



# Journal of Intercultural Management

Vol. 17 | No. 4 | 2025



**Editor-in-chief:**

Justyna Fijałkowska

**Text design and typesetting:**

Agnieszka Terczyńska, Studio Grafpa [www.grafpa.pl](http://www.grafpa.pl)

**Cover design:**

Agnieszka Terczyńska, Studio Grafpa [www.grafpa.pl](http://www.grafpa.pl)

**Language editing:**

Agnieszka Zerka-Rosik

**Adjustment:**

Julia Żak

**Editorial office:**

Spółeczna Akademia Nauk, Sienkiewicza 9, 90-113 Łódź

e-mail: [wydawnictwo@san.edu.pl](mailto:wydawnictwo@san.edu.pl)

All the articles published in the journal are subject to reviews.

The electronic version is the primary version of the journal.

© copyright Spółeczna Akademia Nauk and Authors

under the CreativeCommons CC-BY-SA license

<http://creativecommons.org/licenses/by-sa/4.0/>

eISSN 2543-831X

## Contents

Łukasz Gębski, Andrzej Bien

***Cross-Cultural Challenges in the Post-Merger Integration Process Management***

05

Małgorzata Wołosz

***Between Tunneling and Efficiency – A Global Empirical Review of the Impact of Related-Party Transactions (RPT) on Subsidiary Performance***

32

Piotr Dominik

***Managing Culinary Heritage as an Economic Asset: Opportunities and Challenges for Emerging Tourist Destinations***

59

Maciej Orych, Zofia Patora-Wysocka

***The Impact of Organizational Learning on Dealing with Crisis Situations in a Logistics Company: Toward Organizational Change***

80



© 2025 Gębski et al. This is an open access article licensed under the Creative Commons Attribution-Share Alike 4.0 International License (<http://creativecommons.org/licenses/by-sa/4.0/>).

Journal of Intercultural  
Management

Vol. **17** | No. **4** | **2025**

pp. **5–31**

DOI **10.2478/joim-2025-0013**

## **Łukasz Gębski**

Warsaw School of Economics, Institute  
of Banking, Poland

[lgebski@sgh.waw.pl](mailto:lgebski@sgh.waw.pl)

ORCID ID: 0000-0002-5370-3987

## **Andrzej Bień**

Warsaw School of Economics, Institute  
of Banking, Poland

[abien@sg.waw.pl](mailto:abien@sg.waw.pl)

ORCID ID: 0000-0001-9452-2536

# Cross-Cultural Challenges in the Post-Merger Integration Process Management



## **ABSTRACT**

**Objective:** The objective of this article is to analyze post-merger integration (PMI) in cross-border mergers and acquisitions from an intercultural management perspective. The study seeks to explain why post-merger integration remains highly problematic despite globalization-driven convergence of management practices and increasing experience of firms in international expansion.

**Methodology:** The article employs a qualitative, integrative research design based on a critical review of literature from intercultural management, organizational psychology, and international business studies. The analysis is supported by selected empirical findings and well-documented case examples of cross-border mergers and acquisitions, enabling a synthesis of theoretical and practical insights into intercultural integration challenges.

**Findings:** The findings show that cultural differences continue to be central in shaping PMI outcomes. Persistent divergences in leadership models, communication norms, power distance, and organizational identity generate identity threats, mistrust, and resistance to integration. These intercultural dynamics frequently undermine integration processes even when strategic objectives and formal integration plans are well defined.

**Value Added:** The article contributes to intercultural management research by challenging convergence-based assumptions in globalization theory and by integrating cultural, psychological, and organizational perspectives into a coherent framework for analyzing PMI. It highlights the limits of standardized integration approaches and emphasizes the importance of culturally embedded meaning, identity, and social interaction in post-merger contexts.

**Recommendations:** The article recommends that managers involved in cross-border mergers and acquisitions adopt a culturally informed approach to post-merger integration. This includes systematic cultural due diligence, context-sensitive leadership practices, and the active management of identity and trust during integration. Future research should further explore intercultural leadership capabilities and integration mechanisms that enhance collaboration and mutual understanding in culturally diverse post-merger settings.

**Key words:** post merger integration, cross-border mergers & acquisitions, cultural diversity, management, globalization

**JEL codes:** G34, L25, M14

## Theoretical foundations of globalization and their impact on post-merger integration

The 1980s brought a decisive intellectual shift in economics and management research. A long period of economic prosperity and the subsequent political upheaval associated with the collapse of the communist bloc fostered an optimistic view of the global prospects for companies. The literature from this period was based on the belief that the development of multinational corporations would lead to a gradual convergence of organizational cultures, management models, and business practices across national borders. One of the most influential voices in this debate was Theodore Levitt, whose groundbreaking article “The Globalization of Markets” argued that global market integration would standardize consumer preferences and, consequently, lead to the standardization of products, processes, and management systems (Jensen, 1986; Levitt, 1983). Levitt’s concept of the “global consumer” became fundamental for subsequent analyses of transnational corporations and their strategic behavior.

In his publications, Peter Drucker emphasized the role of multinational enterprises as dominant actors in the future of the global economy. He suggested

that globalization was not only an economic phenomenon but also a profound transformation in the way work, knowledge, and decision-making processes were organized (Drucker, 1986). Drucker also viewed global corporations as institutions capable of addressing structural shortcomings in the global economy, positioning globalization as a potential remedy for stagnation, fragmentation, and declining productivity in the world economy at that time.

Building on these economic concepts, another well-known economist Michael Porter developed his theory of competitive advantage, arguing that global strategies and international competition naturally foster the spread of similar management practices across firms and industries (Porter, 1985). According to Porter, it is precisely the pressures of global competition that encourage corporations to adopt comparable organizational structures and operating procedures, reinforcing the idea of convergence.

Meanwhile, Manuel Castells, analyzing the emergence of the “network society”, emphasized how global flows of information, capital, and technology were transforming organizational logic and creating increasingly interconnected corporate systems (Castells, 1996). Together, these perspectives contributed to the emergence of a powerful narrative: globalization was not only inevitable but very desirable, offering a path to greater efficiency, innovation, and economic stability.

Within this intellectual climate, external expansion strategy through mergers and acquisitions (M&A) gained unprecedented momentum. The belief in converging organizational cultures and managerial models provided a compelling rationale for crossborder acquisitions, which were perceived as faster and more efficient than organic internationalization (Zhang et al., 2019). If corporations around the world were becoming more alike, then – in theory – (PMI) should have been increasingly straightforward. The assumption was that shared managerial paradigms, standardized processes, and similar organizational logics would reduce cultural and operational frictions, enabling firms to capture synergies more rapidly and more deeply with lower risk (Ahmad et al., 2022).

This optimism was reinforced by the idea that globalization was creating a “common managerial language”, diminishing the relevance of national differences and facilitating smoother integration of acquired entities (Pucik et al., 2024; Meyer & Peng, 2015). As a result, the theories of Levitt, Drucker, Porter,

and Castells became the intellectual backbone of the global M&A boom, shaping managerial expectations and strategic decisionmaking throughout the late twentieth century and so far.

Contemporary scholarship confirms that this belief in convergence strongly influenced how managers evaluated the feasibility and speed of international expansion of multinational corporations originated not only from traditionally developed countries but also from being newly born economic powers like China, India, etc. (Gupta et al., 2024; Nemoto, 2016).

However, more recent empirical evidence challenges these assumptions. Studies show that despite the anticipated convergence, many PMI processes continue to struggle with cultural clashes, misaligned expectations, and incompatible organizational identities (Remanda, 2016). Largescale analyses by consulting firms such as A.T. Kearney demonstrate that a significant proportion of crossborder M&A transactions fail to achieve their intended synergies, suggesting that the presumed ease of integration was often overstated (Graebner et al., 2016). This discrepancy between theoretical optimism and practical outcomes has prompted renewed academic interest in the behavioral, cultural, and psychological dimensions of PMI (Devers et al., 2020).

A substantial body of empirical research has demonstrated that a significant proportion of worldwide M&A transactions fail to achieve their intended strategic or financial outcomes. Recent studies confirm that between 50% and 70% of deals underperform, despite optimistic synergy forecasts at the deal stage (Sales et al., 2022; Angwin et al., 2022). Highprofile and financially significant failures – such as the Daimler–Chrysler merger or the AOL–Time Warner deal – continue to serve as emblematic examples of how anticipated economies of scale, scope, or know-how often fail to materialize. Contemporary analyses show that even in the 2020s, the overall success rate of M&A has not improved significantly, suggesting that the underlying causes of failure remain persistent and systemic (Cartwright & Cooper, 2014). This enduring pattern has prompted scholars to revisit the theoretical foundations of M&A motives and the mechanisms through which value is created or destroyed.

One stream of research has focused on strategic motives for expansion, questioning whether many acquisitions are justified by sound economic logic

if at all. Classic theories such as the monopoly theory argue that firms pursue acquisitions to increase market power and reduce competition (Trautwein, 1990), while the empirebuilding theory suggests that managers may engage in acquisitions to expand their personal influence, prestige, or compensation rather than to maximize shareholder value (Jensen, 2010). The hubris hypothesis posits that managers systematically overestimate their ability to extract value from acquisitions, leading them to overpay and underestimate integration challenges (Steigenberger, 2017). Recent scholarship has revisited these theories, showing that managerial overconfidence, agency problems, and distorted incentive structures remain powerful predictors of M&A underperformance (Malmendier & Tate, 2015). Critics argue that these motives often lead to inflated premiums, weak strategic fit, and unrealistically planned synergy expectations, structurally limiting the potential for value creation even before integration begins (Angwin et al., 2022). Thus, flawed strategic assumptions at the deal-rationale stage continue to be a major source of M&A failure.

A second, increasingly influential line of inquiry has shifted attention from deal motives to the quality of integration planning and execution. Scholars argue that even when the strategic rationale seems to be sound, many acquisitions fail because firms underestimate the complexity of postmerger integration (PMI) including cultural and managerial style differences between firms into an M&A transaction. Recent research highlights that integration is a sociotechnical process, requiring alignment not only of systems and structures but also of identities, norms, and behavioral expectations (Graebner et al., 2016; Joecks et al., 2013). Studies show that inadequate cultural due diligence, insufficient communication, and misaligned integration strategies are among the most common causes (drivers) of PMI failure (Kumar & Sharma, 2019). Moreover, research in organizational psychology emphasizes that integration outcomes depend heavily on employee sensemaking, trust, and perceptions of fairness – factors often overlooked in traditional M&A planning (Smeulders et al., 2023). These findings suggest that the problem lies not only in the strategic logic of globalization or convergence but also in the microlevel human and organizational dynamics that shape integration processes.

The emergence of the inclusion and diversity (I&D) paradigm in management theory represents one of the most significant intellectual and practical shifts of the last three decades. While early discussions on diversity in organizations have appeared already in the 1990s, it was only in the 2010s and especially after 2020 that I&D became a central pillar of organizational strategy, leadership development, and humancapital management. Contemporary scholarship emphasizes that inclusion – defined as the active integration of diverse identities, perspectives, and experiences into organizational life – has become essential for firms operating in increasingly global, multicultural environments (Eshete & Birbirssa 2024; Nguyen et al., 2024). The rise of I&D is closely linked to broader societal transformations, including demographic shifts, mass migration, and the growing visibility of minority groups including immigrants in the labor market. These trends have been particularly pronounced in advanced economies facing demographic decline of their national inhabitants and especially, where immigration has become a key source of workforce renewal (OECD, 2021a).

The theoretical foundations of I&D rest on the assumption that acceptance of diversity, nondiscrimination, and equitable treatment not only reflect ethical imperatives but also enhance organizational performance. Research consistently shows that diverse teams can outperform homogeneous ones by generating more innovative solutions, improving decisionmaking quality, and strengthening organizational resilience (Roberson, 2019; Guillaume et al., 2017). In global corporations, various forms of diversity is not merely a normative expectation but a structurally important reality: employees increasingly represent different nationalities, ethnicities, languages, religion, and cultural backgrounds. As a result, I&D frameworks were expected to facilitate collaboration across cultural boundaries, reduce interpersonal friction, and support smoother integration of employees in multinational settings.

However, despite the widespread adoption of I&D principles, empirical evidence suggests that still deep cultural differences continue to shape organizational behavior, often in ways that challenges the optimistic assumptions of inclusion theory. Scholars note that national business systems – such as the AngloSaxon, Scandinavian, and Southern European models – differ significantly in their approaches to hierarchy, communication, decisionmaking,



and interpersonal relations. These differences persist even in highly globalized industries and can create tensions that I&D frameworks alone cannot fully resolve.

Moreover, research on crosscultural management highlights that employees from different cultural backgrounds may interpret inclusion norms in divergent ways. For example, workers from East Asian cultures, where hierarchy, seniority, and deference to authority are deeply embedded, may perceive Western-style egalitarian inclusion practices as unfamiliar or even disruptive. Conversely, employees from lowpowerdistance cultures may interpret hierarchical communication patterns as exclusionary or incompatible and with inclusive leadership expectations (Meyer, 2020). These findings suggest that inclusion cannot be understood as a universal template but must be adapted to culturally specific expectations and relational norms.

Recent studies and analytical research also emphasize that organizational inclusion does not automatically eliminate structural, cultural, and cognitive barriers to collaboration. Deeplevel diversity – differences in values, identity, and cultural logic – often persists despite surfacelevel inclusion initiatives (Guillaume et al., 2017). In multinational corporations, this can manifest in divergent interpretations of teamwork, conflict, accountability, or leadership legitimacy. As a result, I&D initiatives may improve representation and awareness but still fall short of resolving especially the systemic cultural frictions that influence collaboration and integration.

In the context of mergers and acquisitions processes, these tensions become even more pronounced. Although I&D frameworks promote openness and respect for difference, they do not eliminate the institutionalized differences between characteristic national management models, which can significantly hinder post-merger integration. Studies show that cultural distance, conflicting managerial assumptions, and incompatible organizational identities remain among the strongest predictors of PMI failure – even in corporations with advanced inclusion policies (Graebner et al., 2016). This suggests that while both inclusion and diversity are essential components of modern management, they cannot substitute for deep cultural due diligence, contextsensitive integration planning, and adaptive leadership and their implementation as obligatory follow up of each separate M&A deal.

Together, these contemporary perspectives emphasize that M&A failures can rarely be attributed to a single cause. Although dominant theories of globalization, convergence, and management standardization suggest that post-merger integration should become increasingly predictable and efficient, empirical evidence consistently contradicts this expectation. Merger and acquisition (M&A) transactions are conducted with the participation of hired experienced advisors and competent managers operating within sophisticated control systems, making purely strategic or technical explanations insufficient. In turn, the persistent failures of M&As point to deeper psychological, social, and especially cultural mechanisms that shape organizational behavior beyond formal planning. It is important to note that integration challenges stem not so much from flawed strategy but from entrenched cultural identities, cognitive biases, and interpersonal dynamics that complicate post-transaction collaboration.

## The basis of cross-cultural barriers to post-merger integration in the context of social sciences and research

Crosscultural psychology offers a powerful lens for understanding why postmerger integration (PMI) in multinational corporations so often encounters obstacles, despite strategic alignment and technical preparation. From this perspective, integration challenges arise not merely from organizational design issues but from deeply rooted psychological mechanisms shaped by cultural norms, social roles, and identity structures. Employees often do not enter the integration process as neutral actors; they always bring culturally conditioned expectations about hierarchy, communication, cooperation, and change, and their overall approach to the job they are supposed to proceed. These expectations strongly influence how individuals interpret the merger, respond to uncertainty, and engage with colleagues from the partner organization.



One of the most widely documented psychological and cultural mechanisms is the resistance to change, which becomes amplified in crosscultural contexts. Research shows that employees from collectivistic cultures tend to perceive mergers as threats to group cohesion and relational stability, leading to heightened emotional resistance and defensive behaviors (Savović, 2017). Conversely, employees from individualistic cultures may resist integration when it undermines personal autonomy or disrupts established role structures (Meyer, 2020). This resistance is not irrational; it reflects a culturally shaped need to preserve identity and their customs – often national – continuity and predictability during organizational upheaval.

Second critical factor involves culturally embedded social roles and relational norms. Crosscultural psychology findings demonstrate that cultures differ significantly in expectations regarding hierarchy, authority, and interpersonal distance. For example, employees from high powerdistance cultures – common in East and Southeast Asia – tend to value deference to seniority, formalized decisionmaking, and clear status distinctions (Hanh Tran & Choi, 2019). When such employees are integrated into organizations with egalitarian, participatory management styles, they may experience role ambiguity, loss of status, or confusion about expected behaviors. Conversely, employees from egalitarian cultures may interpret hierarchical communication patterns as exclusionary or authoritarian, undermining trust and collaboration (Romani et al., 2018).

A third psychological mechanism concerns organizational and social identity. Mergers require employees to renegotiate their sense of belonging, often shifting from a familiar organizational identity to a hybrid or entirely new one. Studies show that identity threats – such as perceived loss of prestige, dilution of cultural norms, religious differences or symbolic dominance by the acquiring firm – can often lead to disengagement, ingroup favoritism, and subtle forms of resistance. These identity dynamics are particularly pronounced when the merging firms originate from culturally distant national contexts, where differences in values, communication styles, and work norms are more salient.

Finally, crosscultural psychology highlights the role of trust formation and communication styles. Cultures differ in their preferred modes of expressing

disagreement, giving feedback, and interpreting silence or indirect cues. High-context cultures may rely on implicit communication, while low-context cultures prioritize clarity and directness. These differences can lead to misinterpretations of intent, perceived disrespect, or conflict escalation during integration (Guillaume et al., 2017). Trust – essential for successful PMI – develops more slowly when communication norms diverge, and when employees interpret them precisely.

Taken together, psychological research demonstrates that PMI challenges are not simply operational or strategic failures. They stem from deeply ingrained cultural scripts that shape how individuals perceive change, enact social roles, and construct meaning in the workplace. Understanding these mechanisms is essential for designing integration processes that respect cultural diversity while fostering shared identity and collaboration.

Empirical research on the above issues over the last decade has increasingly shown that many PMI failures are also rooted not in flawed financial analysis or strategic misfit, but in psychological and social dynamics that unfold after the deal is signed. Largescale reviews of M&A performance consistently report that cultural distance, identity threats, and breakdowns in trust are among the strongest predictors of underperformance (Devers et al., 2020; Angwin et al., 2022). These findings challenge the earlier assumption that convergence of managerial models would automatically translate into smoother integration and highlight instead the central role of human factors.

A key theme in recent research is the impact of organizational identity and “us-them” dynamics. Smeulders et al. (2023), drawing on longitudinal qualitative studies of international crossborder acquisitions in Europe, show how employees in acquired firms often experience the integration process as a loss of status and voice. Even when formal structures are harmonized, informal boundaries persist: employees continue to refer to “us” (legacy organization) and “them” (acquirer), which undermines the emergence of a shared identity. This identity fragmentation is associated with lower commitment, higher turnover intentions, and passive resistance to new procedures. Similar patterns are reported in Graebner et al.’s (2016) review of PMI processes, which synthesizes evidence from multiple

case studies and concludes that identity threats and perceived disrespect are recurrent mechanisms behind integration derailment.

Another important line of evidence concerns trust and perceived fairness. Bauer et al. (2016), in a study of integrations of many companies, find that employees' perceptions of procedural justice during integration – how decisions are communicated, whose interests are considered, and how transparently changes are implemented – are strongly associated with integration speed and performance. Where employees perceive the process as unilateral or imposed, trust in the new leadership erodes, even if the strategic logic of the deal is sound. Cartwright and Cooper (2014), analyzing several high-profile cases including Daimler–Chrysler and AOL–Time Warner, argue that the failure to build interpersonal trust and mutual respect between top management teams were more decisive for failure than any miscalculation of synergies.

Crosscultural studies also document how differences in social roles and power distance shape integration outcomes. Hanh Tran & Choi (2019), examining East Asian subsidiaries acquired by Western multinationals, show that employees socialized in high powerdistance cultures often interpret egalitarian, participatory leadership styles as ambiguous or weak. Conversely, Western managers may misread deference and indirect communication as lack of initiative or engagement. These misinterpretations fuel frustration on both sides of certain M&A deals and contribute to relational distance. Romani et al. (2018) highlight similar tensions in their comparative work on AngloSaxon, Scandinavian, and Southern European management models, showing that divergent expectations regarding hierarchy, conflict, and informality frequently surface during PMI and require active negotiation rather than being “solved” by formal integration plans.

Recent research on teamlevel dynamics further illustrates how psychosocial mechanisms operate in practice. Guillaume et al. (2017) find that in newly formed, postmerger teams, demographic and cultural diversity can enhance creativity and problemsolving – but only when there is a high level of inclusion and psychological safety. In the absence of inclusive leadership and clear norms, diversity is associated with more relationship conflict and lower performance. This is particularly relevant for PMI, where teams are often composed

of members from both legacy organizations and multiple national cultures, and where historical asymmetries of power (acquirer vs. acquired) complicate efforts to create a genuinely inclusive climate.

Casebased evidence also underscores the symbolic dimension of integration. Studies of failed integrations final effects repeatedly point to symbolic actions – such as replacing local leaders with expatriates, changing longstanding brand elements, or imposing the acquirer’s HR systems without consultation – as triggers of resentment and identity threat (Remanda, 2016; Smeulders et al., 2023). These actions are interpreted not merely as technical adjustments but as signals of whose culture “wins”, reinforcing perceptions of domination rather than partnership.

Taken together, these above described empirical findings and case studies converge on a clear conclusion: psychological and social mechanisms – identity, trust, perceived fairness, power, and cultural meaning – are central to PMI outcomes. Where they are neglected, even technically well designed integrations are likely to underperform. Where they are acknowledged and actively managed, the probability of realizing assumed, planned synergies increases substantially.

## Practical barriers to post-trade integration

Crosscultural differences in teammanagement models – particularly the contrast between hierarchical structures and teambased, participatory leadership – represent a major psychological and organizational barrier in postmerger integration. Research in crosscultural psychology shows that hierarchical leadership models dominate in East Asia, the Middle East, Latin America, and parts of Southern and Eastern Europe, where power distance is high and authority is legitimized through seniority and formal position (House et al., 2004). Employees in these contexts expect leaders to provide direction, maintain structure, and minimize ambiguity.

In contrast, AngloSaxon and Scandinavian cultures emphasize low power distance, autonomy, and teambased decisionmaking, where leadership is earned through competence and collaboration rather than formal rank (Meyer, 2020).



These divergent expectations create friction during PMI: hierarchical cultures may perceive participatory leadership as weak or indecisive, while egalitarian cultures may interpret hierarchical behavior as authoritarian or exclusionary.

Empirical studies confirm these tensions. A largescale analysis by Bauer et al. (2020) shows that integration teams composed of members from hierarchical and egalitarian cultures experience significantly slower decisionmaking and higher relational conflicts. Xiaotao et al. (2020), studying Chinese European acquisitions, found that hierarchical Chinese leadership styles clashed with European expectations of empowerment, are leading to mistrust and reduced cooperation. Casebased evidence from the Daimler–Chrysler merger illustrates this dynamic: German managers favored structured authority, while American teams preferred informal, flexible collaboration, contributing to persistent conflict and eventual failure (Cartwright & Cooper, 2014).

These findings demonstrate that leadership models are not superficial preferences but deep cultural scripts that shape legitimacy, communication, and team functioning – making them a critical barrier in PMI.

### ***Gender, culture, and corporate careers***

Research on gender in organizations increasingly emphasizes that women’s underrepresentation in senior roles is shaped by a combination of structural barriers, cultural norms, and selfselection mechanisms, rather than by a single “glass ceiling” effect (Nguyen et al., 2024; Roberson, 2019). In many Asian contexts, long working hours, expectations of total availability, and strong norms around family and caregiving roles create conditions in which women’s careers are constrained even without explicit discrimination (Galsanjigmed, & Sekiguchi, 2023). Studies from Japan and South Korea show that women frequently exit promotion tracks or decline highresponsibility roles because these positions are perceived as incompatible with expectations regarding childcare, eldercare, and social obligations (Nemoto, 2016; Wang et al., 2013). In this sense, corporate demands and cultural expectations interact, producing outcomes that look like “choice” but are heavily structured by context.

Empirical work on Asian corporations confirms that women’s underrepresentation on boards and in top management is linked to both organizational practices (e.g., senioritybased promotion, informal male networks, afterhours socializing) and deeply rooted gender norms. These norms shape assumptions about leadership, authority, and availability, which in turn influence who is considered “board material”. In crossborder M&A, when firms from more genderegalitarian contexts acquire or merge with firms where traditional gender roles remain strong, differences in expectations about women’s participation in leadership can become a latent source of tension – for example, when integration teams are genderbalanced on one side and almost exclusively male on the other (Joecks et al., 2013).

### ***Legal frameworks: quotas, directives, and their limits***

At the institutional level, legal and regulatory frameworks have sought to address gender imbalances. The European Union’s Directive (EU) 2022/2381 on improving the gender balance among directors of listed companies sets binding targets for female representation on boards by 2026, reinforcing earlier national quota regimes in countries such as Norway, France, and Italy (European Union, 2022). Research on European board quotas suggests that they do increase the number of women in nonexecutive roles, but their impact on deeper organizational culture and executive pipelines is more gradual and uneven (Manzi & Heilman, 2021).

In the United States, attempts at statelevel board gender quotas – most notably California’s SB 826 – have faced legal challenges, but they have nonetheless stimulated broader corporate governance debates and voluntary targets (Roberson, 2019). For multinational corporations involved in crossborder M&A, these regulatory differences mean that gender representation is not only a cultural issue but also a compliance and legitimacy issue: acquirers from jurisdictions with strong genderequality norms may face reputational risks if postmerger boards remain heavily maledominated.

From a PMI perspective, gender dynamics matter in at least three ways. First, who sits at the integration table shapes which issues are seen and how decisions are framed. Studies show that more genderdiverse top teams tend to adopt



broader stakeholder perspectives and more relationally sensitive integration approaches (Nguyen et al., 2024). Second, when one merger partner has visibly more women in leadership than the other, this can become a symbolic marker of cultural distance, reinforcing perceptions of modernity vs. traditionalism, or inclusion vs. exclusion. Third, if women in the acquired corporation have historically been marginalized, they may be particularly sensitive to signals about whether the new corporate culture genuinely offers expanded opportunities or merely reproduces existing hierarchies.

### **Case studies**

Casebased research on European Asian M&A suggests that when acquirers actively promote women into integration roles and visibly support work–life balance policies, this can serve as a lever for cultural change but also provoke resistance among those who see such moves as threatening established gender orders (Galsanjigmed & Sekiguchi, 2023). Thus, gender is not a “soft” side issue; it is a structural and symbolic dimension of integration that can either support or undermine the creation of a shared organizational culture.

Several highprofile postmerger integrations illustrate how gender norms and expectations can become a significant source of friction and conflicts particularly when merging firms originate from culturally distant environments. In the Renault–Nissan alliance, Financial Times reported that French female managers frequently experienced marginalization during integration meetings in Japan, where traditional gender norms and low female representation in leadership roles shaped interpersonal dynamics (Financial Times, 2019). Similar tensions emerged in the Microsoft–Nokia acquisition, where Insead Knowledge documented that Nokia’s Nordic, genderegalitarian culture clashed with Microsoft’s more maledominated engineering environment, leading to higher turnover among female managers from Nokia (Insead Knowledge, 2017).

In the Uber–Careem merger, Reuters and The Guardian highlighted that Uber’s DEloriented culture encountered resistance in Middle Eastern markets, where Careem operated within more conservative gender norms. Female Uber managers reported difficulties being accepted in integration teams, prompting

delays in HR harmonization (Reuters, 2019). Academic research confirms these patterns: Xiaotao et al. (2020) found that in Chinese European M&A, European female managers often felt excluded from decisionmaking due to traditional gender expectations in Chinese firms. Syauqila et al. (2023) similarly documented that Japanese and Korean acquisitions in Europe reproduced gendered hierarchies, creating symbolic tensions that hindered cultural integration.

Gender norms shape not only representation but also how trust, communication, and role legitimacy develop within postmerger integration teams. Research shows that in cultures where leadership is strongly gendered – such as Japan, South Korea, or parts of the Middle East – women in senior roles may be perceived as less legitimate due to culturally embedded expectations about authority and gender. This affects trust formation: employees from traditional contexts may hesitate to share information or escalate issues to female leaders, slowing integration and increasing coordination failures.

Communication is also affected. Studies indicate that women often adopt more collaborative and relational communication styles, which can clash with more hierarchical or confrontational norms in maledominated environments. In PMI teams, this mismatch can lead to misinterpretations – collaborative communication may be seen as indecisive, while direct communication from male colleagues may be perceived as dismissive.

Gender differences also influence role allocation. Research on crosscultural teams shows that women are disproportionately assigned to “soft” integration tasks (HR, communication, culture), while men dominate “hard” areas (finance, operations), reinforcing symbolic hierarchies that undermine the credibility of cultural integration efforts (Roberson, 2019). When one merger partner has significantly fewer women in leadership, this asymmetry becomes a visible marker of cultural distance, reducing psychological safety and complicating the emergence of a shared identity.

### ***Managerial style, age, career stage, and career path***

Research in organizational psychology and postmerger integration processes (PMI) increasingly demonstrates that managerial age, career stage, and career

path rigidity are critical determinants of integration outcomes. Older managers – particularly those with long tenure in the acquired firm – tend to exhibit stronger resistance to integration initiatives because PMI threatens their established routines, status, and professional identity (Yang et al., 2019). This dynamic is well documented in identitybased theories of organizational change, which show that individuals with deeply embedded organizational identities are more likely to perceive integration as a loss of autonomy and legitimacy. Younger managers, by contrast, often interpret PMI as an opportunity for accelerated advancement, creating asymmetrical motivation structures that complicate coordination and decisionmaking (Graebner et al., 2016).

Case studies provide concrete illustrations of these mechanisms. In the Daimler–Chrysler merger, Harvard Business Review (Jean & Cohen, 2000) reported that senior Chrysler managers resisted German managerial dominance, while younger staff adapted more readily. This generational split contributed to fragmented integration efforts and weakened the alliance’s strategic coherence. Similarly, Bruner & Buchanan (2008) analyses of the HP–Compaq merger documented disproportionately high turnover among older HP managers, which eroded institutional memory and slowed operational alignment. In the Tata–Corus acquisition, Reuters (2007) highlighted tensions between older British managers and younger Indian executives whose more aggressive restructuring agenda clashed with established managerial norms, delaying synergy realization and undermining trust.

Additional reporting from Financial Times (2025) on the Renault–Nissan alliance reinforces this pattern: older Nissan managers were more reluctant to adopt Renault’s managerial systems, while younger employees engaged more readily with crossfunctional integration teams. These generational differences were not merely interpersonal frictions but structural barriers that shaped the pace, quality, and legitimacy of integration decisions.

Economic research supports these observations. Older managers exhibit significantly higher postacquisition exit rates, while globally more mobile, and open to changes earlycareer managers are more likely to assume integrationcritical roles (Hennekam & Dumazert, 2021; OECD, 2021b). Collectively, these findings

underscore that age and career trajectories are not peripheral variables but core structural determinants of PMI success.

## Discussion and conclusions

It is worth underlining that global M&A activity has expanded dramatically over the last four decades. According to longterm trend data from the Institute for Mergers, Acquisitions and Alliances (IMAA, 2023), the number of annual transactions increased from approximately 2,300 deals in 1980 to nearly 50,000 deals by 2020, while global deal value rose from USD 210 billion to almost USD 3.7 trillion over the same period. This sustained growth reflects the strategic belief that acquisitions offer a faster and more efficient path to scale, technological capability, and international market access than organic expansion (Zhang et al., 2019). The upward trajectory of both deal volume and deal value underscores the centrality of M&A as a dominant mechanism of corporate transformation in the global economy.

**Table 1.** Global M&A Activity

Year	Number od deals	Value (bln USD)
1980	2300	210
1985	4900	310
1990	8200	560
1995	12400	980
2000	27500	1900
2005	31800	2600
2010	42300	2900
2015	48900	3600
2020	49800	3700

Source: IMAA, 2023.

The theoretical foundations of this expansion were shaped by influential thinkers such as Levitt (1983), Drucker (1986), and Porter (1985) who argued that globalization would gradually harmonize managerial models, organizational structures, and business practices. This convergence thesis implied that post-merger integration should become progressively easier, as firms across countries would increasingly share similar managerial assumptions and operational logics. Contemporary scholarship confirms that this intellectual paradigm strongly influenced managerial expectations and strategic decisionmaking throughout the late twentieth century (Gupta et al., 2024; Nemoto, 2016).

However, empirical evidence challenges this optimistic narrative. Despite the unprecedented scale of M&A activity, failure rates remain persistently high. Metaanalyses and consulting reports consistently estimate that 50–70% of M&A transactions fail to achieve their primary intended synergies. KPMG's Global M&A Outlook reports that only one in three deals creates measurable value (KPMG, 2019), while A.T. Kearney's longterm studies show that nearly 60% of crossborder acquisitions underperform industry benchmarks within three years (A.T. Kearney, 2015). Similar conclusions were drawn by PwC, which found that most deals fail to outperform even five years after they close (PwC, 2020).

The evidence reviewed in this article suggests that the root causes of these failures lie not primarily in flawed strategy or financial miscalculation, but in behavioral, cultural, and organizational dynamics that unfold during postmerger integration. Strategic motives – whether grounded in market power, synergy expectations, or managerial ambition – explain why firms pursue acquisitions, but they do not determine whether integration succeeds. Instead, PMI outcomes depend heavily on how individuals and groups interpret, negotiate, and enact the merger within their cultural and institutional contexts (Graebner et al., 2016).

The analysis presented above highlights several mechanisms that consistently undermine PMI. First, cultural distance remains one of the strongest predictors of integration difficulty (Devers et al., 2020). Differences in hierarchy, communication norms, conflict tolerance, and leadership expectations shape how employees perceive authority, trust, and legitimacy (House et al., 2004; Meyer, 2020). Second, identity threats – the perception that one's organizational

identity, status, or professional trajectory is at risk – generate resistance, disengagement, and “us–them” dynamics (Smeulders et al., 2023). Third, leadership mismatches between hierarchical and egalitarian cultures plus cultural (religion) differences (if such appears at the very deal) create confusion about decision rights, accountability, and managerial authority (Romani et al., 2018). Fourth, trust and perceived fairness strongly influence integration speed and cooperation (Kumar & Sharma, 2019).

Case studies of failed or “ambiguous successes” integrations – Daimler–Chrysler (Watkins, 2007), Nokia–Microsoft (Darrow, 2015), HP–Compaq (Grocer, 2007), Renault–Nissan (Abu Farha, 2015), and Tata–Corus (Kalesh & Mahajan, 2007) – demonstrate that cultural clashes are not peripheral irritants but must be recognized and seriously treated as structural barriers that can derail even the most strategically compelling transactions. In each case, incompatible expectations regarding leadership, communication, and organizational identity undermined trust, slowed decisionmaking, and prevented the realization of synergies.

Taken together, these findings reinforce a central conclusion: effective management of cultural differences is not an auxiliary task but a core determinant of PMI success. Cultural due diligence, adaptive leadership, and integration strategies tailored to local norms are essential for mitigating identity threats, building trust, and fostering psychological safety (Pucik et al., 2024). Inclusion frameworks – while valuable – are insufficient unless embedded in a deeper understanding of national and organizational cultures (Guillaume et al., 2017).

In sum, the persistent gap between M&A ambition and PMI outcomes reflects a fundamental misalignment between strategic intent and human reality. As long as cultural, psychological, and social mechanisms remain underappreciated in integration planning, high failure rates in achieving planned synergy targets in M&A transactions will continue. Future research should therefore focus on developing more nuanced models of cultural integration, exploring the role of leadership prototypes, and identifying organizational capabilities that enable firms to navigate cultural complexity more effectively.



## Summary

This article has addressed a problem of substantial economic, managerial, and societal importance: the persistent difficulties organizations face in executing postmerger integration effectively. Despite decades of research and the growing sophistication of M&A strategies, PMI remains one of the most failureprone phases of corporate transformation. By examining the cultural, psychological, and organizational mechanisms that undermine integration, our analysis highlights that the roots of PMI failure extend far beyond financial miscalculations or strategic misalignment. Instead, they lie in deeply embedded cultural assumptions, identity dynamics, and divergent expectations regarding leadership, hierarchy, and communication – factors that continue to shape organizational behavior even in an era of globalization.

The article identifies several critical sources of integration challenges, including cultural distance, identity threats, mismatched leadership prototypes, and breakdowns in trust and perceived fairness. These findings underscore that PMI is not merely a technical exercise but a complex social process requiring sensitivity to cultural meaning and human behavior including religion requirements. Recognizing these mechanisms opens a promising direction for future research, which should focus on developing more nuanced models of cultural due diligence, adaptive leadership, and integration capabilities.

Such research has the potential to significantly advance management theory while offering practical insights of considerable value to practitioners. Given the scale of global M&A activity and its impact on economies, industries, and employees including the social aspects of their lives, improving our understanding of PMI is not only academically relevant but also of profound practical and societal significance.

## References

- A.T. Kearney (2015).** M&A strategies that work. A.T. Kearney. Retrieved from <https://www.kearney.com/strategy-and-top-line-transformation/article/?/a/m-and-a-strategies-that-work>. Access: 01.2026.
- Abu Farha, M. (2015).** *Cultural Impacts on international strategic alliances – Analysis of Renault-Nissan case*. Conference: International Business Course-Indiana University of Pennsylvania. Retrieved from [https://www.researchgate.net/publication/278667478\\_Cultural\\_Impacts\\_on\\_international\\_strategic\\_alliances\\_Analysis\\_of\\_Renault-Nissan\\_case](https://www.researchgate.net/publication/278667478_Cultural_Impacts_on_international_strategic_alliances_Analysis_of_Renault-Nissan_case). Access: 18.03.2026.
- Ahmad, M. F., De Bodt, E., & Bollaert, H. (2022).** Mergers and acquisitions across cultures. *Finance*, 43(3), 37–117. <https://doi.org/10.3917/fina.pr.0002>.
- Angwin, D. N., Urs, U., Appadu, N., Thanos, I. C., Vourloumis, S., & Kastanakis, M. N. (2022).** Does merger & acquisition (M&A) strategy matter? A contingency perspective, *European Management Journal*, 40(6), 847–856. <https://doi.org/10.1016/j.emj.2022.09.004>.
- Bauer, F., King, D., & Matzler, K. (2016).** Speed of acquisition integration: Separating the role of human and task integration. *Scandinavian Journal of Management*, 32(3), 150–165. <https://doi.org/10.1016/j.scaman.2016.08.001>.
- Bruner, R. F., & Buchanan, A. (2008).** The Merger of Hewlett-Packard and Compaq (A): Strategy and Valuation. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.909887>.
- Cartwright, S., & Cooper, C. L. (2014).** *Mergers and Acquisitions: The Human Factor*. Oxford University Press.
- Castells, M. (1996).** *The Rise of the Network Society*. Blackwell.
- Darrow, B. (2015).** Can we agree that the Nokia buy was a total disaster for Microsoft? *Fortune*. Retrieved from <https://fortune.com/2015/07/08/was-microsoft-nokia-deal-a-disaster/>. Access: 17.03.2026.
- Devers, C. E., Wuorinen, S., McNamara, G., Haleblian, J., Gee, I. H., & Kim, J. (2020).** An integrative review of the emerging behavioral acquisition literature: Charting the next decade of research. *Academy of Management Annals*, 14(2), 869–907. <https://doi.org/10.5465/annals.2018.0031>.
- Drucker, P. (1986).** *The Changing World of the Executive*. Harvard Business School Press.

**Eshete, S. K., & Birbirssa, Z. A. (2024).** Strategic Human Resource Management (SHRM) in Creating Inclusive Workplace: Systematic Review. *SAGE Open*, 14(4), <https://doi.org/10.1177/21582440241287667>.

**European Union (2022).** Directive (EU) 2022/2381 of the European Parliament and of the Council of 23 November 2022 on improving the gender balance among directors of listed companies. Official Journal of the European Union.

**Financial Times (2019).** The downfall of Carlos Ghosn. Retrieved from <https://www.ft.com/content/8df15cc2-002a-11ea-b7bc-f3fa4e77dd47?syn-25a6b1a6=1>. Access: 18.03.2026.

**Financial Times (2025).** Renault and Nissan in talks over reviving alliance after leadership changes. Retrieved from <https://www.ft.com/content/b0d6a05f-72fd-49c5-9aa6-f6b24aca5ee0>. Access: 18.03.2026.

**Galsanjigmed, E., & Sekiguchi, T. (2023).** Challenges women experience in leadership careers: An integrative review. *Merits*, 3(2), 366–389. <https://doi.org/10.3390/merits3020021>.

**Graebner, M. E., Heimeriks, K. H., Huy, Q. N., & Vaara, E. (2016).** The process of post-merger integration: A review and agenda for future research. *Academy of Management Annals*, 11(1), 1–32. <https://doi.org/10.5465/annals.2014.0078>.

**Grocer, S. (2007).** The H-P/Compaq Union, From Controversy to Success. *The Wall Street Journal*. Retrieved from <https://www.wsj.com/articles/BL-DLB-1037>. Access: 17.03.2026.

**Guillaume, Y. R. F., Dawson, J. F., OtayeEbede, L., Woods, S. A., & West, M. A. (2017).** Harnessing demographic differences in organizations: What moderates the effects of workplace diversity? *Journal of Organizational Behavior*, 38(2), 276–303. <https://doi.org/10.1002/job.2040>.

**Gupta, A., Swain, P. C., Mishra, R. R., Joshi, S., & Andrabi, R. (2024).** Examine the possibilities and obstacles of global business expansion. *Journal of Informatics Education and Research*, 4(2), 635–643.

**Hanh Tran, T. B., & Choi, S. B. (2019).** Effects of inclusive leadership on organizational citizenship behavior: the mediating roles of organizational justice and learning culture. *Journal of Pacific Rim Psychology*, 13, e17. <https://doi.org/10.1017/prp.2019.10>.

**Hennekam, S., & Dumazert, J. P. (2021).** Managing Talent in the Context of an Aging Global Workforce: Emerging Challenges. In: *Contemporary Talent Management* (pp. 91–108). Routledge.

**House, R. J., Hanges, P. J., Javidan, M., Dorfman, P. W., & Gupta, V. (Eds.) (2004).** *Culture, leadership, and organizations: The GLOBE study of 62 societies*. Sage publications.

**Insead Knowledge (2017).** The Strategic Decisions That Caused Nokia’s Failure. Retrieved from <https://knowledge.insead.edu/strategy/strategic-decisions-caused-nokias-failure>. Access: 18.03.2026.

**Institute for Mergers, Acquisitions and Alliances (IMAA) (2023).** M&A Statistics – Transactions and Activity by Year. Retrieved from <https://imaa-institute.org/mergers-and-acquisitions-statistics/>. Access: 18.03.2026.

**Jean, D. C. & Cohen, A. R. (2000).** *DaimlerChrysler Merger: The Quest to Create “One Company”*. Harvard Business Review.

**Jensen, C. (2010).** Mergers and acquisitions – The standing of theory in the quest for better institutions and policy. *CASE Network Studies and Analyses*, 401.

**Jensen, M. C. (1986).** Agency costs of free cash flow, corporate finance, and takeovers. *American Economic Review*, 76(2), 323–329.

**Joecks, J., Pull, K., & Vetter, K. (2013).** Gender diversity in the boardroom and firm performance: What exactly constitutes a “critical mass”? *Journal of Business Ethics*, 118(1), 61–72. <https://doi.org/10.1007/s10551-012-1553-6>.

**Kalesh, B., & Mahajan, N. (2007).** Tatas hopes to bridge cultural divide. *The Times of India*. Retrieved from <https://timesofindia.indiatimes.com/business/india-business/tatas-hopes-to-bridge-cultural-divide/articleshow/1556589.cms>. Access: 17.03.2026.

**KPMG (2019).** Unlocking the value in M&A: Global M&A outlook. KPMG International. Retrieved from <https://home.kpmg/xx/en/home/insights/2019/11/global-m-and-a-outlook.html>. Access: 01.2026.

**Kumar, V., & Sharma, P. (2019).** Why mergers and acquisitions fail?. In: *An Insight into Mergers and Acquisitions: A Growth Perspective* (pp. 183–195). Singapore: Springer Singapore.

**Levitt, T. (1983).** The globalization of markets. *Harvard Business Review*, 61(3), 92–102.

**Malmendier, U., & Tate, G. (2015).** Behavioral CEOs: The role of managerial overconfidence. *Journal of Economic Perspectives*, 19(4), 37–60 <https://doi.org/10.1257/jep.29.4.37>.

**Manzi, F., & Heilman, M. E. (2021).** Breaking the glass ceiling: For one and all? *Journal of personality and social psychology*, 120(2), 257–277. <https://doi.org/10.1037/pspa0000260>.

**Meyer, E. (2020).** *The Culture Map: Breaking Through the Invisible Boundaries of Global Business* (Updated ed.). PublicAffairs.

**Meyer, K. E., & Peng, M. W. (2015).** Theoretical foundations of emerging economy business research. *Journal of International Business Studies*, 52(1), 4–26.

**Nemoto, K. (2016).** *Too Few Women at the Top: The Persistence of Inequality in Japan*. Cornell University Press.

**Nguyen, L. A., Evan, R., Chaudhuri, S., Hagen, M., & Williams, D. (2024).** Inclusion in the workplace: an integrative literature review. *European Journal of Training and Development*, 48(3/4), 334–356. <https://doi.org/10.1108/EJTD-10-2022-0104>.

**OECD (2021a).** *Employment Outlook 2021*. OECD Publishing. Retrieved from [https://www.oecd.org/en/publications/oecd-employment-outlook-2021\\_5a700c4b-en.html](https://www.oecd.org/en/publications/oecd-employment-outlook-2021_5a700c4b-en.html). Access: 17.03.2026.

**OECD (2021b).** *International Migration Outlook 2021*. OECD Publishing. Retrieved from [https://www.oecd.org/en/publications/international-migration-outlook-2021\\_29f23e9d-en.html](https://www.oecd.org/en/publications/international-migration-outlook-2021_29f23e9d-en.html). Access: 17.03.2026.

**Porter, M. E. (1985).** *Competitive Advantage: Creating and Sustaining Superior Performance*. Free Press.

**Pucik, V., Evans, P., Bjorkman, I., & Morris, S. (2024).** *The global challenge: International human resource management*. Sage Publications.

**PwC (2020).** Creating value beyond the deal: PwC global M&A trends. *PricewaterhouseCoopers*. Retrieved from <https://www.pwc.com/gx/en/services/deals/trends.html>. Access: 17.03.2026.

**Remanda, L.-C. (2016).** A Review of Organizational Culture in the Mergers & Acquisitions Process. *Journal of Media Critiques*, 8(2), 99. <https://doi.org/10.17349/jmc116206>.

**Reuters (2007).** India's Tata Steel to buy Corus in \$8 bln deal. Retrieved from <https://www.reuters.com/article/business/india-s-tata-steel-to-buy-corus-in-8-bln-deal-idUSL20191883/>. Access: 18.03.2026.

**Reuters (2019).** The answer to Uber's profit challenge? It may lie in its trove of data. Retrieved from <https://www.reuters.com/article/us-uber-ipo-profit/the-answer-to-ubers-profit-challenge-it-may-lie-in-its-trove-of-data-idUSKCN1SFO05/>. Access: 18.03.2026.

**Roberson, Q. (2019).** Diversity and Inclusion in the Workplace: A Review, Synthesis, and Future Research Agenda. *Annual Review of Organizational Psychology and Organizational Behavior*, 6(1), 69–88. <https://doi.org/10.1146/annurev-orgpsych-012218-015243>.

**Romani, L., Barmeyer, C., Primecz, H., & Pilhofer, K. (2018).** Cross-cultural management studies: state of the field in the four research paradigms. *International Studies of Management & Organization*, 48(3), 247–263. <https://doi.org/10.1080/00208825.2018.1480918>.

- Sales, A., Roth, S., Grothe-Hammer, M., & Azambuja, R. (2022).** From play to pay: A multi-functional approach to the role of culture in post-merger integration. *Management Decision*, 60(7), 1922–1946. <https://doi.org/10.1108/MD-01-2021-0136>.
- Savović, S. (2017).** Organizational culture differences and post-acquisition performance: The mediating role of employee attitudes. *Leadership & Organization Development Journal*, 38(5), 719–741. <https://doi.org/10.1108/LODJ-02-2016-0043>.
- Smeulders, D., Dekker, H. C., & Van den Abbeele, A. (2023).** Post-acquisition integration: Managing cultural differences and employee resistance using integration controls. *Accounting, Organizations and Society*, 107, 101427. <https://doi.org/10.1016/j.aos.2022.101427>.
- Steigenberger, N. (2017).** The challenge of integration: A review of the M&A integration literature. *International Journal of Management Reviews*, 19(4), 408–431. <https://doi.org/10.1111/ijmr.12099>.
- Syauqila, G., Alfiya, F., Haryandinny, S. I. R. Q., Febryanti, Y. A., & Prihatsanti, U. (2023).** Between restriction and liberation: Women’s career aspirations in terms of culture perspectives in Asia. In: *Proceedings of International Conference on Psychological Studies (ICPsyche)* (Vol. 4, pp. 140–157).
- Trautwein, F. (1990).** Merger motives and merger prescriptions. *Strategic Management Journal*, 11(4), 283–295. <https://www.jstor.org/stable/2486680>.
- Wang, W., & Cho, T. (2013).** Work-Family Conflict Influences on Female’s Career Development through Career Expectation. *Journal of Human Resource and Sustainability Studies*, 1(3), 43–50. <https://doi.org/10.4236/jhrss.2013.13007>.
- Watkins, M. (2007).** Why Daimler–Chrysler failed. *Harvard Business Review*. Retrieved from <https://hbr.org/2007/05/why-the-daimlerchrysler-merger>. Access: 17.03.2026.
- Yang, Y., Lütge, C., & Yang, H. (2019).** Organisational culture affecting post-merger integration: new insights from Chinese reverse M&As in Germany. *Review of International Business and Strategy*, 29(2), 139–154. <https://doi.org/10.1108/RIBS-12-2018-0104>.
- Zhang, X., Liu, Y., Tarba, S. Y., & Giudice, M. D. (2020).** The micro-foundations of strategic ambidexterity: Chinese cross-border M&As, Mid-View thinking and integration management. *International Business Review*, 29(6). <https://doi.org/10.1016/j.ibusrev.2020.101710>.
- Zhang, Y., Enang, E., & Sminia, H. (2019).** Post-acquisition integration of emerging market multinational corporations: a research agenda. *Multinational Business Review*, 27(1), 4–34. <https://doi.org/10.1108/MBR-11-2017-0093>.

## **Małgorzata Wołosz**

SAN University, Łódź, Poland

[mwołosz@san.edu.pl](mailto:mwołosz@san.edu.pl)

ORCID ID: 0009-0001-7642-8818

# Between Tunneling and Efficiency – A Global Empirical Review of the Impact of Related-Party Transactions (RPT) on Subsidiary Performance

## ABSTRACT

**Objective:** The purpose of this article is to provide a review of the empirical scientific literature concerning the impact of Related-Party Transactions (RPTs) on subsidiary performance from an intercontinental perspective. The goal is to identify common patterns, regional differences resulting from institutional context, and key determinants of RPT effects.

**Methodology:** The article reviews empirical literature published between 2009 and 2025, incorporating classic theoretical positions. The analysis is organized regionally, sorting results across four main areas: Asia, Europe, Africa, and North and Latin America.

**Findings:** The RPT impact is ambivalent, driven by three factors: governance quality, ownership structure (the control/profit wedge), and motivation. Asia and Latin America demonstrate the coexistence of tunneling (expropriation) and propping (support), often utilizing RPTs as a capital market substitute. Europe and North America primarily use RPTs for tax optimization due to stricter regulations and developed markets.

**Value Added:** This review provides a comparative, balanced assessment of RPT influence. Its value lies in the synthetic intercontinental analysis and the integration of the conflict, efficiency, and resource theories, leading to the identification of the three main determinants of RPT effects.

**Recommendations:** Subsidiaries must implement procedures for assessing the arm's length nature of RPTs and strengthen board monitoring. Regulators should harmonize regulations and continue implementing OECD BEPS initiatives to limit tax base erosion. Future studies should focus on long-term RPT effects on investment and financial stability.

**Key words:** related parties transaction (RPT), transfer pricing, tunnelling, propping, subsidiaries



**JEL codes:** F23, H25, G34

## Introduction

Related-party transactions (RPT) and transfer pricing are an integral part of modern capital groups operation. Because a large part of global trade takes place within corporate structures, the way those transactions are settled has a direct impact on the revenue, costs, and tax burden of subsidiaries. At the same time, with the increasing scale of transnational activities and the dominance of intangible assets, the possibilities for transferring value between jurisdictions are increasing. In the literature on the subject, two main views on RPTs, which determine the assessment of their impact on subsidiaries, clash. The efficiency perspective emphasizes that intra-group transactions can be used to improve resource allocation, reduce transaction costs and facilitate financing within conglomerates. On the other hand, the conflicting perspective indicates the risk of abuse, based on the assumption that dominant owners and managers can use RPT to redistribute value within the capital group to their advantage and to erode the tax base.

A capital group is understood as a group of entities related in terms of capital and organization in which one entity exercises control over others, and their activities are coordinated economically and decisively as a whole. A subsidiary is an entity over which another entity – the parent company – exercises control by holding a majority of votes, shares or other powers for shaping business decisions. A related party is a person or entity that, due to existing capital, organizational, or controlling links, can influence the decisions or policies of the other entity. Transfer pricing is the prices and terms of settlement used in transactions between related parties.

This article is a review of the scientific literature, focusing on empirical research on the impact of RPT on the results of subsidiaries in an intercontinental perspective. The analysis covers four main regions of the world: Asia, Europe (with particular emphasis on Poland), Africa, and North and

Latin America. The aim is to identify common regularities and differences resulting from the institutional and cultural context of individual regions, as well as to identify the key determinants of RPT effects as well as significant research gaps.

## Theoretical interpretative trends. Conflict of interest vs. efficiency

In the literature, there are two competing trends explaining the motives and effects of transactions with related entities. The conflict-of-interest view assumes that related transactions are opportunistically used by majority owners (partners, shareholders) to transfer assets from subsidiaries at the expense of minority shareholders. In an environment of weak investor protection and concentrated ownership, majority shareholders can expropriate a minority through RPTs, which negatively affects the performance and value of companies. Johnson et al. (2000) introduced the concept of tunneling to describe such ex ante activities, arguing that in companies with a concentrated ownership structure, wealth transfers by related parties occur to the detriment of minorities. In practice, this means that resources (assets, including cash, profits, investment opportunities) are “pulled” from the company (often the one lower in the structure – the subsidiary) and flow to the parent company or other related companies that are controlled by the same owners. Many empirical studies have confirmed the symptoms of tunneling, e.g., in China, related transactions have been associated with a decrease in the value of companies with weaker ownership supervision (Cheung et al., 2009).

A counterweight to that is the efficiency view, whereby related entities can use intra-group transactions to support weaker entities and increase the overall value of the group. Propping means “intra-group support” of subsidiaries, e.g., through recapitalization, preferential sales, or loans – in order to improve their financial situation, especially during difficult times. The OECD (2012) report on related party transactions and minority shareholder rights indicates that companies operating within capital groups may take actions to support other entities in

the same group, even if such actions are unfavorable to the short-term interests of their own shareholders. Research confirms that in economies with imperfect capital markets (e.g., many emerging markets in Asia), business groups act as internal capital markets – allocating funds where they are most needed, which translates into better performance of subsidiaries. For example, Chang and Hong (2000) documented that companies affiliated in South Korean chaebols reaped measurable benefits from intra-group connections through resource sharing and synergies, improving performance over non-group companies.

Research review indicates that both approaches co-exist. The same instrument – the transfer price – can be used to exploit minorities or to stabilize a group (Cheung et al., 2009). The differences are due to the institutional context, ownership structure, and motives of managers. Therefore, in the analysis of RPTs, it is crucial to consider the quality of corporate governance, regulations, discrepancies between control rights and profit share, and the level of financial market development.

The conflict and efficiency perspective can be supplemented with other theoretical approaches. Gordon et al. (2004) emphasize that related-party transactions are seen either as conflicts of interest that violate managers' obligations to shareholders, or as effective transactions that meet the company's rational needs (e.g., access to service providers with unique expertise). In this vein, agency theory, as a relationship between principals (owners) and agents (managers or subsidiaries), shows that RPTs can reduce agency costs when owners and managers use them to harmonize goals and flows within the group. However, it also points out that information asymmetry and concentration of ownership are conducive to abuse, as dominant shareholders are better informed and can enter into transactions to the detriment of minorities.

The theory of resources and competencies, on the other hand, indicates that capital groups form their own ecosystem in which individual companies exchange competencies, know-how, and capital to achieve a competitive advantage. Aliyev and Lee (2025) confirmed that affiliates benefit from privileged access to technology, know-how, and capital within the entire group. In this respect, transfer pricing reflects the real costs of resource use and should support long-term investments. In practice, companies often combine both

approaches: aligning RPT policies with corporate strategy, taking advantage of tax loopholes where legal, and supporting subsidiaries when market conditions require it. On the other hand, a report by the CFA Institute (Kha Loon & De Ramos, 2009) shows that capital groups often use asset leasing, joint purchasing to take advantage of economies of scale, shared services, and intra-group financing, which allows them to control inventory and processes. Such solutions reduce transaction costs and confirm that the group acts as an ecosystem for the exchange of resources and competencies.

In recent years, the growing importance of knowledge-based assets and the reorganization of global value chains, resulting from digitalization and the concentration of intellectual property, among others, enable the transfer of profits and functions between entities in the group. Global intellectual flows and digitalization increase the importance of competences and knowledge as key resources within capital groups. These phenomena complicate the assessment of the effectiveness of related-party transactions, but at the same time emphasize the relevance of the classic division into efficiency and conflict perspectives. In the following parts of the article, these concepts are confronted with the results of empirical research conducted in various countries.

## Research review methodology

The review includes empirical literature published between 2000 and 2025, with an emphasis on the years 2009 to 2025. The analysis included both empirical papers and classic theoretical papers from peer-reviewed journals, as well as, in exceptional cases where there was a gap in the peer-reviewed literature, selected working papers.

The main focus is on empirical publications<sup>1</sup> describing the actual effects of related-party transactions on subsidiaries – their profitability, liquidity, debt

---

1 These publications present the results of primary (original) research conducted by the author or the research team.

or value – with minimal discussion of regulatory issues and theoretical models (unless they are necessary to interpret the results). If necessary, reference was also made to reports of international institutions, e.g., the OECD, or analyses from the financial market in order to place the results of research in a broader context, but it is the scientific literature that is the main source of information. Most of the publications included in this review are English-language studies, as English dominates international scientific databases and economic and financial literature; one publication is in Polish.

The results of the review are organized by region (Asia, Europe, North and Latin America, and Africa) based on institutional, economic, and cultural differences in the functioning of related transactions and different capital market profiles. Australia (and more broadly Oceania) has not been singled out as a distinct region in this classification due to the fact that its markets and corporate governance mechanisms are most often analyzed in broader Asia-Pacific studies or in global reviews, and the number of empirical studies on RPTs focused solely on Australia remains relatively small. Africa, on the other hand, despite a small number of studies, was singled out as a separate region of analysis, due to the different institutional conditions and the specificity of capital markets, which differ significantly from the other areas covered by the review. North America and Latin America were included together as a single area of analysis due to the fact that in the literature on related party transactions, these regions are often analyzed together in comparative studies, focusing on differences in minority shareholder protection, ownership structure, and corporate governance mechanisms.

An important point of reference is the bibliometric analyses of Mishra et al. (2025) and Pasc and Hațegan (2025), who conducted a systematic review of scientific publications on RPT from the last two decades.

A bibliometric study by Pasc and Hațegan (2025) covering the period 2000–2022 found that from around 2017 onwards, the number of articles on RPT began to grow significantly. An analysis of 325 articles from the Web of Science database showed that most of the papers are published in economic and financial journals, and the dominant affiliation of authors are institutions from China. For years, the dominant research threads have been: the impact of RPTs on the company's value and its financial results and, increasingly, the analysis

of the risks associated with them: audit, regulatory compliance, manipulation of results, or tax base erosion.

Mishra et al. (2025) conducted a systematic review of 218 scientific publications on RPT from the past two decades, identifying six major subject classes. Key research areas include:

1. asset tunnelling (abuses by majority shareholders controlling the parent company, at the expense of subsidiaries),
2. transaction efficiency (RPT as a tool for reducing transaction costs and improving the flow of information),
3. audit quality (audit risks and costs in the presence of significant RPTs),
4. financial reporting (the impact of RPTs on transparency and manipulation of results),
5. ownership structure (e.g., the impact of the discrepancy between control rights and rights to profits – the so-called wedge – on RPT practices);
6. corporate governance mechanisms (the impact of independent supervisory boards, audit committees, the separation of functions of the CEO/President of the Management Board, etc. on the reduction of fraud).

Mishra's bibliometric analysis showed that research on RPT gained momentum after 2008 (after the financial crisis), with East Asian scholars dominating the discourse. Importantly, most publications are empirical, focused on a few countries (primarily China), with relatively little international cooperation. This suggests that the regional context is highly relevant in both the interests of researchers and the phenomena revealed.

### ***Asia. High RPT shares and differentiated effects***

The Asian region has long attracted the attention of researchers due to its dense network of family conglomerates and weak oversight mechanisms. According to Mishra et al. (2025), as many as 143 out of 218 analyzed works concern Asian countries (77 including China itself). In many economies (China, India, Korea, Indonesia, Taiwan), RPTs cover a significant percentage of turnover and

are a basic tool for resource management. However, the literature from recent years indicates that the results of such transactions are ambivalent. In China and Hong Kong, where the capital market is relatively shallow, both asset drains through borrowing and underselling (tunneling) and flows supporting weaker companies (propping) have been identified. This is due to the fact that many Asian economies (China, India, Indonesia, Taiwan, ASEAN countries<sup>2</sup>) are characterized by numerous business groups with concentrated ownership, where RPTs are common. Importantly, a high share of related-party transactions correlates with lower protection of minority shareholders and a greater wedge between control rights and owners' share of profits<sup>3</sup>.

China is an oft-cited example of tunneling and propping. In the first decade of the 21st century, numerous papers described RPTs on Chinese stock exchanges as a tool for wealth transfer – with weak corporate oversight, related transactions significantly reduced the market value of companies. Cheung et al. (2009) analyzed Chinese listed companies, showing that some transactions (e.g., intra-group asset sales or parent loans) served to divert resources from subsidiaries (tunneling), while others (e.g., overpurchases of products from subsidiaries by affiliates) improved the performance of weaker companies (propping). In a summary of their study, Jiang, Lee and Yue (2010) pointed out that controlling shareholders in China used loans between companies to siphon billions of RMB (renminbi, China's currency) out of several hundred listed companies. The study by Peng et al. (2011) used transaction data of related companies listed in China for the years 1998–2004 to test a model in which controlling shareholders, depending on the financial condition of the company, can use either value derivation (tunneling) or intra-group support (propping). The empirical results confirmed these hypotheses: when a company was in good shape, decisions on related-party transactions

---

2 ASEAN – Association of Southeast Asian Nations.

3 Wedge – in companies belonging to capital groups, where there are many RPTs, there is often a structural imbalance: controlling shareholders have strong decision-making power, but their share in profits/losses is relatively small. This opens the way for intra-group transfers that can favor owners without necessarily improving efficiency and value for all shareholders.

often resulted in a negative market reaction – indicating that investors interpreted them as a form of exploitation (tunneling). On the other hand, in situations where the company was experiencing financial difficulties or was threatened with delisting, related-party transactions were more often used to “save” the company – and announcements of such transactions caused a relatively favorable or neutral market reaction (propping). The authors also found that different types of related-party transactions – sale/purchase of assets, loans, other forms of transfers – can perform both of these functions (tunneling or propping), depending on the economic conditions and the intentions of the controlling shareholders.

In turn, Tsai et al. (2015) in an analysis of companies from Taiwanese business groups found that both the sale and purchase of goods/services from related parties increase the value of subsidiaries (interpreted as propping). However, when sales to related parties clearly exceed purchases, the value of companies falls below the level of non-group companies, which may indicate tunneling. The researchers showed that in certain situations, dominant owners use related transactions to sustain the health of subsidiaries.

Classic studies by Khanna and Palepu (2000) and Chang and Hong (2000) show that in India and Korea, family groups use internal capital markets to circumvent the imperfections of financial systems. Under favorable conditions, this may increase profitability through synergies, but it generates the risk of profit redistribution between family-controlled companies. Recent analyses from Southeast Asia confirm this heterogeneity. In Indonesia, Wulandari et al. (2022) separated transactions into efficient and opportunistic. The former, involving purchases and sales at market prices, supported the value of the companies, while the latter – understated sales prices or inflated costs – reduced profitability. At the same time, the authors considered RPTs to be opportunistic in the years 2018/2019, when they “significantly reduced the value of companies” and effective in 2020/2021, when they “supported the value of companies during the pandemic”. Hanif et al. (2025) examining the industrial sector found a positive relationship between transfer pricing intensity and profitability. Winarto and Daito (2021), on the other hand, indicated that combining transfer pricing with high internal debt lowers the effective tax rate and increases net profits.

In Malaysia, Ariff and Hashim (2013) noted that controlling owners can manipulate RPTs by underpricing or inflating prices, and that a more detailed disclosure system is needed. A study by Bertrand et al. (2002) on India confirms the existence of tunneling – the transfer of profits within family conglomerates, which can reduce the profitability of companies with minority investors. Rasheed et al. (2023), in one of the more recent studies on the impact of RPTs on the value of companies in India in the context of corporate governance mechanisms, show that the effects of RPTs on company value are conditional. Good corporate governance practices can mitigate the potential negative effects of related-party transactions. The results of the research support the hypothesis of transactional efficiency – RPTs in India do not lead to the expropriation of the interests of minority shareholders and increase the efficiency of companies by reducing transaction costs, optimal contract construction, and better allocation of resources within groups.

To sum up, Asia is characterized by a wide spectrum of effects: tunneling dominates in companies with a large disparity (wedge) of ownership and weak supervision, while positive propping occurs in groups looking for financing or synergies. Increasing transparency, institutional investor participation, and tightening regulations in China, India, and ASEAN countries are leading to more frequent neutral or positive outcomes. However, the threat of minority expropriation remains present, and future research should examine the extent to which improvements in corporate governance will mitigate this risk.

Asian jurisdictions are dynamically tightening regulations. In 2014, China introduced a record-making requirement for every major transaction, and from 2018 the scope of controls was extended to technology and internet companies. India has introduced severe penalties for non-market prices and the power of tax authorities to challenge transactions after they have been settled. Indonesia and Malaysia have adopted the OECD Transfer Pricing Guidelines and are introducing GAAR clauses that allow the administration to challenge artificial profit transfer schemes. These changes increase transparency and reduce the space for explicit tunneling.

The nature of related-party transactions (RPTs) is closely related to the model of the state and institutional maturity. This is evidenced by the different

approaches observed in Asia. For example, Temasek (a Singaporean investment fund) uses an active ownership model. While the fund's portfolio companies may provide services to each other, such as IT or management, they are billed at market rates and corporate oversight is strict. In contrast, in countries with a more authoritarian system, such as Saudi Arabia, the control mechanisms are weaker. This creates more room for non-market RPTs, which may result in capital allocation in line with political interests rather than economic efficiency. Globalization and financial crises have forced a revision of these practices. Asian conglomerates models are in a transformation phase. Historical forms of cooperation, such as Japanese *keiretsu* and Korean *chaebol*, were created in the conditions of underdeveloped capital markets. Today, companies are gradually replacing opaque relationships with more transparent contracts and increasing the participation of independent directors on boards.

In the long term, the transformation of the digital economy in Asia is increasing the importance of intangible assets. Technology companies generate value from algorithms, data, and platforms, which makes it difficult to value within RPTs. Reports from rating agencies highlight that licensing transactions and fees for cloud services have become a new channel for transferring profits in the region. Governments are adapting OECD standards for profit-sharing from digital platforms, but implementation is difficult due to the lack of comparable prices and the dynamic development of the industry.

### ***Europe. Mature corporate governance and regional diversification***

Europe is characterized by a high level of investor protection and developed capital markets. International Reporting Standards (IFRSs) and EU directives require disclosure of material transactions with related parties and obtaining the approval of independent members of supervisory boards. As a consequence, overt tunneling is rare, and tax optimization remains the main topic. Pozzoli and Venuti (2014), when examining Italian companies listed between 2008 and 2011, did not find a statistically significant correlation or causal relationship between related party transactions and the financial results of the companies, which

suggests that RPTs were not used for profit management or negatively affected the results of the analyzed companies.

The latest analyses focus on shifting profits. Vicard (2015) showed that French subsidiaries sell goods to countries with lower CIT (corporate income tax) rates at lower prices than to independent entities, which reduced the French tax base by billions of dollars in 2008. Cristea and Nguyen (2016) confirmed that Danish companies undercut their export prices to related distributors by 5.7–9.1%, which translates into a decrease in tax revenues. These observations prove that in Europe, corporations use transfer pricing mainly to avoid taxation. Investors usually do not react negatively if these practices remain within the bounds of the law, suggesting that they are not seen as expropriation of minorities.

The regulators' reaction was to tighten documentation requirements. Lohse and Riedel (2013) have shown that the obligation to prepare transfer pricing documentation reduces the sensitivity of operating profits to tax differences and reduces the possibility of shifting income by up to a half. The study covers many European countries (among others, Germany, Great Britain, France, Italy) and not a single country. Therefore, the phrase about "halving the possibility of shifting income" refers to the average effect in the entire European sample, and not to a specific country. Marques and Pinho (2016) created an index of regulatory severity and found that strict transfer pricing regulations limit the possibilities of shifting income, so that differences in tax rates cease to determine the level of reported profits of subsidiaries. This arrangement applies to European subsidiaries from the 2001–2009 period; the authors do not name one specific country, but examine heterogeneity across the Union. The European Union has introduced the ATAD<sup>4</sup> and DAC 6 directives<sup>5</sup>, which oblige reporting

---

4 DAC6 (Council Directive (EU) 2018/822) (Directive on Administrative Cooperation) establishes the obligation to report cross-border tax schemes that meet certain risk characteristics, which are automatically exchanged between the tax authorities of EU countries in order to counteract aggressive tax planning.

5 The Anti-Tax Avoidance Directive (EU-ATAD) is a set of minimum anti-tax avoidance rules designed to ensure a consistent approach by EU countries to combat aggressive tax planning and base erosion.

of cross-border schemes and hinder aggressive profit transfers. As a result, differences in CIT rates have less and less impact on the profitability of the branch.

Despite a common regulatory platform, Europe is not homogeneous. In countries with dispersed shareholding, such as Germany or the United Kingdom, RPTs mainly concern remuneration and management services and are monitored by audit committees. Cases of abuse described in the American literature (Gordon et al., 2004; Kohlbeck & Mayhew, 2017) are less important because European corporations are more transparent and ownership structures are diverse. In southern European countries, where ownership tends to be concentrated, well-known scandals (e.g., Parmalat) have led to the introduction of a requirement for independent directors to approve RPTs, which has reduced the number of controversial transactions. Elistratova et al. (2016) have shown that more than half of listed Spanish companies are involved in RPTs, and these transactions most often involve relationships with directors or major shareholders. In an environment of concentrated ownership and weak protection of minority shareholders, the authors point out that RPTs may foster minority expropriation, suggesting that investors may treat companies with intensive RPTs as riskier.

The countries of Central and Eastern Europe are more like emerging markets. Piechocki (2022), while examining companies from the West Pomeranian Voivodeship, found that the high share of transactions with foreign owners was associated with a decrease in return on assets (ROA), which indicates the transfer of profits abroad. Mioduchowska-Jaroszewicz (2023) showed that both tunneling and propping occur in Polish capital groups. The balance of these activities depends on the ownership structure. In turn, Białek-Jaworska (2017) believes that companies with surplus cash granting loans to subsidiaries improve the profitability of both parties, which is an example of the effective use of RPT. Similar results were obtained in the Czech Republic and Romania (Brychta et al., 2020). This means that the region is moving from an Asian model to a Western European model – transparency is increasing, but there are still cases of abuse.

RPTs in Europe function mainly as a tool for legal tax optimization and capital management. Strict reporting standards and active oversight bodies make overt abuses rare. However, differences in ownership structure and institutional

maturity mean that both tunneling and propping can be found in Central and Eastern Europe. Regulatory harmonization and OECD BEPS initiatives<sup>6</sup> reduce the scope for abuse, but do not completely eliminate the risk, especially in smaller and less transparent family groups. Although the European perspective is moderately positive, it is worth noting a few nuances. First, the importance of RPT varies by industry. In sectors intensive in intangible assets (technology, pharmaceuticals), companies use licenses and know-how to transfer profits between countries, while in capital-intensive sectors (energy, manufacturing), RPTs are mainly related to loans and operating services. There are numerous European studies that show that European companies transfer intellectual property (patents, licenses) to countries with favorable taxation – which enables tax optimization through royalty payments and transfer pricing. In practice, jurisdictions such as Ireland, Luxembourg, the Netherlands, or Malta are most often chosen as destination countries (Baumann at al., 2020).

Secondly, the corporate storms in Southern Europe, most notably the spectacular collapse of Parmalat, have contributed to the introduction of a more restrictive approach to related-party transactions. The scandal revealed that opaque contracts with subsidiaries were used to hide debt and overstate liabilities. This has mobilized Italian and Spanish regulators to strengthen the rules, such as the requirement for independent directors to approve large contracts with related parties and the accountability of managers for their marketability. As a result, the number of multi-million credit related-party transactions decreased significantly, and the role of auditors and supervisors in the assessment of the RPT increased.

Thirdly, in the countries of Central and Eastern Europe, the state as the owner often remains a key player<sup>7</sup>. In Poland, Romania, the Czech Republic, and other countries in the region, state-owned ownership has a significant share

---

6 OECD BEPS is a 2013 OECD/G20 initiative to tackle base erosion and profit shifting in international tax planning.

7 The fact that the state-owned enterprise (SOE) sector in Central and Eastern European countries continues to be of great importance is documented by the OECD report from 2024: “Ownership and Governance of State-Owned Enterprises”.

in the strategic sector – which creates a risk that RPTs may be used to achieve economic policy objectives (e.g., saving jobs or infrastructure investments). In such conditions, intra-group transactions are sometimes treated as a form of “propping”, but at the same time they can lead to inefficiencies and disruption of market mechanisms. In companies with strong concentration and a complex ownership structure (e.g. family or pyramid schemes), such risks are particularly high. The development of a detailed map of capital relationships and the systematic assessment of their impact on financial results remain an urgent and still relevant research challenge.

## Africa. Early regulation and limited number of studies

Africa remains the least studied region in the literature on related party transactions. The few available studies focus on individual countries or sectors, and the availability of empirical data is limited.

In general, linked transactions act as a substitute for underdeveloped capital markets: they allow financing investments and maintaining liquidity, especially in telecommunications and mining. Ouelhadj et al. (2023) examined 60 Algerian companies and found a positive, albeit moderate, impact of transfer pricing intensity on the return on assets (ROA) at 10% materiality level, with only the size of the company having a significant positive impact on ROA. Antwi (2021) on a sample of Ghanaian companies noted a positive relationship between RPT and profitability. In Ghana, the higher scale of RPTs was significantly correlated with better profitability of listed companies. In Nigeria, on the other hand, related-party transactions had no impact on the return on equity (ROE), although they correlated positively with the value of equity (Osakuni & Onuora, 2019). These different results suggest that RPTs can stabilize financing, but the impact on profitability depends on the context.

Taxes are a major topic of discussion on the African continent. Tax administrations are afraid of the erosion of the tax base, while companies strive to

minimize burdens. The OECD and the UN are providing training to tax authorities to increase their ability to identify non-market prices. Since most subsidiaries in Africa are wholly owned by foreign companies, majority-minority conflict is rare, which reduces the risk of overt tunneling. As data transparency and availability improve, future studies may reveal more diverse results, but the picture is currently moderately positive.

At the same time, World Bank reports point out that mining companies are consolidating intangible assets and high-value functions in low-tax jurisdictions, which erodes the tax base of host countries and requires strengthening supervision of related transactions (Guj at al., 2017). Weak IT infrastructure and limited tax administration resources make it difficult to detect non-market transactions, and much of the trade is carried out by corporations that can take advantage of the lack of comparable prices. As a result, the tax office is exposed to a loss of revenue, which is a challenge for the financing of public services. Further development of the reporting system and international cooperation will be crucial for the protection of local tax bases.

## North and Latin America. Conflict mitigation and tax strategies

The Americas regions are characterized by significant diversity in the scope of related-party transactions, resulting primarily from different ownership structures and legal systems. In the literature, however, this diversity is most often analyzed in joint comparative studies in which North America is a reference point for Latin American countries.

In the United States and Canada, listed companies have dispersed shareholding; the law (arm's length<sup>8</sup> principle and documentation obligations), and

---

8 The arm's length principle is an international transfer pricing standard according to which transactions between related parties should be carried out on terms similar to those between independent market participants.

strong internal oversight, which limit abuse. Related-party transactions occur here primarily in the context of international tax avoidance and as a potential signal of managerial fraud. Gordon et al. (2004) showed that in the period prior to the Sarbanes-Oxley Act<sup>9</sup>, high RPT values co-occurred with poorer corporate governance and were discounted by the market, and Kohlbeck and Mayhew (2017) showed that a high volume of RPTs correlated with a higher risk of financial misstatements. Companies with large RPTs are therefore considered riskier, and analysts expect additional clarification. At the same time, in North American corporations, the lack of dominant family owners makes classic minority tunneling rare. Many U.S. companies are moving intellectual property or services to jurisdictions with lower taxes, which is motivated by fiscal optimization. Schemes such as the “Double Irish Dutch Sandwich” sparked tax reform in the US in 2017 (Tax Cuts and Jobs Act) and global BEPS initiatives that curb these practices. The tightening of regulations leads to a change in the location of reported profits: they increase in home countries and decrease in tax havens, which reflects an accounting change rather than a real improvement in operating results.

In American literature, the meaning of the so-called “tone at the top” is also emphasized. In the 1990s and early 2000s, the boards of directors of some companies used related-party transactions to hide losses and pay loans to management, the so-called conflict-of-interest loans, which were revealed in the Enron and WorldCom scandals. This resulted in the introduction of the Sarbanes-Oxley Act, which requires direct approval of RPTs by the audit committee. Research after 2004 shows that “tone at the top” is key – companies with more ethical management contain fewer controversial RPTs, and disclosures are more detailed. In a 2001–2012 study, Balsam et al. (2017) showed that during the period under review, the number of reported related-party transactions where the CEO was a party decreased and the number of transactions involving external directors increased, reflecting a change in the profiles disclosed to

---

9 The Sarbanes-Oxley Act (SOX) is a 2002 U.S. law that enacts comprehensive reforms in financial reporting, internal control, and audit oversight to protect investors and restore confidence in capital markets after corporate scandals.

RPTs in corporate reports. This change indicates a growing awareness that RPTs require careful oversight, the share of transactions that could potentially be used for private management benefits is decreasing, and the share of those that go through more independent structures is increasing. The role of legislation is also significant in the tax context. The reforms of the Tax Cuts and Jobs Act introduced the BEAT<sup>10</sup> and GILTI<sup>11</sup> mechanisms, which impose additional taxes on related-party transactions and on low-taxed foreign income. BEAT eliminates the deductibility of payments to foreign affiliates, and GILTI taxes the global profits of foreign subsidiaries, reducing the incentive to transfer income. Initial analyses indicate that companies are adjusting their funding structure and IP location to minimize the effects of BEAT/GILTI, which could shift some of the profits back to the US.

At the same time, it should be noted that the literature lacks the most recent broad empirical research (2020–2025) that would analyze RPTs in the US/Canada on large samples and assess the impact of regulation after tax reforms.

In Latin America, the picture of related-party transactions varies strongly between countries. This diversity is reflected in the empirical literature, which focuses primarily on the countries with the greatest economic importance or the best documented regulatory solutions, while limiting research on the region's smaller economies. In Brazil, in addition to the study by Bortolon and Leal (2020), it has been observed that state-owned companies are more likely to lend to related companies, which is interpreted as propping to maintain employment in mining regions. In Chile, the implementation of the obligation to seek the opinion of independent advisors for large transactions resulted in a decrease in the number of controversial RPTs and an increase in investor confidence. By joining

---

10 BEAT (Base Erosion and Anti-Abuse Tax) is an additional tax to counteract the erosion of the tax base, introduced as part of the Tax Cuts and Jobs Act (2017) in the USA.

11 GILTI (Global Intangible Low-Taxed Income) is a minimum tax on foreign income earned by controlled foreign companies (CFCs), also introduced by the Tax Cuts and Jobs Act (2017) in the U.S.

the USMCA, Mexico<sup>12</sup> expanded transfer pricing documentation and introduced the obligation to prepare local and group documentation, in accordance with the OECD, limiting the possibility of hiding profits. In Argentina, on the other hand, macroeconomic crises are causing family groups to make intensive use of internal loans to finance their activities, especially in the agricultural sector, which leads to difficulties in distinguishing between propping and tunneling. These differences highlight the need for national research and caution in generalization.

Latin America represents a model closer to the Asian one: family conglomerates with one main owner and less access to external capital dominate. However, the region is undergoing a regulatory transformation. Bortolon and Leal (2020), when analyzing Brazilian listed companies, did not find a systematic deterioration in the results of RPTs. Larger companies were more likely to use intra-group operational transactions, achieving economies of scale, and smaller companies were more likely to engage in loans, which made investors more skeptical. In Chile, Mexico, and Argentina, it was mandatory for large RPTs to be assessed by independent experts and reported to regulators, which increased transparency and reduced the scale of abuse.

A study by Mahenthiran et al. (2020) conducted on 104 Chilean companies shows that longer seniority of the chief auditor and the presence of the so-called “board links” (functional links of people on the management and supervisory boards) were associated with a lower likelihood of misstatements, even in companies with a large scale of related-party transactions (RPTs). This indicates that RPTs, often considered a possible signal of abuse, do not have to be negative by definition. With proper audit and corporate oversight, their negative potential may be limited. There are few studies in the literature linking RPT to the quality of reporting and auditing, thus the results of this work seem particularly valuable as an impulse to include control variables (corporate governance, audit) in analyses of the impact of RPT on the condition and results of companies.

---

12 The USMCA (United States-Mexico-Canada Agreement) is a free trade agreement between the US, Mexico, and Canada, effective July 1, 2020, replacing NAFTA and updating trade rules in the North American region.



The difference between North and South, therefore, lies in the role of ownership structures. In North American corporations, the potential conflict of interest mainly concerns managers, not owners; In Latin America, the majority-minority conflict remains relevant, but increasing transparency and regulation limit the space for tunneling

## Summary

The intercontinental analysis indicates that the impact of related-party transactions on subsidiaries depends on three main factors. First, the quality of corporate governance and reporting requirements is crucial. In jurisdictions with strong oversight and mandatory documentation, negative effects are rare, and RPTs are seen as a tool for effective management. Second, the ownership structure is decisive: large family conglomerates in Asia and Latin America, where the gap between control and profit share is wide, are more likely to use RPTs to redistribute value, while dispersed shareholdings in Western Europe and North America limit this phenomenon. Thirdly, motivation is important – in developed countries, RPTs are primarily used for tax optimization, while in developing economies they can be both a substitute for the capital market and an instrument for redistributing resources.

Therefore, especially in the context of the European and American markets, the narrative of automatic “expropriation of minorities at each RPT” seems excessive and simplistic. It is more appropriate to see RPTs as an instrument of an ambiguous nature: they can be both a source of fraud and real value, depending on the control mechanisms, ownership structure, motivation, and nature of the transaction. In the economic and corporate governance literature, it is most often assumed that transactions qualified as tunneling are associated with a violation of the interests of minority shareholders. Controlling shareholders or management may use RPTs to shift resources (e.g., by selling assets at an underprice, granting loans on unfavorable terms, generating artificial costs), leading to the expropriation of the subsidiary’s value. Such actions

are conducive to a deterioration in financial results, a decrease in profitability, a deterioration in liquidity, or an increase in risk.

At the same time, the regional perspective shows that these practices do not occur in the same intensity in all parts of the world. In Asia, overt cases of tunneling in state-owned companies coexist with examples of propping and the effective use of internal capital markets. Europe and North America have strict regulatory and reporting standards in place to curb fraud, although profits continue to be transferred abroad in Central and Eastern Europe. In Africa, the financial functions of RPTs dominate, while in Latin America, growing investor awareness and regulatory developments lead to neutral or moderately positive effects. In a theoretical context, Elhelaly (2014), making a synthetic and critical analysis of approaches to related-party transactions, points out that a significant part of empirical research is based on the perspective of agency theory in which RPTs are primarily understood as a mechanism of expropriation of minority shareholders (tunneling). However, the author emphasizes that focusing on owner-manager or owner-owner conflict leads to the overlooking of potentially positive functions of related-party transactions, such as improving resource allocation, reducing transaction costs, or stabilizing the operations of companies within capital groups. In the methodological dimension, Elhelaly draws attention to the limitations of dominant quantitative analyses based on reporting data, calling for the development of mixed and qualitative research that would allow better capturing of the motivations and context of RPT decisions.

## Final conclusions and recommendations

A review of the literature indicates that transfer pricing and related-party transactions are an integral part of the functioning of capital groups, but their impact on subsidiaries is ambivalent. The institutional environment remains the determining factor. In jurisdictions with developed transparency and strong corporate governance, RPTs are primarily used for tax optimization and efficient resource management, while negative impacts are sporadic and limited by supervisory

mechanisms. In economies with concentrated ownership and weaker supervision, RPTs can be used to expropriate minorities, although increasing transparency and the role of institutional investors are conducive to reducing this threat. The results of the review are therefore moderate: an instrument that supports value creation in some conditions may reduce it in others.

From a practical point of view, subsidiaries should implement procedures for assessing the arm's length principle of transactions and use the expertise of independent specialists in the field of transfer pricing and RPT mechanisms. Related-party transactions and transfer pricing policies should be subject to systemic risk management across the group, with clearly defined processes for identifying, monitoring, and reporting tax, operational, and reputational risks. Supervisory boards must actively monitor RPTs and ensure that the interests of all stakeholders are balanced, and regulators should continue to harmonize regulations on intra-group transactions, including initiatives taken at the international level (e.g., OECD BEPS, ATAD) that affect the scope of disclosures and oversight mechanisms for RPTs.

Based on the results of the literature review, it is also possible to build a general model of the functioning of related party transactions along with the identification of situational conditions for their implementation, taking into account such determinants as ownership structure, institutional nature of the market, quality of corporate governance, and tax regimes. Given the complexity of the mechanisms and their dependence on the institutional context, future research should remain cautious in drawing generalized conclusions and focus on the long-term effects of RPTs on investment, innovation, and the financial stability of companies. Further work could also include literature in languages such as Spanish or French, allowing for an in-depth analysis of the institutional context and practices of RPT in regions that are widely represented in the global economy but less frequently cited in English-language literature.

## References

- Aliyev, M., & Lee, J. Y. (2025).** Knowledge-based assets in business groups: A dynamic capabilities view of complementarity and rents. *Journal of Management*. <https://doi.org/10.1177/01492063251323849>.
- Antwi, F. (2021).** Related party transactions and performance of manufacturing firms in Ghana. *PentVars Business Journal*, 13(2), 59–68. <https://doi.org/10.62868/pbj.v13i2.162>.
- Ariff, A. M., & Hashim, H. A. (2013).** The breadth and depth of related party transactions disclosures. *International Journal of Trade, Economics and Finance*, 4(6), 388–392. <https://doi.org/10.7763/IJTEF.2013.V4.323>.
- Balsam, S., Gifford, R. H., & Puthenpurackal, J. (2017).** Related party transactions, corporate governance and CEO compensation. *Journal of Business Finance & Accounting*, 44(5), 854–894. <https://doi.org/10.1111/jbfa.12245>.
- Baumann, M., Böhm, T., Knoll, B., & Riedel, N. (2020).** Corporate taxes, patent shifting, and anti-avoidance rules: Empirical evidence. *Public Finance Review*, 48(4), 467–504. <https://doi.org/10.1177/1091142120930684>.
- Bertrand, M., Mehta, P., & Mullainathan, S. (2002).** Ferreting out tunneling: An application to Indian business groups. *The Quarterly Journal of Economics*, 117(1), 121–148. <https://doi.org/10.1162/003355302753399463>.
- Białek-Jaworska, A. (2017).** Do Polish non-financial listed companies hold cash to lend money to other firms? *Economics and Business Review*, 3(4), 87–110. <https://doi.org/10.18559/ebr.2017.4.6>.
- Bortolon, P. M., & Leal, R. P. C. (2020).** Related party transactions, disclosure and ownership structure in Brazil. *Corporate Ownership & Control*, 17(3), 134–145. <https://doi.org/10.22495/cocv17i3art10>.
- Brychta, K., Ištók, M., Sulik-Górecka, A., & Poreisz, V. (2020).** *Transfer pricing in V4 countries*. Nakladatelstv VUTIUM. <https://doi.org/10.13164/9788021458734>.
- Chang, S.-J., & Hong, J. (2000).** Economic Performance of Group-Affiliated Companies in Korea: Intragroup Resource Sharing and Internal Business Transactions. *The Academy of Management Journal*, 43(3), 429–448.
- Cheung, Y. L., Jing, L., Lu, T., Rau, P. R., & Stouraitis, A. (2009).** Tunneling and propping up: An analysis of related party transactions by Chinese listed companies. *Pacific-Basin Finance Journal*, 17(3), 372–393.

- Cristea, A. D., & Nguyen, D. X. (2016).** Transfer pricing by multinational firms: Evidence from the Danish business register. *American Economic Journal: Economic Policy*, 8(3), 251–289. <https://doi.org/10.1257/pol.20130407>.
- Elhelaly, M. (2014).** Corporate governance and related party transactions research: An assessment of theories and methodologies. *Corporate Ownership and Control*, 11(2), 578–582. <https://doi.org/10.22495/cocv11i2c6p4>.
- Elistratova, M., Bona-Sánchez, C., & Pérez-Alemán, J. (2016).** Related-party-transactions in the Spanish Stock market. *Universia Business Review*, 52, 76–113.
- Gordon, E. A., Henry, E., & Palia, D. (2004).** *Related party transactions and corporate governance*. In: *Advances in Financial Economics* (Vol. 9, pp. 1–27). Emerald Group Publishing Limited. [https://doi.org/10.1016/S1569-3732\(04\)09001-2](https://doi.org/10.1016/S1569-3732(04)09001-2).
- Guj, P., Martin, S., Maybee, B., Cawood, F., Bocoum, B., Gosai, N., & Huibregtse, S. (2017).** *Transfer pricing in mining with a focus on Africa*. World Bank. Retrieved from <https://documents1.worldbank.org/curated/en/801771485941579048/pdf/112346-WP-Transfer-PricingInMiningWeb-PUBLIC.pdf>. Access: 12.03.2026.
- Hanif, M. A., Usman, A., & Alimuddin, R. (2025).** The Effect of Transfer Pricing and Firm Size on Financial Performance with Liquidity as a Moderating Variable in Manufacturing Companies Listed on The Indonesia Stock Exchange (IDX). *Paradoks: Jurnal Ilmu Ekonomi*, 8(1), 33–47. <https://doi.org/10.57178/paradoks.v8i1.1015>.
- Jiang, G., Lee, C., & Yue, H. (2010).** Tunnelling through inter-corporate loans: The China experience. *Journal of Financial Economics*, 98(1), 1–20. <https://doi.org/10.1016/j.jfineco.2010.05.002>.
- Johnson, S., La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. (2000).** Tunnelling. *American Economic Review*, 90(2), 22–27. <https://doi.org/10.1257/aer.90.2.22>.
- Kha Loon, L., & De Ramos, A. (2009).** *Related party transactions: Cautionary tales for investors in Asia*. CFA Institute, AsiaPacific Office of the CFA Institute Centre for Financial Market Integrity.
- Khanna, T., & Palepu, K. G. (2000).** Is group affiliation profitable in emerging markets? An analysis of diversified Indian business groups. *Journal of Finance*, 55(2), 867–891. <https://doi.org/10.1111/0022-1082.00229>.
- Kohlbeck, M., & Mayhew, B. (2017).** Are related party transactions red flags? *Contemporary Accounting Research*, 34(2), 900–928. <https://doi.org/10.1111/1911-3846.12296>.

- Lohse, T., & Riedel, N. (2013).** Do transfer pricing laws limit international income shifting? Evidence from European multinationals. (CESifo Working Paper Series No. 4404).
- Mahenthiran, S., Palavecinos, B. S., & De La Fuente-Mella, H. (2020).** The effect of board links, audit partner tenure, and related party transactions on misstatements: Evidence from Chile. *International Journal of Financial Studies*, 8(4), 78. <https://www.mdpi.com/2227-7072/8/4/78#>.
- Marques, M., & Pinho, C. (2016).** Is transfer pricing strictness deterring profit shifting within multinationals? Empirical evidence from Europe. *Accounting and Business Research, Taylor & Francis Journals*, 46(7), 703–730. <https://doi.org/10.1080/00014788.2015.1135782>.
- Mioduchowska-Jaroszewicz, E. (2023).** *Assessment of transaction values between affiliated entities*. Zeszyty Naukowe Politechniki Śląskiej, Seria Organizacja i Zarządzanie, 179, 356–364.
- Mishra, R. K., Pattnaik, D., Hassan, M. K., & Chandra, A. (2025).** Research on related party transactions (RPTs): A systematic review and bibliometric analysis. *International Review of Economics & Finance*, 103, 104469. <https://doi.org/10.1016/j.iref.2025.104469>.
- OECD (2012).** *Related party transactions and minority shareholder rights*. OECD Publishing. <https://doi.org/10.1787/9789264168008-en>.
- Osakuni, A. C., & Onuora, J. (2019).** Effects of related party transaction on financial performance of companies, evidenced by study of listed companies in Nigeria. *International Journal of Economics and Financial Management*, 4(3), 46–57.
- Ouelhadj, A., Bouchetara, M., & Zerouti, M. (2023).** Transfer pricing and financial performance: The case of Algerian companies. *Financial Sciences. Nauki o Finansach*, 28(1), 29–38.
- Pasc, L.-V., & Hażegan, C.-D. (2025).** Research trends on related party transactions and their reporting. *Audit Financiar*, 23, 2(178), 400–411. <https://doi.org/10.20869/AUDITF/2025/178/013>.
- Peng, W., Wei, K. C. J., & Yang, Z. (2011).** Tunneling or propping: Evidence from connected transactions in China. *Journal of Corporate Finance*, 17(2), 306–325. <https://doi.org/10.1016/j.jcorpfin.2010.08.002>.
- Piechocki, M. (2022).** Wpływ transakcji z zagranicznymi spółkami powiązаныmi na wynik finansowy spółek kapitałowych z siedzibą na terenie województwa zachodniopomorskiego. Rozprawa doktorska, Uniwersytet Szczeciński.
- Pozzoli, M., & Venuti, M. (2014).** Related party transactions and financial performance: Is there a correlation? Empirical evidence from Italian listed companies. *Open Journal of Accounting*, 3, 28–37. <http://dx.doi.org/10.4236/ojacct.2014.31004>.

**Rasheed, P. C., Hawaldar, I. T., & Mallikarjunappa, T. (2023).** Related party transactions and firm value: The role of governance mechanism. *Economic Research – Ekonomska istraživanja*, 36(2). <https://doi.org/10.1080/1331677X.2022.2109053>.

**Tsai, C. C., Chang, L. E., & Chang, Y. L. (2015).** Related party transactions and corporate value. *Journal of Economics, Business and Management*, 3(10), 924–928. <https://doi.org/10.7763/JOEBM.2015.V3.310>.

**Vicard, V. (2015).** Profit shifting through transfer pricing: Evidence from French multinational firms. Working paper, Banque de France.

**Winarto, W., & Daito, A. (2021).** Can thin capitalization and transfer pricing activities reduce the tax burden? *Dinasti International Journal of Economics, Finance & Accounting*, 2(1), 112–121. <https://doi.org/10.38035/dijefa.v2i1.795>.

**Wulandari, T. R., Setiawan, D., & Widagdo, A. K. (2022).** Related party transactions and firm value in Indonesia: Opportunistic vs. efficient transactions. *Risks*, 10(11), 210. <https://doi.org/10.3390/risks10110210>.

Journal of Intercultural  
Management

Vol. **17** | No. **4** | **2025**

pp. **59–79**

DOI **10.2478/joim-2025-0015**

© 2025 Dominik. This is an open access article  
licensed under the Creative Commons Attribution-  
Share Alike 4.0 International  
License (<http://creativecommons.org/licenses/by-sa/4.0/>).

## **Piotr Dominik**

Department of Tourism and Recreation,

Vistula School of Hospitality, Poland

[piotrdominik@autograf.pl](mailto:piotrdominik@autograf.pl)

ORCID ID: 0000-0002-3392-7713

# Managing Culinary Heritage as an Economic Asset: Opportunities and Challenges for Emerging Tourist Destinations



## **ABSTRACT**

**Objective:** The main objective of this study was to examine how culinary heritage is perceived and utilized in the context of tourism development in Poland and to identify factors influencing its economic and image potential.

**Methodology:** An online CAWI survey was conducted among two groups of respondents. The questionnaire comprised 28 closed and 4 open questions grouped into four thematic blocks: frequency and forms of participation in food-related tourism activities, evaluation of authenticity and quality of culinary offerings, motivational drivers (cognitive, hedonic, social), and perceived influence of culinary experiences on overall destination image.

**Findings:** Applying mixed methods (quantitative and qualitative) enabled a comprehensive view of how culinary heritage is perceived and used in Poland as a tourism and economic resource. The quantitative component captured the structure of participation in food tourism, the main motivations of tourists, and the assessments of the gastronomic offer. The qualitative component deepened our understanding of meanings, emotions, and narratives related to gastronomy – from the perspectives of both tourists and industry stakeholders. The results show that food tourism in Poland is in a phase of dynamic growth while a model of cooperation between the public, private, and social sectors is taking shape.

**Value Added:** The literature and practical examples indicate that skillful management of culinary heritage can bring measurable economic benefits. In regions where integrated strategies for promoting cuisine have been implemented (e.g., Italy, France, South Korea), one observes growth in gastronomy sector employment, increased export value of regional products, and greater tourist interest in local offerings. In Poland, this potential is only beginning to reveal itself, yet its impact is already visible in rural development, the revitalization of local markets, and rising interest in organic agriculture and regional culture.

**Recommendations:** To fully leverage the potential of culinary heritage, it is necessary to create a coherent national strategy for food tourism, strengthen cross-sector cooperation, introduce systemic protective measures to safeguard the authenticity of traditional products against excessive commercialization, and promote cuisine as an element of public diplomacy.

**Key words:** culinary heritage, food tourism, destination governance, authenticity, economic asset, Poland

**JEL codes:** Z32, Z10, L83, O18

## Introduction

In contemporary tourism economies, destinations compete not only through infrastructure and accessibility but increasingly through symbolic differentiation. As global mobility intensifies and digital platforms expose travelers to standardized representations of places, the distinctiveness of cultural identity becomes a strategic resource. Within this context, culinary heritage has emerged as one of the most visible and experientially accessible expressions of local culture. Food is not merely consumed; it is interpreted, narrated, photographed, shared, and remembered. It operates simultaneously as cultural artifact, economic commodity, and relational medium.

The growing prominence of gastronomy in tourism policy discourse has led to frequent assertions that culinary heritage constitutes an economic asset capable of stimulating regional development, strengthening nation brands, and enhancing destination competitiveness. However, while the symbolic and experiential value of food is widely acknowledged, the institutional conditions under which this value translates into measurable economic outcomes remain less clearly theorized. Cultural richness does not automatically produce economic performance. The transformation of culinary heritage into sustained

economic capital depends on governance structures, stakeholder coordination, strategic communication, and sustainability frameworks.

This tension between cultural value and economic translation is particularly visible in emerging tourist destinations. In this article, the notion of “emerging” is not understood exclusively in terms of visitor growth or infrastructure expansion. Rather, it denotes institutional emergence: contexts in which distinctive cultural resources exist and tourism demand is present, yet strategic coordination mechanisms, evaluation systems, and branding frameworks are still consolidating. In such settings, culinary heritage may possess strong symbolic resonance while lacking systematic integration into national or regional development strategies.

Poland offers a compelling case for examining this dynamic. The country’s culinary traditions reflect centuries of intercultural exchange shaped by shifting borders, migration flows, and agricultural practices. Regional cuisines vary significantly and are increasingly mobilized within festivals, culinary trails, and promotional campaigns. At the same time, tourism governance in Poland remains relatively decentralized, with regional initiatives often operating independently. This configuration provides fertile ground for exploring how culinary heritage is positioned between symbolic capital and economic ambition.

This study addresses the following research question: under what institutional and perceptual conditions can culinary heritage function as an economic asset in emerging tourist destinations? Rather than measuring macro-economic impact directly, the article adopts an exploratory mixed-method approach to examine tourist perceptions, motivational structures, and stakeholder perspectives on coordination and barriers. By integrating empirical findings with theoretical debates on authenticity, symbolic capital, governance, and sustainability, the study advances the concept of culinary heritage as a conditional economic asset – one whose economic potential is contingent upon institutional alignment.

# Theoretical Framework

## *Culinary Heritage as Symbolic and Cultural Capital*

Culinary heritage occupies a distinctive position within the broader category of intangible cultural heritage because it combines material and immaterial elements. Recipes, ingredients, and production techniques are tangible in form, yet their meaning derives from social memory, ritual practice, and intergenerational transmission. As UNESCO (2003) emphasizes, intangible heritage exists through performance and reproduction within communities. It is neither static nor detached from contemporary contexts.

From a sociological perspective, culinary practices can be interpreted through Bourdieu's (1984) concept of cultural and symbolic capital. Cultural capital encompasses embodied knowledge, aesthetic preferences, and competencies acquired through socialization. In the tourism contexts, local cuisine represents embodied cultural capital at a territorial scale. When recognized and valued by visitors, this capital may transform into symbolic capital – social recognition that enhances prestige and legitimacy.

However, symbolic capital does not automatically convert into economic capital. Bourdieu (1984) highlights that such conversion requires specific fields and institutional conditions. Applied to tourism, this suggests that culinary heritage generates economic value only when embedded within market structures and supported by legitimizing institutions. Without mechanisms for recognition, certification, branding, and distribution, symbolic appreciation may remain detached from measurable economic outcomes.

This distinction is crucial for avoiding simplistic assumptions that cultural uniqueness inherently produces economic development. Culinary heritage can enhance reputation and differentiation, but its economic translation depends on structured mediation.



## ***Authenticity and the Tourist Gaze***

Debates on authenticity provide further theoretical grounding. MacCannell (1973) argued that tourists seek authentic experiences as a reaction to modern alienation. Yet he also demonstrated that tourism settings frequently involve staged authenticity, where representations are curated for visitor consumption. Later, Wang (1999) expanded this framework by distinguishing objective authenticity from existential authenticity. The latter refers to the subjective feeling of authenticity experienced by tourists, independent of strict historical accuracy.

Recent syntheses (Ellis et al., 2018) emphasize the multidimensional nature of food tourism, encompassing cultural, experiential, and economic dimensions.

Culinary tourism often operates within this existential domain. Visitors may perceive a meal as authentic because it evokes emotional connection, hospitality, or perceived locality, even if recipes have evolved or adapted. Authenticity thus becomes relational and negotiated.

The economic implications of authenticity are complex. On one hand, authenticity enhances attractiveness and willingness to pay. On the other hand, commercialization risks diluting authenticity, leading to homogenization. Cohen and Avieli (2004) argue that tourism-driven adaptation of cuisine may alter local food practices to match visitor expectations. This dynamic generates tension between preservation and profitability.

Therefore, authenticity must be understood as both a resource and a constraint. It strengthens symbolic capital but imposes limits on commodification. Economic translation of culinary heritage requires careful management of this balance.

## ***Food Tourism within the Experience Economy***

The rise of food tourism is inseparable from the shift toward experiential consumption described by Pine and Gilmore (1999). In the experience economy, consumers seek memorable and emotionally engaging events rather than standardized goods. Gastronomy offers multisensory engagement combining taste, smell, narrative, and social interaction.

Richards (2015) emphasizes co-creation in contemporary gastronomic experiences. Visitors increasingly participate in workshops, farm visits, and storytelling events. These practices enhance perceived authenticity and deepen emotional engagement. From a value-creation perspective, co-creation expands the role of tourists from passive consumers to active participants.

However, experiential value alone does not guarantee economic resilience. Experiences must be embedded in supply chains and supported by organizational structures capable of sustaining quality and visibility. Hjalager (2010) highlights innovation as a driver of competitiveness in tourism, yet innovation requires coordination across actors. Recent scholarship further emphasizes the strategic positioning of food tourism within broader destination competitiveness debates, highlighting its role in differentiation and market resilience (Okumus, 2021).

Thus, experiential richness must intersect with managerial capacity for sustained economic impact. Forward-looking analyses further suggest that the future of food tourism will increasingly depend on authenticity management, digital storytelling, and integration of sustainability principles into destination strategies (Yeoman et al., 2020).

### ***Destination Governance and Network Coordination***

Tourism development occurs within multi-actor governance systems. Hall (2008) conceptualizes tourism planning as a process shaped by interactions between public authorities, private enterprises, and community stakeholders. Effective governance involves coordination, shared vision, and policy alignment.

Policy-oriented analyses also underline the growing institutionalization of gastronomy within national tourism strategies, particularly in contexts where governments actively integrate culinary heritage into destination marketing frameworks (UNWTO, 2019).

Dredge (2010) argues that fragmented governance structures may limit innovation and reduce strategic coherence. In decentralized systems, initiatives may emerge organically but lack cumulative integration. For culinary heritage, this



implies that local festivals, restaurants, and producers may operate successfully at a micro level while failing to generate macro-level economic effects.

Network theory suggests that relational capital among stakeholders influences competitiveness. Trust, information exchange, and collaborative platforms facilitate collective action. Without such networks, culinary initiatives risk duplication and inconsistent quality.

Therefore, governance constitutes a mediating variable between symbolic capital and economic outcomes. Culinary heritage becomes economically productive not solely because of its intrinsic qualities but because governance frameworks enable its coordination and scaling.

### ***Nation Branding and Gastrodiplomacy***

Cuisine increasingly functions within nation branding strategies. Anholt (2007) conceptualizes competitive identity as the strategic management of national reputation across economic and cultural domains. Food serves as an accessible representation of national identity, often transcending language barriers.

Rockower (2012) describes gastrodiplomacy as the deliberate use of cuisine to influence foreign publics and enhance soft power. Countries such as Thailand and South Korea have implemented state-supported programs promoting national cuisine abroad. These initiatives integrate tourism, agriculture, and foreign policy.

In such cases, culinary heritage operates within coordinated policy ecosystems. Branding, export promotion, and certification systems facilitate translation of cultural recognition into economic performance. The absence of similar integration may constrain economic leverage, even when culinary diversity is substantial.

### ***Sustainability and the Limits of Commodification***

Sustainable tourism frameworks (UNWTO, 2022) emphasize the need to align economic development with environmental responsibility and cultural preservation. Culinary tourism can support local agriculture and short supply chains,

enhancing regional resilience. However, scaling production to meet tourism demand may strain local ecosystems or encourage standardization.

The Slow Food movement (Petrini, 2003) advocates for balancing quality, locality, and fairness. This approach highlights the ethical dimension of culinary heritage management. Economic exploitation without cultural sensitivity may undermine long-term viability.

Hence, sustainability functions as a normative boundary condition. Culinary heritage may generate economic value only when commodification does not erode cultural legitimacy or environmental balance.

## Conceptual Framing: Culinary Heritage as a Conditional Economic Asset

Building on the preceding theoretical discussion, culinary heritage can be conceptualized as a conditional economic asset. Unlike physical infrastructure, its economic potential depends on alignment among three dimensions: symbolic recognition, governance coordination, and sustainability integration.

Symbolic recognition emerges through authenticity and experiential engagement. Governance coordination enables scaling, branding, and market access. Sustainability integration ensures long-term legitimacy and resilience. Economic outcomes arise at the intersection of these dimensions.

This framing avoids deterministic assumptions that cultural uniqueness automatically produces development. Instead, it situates culinary heritage within a dynamic system where economic translation depends on institutional maturity.



# Methodology

## ***Research Design and Rationale***

The study adopts a mixed-method exploratory design combining quantitative and qualitative approaches. This design was selected to capture both the perceptual dimension of culinary heritage among tourists and the institutional dimension articulated by stakeholders involved in its management and promotion. Given the study's focus on conditional economic potential rather than direct macroeconomic measurement, the methodological strategy emphasizes triangulation of perspectives rather than statistical generalization.

The integration of methods serves two purposes. First, it enables examination of how culinary heritage influences destination image and tourist motivations at an experiential level. Second, it allows identification of governance-related barriers and coordination challenges that shape the institutional translation of symbolic value into economic opportunity.

## ***Quantitative Component***

The quantitative component consisted of a Computer-Assisted Web Interview (CAWI) survey conducted between May and August 2024. The final dataset included responses from 800 participants: 600 domestic tourists and 200 foreign visitors who had traveled in Poland within the preceding two years. The structure of the survey sample is summarized in Table 1.

**Table 1.** Structure of the survey sample

Variable	Category	N	%
Tourist type	Domestic	600	75.0
	Foreign	200	25.0
Gender	Female	464	58.0
	Male	336	42.0
Age group	18–24	128	16.0
	25–44	416	52.0
	45–60	224	28.0
	60+	32	4.0
Education	Secondary	248	31.0
	Bachelor's degree	304	38.0
	Master's degree or higher	248	31.0

Source: Author's own elaboration.

Participants were recruited via online travel communities, tourism-related social media groups, and targeted mailing lists of travel platforms. While the sampling strategy was non-probabilistic and voluntary, efforts were made to ensure heterogeneity with respect to age, gender, educational attainment, and travel frequency. The sample included respondents aged 18–65+, with the largest proportion in the 25–44 age group, reflecting active travel demographics.

The questionnaire comprised sections addressing:

- frequency and forms of participation in food-related tourism activities,
- evaluation of authenticity and quality of culinary offerings,
- motivational drivers (cognitive, hedonic, social),
- perceived influence of culinary experiences on overall destination image.

Responses were measured primarily on five-point Likert scales. Descriptive statistics were calculated to assess distribution patterns. Pearson correlation analysis was applied to examine the relationship between culinary evaluation scores and overall destination image ratings.

Although the survey sample was not statistically representative of all tourists visiting Poland, it provides indicative insights into prevailing tendencies. The voluntary online format may involve self-selection bias, as individuals with interest in gastronomy could be more likely to participate. Consequently, findings are interpreted cautiously and positioned within the exploratory scope of the study.

### ***Qualitative Component***

The qualitative component comprised fifteen semi-structured in-depth interviews (IDIs) and three focus group interviews (FGIs). Interviewees included restaurateurs, regional tourism organization representatives, local government officials, and artisanal food producers. Research was conducted in Małopolskie, Kujawsko-Pomorskie, and Podkarpackie regions, selected due to their visible culinary initiatives and diversity of gastronomic traditions.

Interviews explored perceptions of culinary heritage, strategies for promotion and branding, forms of intersectoral cooperation, administrative challenges, and views on commercialization and sustainability. Discussions typically lasted between 60 and 90 minutes and were recorded with participant consent.

Data were transcribed and analyzed using thematic coding. Initial open coding identified recurrent themes, followed by axial coding to establish relationships between authenticity, governance coordination, certification procedures, funding stability, and perceived economic impact. Thematic saturation was reached within the sample, as similar patterns emerged across regions.

### ***Analytical Integration***

Integration of quantitative and qualitative findings occurred at the interpretative stage. Quantitative results provided patterns of perception and motivation, while qualitative narratives contextualized these patterns within institutional structures. This triangulated approach enhances internal validity and supports the conceptualization of culinary heritage as a relational and governance-dependent resource.

# Results

## *Participation and Behavioral Patterns*

Survey findings indicate that culinary engagement constitutes a significant component of travel experiences in Poland. Seventy-three percent of respondents reported participation in at least one food-related activity during recent travel. The most frequently reported activities included attendance at food festivals, visits to regional restaurants and agritourism farms, and purchase of traditional products at local markets.

Domestic and foreign respondents displayed comparable participation rates, though differences emerged in motivational emphasis. Foreign visitors more frequently emphasized cultural discovery and learning about local traditions, whereas domestic tourists more often highlighted pleasure, relaxation, and social interaction. These distinctions suggest differentiated positioning strategies for domestic versus international markets.

Average evaluation of Poland's culinary offer exceeded four points on a five-point scale, with diversity and perceived authenticity receiving the highest ratings. As shown in Table 2, perceived authenticity and overall destination image also received high mean scores.

**Table 2.** Descriptive statistics of perceptual and motivational variables (5-point scale)

Variable	Mean (M)	Standard Deviation (SD)
Overall evaluation of culinary offer	4.20	0.68
Perceived authenticity	4.10	0.72
Cognitive motivation	3.92	0.81
Hedonic motivation	3.84	0.76
Social motivation	3.55	0.88
Overall destination image	4.30	0.65

Source: Author's own elaboration.

Lower evaluations were associated with international promotion and availability of information in foreign languages, indicating potential communication gaps.

### ***Culinary Experience and Destination Image***

Pearson correlation analysis revealed a strong positive association ( $r = 0.68$ ,  $p < 0.001$ ) between overall evaluation of culinary experiences and perception of Poland as an attractive tourist destination. The correlation results are summarized in Table 3.

**Table 3.** Pearson correlation between culinary evaluation and destination image

<b>Variable 1</b>	<b>Variable 2</b>	<b>r</b>	<b>p-value</b>
Culinary offer evaluation	Destination image	0.68	< 0.001

Source: Author's own elaboration.

The empirical findings of this study indicate that respondents who rated culinary offerings highly were significantly more likely to perceive the destination as authentic, culturally rich, and welcoming. The correlation coefficient indicates a strong positive relationship; however, causality cannot be inferred from this association.

While similar relationships have been identified in Mediterranean and East Asian contexts, the current data confirm the relevance of this dynamic within Poland. However, it must be emphasized that the observed relationship concerns perceptual variables rather than direct economic indicators. The statistical association suggests image-building potential but does not quantify economic output.

### ***Identity Narratives and Emotional Engagement***

Qualitative analysis reveals that culinary heritage operates as a narrative medium linking individual memory with collective identity. Interview participants frequently referred to “returning to childhood flavors”, “preserving grandmother’s

recipes”, and “sharing tradition with visitors”. These narratives illustrate the existential authenticity described by Wang (1999), wherein authenticity is experienced emotionally rather than verified historically.

Food festivals were described as spaces of communal exchange rather than mere consumption venues. Producers emphasized storytelling as integral to visitor engagement. This narrative dimension contributes to symbolic capital formation, reinforcing perceptions of authenticity and locality.

However, the empirical material also demonstrates that storytelling remains largely localized. Few interviewees described coordinated national-level narratives integrating regional culinary identities within a unified framework. This fragmentation limits cumulative branding impact.

### ***Governance Constraints and Institutional Gaps***

Across interviews, fragmentation emerged as a recurrent theme.

As qualitative insights are context-specific and derived from selected regions, they should be understood as illustrative of institutional tendencies rather than exhaustive representations of national conditions.

Stakeholders reported limited cross-sector coordination, short-term funding cycles, and administrative complexity associated with certification of traditional products. Smaller producers expressed concerns regarding bureaucratic burdens and insufficient advisory support.

The absence of integrated monitoring systems linking culinary events to measurable economic indicators was also noted. While local initiatives often succeed in attracting visitors, systematic evaluation of economic spillovers – such as employment effects or supply chain integration – remains limited.

These findings align with destination governance literature emphasizing the importance of network coordination for scaling cultural assets. The Polish case illustrates a context in which symbolic and experiential potential exists, yet institutional alignment remains partial.



## Discussion

### ***From Symbolic Recognition to Economic Translation***

The empirical findings confirm that culinary heritage in Poland possesses strong symbolic and experiential appeal. High evaluation scores and the statistically significant association between culinary satisfaction and overall destination image demonstrate that gastronomy functions as a key component of perceptual positioning. However, symbolic recognition alone does not constitute economic capitalization.

The distinction between symbolic capital and economic capital is analytically crucial. While respondents associate Polish cuisine with authenticity and hospitality, these perceptions must be embedded within structured economic systems to generate durable impact. In destinations such as Italy or France, culinary heritage has been institutionalized through protected designation systems, export frameworks, and coordinated national branding. In these contexts, symbolic capital is systematically converted into economic capital through governance mechanisms.

The Polish case illustrates an intermediate stage in this process. The conclusions drawn here are based on perceptual and narrative data rather than direct financial metrics, and therefore should be interpreted as indicative of structural conditions rather than as quantified economic effects. Symbolic recognition exists at the experiential level, yet institutional frameworks enabling systematic scaling remain fragmented. This supports the conceptual framing of culinary heritage as a conditional economic asset. The condition lies in governance alignment and strategic integration.

### ***Authenticity, Commodification, and Institutional Maturity***

The qualitative findings highlight a tension between authenticity preservation and commercialization. Stakeholders express pride in regional traditions while simultaneously seeking broader visibility. This tension reflects the broader debate in tourism studies regarding commodification of culture.

Cohen and Avieli (2004) caution that excessive adaptation to tourist expectations may dilute authenticity. However, complete resistance to commercialization may limit economic opportunity. The challenge for emerging destinations lies not in avoiding commodification altogether but in managing its boundaries.

Institutional maturity becomes decisive here. Mature governance systems develop quality standards, certification mechanisms, and coordinated branding strategies that preserve core cultural elements while enabling market integration. In contexts where governance is still consolidating, commercialization risks either superficial branding or administrative overload.

The Polish case suggests ongoing negotiation of this balance. Certification systems exist but are perceived as bureaucratically demanding. Local initiatives flourish, yet national coordination remains partial. The capacity to manage authenticity without overstandardization constitutes a central governance challenge.

### ***Domestic versus International Positioning***

Differences between domestic and foreign respondents reveal strategic implications.

Although the observed differences suggest distinct positioning strategies, the sample size of foreign respondents ( $n = 200$ ) warrants cautious interpretation, particularly regarding subgroup generalization. Foreign tourists more frequently emphasize cultural discovery, while domestic tourists prioritize hedonic and social dimensions. This divergence suggests differentiated marketing strategies.

International positioning may benefit from emphasizing heritage narratives, intercultural history, and regional distinctiveness. Domestic marketing may focus on experiential pleasure and community engagement. Such segmentation requires integrated communication frameworks capable of tailoring narratives without fragmenting brand identity.

Failure to differentiate positioning may limit international competitiveness. The relatively lower ratings for multilingual information indicate unrealized potential in global outreach.



## ***Conditional Economic Assets and Emerging Destinations***

The concept of culinary heritage as a conditional economic asset contributes to broader debates on cultural resource management. Unlike physical infrastructure, intangible heritage cannot be constructed through financial investment alone. It requires relational trust, intergenerational continuity, and community legitimacy.

Emerging destinations are characterized by partial institutional consolidation. Cultural richness may be abundant, yet governance structures capable of scaling and monitoring impact are still evolving. In such contexts, overestimating immediate economic effects risks undermining credibility.

The present study demonstrates that economic translation depends on three intersecting dimensions: symbolic recognition, governance coordination, and sustainability integration. Absence of any one dimension weakens transformation capacity. This tripartite framing provides a conceptual model applicable beyond the Polish case.

## **Conclusions**

The study set out to examine under what conditions culinary heritage can function as an economic asset in emerging tourist destinations. The empirical findings confirm that culinary experiences significantly shape destination image and generate strong perceptions of authenticity and cultural richness. However, the analysis also demonstrates that experiential value does not automatically translate into measurable economic outcomes.

Culinary heritage should therefore be understood as a conditional economic asset. Its economic potential emerges only when symbolic capital is supported by governance alignment, strategic coordination, and sustainability principles. In Poland, symbolic and experiential foundations are well developed, yet institutional integration remains in progress.

The contribution of this study lies in integrating anthropological perspectives on authenticity, resource-based theory, and destination governance literature

into a unified framework. By conceptualizing economic translation as contingent rather than automatic, the article offers a more nuanced interpretation of cultural resource management.

The framework proposed in this study may support strategic decision-making processes within destination management organizations.

## Theoretical Implications

The findings advance theoretical discussions in three areas. First, they demonstrate that symbolic capital requires institutional mediation to become economically productive. Second, they highlight the relational nature of intangible heritage, which depends on community legitimacy rather than ownership. Third, they reconceptualize emerging destinations as institutionally maturing systems rather than merely developing markets.

## Practical and Policy Implications

Policy frameworks aiming to leverage culinary heritage should prioritize coordination across ministries responsible for tourism, culture, and agriculture. Simplified certification systems, advisory support for small producers, and unified international communication strategies would strengthen economic translation.

Moreover, evaluation mechanisms linking culinary initiatives to economic indicators should be developed. Evidence-based monitoring would enhance credibility and strategic learning.

## Limitations and Future Research

The exploratory design and non-probabilistic sample limit generalizability. Future research should incorporate longitudinal economic indicators and comparative analysis of governance models across countries. Further investigation into digital branding strategies and supply-chain integration would also enrich understanding of economic translation processes.

The correlation coefficient indicates a strong positive relationship; however, causality cannot be inferred from this association.

## References

- Anholt, S. (2007).** *Competitive identity: The new brand management for nations, cities and regions*. Palgrave Macmillan.
- Bourdieu, P. (1984).** *Distinction: A social critique of the judgement of taste*. Harvard University Press.
- Cohen, E., & Avieli, N. (2004).** Food in tourism: Attraction and impediment. *Annals of Tourism Research*, 31(4), 755–778. <https://doi.org/10.1016/j.annals.2004.02.003>.
- Dredge, D. (2010).** Place change and tourism development conflict: Evaluating public interest. *Tourism Management*, 31(1), 104–112. <https://doi.org/10.1016/j.tourman.2009.01.004>.
- Ellis, A., Park, E., Kim, S., & Yeoman, I. (2018).** What is food tourism? *Tourism Management*, 68, 250–263. <https://doi.org/10.1016/j.tourman.2018.03.025>.
- Hall, C. M. (2008).** *Tourism planning: Policies, processes and relationships* (2<sup>nd</sup> ed.). Pearson Education.
- Hjalager, A.-M. (2010).** A review of innovation research in tourism. *Tourism Management*, 31(1), 1–12. <https://doi.org/10.1016/j.tourman.2009.08.012>.
- MacCannell, D. (1973).** Staged authenticity: Arrangements of social space in tourist settings. *American Journal of Sociology*, 79(3), 589–603. <https://doi.org/10.1086/225585>.
- Okumus, B. (2021).** Food tourism research: A perspective article. *Tourism Review*, 76(1), 38–42. <https://doi.org/10.1108/TR-11-2019-0450>.
- Petrini, C. (2003).** *Slow food: The case for taste*. Columbia University Press.

**Pine, B. J., & Gilmore, J. H. (1999).** *The experience economy: Work is theatre and every business a stage.* Harvard Business School Press.

**Richards, G. (2015).** Evolving gastronomic experiences: From food to foodies to foodscapes. *Journal of Gastronomy and Tourism*, 1(1), 5–17. <https://doi.org/10.3727/216929715x14298190828796>.

**Rockower, P. S. (2012).** Recipes for gastrodiploamacy. *Place Branding and Public Diplomacy*, 8(3), 235–246. <https://doi.org/10.1057/pb.2012.17>.

**UNESCO (2003).** *Convention for the safeguarding of the intangible cultural heritage.* United Nations Educational, Scientific and Cultural Organization.

**UNWTO (2019).** *Global report on gastronomy tourism.* World Tourism Organization.

**UNWTO (2022).** *Tourism and gastronomy: A roadmap to sustainable growth.* World Tourism Organization.

**Wang, N. (1999).** Rethinking authenticity in tourism experience. *Annals of Tourism Research*, 26(2), 349–370. [https://doi.org/10.1016/S0160-7383\(98\)00103-0](https://doi.org/10.1016/S0160-7383(98)00103-0).

**Yeoman, I., McMahon-Beattie, U., & Fields, K. (2020).** *The future of food tourism.* Channel View Publications.

© 2025 Orych et al. This is an open access article licensed under the Creative Commons Attribution-Share Alike 4.0 International License (<http://creativecommons.org/licenses/by-sa/4.0/>).

Journal of Intercultural  
Management

Vol. **17** | No. **4** | **2025**

pp. **80–116**

DOI **10.2478/joim-2025-0016**

## **Maciej Orych**

SAN University, Łódź, Poland

morych@san.edu.pl

ORCID ID: 0000-0002-0047-9643

## **Zofia Patora-Wysocka**

SAN University, Łódź, Poland

zpatora-wysocka@san.edu.pl

ORCID ID: 0000-0002-0429-0207

# The Impact of Organizational Learning on Dealing with Crisis Situations in a Logistics Company: Toward Organizational Change

## ABSTRACT

**Objective:** The main objective is to analyze the impact of organizational learning through crisis situations on the effectiveness of coping with them (or minimizing their occurrence) in the future in a logistics company – from the perspective of rank-and-file employees (with over 5 years of service). The main objective is also related to identifying the occurrence of organizational change caused by organizational learning through crisis situations.

**Methodology:** The literature section includes the authors' considerations of three major research areas related to the issues of organizational learning, crisis situations in transport organizations, and organizational change. The empirical part presents the results of the authors' own qualitative research on the impact of organizational learning on dealing with crisis situations – and how, and if at all, it leads to organizational change.

**Findings:** Our own research shows that organizational learning through crisis situations contributes to minimizing their occurrence in the future. Furthermore, it leads to organizational change.

**Value Added:** The results of the study bring us closer to understanding how organizational learning through crises situations contributes to organizational change, which can account for increases in work effectiveness.

**Recommendations:** Logistics companies should pay more attention to the role of knowledge sharing in structures and to organizational learning through crisis situations, as this increases the effectiveness of dealing with organizational threats.

**Key words:** organizational learning, crisis situations, organizational change, logistics companies, transportation

**JEL codes:** M10, M14, M16, L20, L21, L91



## Introduction

*Change is the end result of all true learning*

– Leo Buscaglia

Today's organizations face a brutal choice of “learn or die” (Bontis et al., 2002, p. 437; Aspara et al., 2023). Contemporary logistics organizations are characterized by above-average volatility, instability, and uncertainty related to their functioning and survival in today's market. Companies in the logistics sector face many obstacles which, despite hindering day-to-day logistics operations, build organizational identity and develop openness to change. Crisis situations are an inevitable part of both human and organizational life. They are multidimensional and multi-level in nature, as they can affect aspects of everyday life, social, psychological, environmental, economic, political, and even existential aspects.

Crisis situations are usually associated with negative phenomena, with pejorative connotations, where they are described as problematic events in an organization that disrupt the current state of affairs – and this is indeed the case. On the other hand, referring to the etymology of the word crisis, in Japan it is written with two characters, where the first can mean “danger” and the second “opportunity” or “possibility” (Wysłocka, 2011, p. 139). It seems that the perspective adopted by a leader or employee in an organization is important – whether they treat a crisis situation as a negative phenomenon that needs to be resolved as quickly as possible, or whether they treat it as a kind of lesson. From this lesson, conclusions can be drawn, the practical application of which contributes to the expansion of the most important resource in the organization, which is knowledge – both explicit and tacit (see Polanyi, 1964).

Knowledge within an organization and sharing it can contribute to the increased efficiency of individual structures in companies, including logistics. It seems that through crisis situations or crises, modern organizations are able to learn, develop, draw conclusions, and create practical action plans that minimize the occurrence of problematic situations in the future. Crisis situations in companies often turn out to be turning points, leading to change for better or worse. The self-awareness of employees who are open to change,

expanding their knowledge, and willing to learn – including organizational learning – proves to be important.

This article consists of two main parts: literature review and empirical research. The literature section will present the issues of organizational learning in organizations, crisis situations in transport companies, and the concept of organizational change. The empirical section will present the methodology and methods of our own qualitative research, the results of this research along with a discussion, implications for management, conclusions, recommendations, and research limitations.

The article has one main objective, which can also be interpreted as a research problem: analyzing the impact of organizational learning through crisis situations on the effective management of such situations in the future in transport companies by rank-and-file employees. Moreover, the main objective is to identify organizational change through organizational learning in crisis situations. In order to achieve this objective, one research question was posed in this paper, namely:

**Q1:** *Can organizational learning in crisis situations influence their effective handling in the future (or minimizing their occurrence) in a transport company by rank-and-file employees, and if so, how? Can organizational learning through crisis situations in a transport company lead to organizational change?*

The paper argues that organizational learning through crisis situations has a positive impact on the ability of rank-and-file employees to deal effectively with them in a transport company. Furthermore, organizational learning through crisis situations in transport companies can lead to organizational change for the better.

The article refrains from formulating a priori hypotheses, but an attempt will be made to propose post factum hypotheses.



# Literature Review

## ***Organizational Learning***

The concept of organizational learning has been discussed for decades in numerous works in the field of social sciences, including management sciences (see e.g., Becker, 2017; Basten & Haamann, 2018; Levitt & March, 1988; Easterby-Smith & Lyles, 2011; Argote, 2011). The concept of organizational learning is inextricably linked to other concepts such as Organizational Learning (OL), Knowledge Management (KM), Organizational Knowledge (OK), and the Learning Organization (LO) (see e.g., Easterby-Smith & Lyles, 2011, p. 4). It should be noted that the first authors to refer to the concept of organizational learning in the literature were Cyert and March (1963), who postulated that organizations possess knowledge, learn, and, over time, treat their knowledge base and social capital as their most valuable assets.

When discussing the development of the concept of organizational learning, it is important to mention the unquestionable influence of classic works by authors such as John Dewey and Michel Polanyi.

Dewey (1916) stated that learning is effective when it is based on action, and thus, in a sense, on an individual and practical level (1916). His ideas of learning through experience fit into models of individual learning within organizations, where the process takes place between experience and reflection (Dewey, 1916). It should be added that learning through action can be one of the key tools of a learning organization.

Polanyi (1964) divides knowledge into explicit (formalized) and tacit (hidden). The author argues that explicit knowledge is characterized by ease of articulation, formalization, conceptualization, codification, and sharing (Polanyi, 1964). Tacit knowledge, on the other hand, is difficult to read and express – it is impossible to write down and verbalize (Polanyi, 1964). Importantly, tacit knowledge also includes experience, human wisdom, and intuition. This issue is not irrelevant to crisis situations in organizations, because the awareness that the importance of classified information can affect the effective functioning of structures in everyday, routine activities in an organization only confirms that employee attitudes

in the face of organizational threats can have a real impact on the emergence or minimization of crisis or problem situations in organizations.

Moving on to the terminology of organizational learning, Basten and Haamann (2018) argue that it is a process whereby organizations change their mental models, rules, habits, processes, or knowledge, in which the overall effective functioning of the enterprise is maintained or improved (2018, p. 2; see Chiva et al., 2014, p. 689). It can be said that the goal of organizational learning may be to adapt organizational processes in such a way as to direct certain activities. This seems to be particularly important for organizations that operate in a turbulent and unpredictable environment – for example, in the logistics sector – where responding to various circumstances faster than competitors can prevent crisis situations from arising.

Organizational learning can also be defined as a change in the knowledge base of a company that occurs as a result of past experiences (Espejo & Flores, 2021).

Alrefaai and Khalil (2019) argue that acquiring and creating knowledge, retaining it within structures, and passing it on can be classified as organizational learning (2019).

Fiol and Lyles (1985) state that organizational learning is the process of improving the performance of individuals and groups within an organization by creating more valuable knowledge and a shared understanding within corporate structures (1985). The authors add that this process does not only take place at the individual level, but also influences value creation and improvement in groups within organizations.

Weed-Schertzer (2020) adds that organizations learn by processing information in order to accumulate knowledge that is useful within their structures and to record this data. The author believes that this is an important behavioral and social process through which new behaviors are instilled in individuals through exposure to social experiences (2020; Proctor, 2018).

Levitt and March (1988) claim that organizational learning is based on routine activities that are dependent on history and strongly goal-oriented (1988). The authors add that organizations have the ability to learn from individual and group experiences, which are used to develop conceptual frameworks for action in organizations (Levitt & March, 1988).

It is worth adding that knowledge in an organization is created at three different levels: individual, group, and organizational (Crossan et al., 1999; Seidl et al., 2025). Table 1 presents each of the processes along with a description and input data.

**Table 1.** Three levels of organizational learning

<b>Level</b>	<b>Process description</b>	<b>Input data</b>
<b>Individual</b>	Intuition: subconscious thinking and the not fully understood and rationalized identification of patterns or possibilities from experience. Individual influence or influence during interaction with another individual.	Experience, images, metaphors, reflections
	Interpretation: understanding and explaining phenomena to oneself and others in the organization. Preverbal stage.	Language, cognitive map, dialogues, conversations
<b>Group</b>	Integration: The process of developing a shared understanding among people in an organization and coordinating actions on which people agree. Discussions and shared understanding are key. If the knowledge transfer process is repeated, institutionalization may occur.	Mutual understanding, mutual adaptation, interactive arrangements
<b>Organizational</b>	Institutionalization: the process of consolidating changes and transitioning to routine activities. Formalization of the learning process of individuals and groups (systems, structures, procedures, and strategies).	Routine activities, diagnostics, rules, procedures

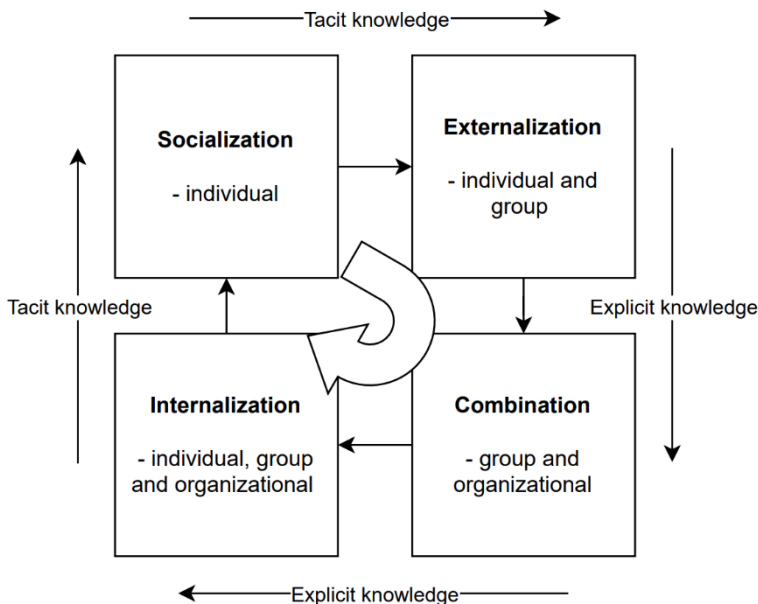
Source: own elaboration based on: Crossan et al., 1999; Seidl et al., 2025.

Organizational learning at the individual level can take place through the use of employee or manager intuition or through conscious interpretation and reasoning about events that have occurred (see Table 1). In addition, at the individual level, it is possible to share knowledge in order to seek business solutions, especially in crisis situations within organizations. The group level is characterized by a shared, collective understanding and the implementation of actions that are not only consistent with other people in the organization, but also lead to the search for effective business solutions (see Table 1). From the group level perspective, mutual understanding, willingness to share knowledge,

and interactivity are important – joint action leads to the search for collective solutions based on perceiving problems from different perspectives. Organizational learning at the organizational level is linked to institutionalization, i.e., a specific transformation from social behaviors or actions into commonly used, routine practices in the organization – i.e., recognizable forms that are located in time and emergent (Giddens, 1984/2003, p. 18; see Turowski, 2005, p. 40; Patora-Wysocka & Orych, 2023).

Nonaka and Takeuchi (1995) presented a model of knowledge creation that combines explicit and tacit knowledge and is based on four fundamental aspects important for this process: socialization, externalization, combination, and internalization (1995) (see Figure 1).

**Figure 1.** Model of organizational knowledge creation by Nonaka and Takeuchi (1995)



Source: own elaboration based on: Nonaka & Takeuchi, 1995.

According to Figure 1, socialization is the sharing of tacit knowledge among people in an organization (e.g., an intern learns from his or her mentor) – this knowledge is tacit and cannot be used in the future by all members of the organization (Nonaka

& Konno, 1998, p. 43). Externalization involves transforming tacit knowledge into explicit knowledge (e.g., individualized or specialized knowledge is transformed into accessible, explicit knowledge) (Nonaka & Konno, 1998, p. 43). Combination involves transforming explicit knowledge into more complex knowledge by re-sorting and categorizing explicit knowledge collections by different people in the organization (Nonaka & Konno, 1998, p. 43). This is also inevitably linked to the dissemination of knowledge within the company’s structures. Internalization involves transforming explicit knowledge into tacit knowledge (e.g., transforming written patterns into company routines) (Nonaka & Konno, 1998, p. 43). It can be concluded that the above model of knowledge creation in an organization is a specific process in which each of the four elements have their own important purpose in organizational life (see Figure 1).

We can also cite the considerations of Garvin (1993), who presents five essential components of organizational learning: systematic problem solving, experimentation, learning from experience, learning from others, and knowledge transfer (1993). Table 2 contains a description of the individual components of organizational learning.

**Table 2.** Five Building Blocks of Organizational Learning by Garvin (1993)

<b>Building Block</b>	<b>Description</b>
<b>Systematic problem solving</b>	Learning through daily decision-making based on diagnostic methods for problem solving. Precision is essential.
<b>Experimentation</b>	Learning within the organization by experimenting with new approaches, methods, and solutions (e.g., research, demonstration projects).
<b>Learning from experience</b>	Learning based on individual experiences, events, and stories. This requires reflection on successes and failures and the need to discuss this with others, e.g., after completing a project.
<b>Learning from others</b>	Learning from the experiences and practices of others and translating this into solving everyday problems in the organization. Openness to change and criticism is required.
<b>Transferring knowledge</b>	Fast and effective transfer of public knowledge throughout organizational structures through written or oral reports.

Source: Garvin, 1993; see Basten and Haamann, 2018, p. 4.

Each of the elements included in Table 2 directly concerns the organizational learning process and contributes to the creation and consolidation of both explicit and tacit knowledge in organizations, including those in the logistics sector. From the perspective of crisis management, it seems important to learn from past experiences within the organization – this allows conclusions to be drawn and new, more effective anti-crisis solutions to be developed for the future. It should be remembered that very often reflective teams of employees in organizations, for which organizational learning is the basis for effective future action, create a work environment in which crisis situations are efficiently identified and resolved.

Importantly, it is impossible not to mention knowledge sharing and transfer within organizational structures. In modern organizations, the essence of knowledge sharing is perceived as a key skill and strategic resource for the organization. Cabrera and Cabrera (2002) postulate that knowledge sharing causes a significant increase in the value of knowledge within an organization (2002). Ipe (2003) points out that by sharing knowledge, we make it available to other members of the organization – and this involves transforming information into a form that is digestible and easily accessible to others (2003). The author adds that this is a conscious process through which knowledge becomes shared between the sender and the recipient (Ipe, 2003). This seems to be particularly important from the perspective of combating crisis situations in organizations – by sharing knowledge, other employees are able to identify upcoming threats more efficiently or counteract them more effectively thanks to the experiences of other participants.

The next section will present the issue of crisis situations in logistics organizations.

## Crisis Situations in Logistics Companies

Crisis situations – and crises themselves – are an integral part of business operations, regardless of the sector. Companies in the logistics industry, including transport companies, are exposed to problematic situations, often crises,

which are not always easy to predict and diagnose. It seems that certain phenomena disrupting the smooth functioning of structures in organizations are often impossible to predict even by the most experienced teams and the most effective leaders – these are often situations beyond our control. It seems that when crisis and anti-crisis plans fail and crisis situations recur, the concept of organizational learning may prove important – in which members of the organization share information and create and consolidate knowledge within organizational structures.

For the purposes of this paper, it is important to distinguish between the terms crisis and crisis situation. Mitroff and Pearson (1998) believe that a crisis can be the result of or an accumulation of disruptions in an organization that were unforeseeable and may arise from both internal and external causes (1998). The authors emphasize that crises can be characterized by the fact that they are not always predictable using the diagnostic techniques and tools available in the organization (Mitroff & Pearson, 1998).

An important definition is presented by Gilliland and James (1993), who note that a crisis is not only a threat to an organization, but also an opportunity for development and reconstruction (1993, p. 43). The authors emphasize that it is a chaotic and complex phenomenon that can have social, economic, psychological, environmental, or even political or military causes (Gilliland & James, 1993, p. 43). A crisis is also characterized by the necessity of decline, growth, or change (Gilliland & James, 1993, p. 43).

A crisis situation may involve a strategic renewal process that can generate change which breaks free from deteriorative organizational trajectory (Nevalainen et al., 2025; Huff et al., 1992). Due to the emergence of a turning point the rapid change fills the organizational structure with refreshing resources and capabilities. To put it bluntly, it covers the process of breaking organizational paths that alters the organizational practice (Dittrich et al., 2014).

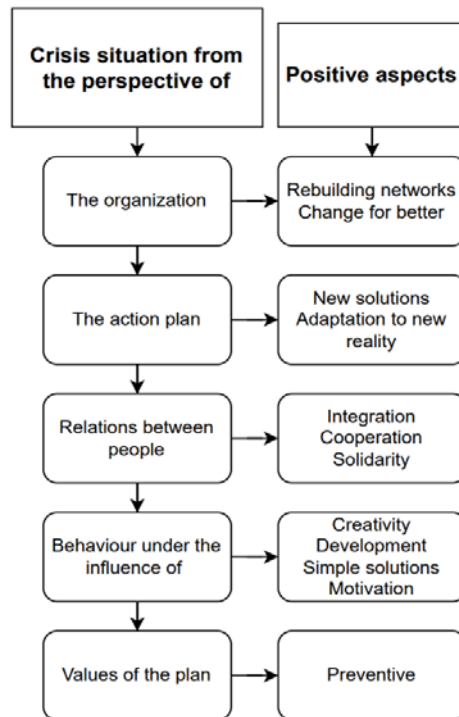
In contrast to a crisis, a crisis situation in an organization is defined as a temporary moment of imbalance, a problematic moment in the structures of the organization that does not significantly affect its further functioning – but if preventive measures are not taken, it can lead to a serious crisis (Żurawski et al., 2019; Ciekanski et al., 2023, p. 341).

Buczek and Wojtaszek (2023) believe that a crisis situation occurs in an organization if the following characteristics are met:

1. There has been a disruption in the effective work of the organization;
2. There has been a violation of rules and norms in the organization that hinders or slows down further work;
3. There may be a risk of disruption to continuity of operations and an organizational crisis is being considered;
4. Circumstances related to human socio-psychology have arisen that reduce the productivity of human capital (e.g., fear, panic, sense of threat);
5. An event or series of seemingly neutral events has contributed to a decline in the company's profitability;
6. There is a noticeable lack of prospects for development within the organization (2023, p. 400).

As mentioned, crises and crisis situations can have both positive and negative aspects (see, e.g., Dębicka, 2014). Due to the subject matter of this article and the concepts of organizational learning through crises, authors have decided to present several positive aspects related to the emergence of a crisis situation in an organization (see Figure 2).

**Figure 2.** Positive aspects of crisis situations from the various perspectives



Source: own elaboration based on: Dębicka, 2014; see Ciekanski et al., 2023, p. 342.

According to Figure 2, crisis situations in organizations can lead to a number of positive changes in corporate structures. Starting with rebuilding relationships (reconciliation of staff), through creating new organizational solutions, integration, cooperation, solidarity, developing creativity in teams, ending with aspects related to creating plans and preventive solutions (see Figure 2). It seems that these elements are in a sense related to the concept of organizational learning, in this case through crisis situations.

Next, Mitroff et al. (1987) distinguish between many types of crisis situations caused by internal and external factors, dividing them into: technical and economic (product defects, machine malfunctions, faults, misinformation, etc.) and social and human (inability to adapt to change, sabotage, false rumors, etc.) (1987, p. 287).

An important typology of crisis situations is provided by Michałowska et al. (2015), who divide their causes into endogenous and exogenous (2015, pp. 113–114). Endogenous crisis situations may result from errors related to:

1. Company strategy (e.g., unclear company policy, lack of openness to change);
2. Staff (e.g., excessive staff turnover, false management style, indecisiveness in decision-making, numerous disputes, arguments, mismatched teams);
3. Financial resources (e.g., budgeting irregularities);
4. Organizational structure (e.g., organizational chaos, outdated management methods);
5. Technology (e.g., outdated IT systems and solutions) (Michałowska et al., 2015, p. 113).

In turn, crisis situations caused by exogenous factors may result from errors related to:

1. The macro environment (e.g., too slow economic growth of the country, market regulations, legal restrictions, random factors, changes in the labor code);
2. The microenvironment (e.g., drastic changes related to contractors, excessive competition, payment delays) (Michałowska et al., 2015, p. 114).

When discussing crisis situations strictly in logistics companies, including transport companies, it is worth mentioning various crisis situations related to road accidents, high turnover of international drivers, rising costs of raw materials (e.g., fuel), continuous changes in customs regulations, changing legal regulations, or even problems with the flow of key information within the company (see e.g., Orych, 2024, p. 125).

Rajzer (2024) argues that modern logistics companies, including transport companies, must adapt to a changing reality through skillfully selected staff and effective leadership (2024). Therefore, it may be important to select teams that



are open to change and willing to share knowledge with other team members, referring to the concept of organizational learning.

It should be added that, in addition to the above-mentioned problems related to raw materials and finances, logistics companies also face numerous crisis situations related to staff, strategy, technology, and resources within the organization (including gaps in knowledge resources). It seems that there are frequent cases of problematic and crisis situations related to a lack of effective communication within the organization and problems with the transfer of key information within the structures. Perhaps the key to resolving some crisis situations in logistics organizations is to pay special attention to collective action, during which routines are created in the organization based on experience and knowledge gained from past failures.

The next part of this paper will present the issue of organizational change, which is inextricably linked to the concept of organizational learning.

## Organizational Change

Organizational change and change management are important areas of contemporary research, the application of which can be analyzed in the context of the constantly changing business environment. Changes in models and processes within organizations can contribute to the creation of new, more effective business plans, which can also be applied during crises and emergencies in companies. The concept of organizational change is discussed in the social sciences by many authors (see e.g., Lewin, 1947; Wang, 2007; Patora-Wysocka, 2016; Kumarasinghe & Dilan, 2021; Hubbart, 2023).

Kumarasinghe and Dilan (2021) postulate that “organizational change examines the process through which a corporation or organization changes its operating procedures, technology, organizational structure, overall structure, or strategies, as well as the consequences of those changes” (2021, p. 49).

Ameti (2020) states that organizational change is a kind of transition from the current situation to the desired one, adding that today’s business environment

requires companies to adapt to change almost constantly if they want to remain competitive (2020, p. 60).

Crisis situations or crises often cause organizational changes, for better or worse (Aguilera, 1990; Barnett & Pratt, 2000; Wang, 2007, p. 4; Skalik, 2004). Experiencing a crisis or problematic situations in organizations changes the experiences of employees and undermines their existing beliefs about the social and physical environment (Wang, 2007).

When analyzing the concept of organizational change, it is worth presenting the types of these changes along with descriptions and examples, referring to the context of organizational life (see Table 3).

**Table 3.** Types, descriptions and examples of organizational change

Type of changes	Description	Examples
<b>Organization-wide vs. Subsystem change</b>	Most organizations implement changes that affect different stages of the company's life cycle	Transition from a highly reactive organization to a stable and planned development company
	A change that covers a smaller area of the scope	Reorganization of departments, streamlining of employee responsibilities
<b>Transformational vs. Incremental change</b>	Changes in the structures of process-based organizations	Business process reengineering
	Gradual introduction of changes on a smaller scale	Continuous improvement with an emphasis on effective quality management
<b>Remedial vs. Developmental change</b>	An urgent change that solves a current and existing problem	Resolving cases of burnout at work
	Continuous improvement of what already exists – but no drastic changes	Increasing the number of consumers served
<b>Unplanned vs. Planned change</b>	Unplanned change occurs when an unexpected disruption occurs in the organization, causing chaos	Pandemic, machine malfunctions, product defects
	Change is planned when an organization recognizes the need to make significant changes and develops a proactive plan to ensure implementation	Implementation of a strategic plan, reorganization of operational structures

Source: own elaboration based on: Kumarasinghe and Dilan, 2021, pp. 50–52.



From the perspective of organizational change caused by a crisis situation in the organization, companies often have to deal with unplanned organizational changes that need to be implemented immediately in order to control the threat (see Table 3).

It seems that the topic of organizational change is inextricably linked to the reflections of rank-and-file employees and leaders – and further to reflexivity in management (see e.g., Schippers et al., 2018). Reflection is defined as a systematic and in-depth analysis of past experience (Robson, 2022, p. 72). Reflexivity can be seen as “a deeper analysis to identify reflective bias in values, beliefs, and power relationships” (Robson, 2022, p. 72). Schippers et al. (2018) also postulate the phenomenon of group reflexivity in organizations, which leads to team planning and then to organizational action and structural change (2018, p. 176).

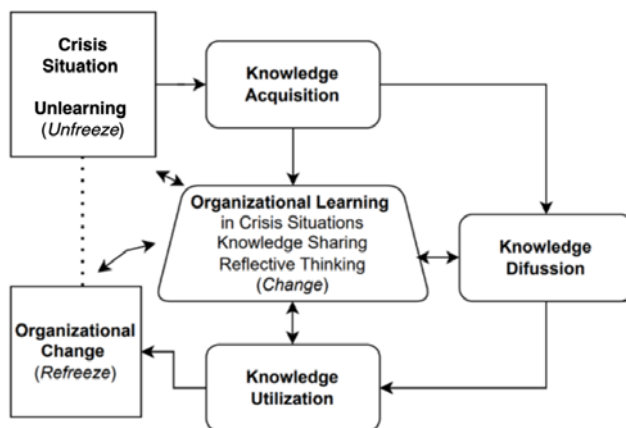
In the context of organizational change, we can also mention the work related to Critical Management Studies (CMS) by Spicer and Alvesson (2024), who refer to a postmodernism-inspired research trend focusing on understanding the world and the role played by uncertainty and randomness (2024). Different narratives, randomness, and coincidences can lead to organizational change that was neither planned nor anticipated. Crisis situations are characterized by a certain unpredictability – and, just like organizational change, they can occur in a random and chaotic manner. It is worth adding that such changes are not worthless and ineffective – often spontaneous changes lead to the consolidation of patterns and behaviors in organizational structures that are not only effective but also embedded in the organizational life cycle for a long time.

When discussing organizational learning and organizational change, it is impossible not to mention Lewin’s popular 3-Stage Model of Change (1947). The model consists of three key stages (processes): unfreeze, change, refreeze (Lewin, 1947; see Hussain et al., 2018, p. 126). The unfreeze stage takes place when the organization decides that change is necessary – this stage should involve preparing employee teams for organizational change. The change stage is responsible for preparing changes and implementing them in the organization. At this stage, employees are also helped to adapt to the new reality. The refreeze stage stabilizes and integrates the changes introduced into the life of

the company. When discussing the refreeze stage, one can mention the institutionalization of changes that become routines in organizational life (see, e.g., Patora-Wysocka, 2019).

Lewin's 3-Stage Model of Change also served as inspiration for the creation of an integrated model relating to organizational learning and organizational change through crisis situations (see Figure 3).

**Figure 3.** Integrated Model of Organizational Learning and Change in Crisis Situations



Source: own elaboration based on: Wang, 2007; Lewin, 1947.

Analyzing Figure 3, it can be concluded that crisis situations in organizations can lead to the unfreezing of knowledge in organizations, followed by the necessary process of acquiring, diffusing, and utilizing knowledge, which may ultimately lead to organizational change (refreeze). All processes are influenced by organizational learning, which can take place with the participation of members of the organization on the basis of their own thoughts, reflections, team knowledge sharing, and organizational learning through experience – at this point, change occurs. Importantly, this knowledge can be recorded in organizational structures and can turn into routine activities in organizations, including those in the logistics industry.

The next part of the paper will present the methodology and methods of qualitative research.



## Qualitative Research – Methodology

The starting point for conducting own qualitative research was the observations made by Dodgson (1993) and Fiol and Lyles (1985) that environmental factors such as crisis situations can stimulate organizational learning. It should be added that crisis situations often lead to organizational changes, for better or worse (Aguilera, 1990; Barnett & Pratt, 2000).

The main goal of qualitative research in the social sciences is to understand a specific social situation, role, group, event, or interaction (Creswell, 2009, p. 180; see Czernek, 2020). It is a research process in which the researcher gradually attempts to give greater meaning to a social phenomenon by contrasting, comparing, replicating, cataloging, and classifying the subject of the study (Creswell, 2009, p. 180; see Czernek, 2020).

Own qualitative study was designed to answer one main research question that was formulated for the purposes of this work, namely:

**Q1:** *Can organizational learning in crisis situations influence their effective handling (or minimizing their occurrence) in the future in a transport company by rank-and-file employees, and if so, how? Can organizational learning through crisis situations in a transport company lead to organizational change?*

The objective of qualitative research is to gain a deeper understanding and identify the impact of organizational learning through crisis situations in a transport organization on effectively dealing with future threats and to analyze the occurrence of organizational changes through organizational learning in crisis situations in a company.

Due to the exploratory and idiographic nature of the research and the fact that it focused on understanding the organizational reality in a given company, no a priori hypotheses were formulated, but an attempt will be made to formulate post factum hypotheses (see e.g., Patora-Wysocka, 2019).

For the purposes of the research, the case study method was used, and the tool was the individual in-depth interview (semi-structured) (Perska, 2024,

p. 92; see Czakon, 2020). This is a recommended research technique that allows learning about specific topics, issues, events, or even the feelings of informants (Perska, 2024, p. 92).

The qualitative study was conducted in accordance with the methodological rigor required for this type of research, i.e., each of the recommended stages were completed: identifying the topic; designing; conducting the interview; transcribing; analyzing the material; verifying; reporting (Babbie, 2004, p. 334).

It was decided to purposively select cases, which was dictated by the complex and ambiguous nature of the issues addressed in this research. This is an acceptable choice for this type of analysis in the social sciences (Creswell, 2009; Babbie, 2004). The purposive selection of cases was homogeneous in nature, i.e., informants were selected for the study who: a) were rank-and-file employees without managerial functions; b) worked in the same international transport company with an established market position; c) had documented work experience of more than 5 years; d) were familiar with the specifics of the company and participated in its daily operations, including crisis situations handling; and e) worked in the same international transport department.

For methodological and quality reasons, it was important to interview employees who had experienced a number of crisis situations in the organization, hence the search for informants with 5 or more years of experience.

The subject of the study was an international transport company registered in Poland. It provides international container, tarpaulin, and refrigerated transport services. It has a fleet of approximately 150 truck sets. It employs many workers from both Poland and Ukraine (drivers), has its own warehouse facilities and a workshop near the company's headquarters. The company has been operating on the market for over 15 years and is managed by a married couple – a man who manages the fleet, shipping, transport, and warehouse, and a woman who manages human resources, administration, payments, and other departments, such as debt collection. The company is located in the Mazowieckie Voivodeship, about 50 kilometers from the capital city of Warsaw. The company has many departments, including road transport (which was the subject of the study), human resources, administration, control, etc.



The subject of the research was the impact of organizational learning through crisis situations on effective coping with them in the future (or minimalizing) and the identification of organizational change through past threats that have arisen.

Interviews were conducted with five logistics specialists who work in the transport department of the company under study. Their characteristics can be described as follows:

1. Informant Alpha – a woman aged around 40, with 7 years' experience at the company, holding the position of senior freight forwarder;
2. Informant Beta – a man aged around 26, with 5 years of experience in this company, holding the position of junior forwarding agent;
3. Informant Gamma – a woman aged around 30, with 9 years of experience in this company, holding the position of senior forwarding agent;
4. Informant Delta – a man aged around 29, with 5 years' experience at this company, holding the position of forwarding agent;
5. Informant Epsilon – a man aged around 35, with 6 years' experience at this company, holding the position of forwarding agent.

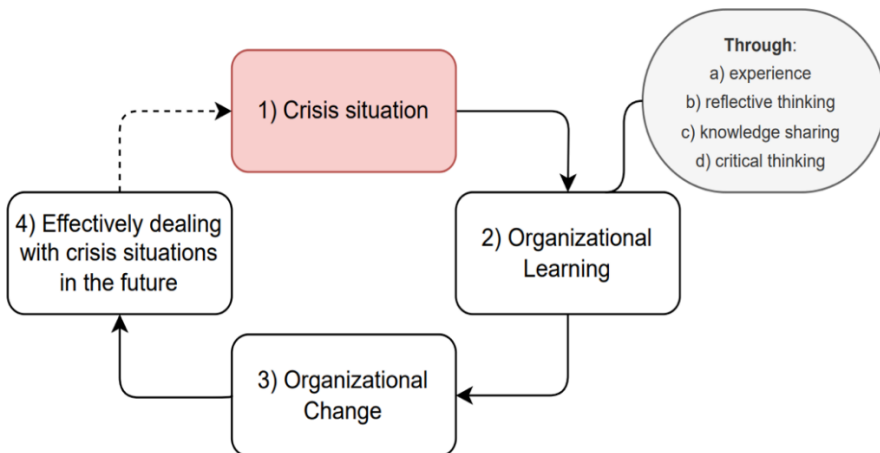
The homogeneous but at the same time purposive selection of cases for the study was based on the fact that common features were found in all five informants.

The research material was collected in the second half of August 2025. Each interview with an informant was conducted separately and recorded using a voice recorder. The interviews lasted approximately 15 minutes in each case and were then transcribed. Each informant was informed about the purpose of the conversation, the use of data, the anonymity of the conversations, and the fact that the conversations were being recorded. It should be added that the purposive selection of cases resulted from the fact that the authors knew the informants through their active participation in the organizational life. The transcription of the interviews comprises 49 pages of text. The questions were constructed in such a way that the informants could freely express their views on the topics raised. The questions concerned organizational learning, organizational change, and the broadly understood issue of crisis situations in their organization.

In order to conduct a more in-depth analysis of organizational learning through crisis situations and organizational change, it was decided to conduct non-participatory observation in the company under study. It lasted 2 days, 4 hours each. During these two visits, notes were taken, and keywords were noted. Observing the organizational life in this company contributed to a higher quality assessment of the collected material, which translated into the description of the results of our own research. This method is methodologically correct (see e.g., Juszczak, 2013).

Before conducting own qualitative study, an analysis of the relevant literature was carried out, and these considerations were then included in the first part of this work. Based on these theoretical considerations, we proposed a hypothetical model of organizational change through organizational learning in crisis situations in logistics (see Figure 4). The following model will be verified through in-depth interviews with informants (see Figure 4).

**Figure 4.** A hypothetical model of organizational change through organizational learning in crisis situations



Source: own elaboration.



Importantly, effective crisis management in the future can also be interpreted from an organizational perspective – that there may be significantly fewer crisis situations thanks to effective organizational learning and change – and those that do arise can be dealt with more efficiently and effectively based on past experience and reflection.

The next part of this paper will present the results of the research (along with partial transcripts of the interviews) and will include a discussion.

## Research Results and Discussion

Table 4 presents excerpts from interviews with five informants, along with an attempt to detect the presence of a “Building Block” (see Table 2), the level of organizational learning, and the type of organizational change.

**Table 4.** Excerpts from interviews with informants – organizational learning through crisis situations

Informant	Transcribed excerpt from the interview	Building Block	Level of organizational learning	Type of organizational change
<b>Alpha</b>	<p>“We often had situations where we took loads from one day to the next, without planning them in advance, because we never knew how many trucks would be available on a given day (...). Then these loads were constantly delayed, and once we got a huge financial penalty (...). I knew that this couldn’t go on, so I suggested to him in advance that we take these loads spontaneously, but reschedule the deliveries to later dates, for example, 5 days ahead on the Rotterdam–Warsaw route (...). We’ve been doing this for a year now and there are practically no delayed loads or crisis situations. All it took was to think, talk, and implement a solution, but you just have to be willing to do it (...).”</p>	<p>Systematic problem solving, experimentation, learning from experience</p>	<p>Individual (through reflexivity, critical thinking, experience)</p>	<p>Subsystem change, remedial change</p>
<b>Beta</b>	<p>“I remember once when a colleague went on sick leave. He was very seriously ill and didn’t have the strength to work, and he was practically the only one who knew how to use the IT programs for handling containers and notifications in ports (...). I had to replace him and I had no idea what to do, and he wasn’t answering his phone, so we lost a customer because we didn’t pick up about six containers (...). That’s not the case now. We’ve introduced a system where we describe how to notify containers in the programs so that everyone has access to it and can do it if necessary. We can’t afford to lose customers (...). What’s important here is sharing knowledge and transferring responsibilities, learning within the company, teaching others about your work, etc. (...). Since we have these written rules on how to notify it, I can easily replace him, but he had to pass on this knowledge to us. Now, our entire department can work more effectively”.</p>	<p>Learning from experience, learning from others, transferring knowledge</p>	<p>Group (through reflexivity, experience, knowledge sharing)</p>	<p>Transformational change, remedial change, planned change</p>



Informant	Transcribed excerpt from the interview	Building Block	Level of organizational learning	Type of organizational change
<b>Gamma</b>	<p>“I can think of a crisis situation where the debt collection agency actually kept records of who wasn’t paying, but didn’t inform us which shipping companies weren’t paying, and we took loads from them (...). Once, after a few months, we found out that we were taking loads from a company that was in bankruptcy (...). A large debt was incurred (...). Since then, we have introduced a program where we share information with everyone about which companies are not paying, and before accepting any transport order, we check in the cloud program whether a given company is a good payer or not. Since then, there have been far fewer payment arrears. But we had to find a solution, albeit a simple one. I think it’s important to talk and share ideas, because in debt collection they only looked at the problem from their perspective (...). The whole company benefited from it”.</p>	<p>Learning from experience, systematic problem solving, experimentation, transferring knowledge, learning from others</p>	<p>Organizational (through reflexivity, critical thinking, knowledge sharing)</p>	<p>Organization-wide change, transformational change, unplanned change</p>
<b>Delta</b>	<p>“There was one crisis situation where, at one point in the organization, practically no one in our department shared information about what they were taking, what loads, where, when, for how much (...). We were taking two loads per truck at a time, and I thought then that it was impossible to work like that. We created an Excel spreadsheet, and since then, everyone has been required to enter what load they took, when, for how much, and on what date – and now when I plan something, I look at Excel. Back then, we weren’t picking up any loads at all, we were getting overloaded, we were losing customers, it wasn’t good. Now, there are no such situations at all, because we share what we take and from whom, and this applies to our entire department”.</p>	<p>Learning from experience, experimentation, transferring knowledge</p>	<p>Group (through reflexivity, critical thinking, knowledge sharing)</p>	<p>Transformational change, planned change, subsystem change</p>

Informant	Transcribed excerpt from the interview	Building Block	Level of organizational learning	Type of organizational change
<b>Epsilon</b>	<p>“There have been many such situations. I’ve been working here for so many years, but I remember my intuition and feeling about one in particular – it wasn’t strictly a crisis situation, but I felt it coming (...). We started work later than other companies, at 9 a.m., and everyone in shipping and transport works from 8 a.m. No one answered our calls between 8 and 9 a.m., and the shipping companies and customers were getting upset. We had a lot of unpleasantness because we didn’t answer the phone in the morning, we didn’t give reports, only after 9 a.m., when everyone from our transport department came to work. I suggested that we work from 8 a.m. to 4 p.m. instead of 9 a.m. to 5 p.m., or at least try to come in earlier, after 8 a.m., before 9 a.m., whatever, a small change, gradually. It actually came into effect, the management agreed to it (...). And then I heard from many customers that it was good that we changed it, that we answer the phone earlier, because they already wanted to terminate the cooperation”.</p>	<p>Experimentation, learning from experience, knowledge sharing</p>	<p>Organizational (through reflexivity)</p>	<p>Incremental change, organizational-wide</p>

Source: own elaboration.

Theoretical considerations (Kumarasinghe & Dilan, 2021, pp. 50–52; Garvin, 1993) were compared with the results of our own qualitative research, which allowed identifying types and levels of organizational learning and types of organizational change (see Table 4).

Interviews were conducted with five rank-and-file employees of the transport company under study – in each transcribed excerpt from the interviews, elements were found that confirm two theses of this case study:

1. Organizational learning through crisis situations leads to effective coping with them in the future (in the cases studied – to minimizing or completely preventing their occurrence);
2. Organizational learning through crisis situations contributes to organizational change (see Table 4).

To clearly present the results of our research, we can summarize the conclusions drawn from each informant’s reflections:

1. Informant Alpha indicated that due to a crisis situation related to logistics planning, the organization received a financial penalty – through systematic problem solving, experimentation, and learning from experience, organizational learning occurred at the individual level, which led to organizational changes: subsystem change and remedial change (see Table 4).
2. Informant Beta indicated that the lack of knowledge sharing within the organization led to the loss of an important customer, while learning from experience and from others, as well as knowledge sharing, led to organizational learning at the group level and organizational changes: transformational, remedial, and planned.
3. Informant Gamma claimed that the lack of knowledge sharing by the debt collection department with other employees led to the company incurring large debts – through learning from experience, systematic problem solving, knowledge sharing, and experimentation, organizational learning took place at the organizational level. The organizational changes were general, transformational, and unplanned.

4. The Delta informant believed that the lack of communication about planned routes and shipments led to organizational chaos and disorganization within the team and caused damage – an effective IT solution was introduced. Organizational learning took place at the group level – organizational learning occurred through experience, experimentation, and knowledge sharing. Three changes took place: transformational, planned, and subsystem.
5. Informant Epsilon sensed an impending crisis related to the loss of customers – gradual changes in working hours were introduced – this led to organizational learning through experimentation, knowledge sharing, and learning from experience. Incremental and organizational-wide changes took place.

Interestingly, the intuition of one of the employees led to the introduction of incremental changes that minimized the risks over time (see Table 4, Epsilon case).

Importantly, in almost every case, experimenting with new business solutions proved to be practical and effective (see Table 4).

Based on the above considerations, two post factum hypotheses can be put forward, which may be subject to further verification in other studies. These are:

- H1:** *Preventive implementation of incremental changes by employees contributes to minimizing the occurrence of crisis situations in the future in transport companies;*
- H2:** *Experimenting with the application of new business solutions through crisis situations in transport companies minimizes their occurrence in the future.*

It can be concluded that the purposive selection of cases proved to be accurate – each employee encountered various types of risks in their professional career. In addition, there was a group of informants who, based on critical thinking, their own reflections, experiences, and self-awareness, led to an organizational learning process, which then led to organizational changes.



These changes are very diverse in nature and often affect only part of the organization, but it should not be forgotten that, as in the case of Informant 5 (Epsilon), the introduction of incremental change leads to larger changes, and as a result, entire organizations work more effectively, like an efficient system that is able to communicate.

A particularly important conclusion from our own research and implication for management in logistics companies (including transport companies) is that there is a great need for knowledge sharing and cooperation within company structures. Transferring information, sharing it, experimenting, introducing new solutions – regardless of the organizational level of learning – contributes to minimizing the occurrence of crisis situations (or dealing with them more effectively in the future, as in the model presented, see Figure 4).

Reference can also be made to the concept of diversity management in organizations, which is discussed in many works on management sciences (see, e.g., Rakowska, 2014; Gross-Gołacka, 2016; Gross-Gołacka, 2018a; Orych, 2022, pp. 22–23). The implementation of the concept of diversity management enables a significant improvement in operational performance in both the short and long term (Gross-Gołacka, 2018a, pp. 18–19). Diverse teams (in terms of gender, age, seniority, or cultural experience, for example) create and strengthen human and organizational capital, which is one of the most important elements influencing organizational effectiveness, even in crisis situations (Gross-Gołacka, 2018a: pp. 18–19). Diversity in an organization has many positive implications, both from a micro- and macroeconomic perspective, for example, in terms of employee creativity, innovation, critical thinking, and productivity, as well as in logistics (Gross-Gołacka, 2018a, p. 19). Restricting recruitment in companies, both for junior and managerial positions, to narrow and homogeneous criteria limits the possibilities for both development and organizational learning – and, consequently, the possibilities for sharing knowledge in organizations in threatening conditions.

Therefore, from a managerial perspective in logistics companies, it seems important to create teams in which people differ in terms of gender or professional experience, as this allows for a broader view of organizational problems and the search for solutions that are creative and offer a different perspective

on the threat. Building such teams can lead to more open communication, more effective knowledge sharing, and trust building in hazardous situations (Gross-Gołacka, 2018b; Rakowska, 2021). Perhaps the implementation of the concept of diversity management can have an impact on minimizing the occurrence of organizational threats caused by both endogenous and exogenous factors (see, e.g., Rakowska, 2021). Hypothetically, creating diverse teams can also contribute to organizational change for the better.

Empirical considerations are consistent with many literature considerations on organizational learning through crisis and organizational change (see, e.g., Espejo & Flores, 2021; Robson, 2022; Patora-Wysocka, 2019; Nevalainen, 2025).

The next section of the paper presents conclusions, recommendations, and limitations from our own research.

## Conclusions, Recommendations, and Limitations

It seems that Dębicka's (2014) considerations on the positive aspects of crisis situations in organizations have also been confirmed by our own qualitative research presented in this paper. Crisis situations, apart from being unexpected and disrupting the functioning of structures in organizations, also involve many positive aspects that lead to organizational changes, often long-lasting. These include building relationships and contacts, change for the better, new business solutions, integration, cooperation, employee solidarity, developing creativity, motivation for change, preventive functions, and employee self-development. These are just some of the aspects that create organizational value and build a strong position for human resources in organizations, including logistics ones.

Every crisis situation, both in everyday life and in an organization, can teach a lesson that will bear fruit in the future. They are inevitable and unexpected, but the perspective that an employee or leader takes depends on them. According to our own research, these situations lead to the search for effective business



solutions that not only serve for a long time, but also enable organizations to work in a more stable and effective manner.

From a managerial perspective, it may be important to build an organizational culture in which leaders encourage teams to experiment, create and share knowledge, think critically, and learn through experience – all of which can lead to finding better solutions in crisis situations.

Further research in this area is recommended. A specific recommendation is to identify the impact of incremental change on the emergence of future organizational threats, including in the logistics sector. Another recommendation is to conduct research in various sectors and to use a comparative method of companies in social research. It is also recommended to conduct qualitative research (interviews) on a larger sample and in different departments of companies, not just in one, as in this case.

This own research is not free from limitations. Only five informants in one company were interviewed. Only one example from each informant was transcribed in the interviews. It may be advisable to cite multiple examples of organizational behavior in crisis situations – then it would be possible to compare these problems and solutions.

In summary, every crisis presents a hidden opportunity.

## References

- Aguilera, D. C. (1990).** *Crisis intervention: Theory and methodology* (6<sup>th</sup> ed.). St. Louis: Mosby.
- Alrefaai, M. R., & Khalil, A. H. A. (2019).** The Impact of Knowledge Management on the Learning. *Open Access Library Journal*, 8(5).
- Ameti, T. (2020).** Organizational Change – Importance and Effective Management of Change. *Trends in Economics, Finance and Management Journal*, 2(2), 59–68.
- Argote, L. (2011).** Organizational learning research: past, present and future. *Manage. Learn.* 42(4), 439–446. <https://doi.org/10.1177/1350507611408217>.

- Aspara, J., Lamberg, J. A., Sihvonen, A., & Tikkanen, H. (2023).** Chance, strategy, and change: the structure of contingency in the evolution of the Nokia Corporation, 1986–2015. *Academy of Management Discoveries*, 9(4), 469–496. <https://doi.org/10.5465/amd.2019.0067>.
- Babbie, E. (2004).** *Badania społeczne w praktyce*. Warszawa: Wydawnictwo Naukowe PWN.
- Barnett, C. K., & Pratt, M. G. (2000).** From Threat-Rigidity to Flexibility: Toward a Learning Model of Autogenic Crisis in Organizations. *Journal of Organizational Change Management*, 13, 74–88. <http://dx.doi.org/10.1108/09534810010310258>.
- Basten, D., & Haamann, T. (2018).** Approaches for Organizational Learning: A Literature Review. *SAGE Open*, 8(3). <https://doi.org/10.1177/2158244018794224>.
- Becker, M. C. (2017).** *Organizational Routines and Organizational Learning*, In: L. Argote, J.M. Levine (Eds.), *The Handbook of Group and Organizational Learning* (pp. 507–520), Oxford: Oxford University Press.
- Bontis, N., Crossan, M., & Hulland, J. (2002).** Managing and organizational learning system by aligning stocks and flows. *Journal of Management Studies*, 39(4), 437–469.
- Buczek, M., & Wojtaszek, H. (2023).** Analiza zmian organizacyjnych w sytuacjach kryzysowych. *Management and Quality – Zarządzanie i Jakość*, 4(4), 398–410.
- Cabrera, A., & Cabrera, E. F. (2002).** Knowledge-Sharing Dilemmas. *Organization Studies*, 23(5), 687–710. <https://doi.org/10.1177/0170840602235001>.
- Chiva, R., Ghauri, P., & Alegre, J. (2014).** Organizational learning, innovation and internationalization: a complex system model. *British Journal of Management*, 25, 687–705. <https://doi.org/10.1111/1467-8551.12026>.
- Ciekanowski, Z., Nowicka, J., Zurawski, S., Czech, A., & Zdunek, M. (2023).** Crisis Management and Crisis Situation in the Organization. *European Research Studies Journal*, 16(4), 339–353. <https://doi.org/10.35808/ersj/3288>.
- Creswell, J. W. (2009).** *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Thousand Oaks, CA: Sage Publications.
- Crossan, M. M., Lane, H. W., & White, R. E. (1999).** An Organizational Learning Framework: From Intuition to Institution. *The Academy of Management Review*, 24(3), 522–537. <https://doi.org/10.2307/259140>.
- Cyert, R. M., & March, J. G. (1963).** *A Behavioral Theory of the Firm*. Englewood Cliffs, NJ: Prentice-Hall.
- Czakon, W. (2020).** *Rygor metodologiczny*. In: W. Czakon (Eds.), *Podstawy metodologii badań w naukach o zarządzaniu, wyd. III* (pp. 82–102). Warszawa: Wydawnictwo Nieoczywiste.

- Czernek, K. (2020).** Wprowadzenie do badań jakościowych w naukach o zarządzaniu. In: W. Czakon (Eds.). *Podstawy metodologii badań w naukach o zarządzaniu, wyd. III* (pp. 167–184). Warszawa: Wydawnictwo Nieoczywiste.
- Dębicka, A. (2014).** Zarządzanie sytuacją kryzysową w MŚP: wybrane problemy. *Ekonomiczne Problemy Usług*, 111, 233–243.
- Dewey, J. (1916).** *Democracy and education: An introduction to the philosophy of education*. New York: MacMillan.
- Dittrich, K., Guérard S., & Seidl, D. (2014).** A Practice-Theoretical Perspective on the Role of Talk in Routine Change. In: K. Dittrich, *The Accomplishment and Change of Organizational Practices and Routines. Three Papers from a Practice-Theoretical Perspective*, doctoral thesis.
- Dodgson, M. (1993).** Organizational Learning: A Review of Some Literatures. *Organization Studies*, 14, 375–394. <http://dx.doi.org/10.1177/017084069301400303>.
- Easterby-Smith, M., & Lyles, M. A. (2011).** *Handbook of Organizational Learning & Knowledge Management*. UK: John Wiley & Sons.
- Espejo, F. H. S., & Flores, E. (2021).** Knowledge management and teamwork in organizational learning in educational institutions of network No. 02, Lima. *Psychology and Education Journal*, 58(2), 5245–5259.
- Fiol, C. M., & Lyles, M. A. (1985).** Organizational learning. *Academy of Management Review*, 10(4), 803–813.
- Garvin, D. A. (1993).** Building a learning organization. *Harvard Business Review*, 71, 78–91.
- Giddens, A. (1984/2003).** *Stanowienie społeczeństwa. Zarys teorii strukturalizacji*, Poznań: Wydawnictwo Zysk i S-ka.
- Gilliland B., & James, R. (1993).** *Crisis Intervention Strategies*. California: Brooks/Cole, Golan.
- Gross-Gołacka, E. (2016).** Rola koncepcji zarządzania różnorodnością w doskonaleniu organizacji. *Problemy Jakości*, 48(4), 28–34.
- Gross-Gołacka, E. (2018a).** Diversity Management in Organisations Located within the Visegrad Group V4 Countries (The Czech Republic, Poland, Slovakia and Hungary) – State of Implementation and Benefits. *Business and Management Horizons*, 6(1), 16–30.
- Gross-Gołacka, E. (2018b).** *Zarządzanie różnorodnością*. Warszawa: Difin.
- Hubbart, J. A. (2023).** Organizational Change: The Challenge of Change Aversion. *Administrative Sciences*, 13(7), 162. <https://doi.org/10.3390/admsci13070162>.

- Huff, J. O., Huff, A. S., & Thomas, H. (1992).** Strategic renewal and the interaction of cumulative stress and inertia. *Strategic Management Journal*, 13(S1), 55–75. <https://doi.org/10.1002/smj.4250131006>.
- Hussain, S. T., Lei, S., Akram, T., Haider, M. J., Hussain, S. H., & Ali, M. (2018).** Kurt Lewin's change model: A critical review of the role of leadership and employee involvement in organizational change. *Journal of Innovation & Knowledge*, 3(3), 123–127. <https://doi.org/10.1016/j.jik.2016.07.002>.
- Ipe, M. (2003).** Knowledge Sharing in Organizations: A Conceptual Framework. *Human Resource Development Review*, 2(4), 337–359. <https://doi.org/10.1177/1534484303257985>.
- Juszczyk, S. (2013).** *Badania jakościowe w naukach społecznych*. Katowice: Wydawnictwo Uniwersytetu Śląskiego.
- Kumarasinghe, H. P. N. I., & Dilan, H. K. T. (2021).** Organizational Change and Change Management. Global Learners Academy of Development.
- Levitt, B., & March, J. G. (1988).** Organizational Learning. *Annual Review of Sociology*, 14(1), 319–338. <https://doi.org/10.1146/annurev.so.14.080188.001535>.
- Lewin, K. (1947).** Frontiers in Group Dynamics. *Human Relations*, 1(1), 5–41. <https://doi.org/10.1177/001872674700100103>.
- Michałowska, M., Stankiewicz, D., & Danielak, W. (2015).** Zarządzanie sytuacją kryzysową w przedsiębiorstwie. *Zeszyty Naukowe Polskiego Towarzystwa Ekonomicznego w Zielonej Górze*, 2, 110–126. <https://doi.org/10.26366/PTE.ZG.2015.20>
- Mitroff, I. I., & Pearson, C. M. (1998).** *Zarządzanie sytuacją kryzysową, czyli jak ochronić firmę przed najgorszym*. Warszawa: Business Press.
- Mitroff, I. I., Shrivastava, P., & Udvardia, F. E. (1987).** Effective crisis management. *The Academy of Management Perspectives*, 1(3), 283–292. <http://dx.doi.org/10.5465/AME.1987.4275639>.
- Nevalainen, P., Lamberg, J-A., Seppälä, J. & Mattila, P. (2025).** Executive training as a turning point in strategic renewal processes. *Long Range Planning*, 58(2). <https://doi.org/10.1016/j.lrp.2025.102510>.
- Nonaka, I., & Konno, N. (1998).** The Concept of “Ba”: Building a Foundation for Knowledge Creation. *California Management Review*, 40(3), 40–54. <https://doi.org/10.2307/41165942>.
- Nonaka, I., & Takeuchi, H. (1995).** *The Knowledge-creating Company: How Japanese Companies Create the Dynamics of Innovation*. Oxford: Oxford University Press.
- Orych, M. (2022).** Przywództwo kobiet w organizacjach – analiza percepcji żeńskiego lidera. *Przedsiębiorczość i Zarządzanie*, 23(4), 17–29.

**Orych, M. (2024).** The Effectiveness of the Feminine and Masculine Styles of Management in Crisis Situations in an International Transportation Company. *Journal of Intercultural Management*, 16(4), 112–145. <https://doi.org/10.2478/joim-2024-0016>.

**Patora-Wysocka, Z. (2016).** Technologia i zmiana organizacyjna z perspektywy procesualnej w zarządzaniu / Technology and organizational change from processual view in management. *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, 457, 81–95. <https://doi.org/10.15611/pn.2016.457.08>.

**Patora-Wysocka, Z. (2019).** *Rutyny organizacyjne w zarządzaniu z perspektywy procesualnej*. Warszawa: PWN.

**Patora-Wysocka, Z., & Orych, M. (2023).** Institutionalization of Outcomes of Purposive and Intuitive Decision-Making in Crisis Situations. *Journal of Intercultural Management*, 15(3), 26–49. <https://doi.org/10.2478/joim-2023-0010>.

**Perska, A. (2024).** Dobór próby w indywidualnych wywiadach pogłębionych na przykładzie badań w jednostkach samorządu terytorialnego. In: I. Olejnik, M. Antoniak (Eds.). *Metody badań jakościowych i ilościowych. Przykłady zastosowań w ekonomii i zarządzaniu*. Poznań: Wydawnictwo UE w Poznaniu.

**Polanyi, M. (1964).** *Personal Knowledge: Towards a Post-Critical Philosophy*, New York, Evanston: Harper Torchbooks/The Academy Library.

**Proctor, T. (2018).** *Creative problem solving for managers: Developing skills for decision making and innovation*. Routledge: London. <https://doi.org/10.4324/9780429458255>.

**Rajzer, K. (2024).** Challenges of international logistics in the face of financial crises. *Transborder Economics. International Journal on Transborder Economics, Finance, Politics and Statistics*, 6(1), 51–58.

**Rakowska, A. (2014).** Różnorodność zasobów ludzkich – stan badań i wyzwania. *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, 349, 351–360. <https://doi.org/10.15611/pn.2014.349.29>.

**Rakowska, A. (2021).** *Różnorodność zasobów ludzkich w organizacji: istota, dylematy, wyzwania*. Lublin: Wydawnictwo Uniwersytetu Marii Curie-Skłodowskiej.

**Robson, I. (2022).** *The Reflective Leader. Reflexivity in Practice*, United Kingdom – North America – Japan – India – Malaysia – China: Emerald Publishing.

**Schippers, M. C., Edmondson A. C., & West M. A. (2018).** *Team Reflexivity*, In: L. Argote, J.M. Levine (Eds.), *The Oxford Handbook of Group and Organizational Learning* (pp. 175–194), Oxford: Oxford University Press.

**Seidl, D., Guérard, S., & Raecker, T. (2025).** Meetings and Workshops as Strategy Practices. In: Golsorkhi D. et al. (Eds.), *Cambridge Handbook of Strategy as Practice* (pp. 620–637), Cambridge University Press. <https://doi.org/10.1017/9781009216067.036>.

**Skalik, J. (2004).** Zarządzanie zmianą w sytuacjach kryzysowych organizacji. *Prace Naukowe Akademii Ekonomicznej we Wrocławiu, 1054*, 118–127.

**Spicer, A., & Alvesson, M. (2024).** Critical Management Studies: A Critical Review. *Journal of Management Studies, 62*, 446–483. <https://doi.org/10.1111/joms.13047>.

**Turowski, J. (2005).** A. Giddensa teoria strukturacji a teoria konstruktywizmu strukturalnego P. Bourdieu. *Roczniki Nauk Społecznych, 33*(1), 37–59.

**Wang, J. (2007).** *Organizational Learning and Crisis Management*. Retrieved from: <https://files.eric.ed.gov/fulltext/ED504551.pdf>. Access: 25.08.2025.

**Weed-Schertzer, B. (2020).** Tools for Knowledge and Organizational Learning. In: *(I)Logical Knowledge Management* (pp. 83–117). Emerald Publishing Limited. <https://doi.org/10.1108/978-1-83867-803-620201003>.

**Wysocka, E. (2011).** Kryzys – nieodłączny element funkcjonowania współczesnych organizacji. *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Poznaniu, 199*, 138–147.

**Żurawski, S., Załoga, W., & Ciekanski, Z. (2019).** Wpływ sytuacji kryzysowej na zarządzanie bezpieczeństwem w organizacji. *Przegląd Naukowo-Metodyczny. Edukacja dla Bezpieczeństwa, 2*(43), 313–324.

eISSN2543-831X



SPOŁECZNA AKADEMIA NAUK

