

## COMPLIANCE-ORIENTED APPROACH TO CORPORATE CULTURE IMPROVEMENT IN THE CONTEXT OF STRATEGIC CHANGE MANAGEMENT AT POLTAVAOBLENERGO JSC

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**Introduction.** In contrast to the national economy of Ukraine, which has the objective of becoming part of the European Union, the energy industry can be considered an integral part of it as of March 16, 2022. At the outset of the full-scale invasion of Russia on Ukrainian territory, the national energy system was promptly integrated with the European network of electricity transmission system operators, ENTSO-E. The integration of domestic energy companies into the European market necessitated the establishment of a more transparent national energy market and the implementation of compliance management at all levels of management.

It can be seen that the main advantages of a compliance-oriented approach in Ukrainian energy companies, in particular, Poltavaoblenergo JSC, in the context of strategic change management are as follows:

Ensuring transparency and business continuity, as compliance management helps to identify and effectively minimise risks that increase significantly in wartime;

– improving trust and reputation among partners and the public, as adherence to high ethical standards, norms and legal requirements will help to increase the level of trust among customers, investors, partners and other stakeholders;

– protection from legal and financial sanctions, as a compliance-oriented approach helps to introduce transparent business, which is especially important in wartime, when regulatory requirements can change quite quickly;

– improving the efficiency of management, as the implementation of the compliance policy helps to improve and optimise business processes and procedures, which increases overall efficiency;

– maintaining a transparent and responsible corporate culture that facilitates strategic changes, reduces resistance to change among employees, and maintains their unity and high level of motivation;

– ensuring security and data protection, as this approach includes measures to protect personal data and information security, which is critical and strategically important in wartime;

– support and adherence to international standards and best practices in energy compliance management, which will help energy companies remain competitive in the EU market and attract international partners.

In light of the aforementioned advantages, it can be posited that the implementation of a compliance-oriented approach to the management of an energy company, particularly during the enhancement of corporate culture, may serve as a pivotal measure to guarantee the resilience and growth of energy companies in Ukraine, both during wartime and in the post-war era.

**Analysis of recent research and publications.** In the context of contemporary Ukrainian energy companies, a compliance-oriented approach to management is a pertinent consideration, given the historical circumstances of its emergence. Consequently, during the 1960s and 1970s, the fundamental tenets of compliance management were established in the USA as a primary instrument for combating corruption at all levels of organisational governance. As part of this approach, the US Foreign Corrupt Practices Act/FCPA was adopted at the national

level. This legislation introduced strict rules for controlling the activities of companies, including increased requirements for accounting and financial reporting, as well as regulating relations between public officials and the state. As for Ukraine, compliance management entered its business environment only in the 2000s, and only in 2011 the Law of Ukraine "On the Principles of Preventing and Combating Corruption" was adopted, which was renamed the Law of Ukraine "On Prevention of Corruption" in 2025 [1], which defined the main strategic goal in implementing it in business – ensuring transparency and overcoming corruption risks at all levels of management.

For the first time, the concept of "compliance" was defined at the legislative level in Ukraine, initially only for banks as a component of monitoring their activities [2]. At the same time, the Compliance Institute in Ukraine is at the stage of implementation and is in demand not only among financial institutions, but especially among corporations and large companies with foreign capital, especially energy companies [5]. For such legal entities, the application of global compliance experience in the formation of corporate culture and in management is a guarantee of successful business. This is achieved by minimising the number of risks that can harm the financial condition of the company, its business reputation and the implementation of the development strategy. The implementation of compliance provides businesses with enhanced opportunities and mechanisms for identifying potential risks that could negatively impact their activities and impede the implementation of necessary changes, particularly those pertaining to strategic decision-making. It is therefore evident that a compliance-oriented approach can facilitate the creation of a stable and transparent energy market in Ukraine, which is of paramount importance for the integration of the national economy into the European Union.

To date, the topic of a compliance-oriented approach to the management of domestic companies is quite widespread among Ukrainian researchers: V. Plaksienko [3], O. Mykhaylenko, H. Ryshtun [4], K. Bereziuk [5], I. Paltsun [7], Ovsienko O. [8], Braun F., Kos D., Vinnikov O., Okunev O. [9] and others.

In turn, it is worth noting domestic scientists who deal with this issue: Aloni G. [11], Bogutska N. [12], Halchak Kh. [13], Hryshchuk V. [14], Komarova K. [15], Korneva I. [16], Melnyk S. [17], Mishchuk I. [18], Topishko I. [19], Fursa M. [20] and others.

**Objectives of the article.** The aim of the study is to generalise the theoretical foundations and develop practical recommendations for implementing a compliance-oriented approach to improving corporate culture in the context of managing strategic changes at Poltavaoblenergo JSC.

**The main material of the study.** The corporate culture of an organisation, which is a complex phenomenon, exerts a significant influence on the functioning of the organisation itself and its development. This is particularly pertinent in the context of the introduction of strategic changes and the establishment of a change management system. The difficulty in establishing a corporate culture that facilitates the achievement of these objectives lies in the fact that, in order to maximize profitability, management must recognize the importance of aligning the corporate culture with the desired direction. This culture is the intangible foundation upon which the organisation's development, strategic development and continuous improvement, and, when necessary, the introduction of strategic changes, are based.

In addition, the formation of this type of corporate culture for energy companies, in particular Poltavaoblenergo JSC, which has both individual behaviour and common values, is possible only as a result of the consistent formation of a holistic system of views, beliefs and norms of such professional behaviour, which includes a personal internal culture of orientation of the company's management and all personnel to the introduction and implementation of strategic changes in the context of creating an appropriate change management system. Thus, improvement of the existing corporate culture of Poltavaoblenergo JSC in the context of its contribution to the fulfilment of these tasks should start with each employee, and this culture should be humanistic and responsible in its principles.

This paper presents the author's definition of corporate culture, which serves as the foundation for the proposed approach to its enhancement. Corporate culture can be conceptualised as a fundamental aspect of an organisation's internal environment. It facilitates optimal internal integration and external adaptation, and it represents an integral feature of the organisation's developmental stage. It is constituted by the adherence to the principles and constitutes the outcome of the interpersonal interaction of the organisation's members in the process of its evolutionary development and purposeful influence of the management. It encompasses both implicit (beliefs, values, principles, socio-psychological climate) and explicit (documentary and regulatory support for management, symbols, traditions, image, brand) components. As for the main stages of the process

of improving the corporate culture of Poltavaoblenergo JSC in accordance with the compliance-oriented approach proposed by the author, they are as follows.

The first stage of improving the corporate culture of Poltavaoblenergo JSC should be a qualitative and quantitative assessment of the existing and desired corporate culture. For the qualitative and quantitative assessment of the corporate culture of Poltavaoblenergo JSC, the following hypothesis will be used: the corporate culture of a company is a complex phenomenon that has a corresponding structure and cannot be fully attributed to only one type of corporate culture.

Following an in-depth examination of a range of literary sources, the author proceeded to delineate a multidimensional typology of corporate cultures, with a particular emphasis on the role of distinct characteristics. However, in this proposed approach, the typology of corporate culture, developed by two American researchers, Kim Cameron and Robert Quinn, is the focus. This typology is based on a competing system of values, which allows for the distinction of four types of culture. As outlined in the study conducted by K. S. Cameron and R. E. Quinn, as detailed in their publication, "Diagnosing and Changing Organizational Culture", the emergence of contrasting values gives rise to dualities such as flexibility and stability, as well as an internal and external orientation. These dualities were identified as the most pivotal in determining the success of an organisation. The polarities form a quadrant with four types of culture: clan (or paternalistic); adhocratic (or venture); hierarchical (or bureaucratic); market (or entrepreneurial) [10]. The expert method was used to quantify and qualitatively assess the structure of the existing and desired corporate culture of Poltavaoblenergo JSC. The evaluation of the components of the corporate culture of Poltavaoblenergo JSC was carried out on the basis of the developed questionnaire and evaluation tables, which provide for filling in the scores for six points. Each item has four alternatives (A, B, C, and D), among which 100 points are distributed.

In general, the current corporate culture of Poltavaoblenergo JSC is characterised by a pronounced dominance of a hierarchical culture with clearly formalised and structured workplaces. Employees are managed through formalised procedures. Managers and supervisors are rational coordinators and organisers who are critical to maintaining the smooth running of the business and continuity of work with suppliers. In addition to the hierarchical type, the corporate culture of Poltavaoblenergo JSC is characterised by an average level of expression of the clan and market types of culture. The adhocratic type of corporate culture is the weakest, which corresponds to the company's orientation towards introduction and implementation of strategic changes, as well as overcoming resistance to these changes.

Thus, the corporate culture of Poltavaoblenergo JSC is heterogeneous and unbalanced, since all four types of corporate culture have different strengths. At the same time, the corporate culture of Poltavaoblenergo JSC needs to be compatible with the requirements of the external environment in which it operates.

Subsequently, a comparison was conducted between the prevailing and desired corporate cultures of Poltavaoblenergo JSC (Table 1).

Table 1

**Comparative analysis of current and desired corporate culture profiles of Poltavaoblenergo JSC**

Profile of the current corporate culture of Poltavaoblenergo JSC	Profile of the desired corporate culture of Poltavaoblenergo JSC
1	2
<b>1. The dominant type of corporate culture and its features</b>	
Hierarchical type of corporate culture: - A formalised and structured workplace, with the work of hired staff managed by formalised procedures; - managers and leaders are rational coordinators and organisers; - the company is united by formal rules and official policies; - success is defined in terms of reliable deliveries, clear schedules and low costs; - managing employees is about providing job security and long-term predictability; - the company's long-term plans are to ensure stability and uninterrupted profitable operations.	Market type of corporate culture: - The company is result-oriented, and the main concern should be the fulfilment of the task; - the company's executives and managers are strong managers and fierce competitors, unwavering and demanding; - the company is united by a focus on the desire to win; - success is defined in terms of market penetration and market share gains, important competitive pricing and market leadership; - employees should be motivated and compete with each other; - the focus of a long-term strategy should be on competitive actions and solving tasks.

1	2
<b>2. The strength of corporate culture types in the profile</b>	
1. Hierarchical type – 50 points; 2. Clan type – 22 points; 3. Market type – 20 points; 4. Adhocratic type - 8 points.	1. Market type – 41 points; 2. Clan type – 22 points; 3. Hierarchical type – 22 points; 4. Adhocratic type - 15 points
<b>3. Homogeneity of corporate culture</b>	
Today's corporate culture is somewhat heterogeneous and unbalanced, as all four types of corporate culture have different strengths.	The desired corporate culture is characterised by homogeneity and balance, as attention is focused on each of the four types of culture.
<b>4. Consistency of corporate culture</b>	
Corporate culture is coherent because strategy, leadership style, reward systems, success criteria, dominant company characteristics and approaches to human resources management tend to emphasise the same set of cultural values.	
<b>5. Performance criteria that are focused on according to the dominant type of corporate culture</b>	
- Internal control and integration; - control and stability; - profitability; - timeliness; - smooth operation.	- External positioning and differentiation; - control and stability; - market share; - achievement of goals.
<b>6. Competing values of total quality management (TQM)</b>	
- Detect and measure errors; - control processes; - systematically solve problems; - apply quality tools.	- Measure consumer preferences; - increase productivity; - to carry out a creative partnership; - increase competitiveness; - attract consumers and suppliers.

*Source: compiled by the author*

The analysis of the corporate culture profiles of Poltavaoblenergo JSC revealed a certain discrepancy between the profiles of the current and desired culture, which in turn gives a clear idea of what issues should be focused on.

Therefore, the next stage of improvement is to identify the necessary areas for improving the corporate culture of Poltavaoblenergo JSC, which would facilitate the implementation of strategic changes (Table 2).

The next stage is the development of specific measures to improve the corporate culture of Poltavaoblenergo JSC, which, in author's opinion, will direct it to the introduction and implementation of strategic changes and should be based on three classical principles of compliance: regulatory documents (codes of conduct, policies, procedures, etc.); training and communication work aimed at shaping the corporate culture; control and audit of the implementation of strategic changes. Therefore, in accordance with the above list of necessary areas for improving the corporate culture, a list of alternative measures to improve the corporate culture of Poltavaoblenergo JSC was formed to facilitate the development and implementation of strategic changes. In total, 10 alternative measures were formed, which primarily reflect the management culture, production and sales culture, personnel development culture, and information policy.

In the subsequent phase, the mean value of the expert evaluations for each alternative was determined, as illustrated in Table 3.

It was thus determined that alternatives 3, 1 and 10 were the most suitable among the priority alternatives. The priority measures were subdivided into two categories: those pertaining to the management of personnel in the context of organisational change and those aimed at ensuring compliance in order to safeguard the enterprise from established risks.

**Conclusions.** The formation of this type of corporate culture for energy companies, in particular Poltavaoblenergo JSC, which is characterised by both individual behaviour and common values, is possible only as a result of the consistent formation of a holistic system of views, beliefs and norms of such professional behaviour, which includes both the personal internal culture of orientation of the management and all company personnel to the introduction and implementation of strategic changes in the context of creating an appropriate change management system. Thus, improvement of the existing corporate culture of Poltavaoblenergo JSC in the context of its contribution to the fulfilment of these tasks should start with each employee, and this culture should be humanistic and responsible in its principles.

Table 2

**Proposed directions for improving the corporate culture of Poltavaoblenergo JSC**

<b>Clan culture</b>	<b>Adhocratic culture</b>
<ul style="list-style-type: none"> <li>■ Increase;</li> <li>- decrease;</li> <li>- remain at the current level.</li> </ul>	<ul style="list-style-type: none"> <li>■ Increase;</li> <li>- decrease;</li> <li>- remain at the current level.</li> </ul>
<p>Envisages the following:</p> <ul style="list-style-type: none"> <li>- Creation of a better moral climate;</li> <li>- preservation of the values of the collective spirit</li> <li>- demonstration of management's concern for employees</li> <li>- more tangible recognition of employees' merits;</li> <li>- development of the personality of each employee;</li> <li>- the need for management to meet with employees;</li> <li>- encouraging teamwork, participation, involvement and personal initiative of employees;</li> <li>- creation of a high level of trust;</li> <li>- encouraging self-management;</li> <li>- more communication at parallel levels of management.</li> </ul>	<p>Envisages the following:</p> <ul style="list-style-type: none"> <li>- Return of dynamism;</li> <li>- creation of conditions in which it is safe to take risks;</li> <li>- encouraging creative alternatives</li> <li>- building flexibility and adaptability</li> <li>- testing new ideas;</li> <li>- transition of the enterprise to the rank of innovator;</li> <li>- directing the team towards a dynamic, new, innovative direction of work;</li> <li>- encouraging innovation, creativity and innovation among employees;</li> <li>- tolerance of mistakes made for the first time;</li> <li>- listening more attentively to customers and studying their needs.</li> </ul>
<b>Hierarchical culture</b>	<b>Market culture</b>
<ul style="list-style-type: none"> <li>■ Increase;</li> <li>- decrease;</li> <li>- remain at the current level.</li> </ul>	<ul style="list-style-type: none"> <li>■ Increase;</li> <li>- decrease;</li> <li>- remain at the current level.</li> </ul>
<p>Envisages the following:</p> <ul style="list-style-type: none"> <li>- Improvement of the organisational structure to reduce its "excessive bureaucratisation";</li> <li>- elimination of unnecessary formal rules and procedures, their qualitative and quantitative change;</li> <li>- improving the existing regulatory framework on corporate culture by reviewing and amending the Code of Corporate Culture, Code of Business Conduct for Employees, Code of Relations with Customers and Business Partners;</li> <li>- elimination of unnecessary reporting;</li> <li>- reduction in the number of inspections and bureaucratic red tape;</li> <li>- elimination of bureaucratic paperwork;</li> <li>- weakening of micromanagement;</li> <li>- elimination of unnecessary restrictions;</li> <li>- more decentralised decisions.</li> </ul>	<p>Envisages the following:</p> <ul style="list-style-type: none"> <li>- Management's focus on achieving results and fulfilling objectives;</li> <li>- focus on competitive pricing and market leadership;</li> <li>- adjustments to the external focus and differentiation combined with the required level of stability and control;</li> <li>- adjustment of the focus of the long-term strategy on competitive actions, solving tasks and achieving measurable goals;</li> <li>- maintaining the desire to win;</li> <li>- focus on key objectives;</li> <li>- development of a system of effective employee motivation;</li> <li>- encouraging employees' commitment.</li> </ul>

Source: compiled by the author

Table 3

**Alternative measures for the formation of a corporate culture that will facilitate the implementation and realisation of strategic changes at Poltavaoblenergo JSC**

<b>Alternative</b>	<b>Results of calculations by criteria, points</b>	
	<b>Importance</b>	<b>Simplicity of implementation</b>
1	2	3
Improving the work of the company's Training Centre to create a system of staff training to prepare them for work in the new environment and in the context of strategic changes.	2,75	2,375
Updating information on the corporate website.	2,125	2,125
Improvement of the company's overall management system with the formation of a change management system and a team of change leaders - like-minded people who support the intention to implement strategic changes.	2,85	2,5
Conducting explanatory work on certain strategic changes in the company - organising seminars and meetings.	2,375	1,625

Involve opponents of change in the planning of the strategic change process.	1,625	2,75
Analysis and classification of the causes and types of resistance.	2,25	2,875
Developing measures to overcome various types of resistance to strategic change.	2,25	2,625
Determining the philosophy and developing the company's Strategic Change Policy.	1,375	2,75
Developing a programme to adapt staff to strategic changes.	2,35	1,75
Implementation of compliance principles for the implementation of strategic changes through the introduction of internal control, which monitors compliance with the requirements of legislation, regulations, rules and standards of supervisory authorities, industry associations, codes of conduct and risk management.	2,65	1,5

Source: compiled by the author

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**Oleksandr Pavliy**, Postgraduate student, Poltava University of Economics and Trade. **Compliance-oriented approach to corporate culture improvement in the context of strategic change management at Poltavaoblenergo JSC.**

The article considers the advantages of implementing a compliance-oriented approach to improving the corporate culture of JSC 'Poltavaoblenergo' in the context of managing strategic changes of the company. The results of the expert quantitative and qualitative assessment of the corporate culture of JSC 'Poltavaoblenergo' are presented. It has been established that the current corporate culture of JSC 'Poltavaoblenergo' is characterised by a pronounced dominance of the hierarchical type of culture with clearly formalised and structured workplaces. The work of hired personnel is managed by means of formalised procedures. The article compares the features of the dominant types of corporate culture in the current and desired profiles of the company's culture. Alternative measures for the formation of corporate culture, which will facilitate the implementation and realisation of strategic changes of JSC 'Poltavaoblenergo', are proposed. It is concluded that the improvement of the existing corporate culture of JSC 'Poltavaoblenergo' in the context of its contribution to the implementation of these tasks should begin with each employee, and this culture should be humanistic and responsible in its principles. **Keywords:** changes, compliance management, strategic changes, corporate culture, strategic change management, compliance-oriented approach to management.

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**Павлій Олександр Вячеславович**, аспірант, Полтавський університет економіки і торгівлі. **Комплаєнс-орієнтований підхід до удосконалення корпоративної культури в контексті управління стратегічними змінами АТ «Полтаваобленерго».**

У статті розглянуто переваги впровадження комплаєнс-орієнтованого підходу до вдосконалення корпоративної культури АТ «Полтаваобленерго» в контексті управління стратегічними змінами компанії. Запропоновано розроблений у статті комплаєнс-орієнтований підхід, який на основі принципів комплаєнсу дозволив сформулювати конкретні завдання, напрями та заходи щодо вдосконалення існуючої корпоративної культури АТ «Полтаваобленерго» з метою спрямування її на впровадження та реалізацію стратегічних змін. Запропоновано визначення корпоративної культури, яке буде покладено в основу розробленого нами підходу до її вдосконалення - це базовий елемент внутрішнього середовища організації, який забезпечує оптимальну внутрішню інтеграцію та зовнішню адаптацію і виступає інтегральною характеристикою рівня її розвитку; формується на основі дотримання принципів і є результатом міжособистісної взаємодії членів організації в процесі її еволюційного розвитку та цілеспрямованого впливу керівництва. У публікації представлено результати кількісної та якісної оцінки корпоративної культури АТ «Полтаваобленерго», здійсненої експертним методом. Аналіз профілів корпоративної культури АТ «Полтаваобленерго» виявив певну розбіжність між профілями поточної та бажаної культури, що, в свою чергу, дає чітке уявлення про те, на яких питаннях слід зосередити увагу. Встановлено, що поточна корпоративна культура АТ «Полтаваобленерго» характеризується яскраво вираженим домінуванням ієрархічного типу культури з чітко формалізованими та структурованими робочими місцями. Управління роботою найманого персоналу здійснюється за допомогою формалізованих процедур. Проведено порівняння особливостей домінуючих типів корпоративної культури в поточному та бажаному профілях культури компанії. Запропоновано альтернативні заходи щодо формування корпоративної культури, які сприятимуть впровадженню та реалізації стратегічних змін на АТ «Полтаваобленерго». Зроблено висновок, що вдосконалення існуючої корпоративної культури АТ «Полтаваобленерго» в контексті її внеску в реалізацію зазначених завдань має починатися з кожного працівника, і ця культура має бути гуманістичною та відповідальною за своїми принципами.

**Ключові слова:** зміни, комплаєнс-менеджмент, стратегічні зміни, корпоративна культура, управління стратегічними змінами, комплаєнс-орієнтований підхід до управління.