**ABSTRACT**

The magnitude of organisational culture, whose significant role is reflected in multicultural entities, particularly multinational corporations (MNCs), is widely discussed in the field literature. Nevertheless, implementing corporate culture into foreign units of such entities encounters exceptional obstacles. Therefore, the aim of this article is to identify the barriers to and the determinants of building an accepted and strong corporate culture. The deliberations are based on the literature review and the empirical findings from the author’s research. The empirical part of this article presents the local perspective, namely the viewpoints of managers in foreign subsidiaries of MNCs operating on the Polish market.