**ABSTRACT**

The main goal of the article is to present some differences in the practice of competency management, perceived as a part of human resources management, that were identified in the empirical research conducted in three countries, that is Poland, Spain, and Austria. Our research is placed within cross-cultural HRM and comparative HRM, that together with corporate-international HRM make three theoretical and research streams within international human resources management (IHRM). This is because on one side, the analysis of the research data covers comparison of competency management systems and practices both at the organizational and national level in different countries, but on the other side, we make an attempt to discuss the possible influence of national culture on identified differences.