-long learning), a phenomenon that becomes increasingly common on the global labor market (Đorđević-Boljanović et al. 2019). New business and career development consider the importance of flexible and boundaryless careers,¹ which emphasize personal development coupled with capability to perform various tasks within different contexts (Rifkin 2005). These concepts in contemporary business world are well recognized by a number of corporations, such as Ernst Young (hereinafter EY or company), which strive to implement them to their employees.

The general concept of culture encompasses the values, standards, relations and practices of a social group (Vučinić-Nešković 2012). Since cultural dimension permeates every aspect of organizational life (Mojić 2010), embracement of company “ground rules” by employees is achieved *via* organizational culture. Although organizational culture has many definitions, we have selected one that represents wide agreement amongst many authors and professionals, claiming that “organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations” (Robbins 2005). It quenches to define limitations of the system, conveys a sense of identity, facilitates the commitment towards collective consciousness, enhances social system stability and establishes control mechanisms that shape attitudes and behaviors of employees. Furthermore, the creation of organizational culture is enabled by virtue of its founders who have envisioned the future of organization. Employees “learn” culture through stories, rituals, material symbols, and language. Stories are “anchoring the present in the past and legitimating current practices”. Rituals “express and reinforce the key values of the organization”, as well as the most important goals and people. Material symbols represent company’s office layout, types of automobiles and other similar elements, while language help employees to identify with organizational culture and preserve it through unique terms regarding equipment, customers, etc. (Robbins and Judge 2012).

The concept of organizational culture, as a critical tool for understanding employees’ behavior in organization, appeared during the 1980s. It was then transferred from anthropology to the business management, where it has grown into the one of the most popular concepts. Key feature of the organizational culture is its inclusiveness because it allows employees to cope with the uncertain-

¹ The decline of the traditional organizational career brought the perspectives of flexible and boundaryless careers that are based upon self-directed vocational behavior and continuous learning. The former represents the spiral movement through various specialties and occupations while the latter is made of a series of careers with no limits in terms of profession and the congruence.

ties and explain their actions, decisions and reactions (Janićijević 2013). Components of organizational culture can be cognitive and symbolic. The former includes beliefs, values, expectations, assumptions, moral, feelings, meanings, informal rules, way of behavior and standpoint. The latter includes language, slang, stories, myths, legends, heroes, rituals, logo and other, in other words everything that was created “as a product of shared assumptions, values and beliefs of members of the organization”. Thereat, cognitive component represents the basis for the creation of symbolic component within organizational culture (Mojčić 2010). In relation to this, the neoclassical organizational theory focuses on a man itself, while the classical organizational theory focuses on technical aspects of organization (Miljković 2008).

On the other hand, organizational culture cannot be seen as a completely separate entity within various multinational companies, especially due to the existence of national culture. It is primarily related to the culture of different societies and states, not strictly nations. Accordingly, there are certain characteristics of Serbian national culture, adopted by employees during their growth and socialization period in the Republic of Serbia. Janićijević (2003) observe the national culture as the “basic assumptions shared by members of a national community on the key issues that every society is facing”. Hence, it is important what employees have learned and applied in their work lives. The concepts of race and ethnicity on the example of the United States appear to be an important factor influencing the organizational culture, which the management of the various companies are taking into account (Robbins and Judge 2012). Furthermore, Mojčić (2010) considers that the institutional and legal frameworks, the founders of the company and employees are part of a certain society and culture, so that research view must include understanding of the context in which organizations and individuals operate and act.

In our study, dimensions of national culture were not explored. As stated in the following section, the results of the research did not show the difference between proclaimed and perceived elements of EY organizational culture. Hence, some of the characteristics of Serbian national culture (stubbornness, resistance to the frequent use of foreign vocabulary, etc.), were not stated by informants in this research. It is well known that management in multinational companies use the concept of organizational culture to create a system of shared values among all employees (Robbins 2005). However, the existence of values and behaviors adopted during the growth and socialization of people in a particular company (organizational culture) or country (national culture) is important in the contemporary age. We believe this aspect should be researched further in organizations.

The Ernst Young was created when “Arthur Young” and “Ernst & Whinney” companies merged in 1989. The company was rebranded to EY in 2013. It has 280 000 employees in over 700 offices around 150 countries in the world, with

annual revenue of 36.4 billion USD (Ernst & Young Global Limited, n.d.). Its core activity is directed towards solving various business problems that rely upon a range of professionals with strong industrial and service experience (Ernst & Young Global Limited, n.d.). EY mission is incarnated through a slogan "Building a better working world". It means that the business is carried out *via* increased trust and confidence, sustainable growth, development of talent and greater collaboration (Ernst & Young Global Limited, n.d.). There are four service lines (*i.e.* departments) which allow the achievement of these goals, such as Assurance, TAX, Advisory and Transaction Advisory Services. E Y organizational culture is trying to create a workplace in which outstanding people will progress to give better services to different clients. That is the reason why EY defines its organizational culture in relation to the three core elements: inclusiveness, development and engagement (Ernst & Young Global Limited, n.d.). Shared values of the company represent the desired employee behavior dimensions arising from each of the foregoing elements of organizational culture. Those include: a) Integrity, respect, and teaming; b) Energy, enthusiasm, and the courage to lead; c) Building of relationships based on doing the right thing. The management of the company considers that these shared values define its corporate identity, beliefs and employees' behavior, both within EY and towards the clients (Ernst & Young Global Limited, n.d.). EY office in Belgrade, Serbia was founded in 1997. Today it has over 220 employees, dedicated to permanent professional development in support of creating a unique and strong work environment (Ernst & Young Global Limited, n.d.). EY clients can be found in a number of industries in regard to the nature of given services. Company management considers that wide spectrum of EY professional services is the result of continuous employee development and their personal contribution to the local community (Ernst & Young d.o.o. Beograd, n.d.). During the research of organizational culture in EY Serbia we used combined methodology. Qualitative methods such as interview, observation, and participant observation were primarily used in this study. In addition, the small survey was used for the creation of demographic and socio-economic profile of our informants. We examined a total of 16 informants, including 7 men and 9 women.

Interviews were conducted through a standardized questionnaire that contains 10 open questions dealing with employees' ranks, daily activities and working conditions (*i.e.* size and layout of premises, lightning, technical equipment, catering at the workplace), employees' perception on how organizational culture serve interests of the company, defining organizational culture, employees' perception on proclaimed company values, people development, teamwork, business communication, rituals and company's future at the national and global level. During the interviews, we enabled each informant to express its attitudes towards organizational culture. Interviews were scheduled few days earlier,

and coupled with permanent presence of one company official during the interview. Observation on employees' daily activities were carried out to provide the true context of proclaimed organizational values and beliefs in practice. Participant observation was carried out during the business workshop dealing with teamwork. Researchers got involved in team problem solving to gain an insight on how the elements of organizational culture are applied in daily activities of informants. Media and public portrayal of the company was mostly examined through the web, and partly through EY catalogs and leaflets.

However, it should be noted that in our study there was no possibility to come up with different results regarding the attitude of employees towards the proclaimed values of the company. The presence of EY manager in each interview, observation and participant observation, did not allow informants to critically appraise the organizational culture. Although they were able to say what they think about this concept and how it is perceived, the expression of different attitudes, thinking and behavior in relation to the proclaimed values was not present. Using the same methodology in a different research context (with no company officials present), it can surely show the degree to which employees are able / really want to adopt to the organizational culture of their company.

Data and Analysis of EY Organizational Culture

Survey provided the information on demographic and socio-economic profile of informants. Out of 16 informants, 9 were born in Belgrade, Serbia, while the remaining 7 were born in other cities in Serbia, Croatia and UK. The average age was 34, which is a few years above the company's average. Most of informants were Assistants (6), there were 5 Interns, two Managers, one Director, one Chairman/Partner, and one Supervising Associate. Majority of informants have a university degree (10), two informants have a master's degree, and the remaining four have secondary education. One informant is a British national while the rest of them are Serbian nationals.

This group of informants represent non-probability sampling (purposive and expert), made of employees that can offer expert views based on their professional and personal experiences. Nevertheless, one informant recommended us to a number of other employees that we subsequently interviewed, which created a snowball sampling (Vučinić-Nešković 2013).

Our research collected a wide range of answers, which we classified and analyzed. In regard to the first question, our informants claimed their workday is not limited by time schedule (*i.e.* the exact start and finish times), type, scope and intensity of work to be done. Furthermore, tasks for each project are scheduled in small meetings carried out on daily and weekly basis.

Daily activities differ between company service lines, depending upon the nature of business requirements. In Assurance, tasks are often carried out at the client's premises. Auditor has to check the entire available documentation of client's business. As a result, a client receives positive or negative financial report on company's accounts inspection. In addition, employees from Transaction Advisory Services (TAS) face continuous problems with clients who demand short deadlines, while EY staff is often working with limited resources. Consequently, they often require additional time to complete client requirements.

The nature of EY business implies specific working hours policy. Employees have to work 10 hours per day in January and February, 9 hours per day in March, and regular 8 hours per day from April to December. Due to the overtime policy in the first quarter (which is called *The Extra Mile*), employees are free to take time off from their work in the following months.

Informants claimed full satisfaction with EY *working conditions*, such as size and layout of premises, lightning, technical equipment and catering. Offices are arranged in open space fashion that promote transparent communication and collaboration of employees, including fully equipped rooms for meetings, relaxation and entertainment. This is in line with corporate practice that claimed the investment into premises is the second highest expense of every organization, right after the human resources (McCoy 2005).

Employees' perception on how organizational culture serves interests of the company shows a wide range of views among the informants, and encompasses a collection of interpersonal relations, values, beliefs, attitudes, practices, rituals, rules and procedures (Mojčić 2010). Informants claimed organizational culture is an unavoidable element of the workplace and a very important aspect in the company's business. One of our informants defined this concept as "an abstract term that signifies unified view of all employees towards the same goals and daily activities". This point of view coincides with Pešić, who stated that "the content of one culture can refer to the ways group members interpret and understand different phenomena inside and outside of an organization" (Pešić 2011).

The way *employees defined EY organizational culture* showed a variety of descriptions, that included a "way of functioning", "individual's perspective", "intern procedures", "structure", "collection of values", "way of behavior and communication", "relation towards business and people", "collection of ambitious people", "collection of all company assets, both tangible and intangible". Informants perceived themselves as part of *customer-responsive culture*. This type of organizational culture is widely recognized as the path to the customer loyalty and long-term profitability (Robbins 2005). However, another type of organizational culture is also present in EY Serbia. *Task culture* is based upon success and achievement of employees that are primarily focused on the job. Their appraisals are based on ability to perform the task, rather than organizational ranks. Competence and charisma, to a lesser extent, are the sources of

power in the task culture we had observed during the interviews with number of informants. Another feature of this type of culture is intrinsic motivation. Our ethnographic material has demonstrated employees' readiness for adapting to numerous tasks in short deadlines, and to assist their colleagues when required. Key strengths of the task culture such as flexibility, initiative and creativity, were present in employees' attitudes and behavior. The main weaknesses of this type of culture such as the excessive dependence on people and their professional quality were not observed in this research. Although it is considered that the task culture is suitable for small organizations such as attorney offices and consulting firms (Harrison 1972; Handy 2007), EY being a multinational company of global proportions with team and project structure (member of *Big Four*), successfully applies these principles in its business. Such an organizational culture seeks to develop individuals that will contribute to the better professional image of the company, both on the global and local market, in accordance with its mission. Culture is here conceived as a primary tool and something that can be changed in regard to business criteria, which relies on the future strategies.

Employees' perception of proclaimed company values confirmed their identification with the elements of EY organizational culture (inclusiveness, development and engagement) and proclaimed values of the company derived from above mentioned elements. These are: integrity, respect and teaming; energy enthusiasm and the courage to lead; and building of relationships based on doing the right thing. By describing these values as an "essence", and "the way of work" that "provide quality work", it is fair to claim EY employees experience their company in a serious and inspiring way. This affects how the employees relate between themselves, as well as towards the clients and local communities. Each informant positively assessed its working environment, not just as a place to work but as an embodiment of EY mission that helps "building a better working world".

Inclusiveness means respecting the opinions of all employees regardless of their ranks in hierarchical structure. It is also based on constantly attracting young talents who are encouraged to communicate openly at all levels in the company. Integrity is reflected through the employees who tell the truth and keep their word, take responsibility for past actions, admit and correct their mistakes, and "play to win the right way" (Welch and Welch 2005). In EY, integrity is being perceived as the right attitude towards business ethics including proactivity and continuous striving for excellence to the best of interests, both EY and its clients. Showing respect towards employees in practice means treating people with respect and dignity in all occasions as well as recognizing and respecting character and other differences among workmates. Along this line, one informant stated: „We are a collection of people, (...) and I like the people I work with“. More about teaming (*i.e.* teamwork) will be discussed further in this paper.

Development refers to a number of methods and techniques aimed to boost human capital of an organization. During this research, our informants stated what means of development are available to them in the company. In general, we can classify them into two groups of activities – individual and team development. The former one is intended to improve work performance with regard to job characteristics of each employee. The latter one is achieved through a number of work assignments in which employees are performing different roles within the projects. Enthusiasm is perceived as employees' effort in achieving more and better than the given job requirements. This depends upon the drive (*i.e.* energy) towards performance excellence that according to a number of informants distinguishes EY services from its competitors. The last aspect of development refers to the courage to lead that enables employees to take personal responsibility when facing obstacles without fear of consequences.

Engagement, according to our informants, implies that all employees can achieve their personal and professional aspirations in the company. In doing so, they feel comfortable and motivated. Their clients often express gratitude and acknowledgement for a range of professional services provided, which is the source of additional motivation for EY employees. The flexible policy of working time shows another aspect of employee engagement. Even though the prescribed work hours are from 9:00 am to 5:00 pm, most of the employees leave the premises after this time. Informants claimed that “service to clients comes first”, so they approach work in a devoted manner, ranging from longer working hours to striving for highest possible quality of client service. This effort among the employees is embodied *via* positive thinking about EY services taken from the clients' standpoint (*i.e.* customer centricity). Furthermore, informants perceived their services as “best-in-class” in comparison to their competitors, and characterized by “entirely independent approach towards state and local government structures”. However, engagement is based on the wide community concept of “building of relationships based on doing the right thing”. The respondents point out that, for this reason, various kinds of humanitarian aid are regularly provided to local communities in need, which embodies the true nature of EY social responsibility policy in Serbia.

People development, as a means to increase the value of human capital (Ocean Tomo 2015), is recognized as a critical part of EY business. Company policy demands that every employee can excel in a professional career when he/she demonstrates a certain level of work performance. Hence, a number of corporate development programs were adopted. *EYU* (EY and You) represent a “global framework” in which “every individual will receive a blend of training, on-the-job work, mentoring and coaching, required for its carrier aspirations”. Another people development program, called *Family Counseling*, provides structural planning for employee's career path, including a personal counse-

lor (*i.e.* a senior colleague), assigned for regular supervision and assessment of the particular employee. This program also enables all the employees to freely express their opinions on all issues (personal and professional) considering the functioning of EY.

Multisource Feedback is a program of employees' performance appraisal carried out by all other team members at the end of each project (each employee receives a multi-source 360° feedback). *Speed Feedback* is a short one-to-one conversation with the supervisor every few months. Employee presents its self-assessment and receives structured feedback on the quality of work performed. *E-trainings* are the major source of skills development in EY. They are permanently available at the central database and every employee can assess them at any time. After the completion of each e-training program, employee gets a certificate of achievement. *On-site trainings* are delivered in three different fashions. Internal trainings are carried out in Belgrade, Serbia by certified internal trainers to emulate corporate programs of orientation. They are designed to provide full information on EY business process and to introduce colleagues from different service lines as a measure of eliminating silos² mentality (Cilliers and Greyvenstein 2012). External trainings are held at regional levels, such as EMEA area (Europe, Middle East, India and Africa) and CESA area (Central, Eastern and Southeast Europe & Central Asia region). Another form of external trainings in Serbia are performed to help employees grow certain competences, solve business problems or remove the barriers in the workplace. This is in line with sustaining work ethics and proclaimed values of organizational culture as a means to accomplish proclaimed EY mission statement.

Teamwork was vividly described by our informants as "skeleton", "core", "heart", "principle of functioning", "daily activities", and "the most important item" of the company. It is considered to be the key driving force behind work performance that is constantly encouraged by management of all ranks. EY policy expects that every employee comes into the habit of working with the group of people. However, degree of cooperation in solving business issues often depends to which service line employees belong. In Assurance service line, team consist of 4–5 members, supported by one team leader, one manager, two seniors and one assistant. If there is no consensus on mutual cooperation, members have to individually carry out the entire workload towards the completion of the project. In contrast, TAS service line have pre-determined teams of 8–9 people that participate together in the same project(s).

² A word "silos" is being used for barriers that fragment organizations. Term "mentality" refers to the creation of an "us" and "them" mentality as a result of these barriers, which further make boundary crossing difficult between employees from different departments (Cilliers and Greyvenstein 2012).

Business communication is mainly of informal type and conveys at all ranks accordingly. Each employee is encouraged to freely communicate with all other colleagues in resolving business issues. This resembles the practice of *MBWA* (management by walking around), a style based on informal visits of managers to gather information, listen to suggestions and complaints, and sense the pulse of organization (Đorđević-Boljanović et al. 2019). The final result of these efforts is building a mutual trust, both between employees working on the same projects and towards the clients and local community.

Rituals are a social or group activity, addressed to the part or the whole of community whose major feature is its repetitiveness (Vukomanović 2004). Furthermore, organizations also have their rituals that serve to express and reinforce the key values, important goals and people of the organization (Robbins and Judge 2012). During the interviews with employees, we noticed a variety of EY rituals as repetitive sequences of activities in the company. Birthday greetings are expressed to every employee by the HR officials, while other employees bring cakes or some other treats to their colleagues. Birth of a child means visiting parents with the baby at their home and joint purchase of a present. Similar ritual occurs when someone buys or moves into a new house or apartment. The most widespread ritual is gathering of employees at dining places after work since it provides additional sense of socialization between all ranks. However, people of the same rank additionally hangout at various places. These gatherings provides the sense of camaraderie, as they mostly joined the company at the same time or belong to the same service line. There are also sport activities, which are being practiced. These are running, football, basketball and bowling on certain days during the week or month. Additionally, the yoga classes are organized in the office once a week and number of employees get involved in this activity. Team building sessions are arranged several times a year for certain service lines, and a company as a whole. The role of this ritual is to strengthen business unity of all employees and raise their collective consciousness of belonging to one business team.

Informants perceive *company's future at the national and global level* through strengthening the capital market, developing future leaders, and establishing sound corporate social responsibility within local communities. Strategic goal is conceived through *Vision 2020* with objective to make EY the leading global professional services organization by 2020 (EY Careers Ireland, n.d.). Furthermore, number of case studies coupled with workshops are carried out for the students of universities and high schools in Serbia. Each year, the company is sponsoring the winners of case study programs that subsequently passed the process of EY selection, until the completion of their university degree. The goal is to identify and attract young talents that would like to develop personally and professionally in EY. The employees we interviewed claimed this practice being a very important part of corporate social responsibility as showing to the public in Serbia that every young person has its potential for the labor market.

Conclusion

Proclaimed company values represent the desired employee behavior dimensions derived from three core elements of the EY organizational culture. These are: a) Inclusiveness (integrity, respect, and teaming); b) Development (energy, enthusiasm, and the courage to lead), and c) Engagement (building of relationships based on doing the right thing).

Inclusiveness means respecting the opinions of all employees regardless of their role in hierarchical structure. It is also based on constantly attracting young talents who are encouraged to communicate openly at all levels in the company. Integrity is reflected through the employees who are telling the truth, take responsibility for past actions and “play to win the right way” (Welch and Welch 2005). Those who work with clients have to respect their deadlines and code of conduct, while teamwork prompted as a key driver for the work performance, becomes constantly promoted by superiors.

Development in EY help grow people with energy, enthusiasm and courage to lead. Individual development uses number of tools and techniques that result in the improvement of work performance in regard with job characteristics of each employee. Team development is achieved through group work and performing different roles within the projects. Energy and enthusiasm are perceived as the willingness of employees to excel more than what is required of them, while courage to lead enables employees to take personal responsibility when facing various obstacles without fear of consequences.

Engagement, as the third element of EY organizational culture is in line with employees’ belief that they build relations based on doing the right thing. It is understood that all employees can achieve their personal and professional aspirations, while feeling comfortable and motivated as their clients express deep appreciation for a particular service. In addition, they claimed to have a different way of work from their competitors, performing as subject matter experts (*i.e.* specialists with high level of expertise in a particular domain) that focus both on customers and local communities.

Our study shows that EY employees are committed to the fundamental values of organizational culture. Core values have been both intensively held and widely shared that create a *strong culture* (Robbins 2005). We stated number of practices that keep EY organizational culture alive to help improve the overall business performance. Further study is required to elucidate the degree of impact of these practices in creating and sustaining the organizational culture. Furthermore, employees’ thoughts expressed during the interview could be conditioned due to the presence of company official that render different approach in the future interviewing of candidates.

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*Организациона култура у компанији Ernst Young Србија:
од прокламованих до перципираних вредности*

У раду су истражене карактеристике организационе културе компаније Ernst Young у Србији. Перцепције запослених у вези са организационом културом су упоређене са прокламованим вредностима компаније, тј. оним

што руководство сматра пожељним када су у питању веровања и понашања запослених. Интервјуи су спроведени са шеснаест запослених путем стандардизованог упитника, док је анкета омогућила добијање демографског и социо-економског профила испитаника. Друге истраживачке методе које су коришћене у овом раду су опсервација и посматрање са учествовањем. Полазећи од претпоставке да се организациона култура односи на систем дељених значења код људи у организацији, који разликује њихову организацију у односу на друге, уочили смо мноштво перцепција запослених, укључујући скуп међуљудских односа, вредности, веровања, ставова, пракси, ритуала, правила и процедура. Компанија Ernst Young дефинише своју организациону културу у односу на три кључна елемента: инклузивност, развој и ангажман. Прокламоване вредности компаније представљају пожељне димензије понашања запослених које проистичу из наведених елемената организационе културе. То су: а) интегритет, поштовање и тимски рад; б) ентузијазам, енергија и храброст у руковођењу и в) грађење односа заснованих на чињењу исправних ствари. Општи је налаз да су запослени у компанији Ernst Young у Србији привржени њеном пословању кроз организациону културу ради обављања радних задатака, тј. да вредности компаније одређују веровања и понашања запослених.

Кључне речи: Ernst Young, Србија, организациона култура, прокламоване и перципиране вредности предузећа, димензије понашања запослених

Culture organisationnelle dans la compagnie Ernst Young Serbie: des valeurs proclamées à des valeurs perçues

Dans cet article sont explorées les caractéristiques de la culture organisationnelle de la compagnie Ernst Young en Serbie. La perception des employés concernant la culture organisationnelle est comparée aux valeurs proclamées de la compagnie, c'est-à-dire celles que la direction considère comme souhaitables lorsqu'il s'agit des convictions et du comportement des employés. Les interviews sont menées avec seize employés à l'aide d'un questionnaire standardisé, alors que le sondage a permis d'obtenir le profil démographique et socio-économique des interrogés. D'autres méthodes de recherche utilisées dans cet article sont l'observation et l'observation participante. En partant de l'hypothèse que la culture organisationnelle comprend un système de significations partagées chez des gens dans l'organisation, et qui différencie leur organisation par rapport aux autres, nous avons perçu une multitude de perceptions chez les employés, y compris un ensemble de rapports, de valeurs, de convictions, de pratiques, de rituels, de règles et de procédures interpersonnelles. La compagnie Ernst Young définit sa culture organisationnelle par rapport à trois éléments

décisifs: inclusion, développement et engagement. Les valeurs proclamées de la compagnie représentent les dimensions souhaitables du comportement des employés provenant des éléments mentionnés de la culture organisationnelle. Ce sont: a) l'intégrité, le respect et le travail d'équipe; b) l'enthousiasme, l'énergie et le courage dans la gestion et c) la construction des rapports basés sur la pratique des actions honnêtes. Le constat général est que les employés dans la compagnie Ernst Young en Serbie sont attachés à ses affaires en adoptant la culture organisationnelle en vue d'accomplir leurs tâches de travail, c'est-à-dire que les valeurs de la compagnie déterminent les convictions et les comportements des employés.

Mots clés: Ernst Young, Serbie, culture organisationnelle, valeurs proclamées et perçues de l'entreprise, dimensions du comportement des employés

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