**ABSTRACT**

**Objective:** The main goal of the paper is to determine whether there are any identifiable patterns of HRM perceptions and practices when the factors recognized as the companies’ competitive advantages and results of their performance outcomes are juxtaposed in conjunction with their implications for HRM.

**Methodology:** The research was conducted in five Central and Eastern (CE) countries. The data collected from this region is used to provide a broader comparative context (descriptive statistics) as presented in the earlier article in this volume. This second part provides a more detail correlational analyses conducted on the data coming exclusively from local subsidiaries of MNCs operating in Poland.

**Findings:** In Poland the higher the appraisal of the quality of workforce and the quality of management as the competitive factors at the same time, the higher the level of decentralization. The correlation analysis in the scope of particular areas of performance evaluation and the ratings of critical subfunctions of HR in Poland allow to identify some general patterns.

**Value Added:** The research has certain theoretical significance because its results provide some knowledge about the specificity of HRM in local subsidiaries of MNCs operating CE, and particularly exemplifying some regularities within HRM appearing in Poland. Furthermore, it identifies some patterns of HRM perceptions and practices at the local level of MNCs both in CE and Poland, and especially when the factors recognized as competitive advantages of local subsidiaries and the results of performance evaluations of these subsidiaries are reported in conjunction with their implications for HRM. All this makes an empirical contribution to knowledge about SIHRM in MNCs.