

e-mentor

DWUMIESIĘCZNIK SZKOŁY GŁÓWNEJ HANDLOWEJ W WARSZAWIE
WSPÓŁWYDAWCA: FUNDACJA PROMOCJI I AKREDYTACJ KIERUNKÓW EKONOMICZNYCH

2022, nr 4 (96)



Niewierko, M. (2022). External and global, or internal and local? Which main factors shape the organisational culture of shared service centres of transnational corporations in Poland? *e-mentor*, 4(96), 48–59. <https://doi.org/10.15219/em96.1579>



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External and global, or internal and local? Which main factors shape the organisational culture of shared service centres of transnational corporations in Poland?

Abstract

Organisational culture has been the topic of research and in-depth analysis for around fifty years, emphasising the multifaceted nature and operationalisation challenges of organisational culture. Studies on its manifestations (i.e. values, behaviours, symbols) and functions have been conducted in relation to corporations, perceived as one entity rather than its subsidiaries. The aim of this article is to investigate the factors shaping the organisational culture of the growing number of shared service centres (SSC) of transnational corporations in Poland, an area that has not yet been thoroughly explored. The article is both theoretical and empirical, with the theoretical part devoted to the characteristics of the growing numbers of SSCs in Poland and a comprehensive classification of environmental factors in which SSCs function, while in the empirical part the author conducted statistical tests regarding the choice of dominant factors shaping SSC culture. A practical dimension of the study is the ranking list of factors shaping the SSC organisational culture: at the top of the rank are the factors related to the activity profile (both for the SSC and parent company) and human capital factors (age, competences, qualifications, employee gender both for the SSC and the parent company). The reverse approach to culture, concentrating more on the process of shaping it rather than an analysis of the actual state and the specificity of the culture, brings added value to the study.

Keywords: organisational culture, factors shaping organisational culture, shared service center (SSC), parent company, globalisation

Introduction

We live in a time of black swans and the era of VUCA (volatility, uncertainty, complexity, ambiguity), for which the changeability and unpredictability of market factors, to some extent even chaos, have become a new order and a synonym of “the new normal”. The context of permanent change and global interdependencies affects economic entities for which a common pillar of their activities is the permeability of physical boundaries, such as time and space, national, economic, but also abstract ones, such as cultural norms and values. Consequently, the main focus of managing a company shifts to its internal environment, which, if properly managed, can help a company prepare for global challenges: “The secret to achieving success is not to anticipate the future, but to build an organisation that will function in an unpredictable future” (Hammer, 1999, p. 160). Changes and interdependencies, both of a global and local nature, are particularly visible in organisational culture, defined as “a set of dominant values and norms of behaviour that are characteristic of a given organisation and built on assumptions on the nature of reality and manifested through artifacts – external, artificial creations of a given culture” (Kostera, 2004, p. 593).

The aim of this article is to analyse the main factors shaping organisational culture for the growing number of shared service centres (SSC) of transnational corporations in Poland. For several years Poland has been the most-chosen country for locating business

services in Europe, including shared service centres as a part of the business services that are one of the most dynamically developing elements of the Polish economy, the so-called high opportunity sector. In the latest A. T. Kearney Global Service Location Index, Top 2021 (Kearney, 2021) ranking of the most-chosen location countries for outsourcing services, Poland came 14th, ahead of other European countries: Germany (16th), Bulgaria (17th), Portugal (18th), Georgia (19th) and Latvia, which closes the top twenty. For several years the leaders of the ranking have been India, China and Malaysia, respectively. One of the most important factors influencing the decision to outsource some processes to SSCs in Poland are the cultural conditions (the so-called “cultural proximity”) of Poland.

Although organisational culture, its importance and impact on enterprise management have been well presented in Polish and foreign literature, the area of shaping this culture through the influence of local and global, or internal and external factors has not yet been sufficiently systematised and researched.

The article is composed of theoretical and empirical parts. The theory itself is divided into 2 parts: development of the concept and the meaning of organisational culture in the former, and the characteristics of SSCs in Poland and a catalogue of factors influencing SSCs’ organisational culture in the latter. The empirical part is devoted to the statistical inference for the choice of the dominant factors shaping SSC culture. The findings are accompanied by some corrective actions for further research in order to obtain clearer results.

Organisational culture and the characteristic of shared service centres

The first references to organisational culture without its literal definition appeared in scientific literature at the turn of the 19th and 20th centuries and referred to team cooperation, the authority of superiors, the role of national values and thus the perceptible atmosphere at work. F. W. Taylor and H. Fayol identified some “default assumptions of culture” in organisations: Taylor referred to work consistent with “national efficiency” identifying management with national values, while Fayol referred to “team spirit” as a source of harmony and cooperation (Sułkowski, 2012, s. 17). Ch. I. Barnard, in turn, pointed to the authority of managers in setting moral imperatives, i.e. the role of management in promoting the highest organisational values. Barnard emphasised that managers, in order to ensure a pragmatic goal, i.e. to achieve the highest possible organisational effectiveness – have a duty to inculcate a moral goal in their subordinate employees. To achieve this they have to learn to go beyond narrowly understood self-interest and make ethical obligations towards society (Wojtysiak-Kotlarski, 2011, s. 122). The second half of the 20th century was a time of economic boom, but also a time of “prosperity” in the context of research on organisational culture. Cultural factors began to be taken into account in

economic analyses, e.g. comparative studies of the industrialisation process of developing countries, and in management sciences a discipline of intercultural management was distinguished.

Organisational culture was finally defined by the Canadian psychologist and physician E. Jacques as a way of thinking and acting that is shared more or less by all employees, which new members of the organisation have to learn and at least partially accept in order to be accepted themselves (Jacques, 1952). Since then, organisational culture has been given the role of a company’s specific DNA, a set of its unique features that are the foundation of formal organisational solutions.

Today, in the first half of the 21st century, the interest of organisational culture is mainly focused on researching the link between this culture and knowledge sharing, organisational innovation or a competitive advantage. Although this relation is not questionable, the question still remains as to how to rank, if possible, the most important features and factors of a strong culture (Azeem et al., 2021).

Organisational culture, its importance and influence in management, have a well-established position in Polish and foreign literature. Culture is the foundation of people’s activity, the determinant of the boundaries of the organisations they establish and the source of their identity and behaviour (Boski, 2022). Culture is a part of many areas and processes in an organisation, being a kind of universal medium in which organisations are immersed. The study of organisational culture is characterised by a multi-directional relationship with other subsystems of the organisation, such as strategy or human resource management (Czainska, 2013). Organisational culture is neither directly observable nor always made aware of, which is why its study is carried out through other variables – descriptors that include basic assumptions, values and norms as well as artifacts, i.e. a combination of behaviour, language and symbols (Bjørge et al., 2017; Hofstede et al., 2010; Schein, 1985).

The description of the components of organisational culture is largely based on the iceberg model by E. Schein and the onion model (or the onion diagram) of culture by G. Hofstede. In E. Schein’s iceberg model, a pillar of culture that is completely invisible and often unconscious is made up of basic assumptions that are expressed in the approach to nature, time, role women, truth, space. The next layer of the model belongs to values, which are partially visible manifestations of culture. This is just the tip of the iceberg, so the most visible and often physical parts of culture are artifacts, such as language, outfit, things and symbols. Schein’s iceberg model is based on the Freudian concept of personality, where culture is embedded in a realm of basic assumptions, of which we are usually unaware, unless they are violated.

Contrary to E. Schein, G. Hofstede pointed out that cultures differ to a large extent through practices and behaviours resulting from different interpretations of the same values. G. Hofstede presented the structure

of culture in the form of an onion model (or onion diagram) with overlapping layers. Each of the layers shows a given manifestation, that is:

- values (central layer of the model): unchanged or hardly changing throughout life and one's professional career;
- practices, heroes (layers surrounding values): changing more often than values;
- symbols (outer, last layer): the most susceptible to change manifestations of culture.

The above analytical complexities constitute one of the major research problems with the organisational culture: the multitude of its theory make a real "research burden" in the field of organisational culture, which significantly hinders its operationalisation (Sułkowski, 2012).

The research on organisational culture can be divided into two main perspectives. In the first one organisational culture is examined from the perspective of the degree to which it affects the effectiveness of the company's operations. The research into this trend focuses on identifying the features of organisational culture that influence the company's market success and the perception of culture as one of the intangible resources influencing the value of the enterprise. In this approach the organisational culture is analysed together with the organisation's strategy, goals, and vision of development (Cameron & Quinn, 2015; Jabłoński & Jabłoński, 2005). In the second perspective the essence of the perception of organisational culture is the identity of the group, which is distinctive of the behaviour of an organisation's members. This perspective largely uses research in the field of cultural differences and intercultural management (Hampden-Turner & Trompenaars, 1993; Rozkwitalska, 2011) and is based on the achievements of other disciplines of social sciences (i.e. anthropology, sociology, psychology) in the process of shaping cultural processes. In this approach, unlike in the former one, the focus is on the analysis of coexisting, and equitable cultures that change depending on national, geographical and historical factors. For both the first and the second perspective, the topic of research was the organisational culture of transnational corporations, also called corporate culture.

Literature does not provide a separate definition or research perspective for the organisational culture of shared service centres. SSCs are separate organisational units that ensure the support processes entrusted to them, owning dedicated resources to do so, which is why SSCs operate as independent business ventures. The essence of creating SSCs is to stop the duplication of functions deployed in other organisational units within an organisation. Historically, the first SSCs were created in the 1980s in corporations, although nowadays many other types of organisations (i.e. local authorities) also create their own SSCs. The most common processes implemented by SSCs include: customer service, finance and banking, IT support, HR and payroll services, data and documentation management and supply chain management. SSCs

provide services within one narrow specialisation or implement several business processes at once.

In the case of SSC organisational culture its specific nature is due to the coexistence of two bipolar cultural phenomena: on the one hand global values, a culture of openness, inclusiveness and cultural diversity, which is the result of connecting different communities in transnational cooperation networks, and on the other a culture strongly embedded in a framework of narrow specialisations and processes (siloes) within SSCs, which may distract employees from the intended, transnational vision of culture and the knowledge of its global values.

SSCs are a part of the business services sector (BSS), one of the most dynamically developing in Poland. The share of the BSS sector in total level of employment in the enterprise sector increased to 5.6% in 2021. Employment in BSS also increased during the pandemic, while total employment in the enterprise sector decreased by 2.0% (ABSL, 2021, p. 46). According to ABSL (ABSL, 2021, p. 30) in the first quarter of 2021 there were 1602 different types of centres, such as SSC, IT, R&D and BPO centres (business process operations), all belonging to the business services sector. According to the author's own research there are 256 shared service centres that are subsidiaries of transnational corporations in Poland.

The main research directions regarding SSCs in Polish literature concern cost optimisation, restructuring, formal and legal issues for the process of establishing and managing SSCs by local authorities (Garczarek, 2016; Łukaszczyk, 2018, Modrzyński et al., 2018), location factors, accessibility and qualifications of local employees in Poland, mainly in the area of IT and finance (Panczyj & Gondek, 2008). In foreign literature this is the analysis of centralisation, specialisation and control mechanisms in SSCs (Quinn et al., 2000; Richter, 2021), the role of branches in the transfer of knowledge from headquarters, as well as to other branches within the capital structure (Earley & Mosakowski, 2017). Therefore, analysis of the factors influencing organisational culture is still a research gap, and exploring this area may be a theoretical and practical contribution.

Factors shaping the organisational culture of shared service centres of transnational corporations in Poland

"In the beginning there was the environment", writes B. R. Kuc (2015, p. 92), emphasising the influence of the environment and its factors on the development and decline of organisations.

In the case of factors shaping the organisational culture of shared service centres, the author's goal was to develop a comprehensive list of factors that would allow for a precise determination of factors either from the external or internal environment of the SSC or its parent company. It has become a central outcome in the current study of two raised questions:

External and global, or internal and local? ...

1. What specific factors shape the organisational culture of shared service centres of branches of transnational corporations?
2. Is there any dominant category of factors, e.g. external, internal or global, that has a greater impact on the organisational culture of shared service centres of transnational corporations than other categories?

Taking into account global interdependencies, the local context of both SSCs and their parent companies, as well as the division of factors into external and internal categories, a diagram of the environment and its factors that influence the organisational culture of shared service centres has been developed, as shown in Figure 1.

The diagram shows overlapping circles, which indicate connections – relationships between different environments. This approach seems to be the optimal way to obtain the most precise answers, indicating not only the factor itself, but also its source in the process of shaping an SSC's organisational culture. Not only does such a system correspond to contemporary socio-economic interdependencies, but it also results from the specificity of the way SSCs function, combining global trends with the market and cultural context of the parent company and shared service centre. This diagram perfectly illustrates that the SSC organisational culture is the result of blending the na-

ture of the factors with the type of environment, and is permanently adapted to the current challenges.

The environment of SSCs, but also of the vast majority of modern enterprises, is multi-layered: external and internal factors are dominated by global factors. The idea behind this approach was to present the interdependence of factors as an effect of the network nature of today's economy, and not of their hierarchy. Czainska (2013) points at the fluidity of the boundaries between the factors, and emphasises the difficulty in establishing the cause-effect relations between them. The approach presented in Figure 1 takes into account factors belonging to:

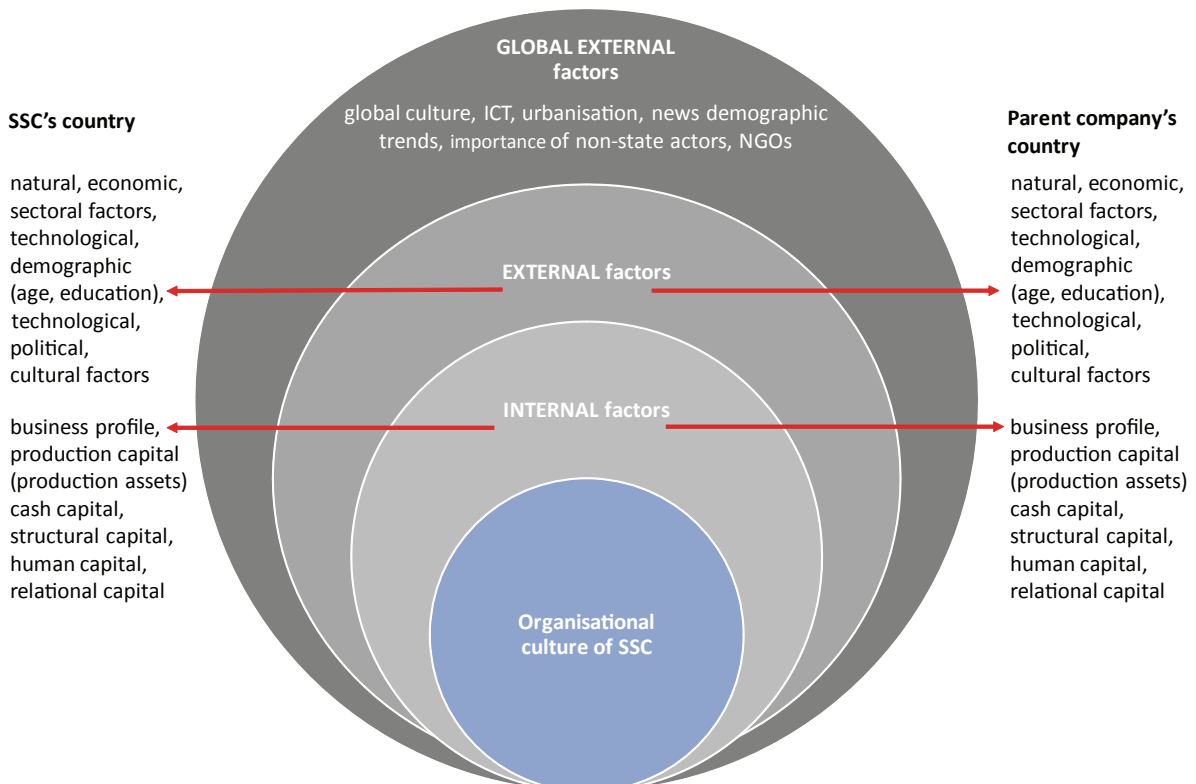
- the global external environment (megatrends);
- the external environment of SSCs and the parent company;
- the internal environment of SSCs and the parent company.

Global factors, called megatrends, cause comprehensive changes in the management, organisation and coordination of the activities of enterprises (Camdessus, 2019; Drożdż et al., 2020). The main ones are:

- the global culture, its multiculturalism, diversity and universalism of values, which also generates universal consumption patterns, influences the perception of the world in unified categories, and can also be a source of cultural stereotypes;

Figure 1

Diagram of the environment and its factors that influence the organisational culture of SSCs



Source: author's own work.

- information and communication technologies (ICT), using the robotisation of processes and artificial intelligence, supporting the development of smart cities, an economy based on knowledge and information, increasing the share of knowledge workers and qualified teams;
- progressive urbanisation, driven by mobility, which favours the emergence of multicultural cities as centres of life, business and cultural development;
- demographic trends, in particular a new generation entering the labour market, the expansion of the middle class, the education of women, all of which entail changes in the value system (i.e. family, work-life balance) and the common use of new technologies;
- the importance of non-state actors and non-governmental organisations, setting new rules in business relations, which increases the transparency of a corporation's activities.

As for factors derived from the external environment, both in the SSC's country and the parent company's country they refer to the factors' features (natural, technical, economic, social, cultural, political and legal factors, usually presented in the form of a "PEST" analysis), or the type of business environment (direct and indirect, internal and external, micro, mezzo and macroeconomic, national, sectoral and international).

Regarding the internal environment, the choice of its factors links with the resources and capital that are used to build a competitive advantage of the organisation (i.e. human, relational, cash, structural, production capital and business profile of the company). While external factors penetrate the interior of each organisation, affecting the majority of companies in a similar way, internal factors such as age or specific competences of employees can be a special distinguishing feature of a company, shaping its organisational culture. Of all internal factors, human capital seems the most specific for the SSC organisational culture. It is very comprehensive and englobes such features as age, gender, employees, nationality, competences and qualifications of employees and managers. One of the most characteristic features of the employment structure in SSCs is the young age of employees. ABSL data from 2021 indicates an increase in the share of the group of people aged 35–44 by 4 percentage points in overall employment in BSS (ABSL, 2021, p. 53). The above changes are accompanied by an increase in the share of specialist positions in the employment structure of centres and a decline in the share of lower-level positions, so-called „junior”, which confirms the organisational maturity trend of the entire sector.

Research methodology

The aim of the study was to select, where possible, the main factors shaping the organisational culture of shared service centres of transnational corporations

in Poland and to develop a so-called „short list” of factors that shape this culture. A second objective was to verify whether or not there is a dominant category of factors that has a greater impact on the organisational culture of SSCs than other categories. The starting point for further research was the development of a list of the most important external and internal factors shaping the organisational culture of SSCs on the basis of literature research. As a result a list of 31 factors was developed and is presented in Table 1.

The survey was conducted between January and February 2020 using a CAWI survey, which was sent once to a selected research group. This group consisted of experts and practitioners with insight into and knowledge about the organisational culture of shared service centres of transnational corporations, and with experience in managing it. The study was therefore an expert panel, with a deliberately selected research sample of 34 respondents, which included:

- employees of the SSC and the headquarters of the SSC in Poland (18 people);
- academics researching organisational culture (7 people);
- experts and partners of accounting and network companies (9 people).

The research was of a pilot nature: before conducting a full-scale study, including employees from over 250 SSCs in Poland, the author conducted a study on a small sample. The intention of the study was to check if the proposed research tool – the Likert scale, would give results that bring measurable answers through statistical tests.

The survey questionnaire consisted of 36 questions: 31 closed and 5 open. The closed questions were single-choice questions, which had to be marked on a 5-point Likert scale used in marketing research to measure beliefs and attitudes towards a given opinion. Open questions in the survey made it possible for the responders to enter their own answers – the factors that were not listed in the questionnaire, which was to ensure the possibility of obtaining a complete list of factors. The respondents' task was to express an opinion by responding to the statements regarding the impact of how the presented factors shape the SSC's organisational culture („the organisational culture of Shared Services Centres is shaped by factor x”). This was done by determining the degree to which a respondent agrees with a given statement. The intensity of the attitude – the degree of acceptance of the statements was measured using a 5-point scale, described verbally and numerically as follows:

1. Strongly disagree
2. Disagree
3. Neither agree nor disagree
4. Agree
5. Strongly agree.

The impact of factors shaping the organisational culture was applied to culture understood in a holistic and general way as a set of values, rules, behaviours, language and symbols characteristic of the organisation, and which shape the way of thinking and acting

External and global, or internal and local? ...

Table 1
Selected factors influencing the organisational culture of SSCs

No.	Categories of factors	Exemples of factors
1.	Category 1 EXTERNAL factors of the parent company's country	1.1. natural factors of the parent company's country (e.g. topography, water resources, raw materials)
2.		1.2. demographic factors of the parent company's country (e.g. age, education)
3.		1.3. technical and technological factors of the parent company's country (e.g. available technologies, artificial intelligence, robotics)
4.		1.4. sectoral factors of the parent company's country (e.g. buyers, suppliers, competition)
5.		1.5. economic factors of the parent company's country (e.g. GDP, inflation, unemployment, economic conditions)
6.		1.6. political and legal factors of the parent company's country (e.g. national policies and regulations)
7.		1.7. cultural factors of the parent company's country (e.g. national values, lifestyle, patterns of consumer behaviour, the role of the state, religion, tradition)
8.	Category 2 EXTERNAL factors of the SSC country	2.1. natural factors of the SSC country (e.g. topography, water resources, raw materials)
9.		2.2. demographic factors of the SSC country (e.g. age, education)
10.		2.3. technical and technological factors of the SSC country (e.g. available technologies, artificial intelligence, robotics)
11.		2.4. sectoral factors of the SSC country (e.g. buyers, suppliers, competition)
12.		2.5. economic factors of the SSC country (e.g. GDP, inflation, unemployment, economic conditions)
13.		2.6. political and legal factors of the SSC country (e.g. national policies and regulations)
14.		2.7. cultural factors of the SSC country (e.g. national values, lifestyle, patterns of consumer behaviour, the role of the state, religion, tradition)
15.	Category 3 EXTERNAL GLOBAL, common factors for both the SSC and parent company	3.1. global culture (dominant consumption model, unified tastes and model of life, multiculturalism)
16.		3.2. information technologies, ICT (e.g. information and communication technologies, Internet, automation and robotisation)
17.		3.3. urbanisation (e.g. megacities, smart city systems)
18.		3.4. new demographic trends (e.g. population growth, aging society, immigration, expansion of the middle class, education of women)
19.		3.5. growing importance of non-state actors and non-governmental organisations
20.	Category 4 INTERNAL factors of the parent company	4.1. business profile of the parent company
21.		4.2. production capital (production assets) of the parent company
22.		4.3. cash capital (funds at the disposal of the company)
23.		4.4. structural capital (e.g. organisational structure, hardware and software, databases, management processes)
24.		4.5. human capital (including employees, their knowledge, skills, competences)
25.		4.6. relational capital (e.g. relations of the organisation with clients, local governments, universities, associations)
26.	Category 5 INTERNAL factors of the SSC	5.1. business profile, services and process of the SSC
27.		5.2. production capital (production assets) of the SSC
28.		5.3. cash capital (funds at the disposal of the company)
29.		5.4. structural capital (e.g. organizational structure, hardware and software, databases, management processes)
30.		5.5. human capital (including employees, their knowledge, skills, competences)
31.		5.6. relational capital (e.g. relations of the organisation with clients, local governments, universities, associations)

Source: author's own work.

of its employees and distinguish the organisation from others. This definition was also presented in the questionnaire.

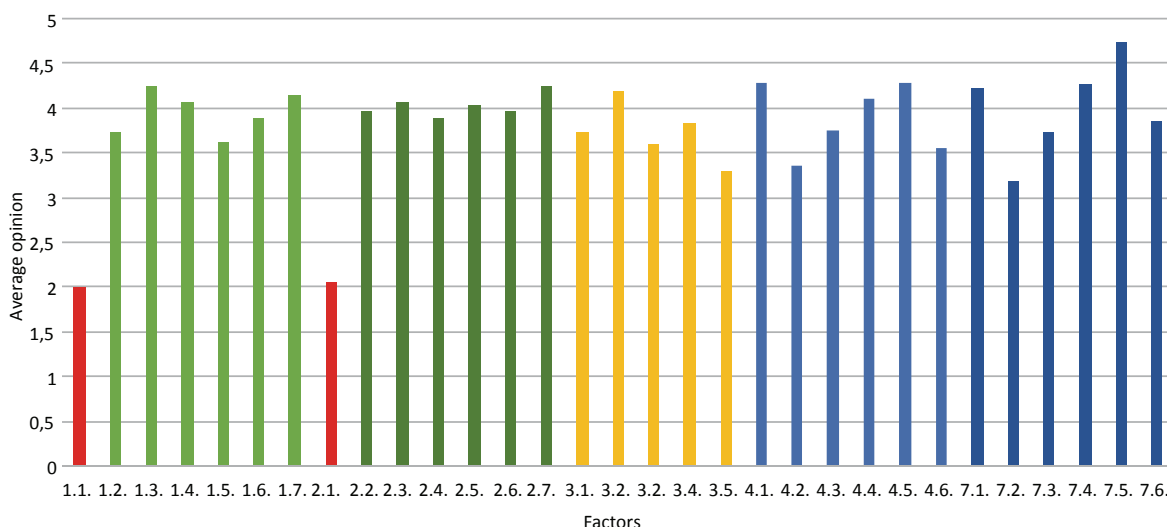
To develop the questionnaire the author analysed literature on the enterprise environment, taking into account the nature of the influencing factors: natural, technical, economic, social, cultural, political and legal, and the type of enterprise environment: direct and indirect, internal and external, micro, mezzo and macroeconomic, national, sectoral and international (Camdessus, 2019; Raich et al., 2011). This approach, dividing the origin of factors into external and internal, seems to be adequate in the case of research into sectors or narrower types of organisations. A similar perspective for the banking sector was adopted by

Kurkliński (2016), who proposed two categories of factors: a) intercultural factors for entities with foreign capital, and b) factors relating to a bank’s external relations.

Findings

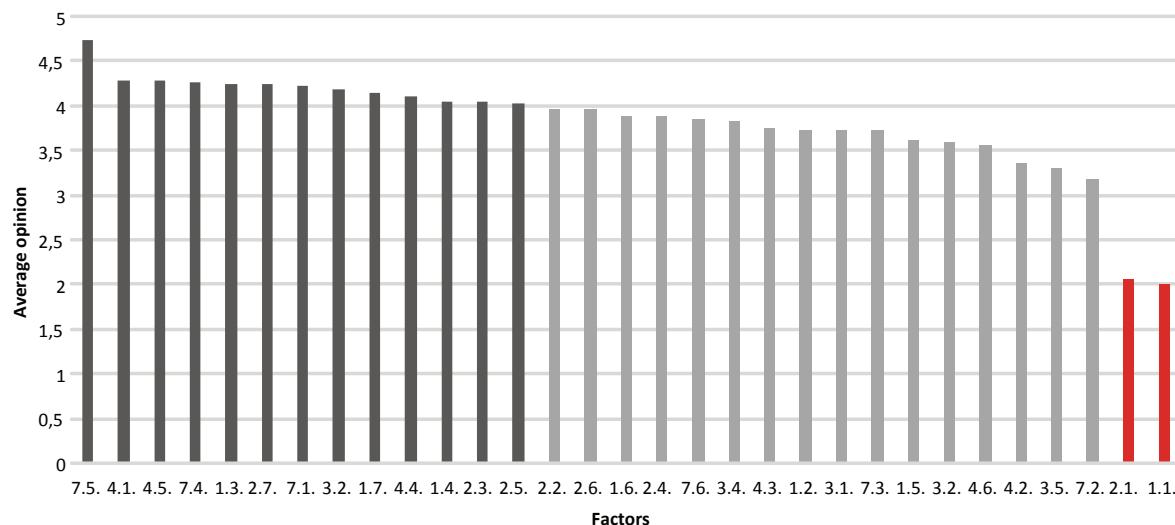
On the basis of the tested sample ($n = 34$), using statistical inference, the obtained results were verified as statistically significant and therefore not accidental. For this purpose statistical tests were conducted. Figure 2 presents the average results for each of the examined factors and Figure 3 presents the factors ranked from the one with the highest to the one with the lowest average.

Figure 2
Average results for factors that shape the organisational culture of SSCs



Source: author’s own work.

Figure 3
The ranking of factors that influence the organizational culture of SSCs



Source: author’s own work.

External and global, or internal and local? ...

Calculations of the average results show that only two factors: 1.1. (natural – environmental factors of the parent company’s country) and 2.1. (natural – natural factors of the SSC country) are clearly below the neutral value (value 3 “neither agree nor disagree” on the scale). The arithmetic average for the 16 factors is above 3 and below 4, while 13 factors obtained the average above 4. A result with an average greater than 3 after the test had been conducted would mean that a given factor had an influence on shaping the SSC’s organisational culture.

The significance level (α) for the tests performed was, as is most often the case with this type of test, at the level of 5% ($\alpha = 0.05$). The choice of the significance level (α) means the acceptable probability of making a type I error, resulting in rejecting the null statistical hypothesis (H0) when it is true (so-called “false positive”). In the case of this test it would mean

rejecting the hypothesis that the factor (x) shaping the SSC’s organisational culture had an average of 3, which would turn out to be false positive.

To verify the statistics hypotheses a Student t-test for one group was carried out, in which the average results from the conducted research were compared with the theoretical average adopted for the neutral answer “3” (“neither agree nor disagree”) on a 5-point scale. With this assumption it was checked whether for each factor the average response would be significantly higher than 3. Also, tests with a significance level of 5% ($\alpha = 0.05$) were carried out, their aim being to eliminate the factors of low significance, meaning those that have no impact on shaping the organisational culture of SSC. Table 2 shows the test results.

The analysis of test results, presented in Table 2, shows that the null statistical hypothesis H0: factor (x) shaping the SSC culture has an average of 3, and has

Table 2
Main factors shaping the organisational culture: p-value results

Factors tested (for $\alpha = 0.05$)	Factors average	p-value	Test result – potential rejection of the statistic hypothesis
1.1. natural factors of the parent company’s country (e.g. topography, water resources, raw materials)	2	0	Rejected
1.2. demographic factors of the parent company’s country (e.g. age, education)	3.74	0.98	Not rejected
1.3. technical and technological factors of the parent company’s country (e.g. available technologies, artificial intelligence, robotics)	4.24	1	Not rejected
1.4. sectoral factors of the parent company’s country (e.g. buyers, suppliers, competition)	4.06	1	Not rejected
1.5. economic factors of the parent company’s country (e.g. GDP, inflation, unemployment, economic conditions)	3.62	0.97	Not rejected
1.6. political and legal factors of the parent company’s country (e.g. national policies and regulations)	3.88	1	Not rejected
1.7. cultural factors of the parent company’s country (e.g. national values, lifestyle, patterns of consumer behaviour, the role of the state, religion, tradition)	4.15	1	Not rejected
2.1 natural factors of the SSC’s country (e.g. topography, water resources, raw materials)	2.06	0	Rejected
2.2. demographic factors of the SSC’s country (e.g. age, education)	3.97	1	Not rejected
2.3. technical and technological factors of the SSC’s country (e.g. available technologies, artificial intelligence, robotics)	4.06	1	Not rejected
2.4. sectoral factors of the SSC’s country (e.g. buyers, suppliers, competition)	3.88	1	Not rejected
2.5. economic factors of the SSC’s country (e.g. GDP, inflation, unemployment, economic conditions)	4.02	1	Not rejected
2.6. political and legal factors of the SSC’s country (e.g. national policies and regulations)	3.97	1	Not rejected
2.7. cultural factors of the SSC’s country (e.g. national values, lifestyle, patterns of consumer behaviour, the role of the state, religion, tradition)	4.24	1	Not rejected
3.1. global culture (dominant consumption model, unified tastes and model of life, multiculturalism)	3.74	1	Not rejected
3.2. information technologies, ICT (e.g. information and communication technologies, Internet, automation and robotisation)	4.18	1	Not rejected

Table 2 – continue

Factors tested (for alpha = 0.05)	Factors average	p-value	Test result – potential rejection of the statistic hypothesis
3.3. urbanisation (e.g. megacities, smart city systems)	3.59	0.93	Not rejected
3.4. new demographic trends (e.g. population growth, aging society, immigration, expansion of the middle class, education of women)	3.83	1	Not rejected
3.5. growing importance of non-state actors and non-governmental organisations	3.29	0.56	Not rejected
4.1. business profile of the parent company	4.29	1	Not rejected
4.2. production capital (production assets) of the parent company	3.35	0.64	Not rejected
4.3. cash capital (funds at the disposal of the company)	3.76	1	Not rejected
4.4. structural capital (e.g. organisational structure, hardware and software, databases, management processes)	4.12	1	Not rejected
4.5. human capital (including employees, their knowledge, skills, competences)	4.29	1	Not rejected
4.6. relational capital (e.g. relations of the organisation with clients, local governments, universities, associations)	3.56	0.98	Not rejected
5.1. business profile, services and process of the SSC	4.24	1	Not rejected
5.2. production capital (production assets) of the SSC	3.18	0.28	Not rejected
5.3. cash capital (funds at the disposal of the company)	3.74	1	Not rejected
5.4. structural capital (e.g. organisational structure, hardware and software, databases, management processes)	4.26	1	Not rejected
5.5. human capital (including employees, their knowledge, skills, competences)	4.74	1	Not rejected
5.6. relational capital (e.g. relations of the organisation with clients, local governments, universities, associations)	3.85	1	Not rejected

Source: author’s own work.

been confirmed for 29 out of 31 tested factors. The implementation of the goal, which was the selection of the main factors shaping the organisational culture of shared service centres of transnational corporations in Poland, came down to the selection of 29 out of 31 factors described in Table 2, which did not allow for the development of a so-called “short list” of factors.

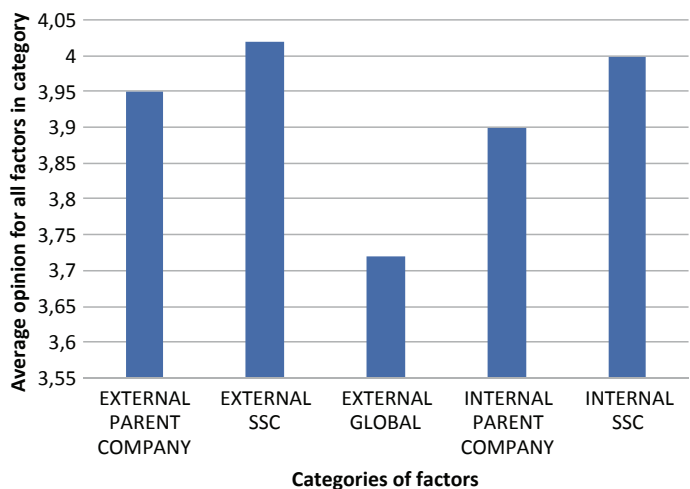
To achieve the second goal of the study, which was the selection of a dominant category of factors shaping the organisational culture of the SSC, two further t-Student tests were carried out. The first was a Student t-test for one group, which aim was to show that each of the five categories is important, i.e. that its arithmetic average is significantly greater than 3. Before the test, 2 irrelevant factors from the first test were rejected (1.1. and 2.1.), and then all the responses for a given group were counted. This showed that all categories are relevant, as shown in Figure 4.

Figure 4 shows that the average results of each category are significantly greater than 3. Additionally, one of the categories

of external factors (external SSC) and internal factors (internal SSC) are equal to or greater than 4. To compare the average results of the factor categories with

Figure 4

Comparison between the categories of external and internal factors shaping the organisational culture of SSCs



Source: author’s own work.

Table 3

Comparison of results across factor categories

	<i>p</i> -value for Category 1	<i>p</i> -value for Category 2	<i>p</i> -value for Category 3	<i>p</i> -value for Category 4	<i>p</i> -value for Category 5
<i>p</i> -value for Category 1		0.79	0.02	0.31	0.72
<i>p</i> -value for Category 2	0.21		0	0.09	0.4
<i>p</i> -value for Category 3	0.98	1		0.95	1
<i>p</i> -value for Category 4	0.68	0.91	0.05		0.86
<i>p</i> -value for Category 5	0.28	0.6	0	0.14	

Source: author's own work.

each other, a Student t-test was performed for two groups. Table 3 shows a comparison between the factor categories verifying the *p*-value for the hypothesis that the factor category in a given row has an average greater than the factor category in the column.

Based on the calculations in Table 3, the comparative results of the categories indicate that each category is in total greater than 3. Category 5 dominates only over category 3. After the statistical tests had been conducted, the results of the survey gave a relatively uniformly-averaged picture of the factors and factor categories that influence shaping of the SCC organisational culture.

Non-numeric responses in the survey

In addition to numeric values, the survey also provided non-numeric responses, with the possibility of giving factors other than those suggested. These factors constituted a low percentage of all responses: the responders indicated 7 external and 7 internal factors, but the vast majority of these factors coincided with the examples from the questionnaire, although they were named differently. By indicating these factors below the author puts greater emphasis on some aspects of a given factor (e.g. social culture, the

approach to women, the acceptance of minorities, freedom of expression as an element of national culture), or connecting the factor with the manifestation of the organisational culture, e.g. communication in a company, the time when a company was set up and the company's history as the manifestations of culture – its language and communication as well as shared memory and organisational myths. The factors entered by the respondents are presented in Table 4.

Discussion

The conducted research has its limitations, caused primarily by a limited research sample. However, the study was of a pilot nature, and its research results constitute the basis for further, in-depth scientific exploration. The study resulted in the division of some complex factors, with a large number of variables, into several simple ones. The future direction of the study is to examine the full range of factors that could be conducted on the employees of the SSCs' population, with a full range of positions: from juniors to top management. In order to eliminate errors in such a study, in which the number of tested factors as well as the number of respondents significantly increases, the described pilot study served as a verification and

Table 4

Non-numeric answers of the respondents

External factors (both for the SSC and parent company)	Number of responses	Internal factors (both for the SSC and parent company)	Number of responses
The social culture of the parent company's country	1	Date and the company's history	1
The approach to women, acceptance of minorities, freedom of expression	2	Internal communication in the company	2
Universities and other SSCs in the region / city and employment opportunities	2	Managers management style	2
Infrastructure in the SSC country	2	Competences of SSC employees, such as knowledge of foreign languages	2

Source: author's own work.

exploratory stage: it was not exhaustive, but the collected conclusions may constitute the basis for further scientific exploration. The additional scope of research could be done by:

1. Interviewing SSC employees, especially those on junior and specialist positions. The respondents in the study were from a group of experts and top managers, therefore they were not critical of the culture, and did not give opinions of it as a tool of manipulation, which is raised by Critical Management Studies (CMS) (Alvesson & Willmott, 1992; Krzyworzeka, 2012). Getting to know the opinions of employees on lower positions could have brought different results, atypical to the power of domination or cultural stereotypes.
2. Comparing the organisational cultures of SSCs broken down into types of services provided by the SSC, e.g. customer service, finance and banking, IT support, HR and payroll services. This would allow to study the discrepancy between values, principles or norms in different SSCs. This approach was mainly applied to different units in one organisation rather than between a group of similar organisations (Kamiński, 2020; Trice, 1993).
3. Expanding the factors' list by adding the impact of the pandemic. The described research was carried out before the pandemic broke out, that is why global health threats caused by the COVID-19 were not included in the questionnaire form. The crisis truly affected the organisation and culture of work, especially in the aspect of greater flexibility regarding the form, time and scope of work, as well as the appearance of health and safety requirements.

Conclusion

The conducted research presents an “ex-ante” approach focused on the process of shaping a given organisational culture, which seems less described in literature than the “ex-post” approach, concentrating on the character or role of the organisational culture.

An analysis of the SSC environment has revealed its complex nature. Under the conditions of a less predictable environment there is a need to adapt company strategies to new market conditions. Although organisational culture is not a product tailored to the current market needs, knowledge of the factors that are influential for this culture may help in interpreting the spectrum of the behaviour of employees, which in turn may help to develop tailored solutions for the organisation. The main conclusions of the study conducted by the author are the following:

1. In the study of factors influencing the SSC's organisational culture, the vast majority of the studied factors and factor categories received a similar response, which does not allow us to completely reject a greater number of factors,

or indicate a clear leader among the factor categories. Out of 31 factors only 2 were rejected, which consequently prevented the development of a so-called “short list” of factors shaping the SSC's organisational culture.

2. Factors with the greatest impact on shaping the SSC's organisational culture include those related to the activity profile (both for the SSC and parent company) and human capital (age, competences, qualifications, the gender of employees both for the SSC and parent company). The complex nature of these factors, especially in the case of human capital, with a simultaneous high response score, indicates the need for refinement, dividing such factors into simpler ones with only one variable (e.g. only age, only gender, only competences).
3. The selection of a large number of important factors influencing the shaping of the SSC's organisational culture could indicate a broad perception of the organisational culture. The effect of such a wide spectrum is the indication of a large number of factors from the internal and external environment of the company as those influencing the process of its shaping: in the study of main factors, 29% of respondents chose the two highest values on the scale (4 or 5), which indicate that a given factor definitely has or rather has an impact on shaping the SSC's organisational culture.
4. A pragmatic conclusion from the research also shows the need to change the structure of the questionnaire form so that each respondent chooses only one of the most important factors, instead of determining their weight on a scale. The next corrective action to be implemented is the decomposition of factors into simple ones. Instead of analysing the human capital factor it would be more appropriate to examine its individual elements, i.e. age, competences. This would allow for more expressive (statistically separate) answers and give clear results.

The study and the conclusions from the research show that culture is worth analysing, especially for narrow types of organisations that combine various elements of culture. Despite the fact that organisational culture has been well described for almost 80 years, not all its aspects have been equally explored. One such aspect is the issue of factors shaping the organisational culture of a growing number of shared service centres of transnational corporations in Poland. Poland is a destination country for SSCs in Central and Eastern Europe, with cultural and economic conditions pointing to Poland as a good hub for European, American and Asian investors who build centres of unique, specialised competences in shared service centres. The variety of processes supported in the SSCs, as well as the impact of many external and internal factors influencing the SSCs indicate that research conclusions can be generalised to other types of organisation.

The impact of culture on an enterprise is undeniable, the research challenge is to measure this impact and select culture descriptors. The hierarchy approach to the factors shaping organisational culture proposed in this article is an attempt to meet the research challenges and systematise this area of cultural management.

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