

Human Capital Management in the Wandering Context of Events – Challenges for the Managerial Staff

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Chapter 1

EMPLOYEE DEVELOPMENT AND COMPETENCY MANAGEMENT IN MNCs – A COMPARISON BETWEEN EASTERN AND WESTERN EUROPE

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1.1. Introduction

The business environment is constantly changing and this means that companies must invest in the development of employees and their competencies in order to function in newly emerging contexts. This is due to the fact that the adaptive and developmental capabilities of the organization depend on the adaptive and developmental efficacy of their employees. For this reason, two subfunctions of HRM, i.e. employee development (ED) and competency management (CM), are the subject of interest in this chapter. These are the types of personnel activities that seem to be of particular importance in the knowledge-based economy because they not only enable the achievement of intended performance results by organizations, but also determine their competitive position on the market.

These two HRM subfunctions and their relation with the financial results of the organization were considered in the context of multinational companies (MNCS). A review of literature in this area has led to the conclusion that when examining such relations, several basic variables should be taken into account. This concerns the variables that shape this context in a specific way in this kind of enterprises, and include the advancement of the HRM subfunction, its contribution level to the company's financial performance, the centralization of decisions at the level of headquarters (HQ), and the flows of knowledge & skills between the HQ and foreign subsidiaries (FSs).

The research in the range of the above-mentioned issues was conducted in various MNCs. Yet so far, not many of them were devoted exclusively to the MNCs created in Central Europe. Hence, **the goal of this chapter** is to identify the differences and

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similarities within the scope of ED and CM between local subsidiaries belonging to Central European MNCs, but located in Eastern and Western Europe. Therefore, at the outset, this chapter briefly reviews the literature on the variables describing ED and CM in MNCs. Next, the methodics of the empirical research is discussed and the results of this research presented. Finally, the last part is devoted to the formulation of the main conclusions.

1.2. Theoretical foundations for the variables describing ED & CM in MNCs

The relations between human resources management (HRM) and company performance have been the subject of research interest for several decades. Some researchers studied the overall relations of the HRM function with company performance (Boon, Den Hartog, and Lepak, 2019; Guest, Michie, Conway, and Sheehan, 2003; Katou and Budhwar, 2010; Kunasz and Zwiech, 2016; Stor, 2021, p. 125; Wright, Gardner, Moynihan, and Allen, 2005), while others were interested only in the selected HRM subfunctions. The general conclusion from these studies is that the appropriately selected HRM activities, tailored to the needs of both employees and organizations, can have a positive impact on the company's performance. This also applies to the two HRM subfunctions included in the title of this Chapter. The relations between employee development (ED) and the company's performance results (e.g. Ali, Bashir, and Mehreen, 2019; Garavan et al., 2021; Jacobs and Washington, 2003; Jangbahadur and Sharma, 2018; Kim, 2020; Moon and Choi, 2017; Selmer, Ebrahimi, and Mingtao, 2002), as well as the associations between competency management (CM) and the company's results (Ali et al., 2019; Hawi, Alkhodary, and Hashem, 2015; Kupczyk and Stor, 2017; Mendryk, 2016; Salman, Ganie, and Saleem, 2020; Stor and Haromszeki, 2021; Rakowska and Juana-Espinosa, 2021; Wojtczuk-Turek, 2014) were confirmed in various studies, including those with an emphasis on the financial performance of the organization (c.f. Farndale, Pai, Sparrow, and Scullion, 2014; Huselid, 1995; Malmström, Wincent, and Johansson, 2013; Salman et al., 2020; Stor and Haromszeki, 2021).

A single subfunction of HRM can be described by a variety of variables. Undoubtedly, the level of its advancement and its significance for the company's financial performance can be considered with such standard variables. It is worth noting that significance can be understood as a perceived contribution of a single HRM subfunction to the financial performance of a company and depends on its advancement level (Anzengruber, Goetz, Nold, and Woelfle, 2017; Becker, Huselid, and Ulrich, 2001; Malmström et al., 2013; Stor and Haromszeki, 2020). This means, therefore, that both ED and CM can be described by their advancement and contribution levels. At this point, one should mention that in this chapter, employee development is defined as activities that aim at preparing employees to perform work and take positions which are of higher responsibility. This involves providing the employee with knowledge and skills that may be used immediately on the

job or at some time in the future. In the research presented in a further section, it also covers training activities which are meant to upgrade employees' skills and knowledge in order to increase their efficiency and/or effectiveness. Regarding competency management, this is understood here as a set of activities aimed at identifying, acquiring, developing and retaining in the organization such employee competencies that support the company performance and enable the implementation of its strategic goals (Stor, 2016).

Since ED and CM were considered in the context of MNCs, the literature review conducted in this area led to the conclusion that three other variables play important roles in the description of these HRM subfunctions, i.e. centralization of decisions at the headquarters' (HQ) level and the flows of knowledge & skills between the HQ and foreign subsidiaries (FSs) in two directions: from the HQ to FS and from FS to the HQ. The research to date has focused, among others, on the general interdependence of centralization and autonomy within management science, research and practice (Young, Tavares, 2004), the positive and negative impact of the HRM centralization on knowledge sharing contingent upon situational factors (Fenton-O'Creevy, Gooderham, and Nordhaug, 2008), and the control mechanism used by the headquarters (Maatman and Meijerink, 2017). Against this background, researchers were also interested in the transfer of HRM knowledge and the learning functions of this process (Tsang, 1999), including the transfer of knowledge in the field of individual HRM subfunctions (Minbaeva, 2005), multilevel knowledge sharing constructs (Minbaeva, Pedersen, Björkman, and Fey, 2014), the effects of horizontal and vertical outflows of FS' knowledge (Fernandes, Griffith, and Lages, 2014), the importance of HRM knowledge transfer to the achieved organizational outcomes (Poór, Juhász, Machová, Bencsik, and Bilan, 2018) and standardization practices in different countries (Edwards, Sánchez-Mangas, Jalette, Lavelle, and Minbaeva, 2016). The results of all these studies led to the conclusion that in the relation between the HQ and the FS, the centralization practices and the direction of knowledge flows may be similar in selected or even in all subfunctions of HRM. It can therefore be assumed that related subfunctions, such as ED and CM, can show significant similarities in this respect.

So far, little research has focused on the above-mentioned phenomena in MNCs established in Central and Eastern Europe (Farndale and Sanders, 2017, p. 1630), particularly those countries that between the end of the World War II in 1945 and the end of the Cold War in 1991 were called the 'Socialist Bloc' or the Soviet Block because they made up the group of socialist countries under the influence and control of the Soviet Union. In most cases, the research on MNCs included organizations from developed countries (mostly from the West), whose foreign direct investment (FDI) was located in less developed countries (e.g. Brewster, 2007; Morley, Heraty, and Michailova, 2009; Wilkinson and Wood, 2017), and at the same time did not take a holistic view of the variables indicated here as describing a given subfunction of HRM to study them together. Therefore, it can be said that this is a specific research gap.

1.3. The empirical research methodics

As a result of the theoretical findings, the **main goal of the empirical research** was to determine whether there are identifiable regularities that differentiate, or make ED and CM similar, in Eastern Europe and Western Europe. To reach this goal the following **research questions** were formulated:

1. What are the advancement levels of ED and CM and their individual components?
2. What are the contribution levels of ED and CM to the company's financial results?
3. What are the relations between the HQ and its FSs in terms of the knowledge & skills flows and the centralization levels of ED and CM?
4. What is the relation between the advancement levels of ED and CM and the company's financial results?
5. How are the above phenomena shaped in Eastern Europe and Western Europe?

The literature review also led to the formulation of the following **hypotheses**:

- **H₁**: There is a positive correlation between the advancement level of ED and CM.
- **H₂**: There is a positive correlation between the contribution level of ED and CM to the company's financial results.
- **H₃**: There is a positive correlation between the centralization level of ED and CM.
- **H₄**: There is a positive correlation between the knowledge & skills transfer from the HQ to FS within ED and within CM.
- **H₅**: There is a positive correlation between the knowledge & skills transfer to the HQ from FS within ED and within CM.
- **H₆**: The higher the advancement level of ED, the better the company's financial results.
- **H₇**: The higher the advancement level of CM, the better the company's financial results.

The research was conducted in 2018, as part of a larger research project financed by the National Science Center¹, on a sample of 185 MNCs headquartered in Poland and with a dominant share of Polish capital, of which 83 had their foreign subsidiaries in Eastern Europe and 102 in Western Europe. The demarcation line between Eastern and Western Europe runs in accordance with the division used in the past to determine the countries that formed the two parts, the so-called Capitalist Bloc and Socialist (or Soviet) Bloc in Europe.

The structure of the surveyed population was diversified in terms of the profile of economic activity according to the ECBA (European Classification of Business

¹ Project No 2016/23/B/HS4/00686, entitled *Human resources as a strategic competitive factor of companies realizing foreign direct investment*.

Activity), the period of operation on the market, the size measured by the number of employees and the ownership structure of the shares, or resources of the foreign entities that were under the control of the Polish parent company. The respondents were those with the best knowledge on both business and HRM issues, i.e. HR managers (20.5%), HR directors (35.5%), managing directors (42.5%) and business owners (1.5%). In order to identify the phenomena of a cause-and-effect nature, they made an assessment of specific phenomena in the context of the last three years. The survey was commissioned for the ICAN Institute (the former publisher of the Harvard Business Review Poland). The study was performed using the CATI and CAWI methods.

The following measures were used to the particular variables incorporated in the research questions and tested hypotheses:

- the advancement levels of ED and CM were calculated as means of their composing elements (6 in ED – see Figure 1.1, and 8 in CM – see Figure 1.2), which were evaluated by the respondents in comparison to the general trends based on the best worldwide practices on a five-degree scale (see Tables 1.1 and 1.2);
- the contribution levels of ED and CM to the company's financial performance were appraised on a five-degree scale (see Tables 1.1 and 1.2);
- the relations between the HQ and FS were determined on the basis of three dimensions: the centralization levels of ED and CM practiced by the HQ toward the FS, and the significance of knowledge & skills transfer within EPA and ED in two directions, i.e. (1) from the HQ to its FS, and (2) from a FS to its HQ; the respondents used two five-degree scales (see Tables 1.1 and 1.2);
- the financial results of FS were evaluated by the respondents in a benchmarking process, i.e. by comparing to the main competitors on the local market on the following scale: 1 – poor, 2 – below average, 3 – similar to others, 4 – above average, 5 – very good.

To analyze the collected data both descriptive and correlational statistical methods were used. Firstly, internal consistency within the questionnaires on ED and CM was checked. Cronbach's alpha, as a measure, was used and showed the questionnaires to attain good reliability, both for ED ($\alpha = 0.686$) and CM ($\alpha = 0.765$). All the items appeared to be worthy of retention, resulting in a decrease in the alpha if deleted. Secondly, due to the relative lack of normality distributions of the tested variables, a non-parametric analysis was performed. To determine if there was a significant difference between the means of the two groups, the non-parametric Wilcoxon-Mann-Whitney test was used. The results confirmed the existence of such differences. Furthermore, in order to verify the interrelation between the variables under study, a series of correlation analyzes was made employing Spearman's method. All the calculations were performed using Statistica v. 13.3 – an advanced analytics software package with the level of significance set to $\alpha = .05$.

1.4. The empirical research findings

The financial results of enterprises constituted the basic context for the research results. These results were reported as good, both the MNCs with FS in Eastern Europe ($\bar{x} = 3.72$), and in Western Europe ($\bar{x} = 3.79$). As presented in Table 1.1, the advancement level of ED was relatively high, although slightly higher in Western Europe ($\bar{x} = 3.86$) than in Eastern Europe ($\bar{x} = 3.76$). Interestingly, in both regions the contribution level of ED to the company's financial results was evaluated as important, but in this case it was slightly more important in Eastern Europe ($\bar{x} = 3.47$) than in Western Europe ($\bar{x} = 3.32$).

As for the relations between the HQs and FSs with the scope of ED, in the entire research sample they were rather based on the detailed policies, procedures and rules provided by the HQ to the FSs, however some more centralization practices are experienced in Eastern Europe ($\bar{x}_{EE} = 2.83$, $\bar{x}_{WE} = 2.75$). The knowledge & skills flows within ED were moderately important in both directions but in Eastern Europe, compared to Western Europe, the transfer from the HQs to FSs was appraised higher ($\bar{x}_{EE} = 3.59$, $\bar{x}_{WE} = 3.35$), and the transfer in the opposite direction lower ($\bar{x}_{EE} = 3.24$, $\bar{x}_{WE} = 3.34$).

Table 1.1. The mean values of the variables describing employee development (ED)

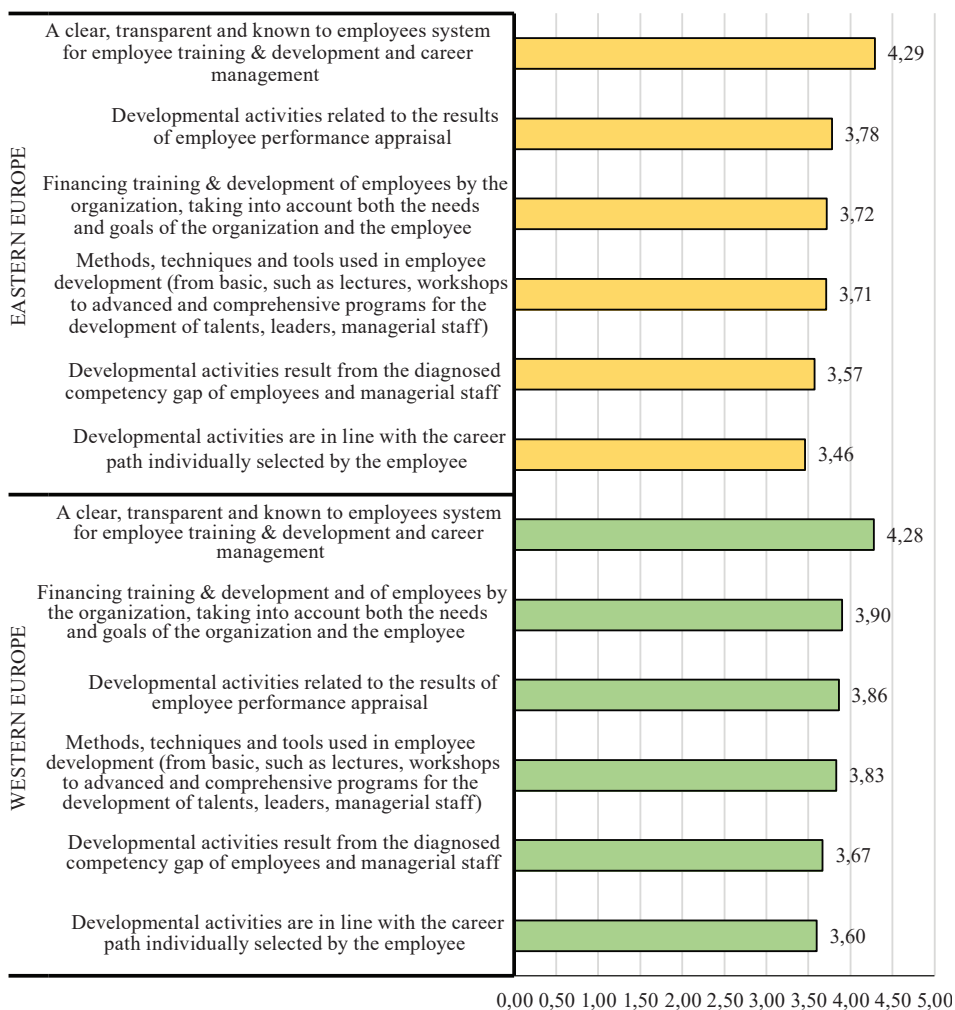
Variables	Eastern Europe \bar{x}_{EE}	Western Europe \bar{x}_{WE}
Advancement level of ED	3.76	3.86
Contribution level of ED	3.47	3.32
Centralization level of ED	2.83	2.75
Knowledge & skills transfer from the HQ to FS within ED	3.59	3.35
Knowledge & skills transfer to the HQ from to FS within ED	3.24	3.34

Scales: advancement level → comparison to the general trends based on the best worldwide practices: 1 – very low, 2 – low, 3 – average, 4 – high, 5 – very high; contribution level (significance) to the company's performance results: 1 – not important, 2 – slightly important, 3 – important, 4 – very important, and 5 – of critical significance; centralization level: 1 – decentralization (each subsidiary has full autonomy), 2 – general guidelines and framework provided by the HQ, 3 – detailed policies, procedures and rules provided by the HQ, and 4 – centralization (centralized decision-making and tight control over realization); knowledge & skills transfer: 1 – not important, 2 – slightly important, 3 – moderately important, 4 – important, and 5 – very important.

Source: own research data.

Considering the composing elements of ED, in Eastern Europe their advancement levels were in the interval between $\bar{x} = 4.29$ and $\bar{x} = 3.46$, while in Western Europe between $\bar{x} = 4.28$ and $\bar{x} = 3.60$. In both regions first place was occupied by a system clear, transparent and known to employees system, used for employee training & development and career management ($\bar{x}_{EE} = 4.29$, $\bar{x}_{WE} = 4.28$). Two other places were taken by the same components, but in a reverse order. Developmental activities related to the results of employee performance appraisal come second in Eastern

Europe ($\bar{x} = 3.78$) and third in Western Europe ($\bar{x} = 3.86$), whereas financing training and development of employees by the organization, taking into account both the needs and goals of the organization and the employee – came second in Western Europe ($\bar{x} = 3.90$) and third in Eastern Europe ($\bar{x} = 3.72$). The order of the other ED components was the same in both regions, although with slightly different mean values, as shown in Figure 1.1.



The evaluation scale for advancement level: comparison to the general trends based on the best worldwide practices: 1 – very low; 2 – low; 3 – average; 4 – high; 5 – very high.

Figure 1.1. The ranking of the mean values of the advancement levels of particular components of employee development (ED)

Source: own research data.

Regarding the advancement level of CM, similarly to ED it was relatively high, but again – slightly higher in Western Europe ($\bar{x} = 3.76$) than in Eastern Europe ($\bar{x} = 3.66$). However, as shown in Table 2, this time the contribution level of CM to the company's financial performance results was slightly more important in Western Europe ($\bar{x}_{EE} = 3.30$, $\bar{x}_{WE} = 3.35$).

The relations between the HQs and FSs with the scope of CM in the entire research sample were based on the detailed policies, procedures and rules provided by the HQ to the FSs, and similarly to ED – a slightly higher level of centralization was observed in Eastern Europe ($\bar{x}_{EE} = 2.65$, $\bar{x}_{WE} = 2.59$). Both directions of the knowledge & skills flows within CM were moderately important, but in Western Europe, compared to Eastern Europe, both the transfer from the HQs to FSs ($\bar{x}_{EE} = 3.33$, $\bar{x}_{WE} = 3.49$) and from the FSs to the HQs ($\bar{x}_{EE} = 3.11$, $\bar{x}_{WE} = 3.25$) were appraised somewhat higher.

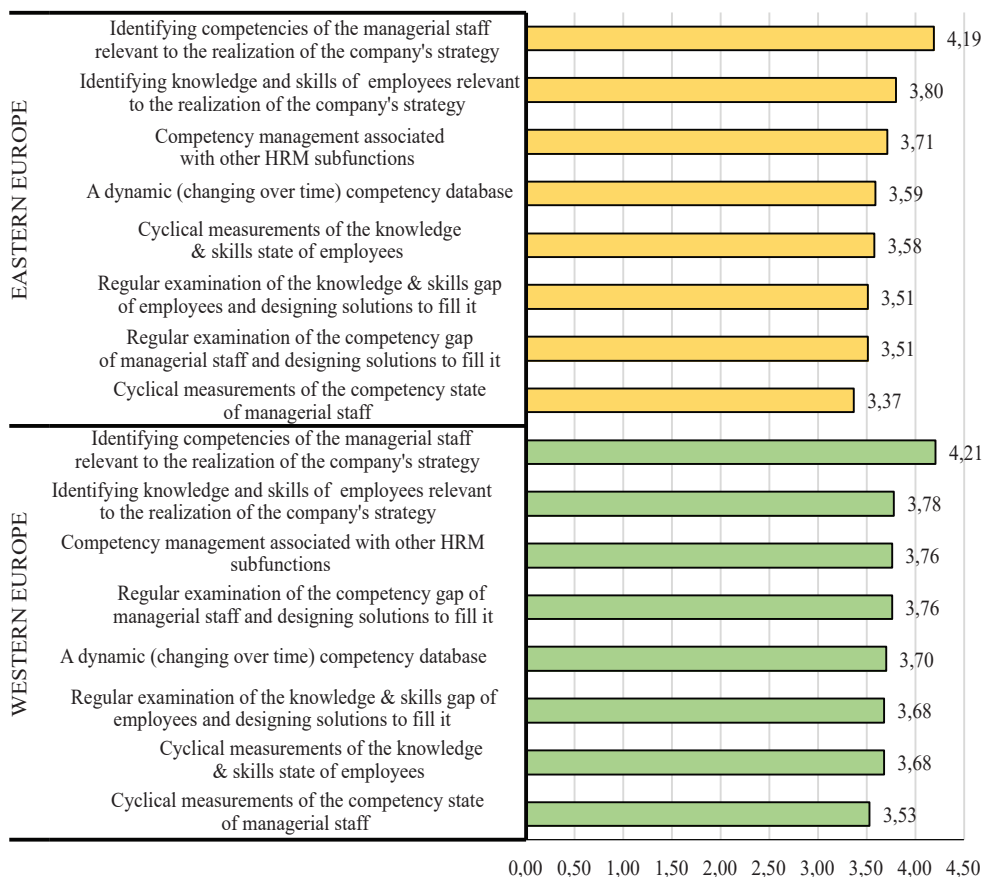
Table 1.2. The mean values of the variables describing competency management (CM)

Variables	Eastern Europe \bar{x}_{EE}	Western Europe \bar{x}_{WE}
Advancement level of CM	3.66	3.76
Contribution level of CM	3.30	3.35
Centralization level of CM	2.65	2.59
Knowledge & skills transfer from the HQ to FS within ED	3.33	3.49
Knowledge & skills transfer to the HQ from to FS within ED	3.11	3.25

Scales: advancement level → comparison to the general trends based on the best worldwide practices: 1 – very low, 2 – low, 3 – average, 4 – high, 5 – very high; contribution level (significance) to the company's performance results: 1 – not important, 2 – slightly important, 3 – important, 4 – very important, and 5 – of critical significance; centralization level: 1 – decentralization (each subsidiary has full autonomy), 2 – general guidelines and framework provided by the HQ, 3 – detailed policies, procedures and rules provided by the HQ, and 4 – centralization (centralized decision-making and tight control over realization); knowledge & skills transfer: 1 – not important, 2 – slightly important, 3 – moderately important, 4 – important, and 5 – very important.

Source: own research data.

Moving on to the analysis of the composing elements of CM, it can be said that three types of activities were ranked in the same way. These were (in descending order): identifying relevant competencies of the managerial staff ($\bar{x}_{EE} = 4.19$, $\bar{x}_{WE} = 4.21$) and identifying knowledge & skills of employees relevant to the realization of the company's strategy ($\bar{x}_{EE} = 3.80$, $\bar{x}_{WE} = 3.78$) and competency management associated with other HRM subfunctions ($\bar{x}_{EE} = 3.71$, $\bar{x}_{WE} = 3.76$). Then, except for the sixth position occupied by regular examination of the knowledge & skills gap of employees and designing solutions to fill it ($\bar{x}_{EE} = 3.51$, $\bar{x}_{WE} = 3.68$) and the last position held by cyclical measurements of the competency state of managerial staff ($\bar{x}_{EE} = 3.37$, $\bar{x}_{WE} = 3.53$), all the other components of CM appeared in a different order in both regions as shown in Figure 1.2.



The evaluation scale for advancement level: comparison to the general trends based on the best worldwide practices: 1 – very low; 2 – low; 3 – average; 4 – high; 5 – very high.

Figure 1.2. The ranking of the mean values of the advancement levels of particular components of competency management (CM)

Source: own research data.

The associations between the selected variables describing ED and CM are depicted in Table 1.3. The results of a correlation test revealed that there was a positive correlation between the advancement level of ED and CM, in both Eastern ($r = .64$) and Western Europe ($r = .46$). There was also a positive correlation between the contribution level of ED and CM to the company's financial performance results in both of these regions (with $r = .26$ for EE and $r = .31$ for WE); all this leads to the confirmation of hypotheses H_1 and H_2 .

Referring to the relations between the HQs and their FSs, another correlation test helped to assess them in three adopted dimensions. In the first one, a positive

correlation between the centralization level of ED and CM was found in Eastern ($r = .32$) and Western Europe ($r = .25$), which confirms hypothesis H_3 . In the second one, a positive correlation between the knowledge & skills transfer from the HQ to FS within ED and within CM was identified, again both in Eastern ($r = .22$) and Western Europe ($r = .28$). This allowed to accept hypothesis H_4 . In third one, hypothesis H_5 could only be partially accepted as a positive correlation between the knowledge & skills transfer to the HQ from FS within ED and within CM was found in Eastern Europe ($r = .41$), but no statistically significant relations were identified in Western Europe.

Table 1.3. The correlation matrix of the variables describing employee development (ED) and competency management (CM)

Variable	Contribution level of CM	Centralization level of MC	Knowledge & skills transfer from the HQ to FS within CM	Knowledge & skills transfer to the HQ from FS within CM	Advancement level of CM
Eastern Europe					
Contribution level of ED	0.26*	0.05	0.22*	0.20	0.00
Centralization level of ED	0.14	0.32*	-0.03	0.12	0.14
Knowledge & skills transfer from the HQ to FS within ED	0.21	-0.11	0.22*	0.30*	0.12
Knowledge & skills transfer to the HQ from FS within ED	-0.15	-0.23*	0.09	0.41*	0.40*
Advancement level of ED	-0.32*	-0.31*	-0.07	0.21	0.64*
Western Europe					
Contribution level of ED	0.31*	0.25*	0.07	0.12	0.18
Centralization level of ED	-0.17	0.25*	-0.17	0.00	0.10
Knowledge & skills transfer from the HQ to FS within ED	0.32*	0.14	0.28*	0.17	0.06
Knowledge & skills transfer to the HQ from FS within ED	0.08	0.19	0.14	0.17	0.37*
Advancement level of ED	0.16	0.11	0.13	0.31*	0.46*

* Spearman's r significant at $p < .05000$. / – correlation coefficient statistically significant for the tested hypotheses in Eastern Europe and Western Europe respectively.

Source: own research data.

In the final correlation test, attention was focused on the relations between the advancement levels of the two studied HRM subfunctions and the financial results of the companies. The outcomes of this test are presented in Table 1.4, and allow to confirm hypotheses H_6 and H_7 in full for the two regions; this is because two phenomena were identified. The first one was related to the simultaneous occurrence of a higher advancement level of ED with better financial results of the company, both in Eastern ($r = .30$) and Western Europe ($r = .20$), while the second one referred to the simultaneous occurrence of the higher advancement level of CM with better financial results of the company, and gains – both in Eastern ($r = .34$) and Western Europe ($r = .20$).

Table 1.4. The results of a correlation test for the advancement level of employee development (ED), competency management (CM) and the company's financial performance

Variable	Geographical regions	Company's financial results
The advancement level of ED	Eastern Europe	0.30*
	Western Europe	0.20*
The advancement level of CM	Eastern Europe	0.34*
	Western Europe	0.20*

* Spearman's r significant at $p < .05000$.

Source: own research data.

1.5. Final conclusions and research summary

The **main goal of the empirical research** was to determine whether there were identifiable regularities which differentiate or make ED and CM similar in Eastern Europe and Western Europe. To reach this goal, five variables describing each of these two HRM subfunctions were included in the study, i.e. the advancement level, the contribution level, the centralization level, the significance of knowledge & skills transfer from the HQs to FSs and the same transfer but in the opposite direction. Additionally, the relations between the advancement levels of ED and CM with the company's financial performance were analyzed. It appears that the research goal can be regarded as achieved, because the conducted research and the data analysis made it possible to juxtapose ED and CM due to the assessment of their similarities and differences.

To summarize, it can be concluded that in the analyzed period, MNCs and their FSs in both regions had good financial results. In this context the advancement levels of their ED and CM practices were relatively high, although slightly higher in Western Europe than in Eastern Europe. The contribution levels of ED and CM to the company's financial performance results were important, however some differences were identified, namely the contribution level of ED appears to be slightly more

important in Eastern Europe, whereas the contribution level of CM was somewhat more important in Western Europe.

Considering the composing elements of ED, except for two of them, i.e. developmental activities related to the results of employee performance appraisal which were ranked second in Eastern Europe and third in Western Europe, and financing training & development of employees by the organization, while taking into account both the needs and goals of the organization and the employee which were ranked second in Western Europe and third in Eastern Europe – the order of the other ED components was the same in both regions. This was slightly different in the case of CM, where half of the components were of the same rank in both regions, while the other half of the components were in different positions; neither in Eastern Europe nor in Western Europe were any of the ED and CM components rated as low or very low.

Referring to the relations between the HQs and their FSs, it can be said that both in terms of ED and CM they were based on rather detailed policies, procedures and rules provided by the HQ to the FSs in the entire research sample, however some more centralization practices were observed in Eastern Europe. Although the knowledge & skills flows in both directions within ED and CM were moderately important in both regions, some differences were identified. In Eastern Europe the transfer within ED from the HQs to FSs was appraised higher, whilst the transfer in the opposite direction lower than in Western Europe, whereas in Western Europe both the transfer within CM from the HQs to FSs and in the opposite direction were appraised slightly higher.

As for the relations between the all the variables describing ED and CM, the identified regularities common for Eastern and Western Europe were as follows:

- the higher the advancement level of ED, the higher the advancement level of CM,
- the higher the contribution level of ED to the company's financial results, the higher the contribution level of CM to the company's financial results as well,
- the higher the centralization level of ED, the higher the centralization level of CM,
- the more important the knowledge & skills transfer within ED from the HQ to FS, the more important the knowledge & skills transfer within CM from the HQ to FS.

In the scope of the variables describing ED and CM, one regularity was not shared by both regions. Namely, only in Eastern Europe a positive correlation was found between the knowledge & skills transfer to the HQ from FS within ED, and within CM. Hence, it can be said that in Eastern Europe the more important the knowledge & skills transfer within ED to the HQ from FS, the more important the knowledge & skills transfer within CM to the HQ from FS. As was said, such a phenomenon was not observed in Western Europe.

Finally, considering the relations between ED and CM with the company's financial performance, two regularities were common for Eastern and Western Europe. The first one was that the higher the advancement level of ED, the better the company's financial results. The second was that the higher the advancement level of CM, the better the company's financial performance results.

Thus, ultimately it can be concluded that the study allowed for the identification of the differences and similarities within the scope of ED and CM between Eastern and Western Europe, which means that **the goal set for this chapter** was achieved.

However, the conducted research has some limitations, for example, a research sample consisted of unequal number of organizations representing Eastern and Western Europe. Moreover, the sample covered only MNCs headquartered in Poland and with a dominant share of Polish capital (although intending to develop a perspective from Central Europe onto Eastern and Western Europe). This means that the research conclusions cannot be extended to all MNCs operating in Europe. In addition, the survey was not conducted in foreign subsidiaries, but only in the HQs of MNCs. The validity of this study may be also weakened by the fact that the measures used for the evaluation of the company's financial performance were based on subjective benchmarking instead of hard indicators, i.e. the respondents compared the financial results of their companies with those of their local competitors.

Yet, the value of the research findings seems to be unquestionable. On the one hand, they confirm the relations between ED and CM with the company's financial performance which were also identified by other researchers in numerous studies, while at the same time, they provide some knowledge on the similarities and differences between Eastern and Western Europe with regard to ED and CM practices. This was accompanied by a unique perspective: through the prism of the Central European MNCs, a comparison of the variables describing ED and CM in FSs located in Eastern and Western Europe was made, which also sheds some light on new, interesting regularities identified in this respect. This is important because most of the research to date, even if conducted on a larger number of MNCs, covered organizations in which the majority share of the capital belonged to MNCs from Western Europe or the USA. The additional value of the research results is the possibility of formulating practical recommendations that can support the managerial staff in answering the question of how to develop employees and manage their competencies in order to gain the expected financial results of the company. This is primarily about creating solutions useful in making decisions regarding, for example, the number and type of competency management components, their interrelations, as well as the relations between competency management and other subfunctions of HRM. This is essentially about creating solutions that are useful and effective in making decisions regarding, for example, the number and type of activities composing ED and CM, the relations between these activities, as well as interrelations between ED and CM themselves in conjunction with the company's financial performance.

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