**ABSTRACT**

The article describes the problem of cross cultural management in Japanese companies operating in Poland. The aim of this paper is to present significant differences in the approach to intercultural management in two large Japanese companies operating in Poland. Author answers the question of why there can be no one best model of cultural interaction, and present the results of empirical studies of this issue carried out at Toyota Motor Industries Poland and Bridgestone Diversified Products Poland. The article is concluded with the sentence that the best model of cultural interaction is the model of cultural interaction consciously chosen taking into account situational factors present in a particular company.