Received 10 February 2017
Revised 29 April 2017
7 July 2017
25 September 2017
Accepted 6 October 2017

Human resource management transfer challenges within multinational firms

From tension to best-fit

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Abstract

Purpose – The paper aims to trace the challenges that multinational companies (MNCs) face as they grow out of their national borders into foreign countries and how they attempt to transfer human resource management (HRM) policies and practices across their subsidiaries for a best-fit HRM model.

Design/methodology/approach – The paper uses the dilemma theory (involving two opposing values which doing one without the other creates a disadvantage but both cannot be done together) as the main analytical tool and reviews scholarly literature on MNCs' HRM transfers for the assessment of the transfer challenges.

Findings – It is found that MNCs face a dilemma as to how to find best-fit between home-country HRM requirements and host-country demands. In the face of this dilemma, MNCs attempt to build synergy between home-country requirements and host-country demands for a best-fit HRM that is beneficial to both the parent company and their foreign subsidiaries. Despite the best-fit HRM practices to diffuse the tension, parent company has greater influence in the final synergy product which is the trade-off between home-country HRM label and host-country contextual demands, thereby advancing the dominant HRM option of the dilemma.

Practical implications – MNCs should be aware of the possible challenges as they internationalise and should equally be aware that though they may build a synergy (a blend of workable headquarters and subsidiary HRM), the final product will continue to favour headquarters' HRM policies and practices.

Originality/value – The paper generates theoretical implications into the issues and challenges that arise with HRM transfers within multinational firms by examining how the dilemma theory sheds light on the transfer process and challenges from the dominant-contextual tension till the fight for best-fit HRM. It also contributes to the development of cycle of cross-border HRM dilemma, cross-border HRM transfer framework and Synergy-Dominant theory.

Keywords Human resource management, Host country, Multinational companies, Best-fit practices, Cross-border HRM, Dilemma theory, Home country, International HRM transfer

Paper type Literature review

1. Introduction

Multinational companies (MNCs) have become the most significant players in world trade, with the world's 100 largest MNCs controlling approximately 20 per cent of global foreign assets (Oppong, 2013). This suggests the important role of MNCs in global business operations. One significant practice of MNCs is the transfer of human resource management (HRM) policies and practices, which Tüselmann *et al.* (2015) deem as an important strand in international business. When these cross-border firms are doing business abroad they often face problems managing people, as they often find themselves in a fix with regard to whether to transfer HRM from home-country to foreign subsidiaries or to operate according

Management Research Review
Vol. 41 No. 7, 2018
pp. 860-877

2040-8269
DOI 10.1108/MRR-02-2017-0038

to the cultural and legal demands of the host countries (Evans *et al.*, 2002; Harzing and Ruysseveldt, 2004) that shape HRM policies of the respective subsidiaries. Thus, MNCs face one central problem – of how to respond to variety of host-country demands while maintaining a clear and consistent global business strategy, a situation dubbed *local responsiveness* and *global integration* (Bjorkman and Budhwar, 2007). According to Jackson *et al.* (2014), an approach to the problem is strategic HRM (SHRM). This is supported by Sparrow *et al.* (2006), who believe that as the traditional sources such as technology and capital are becoming less significant as sources of competitive advantage, an alternative and innovative source is the management of human resources. Oppong (2017a) describes SHRM as how HRM aligns with the strategic goals to enhance performance and to develop organisational cultures that drive flexibility and innovation. Therefore, MNCs are justified to believe that an alternative and innovative way to gain competitive advantage is to adopt consistent patterns of HRM across all subsidiaries.

This central problem faced by MNCs is regarded by Lu and Bjorkman (1997) as two significant but usually contradictory pressures, and they argue that this is an active debate for scholars as regards the extent to which local subsidiaries adhere to the HRM practices of the MNC (global integration) or to adhere to those of the local firm (local responsiveness). From the findings of their study of MNCs in Singapore, Chew and Morwitz (2004) confirm that conflicting demands often arise as MNCs try to maximise their ability to respond to the needs of the host country (local responsiveness) while attempting to maintain their control over corporate structures worldwide (global integration). Termed as integration-differentiation puzzle, Kamoche (1996) had earlier written that the ability to achieve a viable balance in this situation has been greeted as a significant initiative by multinational firms.

Many studies have explored the HRM transfer practices within multinational firms including more recent ones such as Chang and Smale (2013), Kang and Shen (2015), Mellahi *et al.* (2013) and Gomes *et al.* (2015). Despite the growing literature on HRM transfers, studies have focussed on either aspects of the transfer or the transfer as happens in specific home-country and their host locations (Vo and Stanton, 2011; Tayeb, 1998; Talukder, 2011; Siebers *et al.*, 2015). This current study therefore seeks to:

- explore issues and challenges (stages of the transfer process) of multinational firms as they attempt to transfer HR policies and practices across their subsidiaries; and
- how these challenges are managed.

This is done by identifying the various stages (coinciding with the challenges) that multinationals go through from when they enter the international market to the stage when they believe to have managed the challenges i.e. from the stage of initiation of the tension to building of "best-fit" HRM practices. In the context of this study, HRM policies and practices are those that are practised in headquarters and are believed to work much the same way across overseas subsidiaries. These become the focus of the transfer and the "best-fit" practices. The rest of the paper is organised as follows. The next section reviews the theory underpinning the study, which is followed by the methods employed in conducting the study. The section that follows identifies the various HRM transfer challenges that MNCs face as they enter and operate in the international market and their attempts to manage these challenges. There is then the section on summary of outcomes from the review and construction of a theory based on these outcomes. This is followed by the conclusion, which also reveals the main contribution of the study. The last section details the major limitation of the study which becomes the basis for recommendation for further research.

2. The underpinning theory

The dilemma theory is deemed relevant theory that underpins the research. Hampden-Turner (1990) trace the origin of "dilemma" which comes from the Greek word *di* meaning "two" and *lemma* meaning "proposition" as a situation in which difficult choice has to be made between doing two opposing things. It becomes a dilemma not only because either could have bad result but, more significantly, it also involves two opposing values which doing one without the other creates a disadvantage but both cannot be done together. The dilemma theory therefore presents a situation where one is unable to decide which of the two elements to choose because either could have bad result (Seet, 2007).

Highlighting the dilemma effect on home-country and host-country relationship, Tayeb (1998) intimates that whereas MNCs might find it feasible to have company-wide policies they might find it unavoidable to be responsive to local conditions when it comes to HRM practices. Ngo *et al.* (1998) note that two major influences on HRM practices of MNCs are local contextual factors (such as labour market conditions, legal and socio-political environment and unionization) and the firm's home-country culture. Either local responsiveness or global integration, the decision evolves into a cycle which is presented and explained later in this study. The situation arises because of the overseas subsidiary having to obey local regulations, local culture and other environmental conditions that influence people and organisational management, which becomes a challenge to MNCs who, on their part, would want to manage subsidiary in host-country based on home-country HRM policies and practices.

3. Methods

Two main sets of data for this paper were presentation of the dilemma theory and review of academic literature on cross border HRM transfer practices. Informed by the theory, the themes from the literature review, which conformed to known cross border HRM transfer options, were subjected to constructive alternative analysis (Kelly, 2003). Kelly's constructive alternativism used for this study is a philosophical point of view that one (a researcher) is invited to conduct analytical search for alternatives by substituting one variable, event or principle for another.

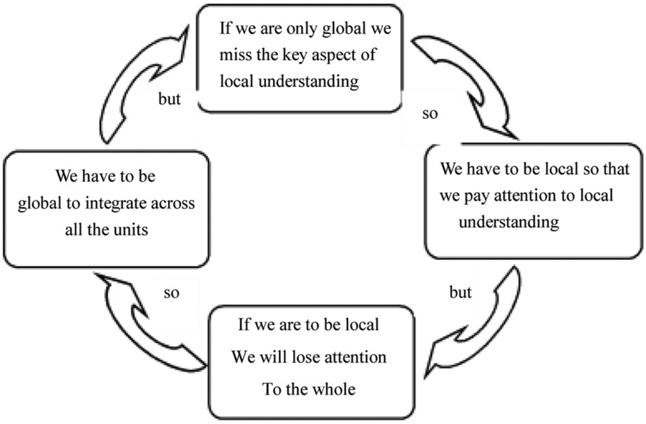
This analytical tool, according to Chiari and Nuzzo (2009), is conducted to find the truth or acceptable alternative. The main idea behind constructive alternativism is the belief that there is nothing in this world that cannot be subjected to reconstruction to develop an alternative. Informed by this theory, the known HRM transfer options were constructively analysed. The analysis produced an alternative set of HRM transfer options, which account for the main contribution of the paper.

4. Challenges of cross-border HRM transfers

This section attempts to identify the various challenges (coinciding with the transfer stages) that confront MNCs as they attempt to transfer HRM practices across their national borders to countries where their subsidiaries are located. Each identified stage is explored including its impact and how MNCs attempt to manage it.

4.1 The tension

Based on the central problem and the alternative choices facing MNCs, it becomes a complex situation when an MNC attempts to integrate all its units with little consideration for host-country factors, and at the same time wants to efficiently manage these subsidiaries. These decisions and choices evolve into a puzzle that can be expressed as presented in the dilemma cycle (Figure 1). The dilemma results from the assumption that the same HR policy and



Source: Author's construct

Figure 1.
Cycle of cross border HRM dilemma

practices, as prevailing in the headquarters, can work much the same way across all overseas subsidiaries, and strengthened by the contrary view that there is no one-size-fits-all approach in HRM (Wright and Brewster, 2003; Adeleye, 2011).

This complexity in settling on an HRM approach becomes evident when MNCs attempt to integrate all their units regardless of geographical locations. They may thus end up with one set of HR policies and practices across all units which may be less effective due to country-specific factors that may render this "fit-for-all" HRM bundle less suitable for some countries. This means that when MNCs attempt to integrate the units they will miss understanding of local environmental factors (including cultural and legal demands) that are critical for managing in host locations. This is likely to lead to domination of home-country HRM practices because they will have to ignore the necessary host-country demands. If so, then the MNCs should pay attention to local understanding. This stage of the cycle reveals how important it is to consider local environmental factors that impact on HRM practices, if MNCs are to be successful in managing people. However, if they become too local in their people management approaches in overseas subsidiaries, they will lose attention to the whole because subsidiaries will have to be managed as independent firms which should not be the case. They are rather part of the bigger firm.

Choosing one means the forgone alternative generates bad effect but both cannot be chosen at a time. This transforms into tension with regard to what locational factors (of host-country) to obey; and which set of home-country HRM policies and practices to adopt. This tension is mostly faced at the early stages of the firm's entry into the international market and may lead to early collapse or withdrawal from the international market. This is an indication that the management practices that enabled the original national enterprise to grow out of its domestic market do not always suit subsidiaries across national borders (Brock and Siscovick, 2007). The tension is deepened when the expatriates attempt to implement home-country HRM practices while the "strange" host country factors are too strong to ignore. At this stage, expatriates become so worried and find it difficult to sustain and manage the tension, as their parent country HRM philosophies become equally difficult to ignore. This means the MNCs are faced with the decision of choosing between the two options as revealed in section 4.2.

This central problem (Evans *et al.*, 2002) or puzzle (Kamoche, 1996; Festing and Eidems, 2007) largely affects management of multinational firms as they operate in foreign countries, and this has influence on their success rate especially with regard to their people management. In the face of this central problem, the same HRM practices cannot be applied in subsidiaries of an MNC throughout the world. It is therefore “likely that most successful model is to allow considerable autonomy to the local operation while closely monitoring the practices internationally” (Templer *et al.*, 1997, p. 561). As noted by Aamir *et al.* (2013), internationalisation of firms significantly changes, not only the operating boundaries, but also the symbolic context, thus making it less feasible to compare the corporate HRM practices in home-country with those of host-country.

4.2 Choosing between two opposing options

As with most management practices, HRM practices are based on cultural beliefs (and social structures) that reflect the basic assumptions and the values of the national cultures in which organisations are embedded. It is therefore believed that which of the two options is of greater concern purely depends on individual home countries and their HRM philosophies. For instance, the US companies have been found to be more centralised, specialised and formalised in their HRM policies and practices (Ferner *et al.*, 2004) to establish order, exercise control and achieve efficiency in the workforce. The Japanese philosophy, however, is an increasing realisation that both home- and host-country effects are significant in the transfer of MNCs HRM policies and practices (Vo and Stanton, 2011). These reinforce the outcome of Templer *et al.* (1997) from their comparative study of HRM of three countries (Canada, South Africa and Zimbabwe) that HRM practices are country specific and argue that national differences in personnel practices are still more significant than similarities. These differences are mostly rooted in the cultures of the countries (Kamoche, 2002; Myloni *et al.*, 2004). As a result, failure to link HRM practices to host-country’s culture could bring about negative consequences such as lack of employee commitment, that inhibit a subsidiary’s performance (Myloni *et al.*, 2004), because culture is a defining force in understanding work habits (Hofstede, 1980). However, the home-country factors present themselves and demand implementation to control the various overseas units. For instance, Anakwe (2002), from the results of her study of HRM in Nigeria, reveals how the world of work of most developing economies (hosts of many MNC subsidiaries) involve HRM practices such as compensation system and work rules that are less familiar to national employees. This, Anakwe intimates, could conflict with the host-country contextual and/or traditional ways of working. Such conflict has contributed to confusion and ambivalence for the employees of these countries, and frustration and sometimes failure for the MNCs. This suggests the need for adaptation of HRM strategies to local contexts (Brock and Siscovick, 2007).

Lu and Bjorkman (1997) further argue that the parent company’s dominance depends on the influence that they have over the resources as compared to those provided by the local subsidiaries. Thus, the more control on the part of the MNC, the easier it is for the MNC to influence the HRM practices. For instance, when the company is established afresh by the MNC, the whole power is in the hands of the parent company who decides how much power to be defused. For example, Onishi (2006) observes that international Japanese companies in Thailand successfully apply home-country business approaches in new investments rather than adopting local conditions. This is so because the parent company could use its ownership and authority to force subsidiaries in foreign locations to accept certain HRM practices in line with its interest, and when parent company’s HRM practices are rejected conflict may result.

The above literature reveals that the degree of global integration and local responsiveness used by the firm has direct relationships with the extent of choice and implementation of headquarters HRM policies and practices in overseas subsidiaries. This is supported by the study by Siebers *et al.* (2015), which revealed reliance on headquarters HRM practices which reflect country-of-origin bias such as unpaid breaks (e.g. by British MNCs in Africa) while break periods are paid in many African countries. As multinational firms have good idea of their policies and practices as these are management practices that enabled them grow out of their domestic markets (Brock and Siscovick, 2007), they would want to retain these across all overseas subsidiaries. It has however been proved by Hofstede (1980) that culture is a defining force in understanding people's work habits. This is supported by Myloni *et al.*'s (2004) differences in HRM that are mostly rooted in the cultures of countries. In this regard, this author speculates that it is rather the local responsiveness aspect of the dilemma that marks a shift towards flexibility and conformity and also, significantly, acknowledges the importance of how the host-country factors manifest culturally (e.g. respect for the aged), economically (e.g. high inflation and unemployment rates in most developing countries) and legally (e.g. long maternity periods). Considering the strength of local environmental factors and their influence on work behaviour, the local responsiveness aspect becomes a major concern in overseas subsidiaries than the global integration option, as MNCs try to promote their presence in the overseas locations. At this stage, the MNCs realise that it is difficult to advance the home-country practice while it is also not acceptable to them to obey the host-country demands. For instance, in high power distance countries (Hofstede, 1980) subordinates may feel reluctant to contribute at meetings with older people while an older subordinate may consider it less relevant to respect a younger manager.

4.3 Insisting on home-country human resource management practices across subsidiaries

Despite the strength and the need for local environmental factors, parent country's preference is a set of same (headquarters) HRM practices across all subsidiaries, which come under the umbrella of the MNC. However, various studies have established that in International Human Resource Management (IHRM), organisations do not rely solely on one human resource initiative or core focus (Chew and Morwitz, 2004, p. 52) but most have "a coherent bundle or portfolio approach in selecting interdependent HR interventions directed at business objectives derived from an organisational strategy". This author reviews two sets of such strategies which reveal the extent of challenges of IHRM transfer across units. These approaches include:

- ethnocentric, polycentric and global strategies, which were used by Caligiuri and Stroh (1995) to assess the relationship between global business strategies and HRM practices that result from these strategies; and
- convergence and divergence strategies, which were successfully used by Paik *et al.* (2011) to evaluate the effect of globalisation forces on IHRM practices.

4.3.1 Ethnocentric, polycentric and global approaches. Tayeb (1998) acknowledges MNC as powerful vehicle for transfer of managerial (and HR) functions across nations and the whole process is part of their overall HRM transfer approaches. Broadly speaking, multinational firms have these two IHRM transfer approaches as ethnocentric and polycentric, and the third is not a distinct choice but a blend of the first two. MNCs applying ethnocentric approach transfer the headquarters HRM practices to their foreign subsidiaries in order to maximise headquarters control and to integrate subsidiaries. This approach equips the MNC with a distinctive management and HRM styles wherever it sets up a unit. Polycentric strategy, on its part, is the one that MNCs adapt totally to local situations so that HRM practices are virtually identical to those used by local firms. For instance, an MNC subsidiary in Country A may be organised and managed as the majority of indigenous Country A companies, and the one in Country B follows Country B practices. Global strategy however blends the first two strategies and therefore balances both global integration and local responsiveness by having HRM practices dictated by corporate headquarters yet allowing others determined by the host-country factors.

Many believe that polycentric option is difficult to achieve and therefore calls for ethnocentric approach, which has been found to be a popular option among MNCs. For instance, Ma and Trigo (2012) investigating the HRM approaches adopted by US, European and Japanese MNC subsidiaries operating in China found that these MNC managed their Chinese subsidiaries as home-country firms, thereby revealing significant country-of-origin effect in their approaches. Kang and Shen (2014), on their part, found that South Korean MNCs adopt home-country staffing approach in their overseas subsidiaries. However, many researchers advocate that avoiding an ethnocentric attitude is crucial in building trustful interactions between employees (Rozkwitalska, 2012), which is consistent with the view of Aamir *et al.* (2013) that cultural consideration such as people's behaviour towards work in MNCs overseas subsidiaries are crucial for the survival of the firms. Many authors however favour a trade-off between home-country and host-country demands. For instance, Edwards *et al.* (2007) in their study of American MNCs in Scotland conclude that where MNCs adopt similar policies (e.g. on pay structure) across its operations, these are often adapted to local cultural considerations. Similarly, Yahiaoui (2015) found the importance of fusing French and Tunisian HRM practices in French MNC subsidiaries in Tunisia. Being midway between ethnocentric and polycentric, global strategy attempts to resolve the ethnocentric (global integration) and polycentric (local responsiveness) dilemma by blending headquarters and home-country HRM practices. This author believes that MNCs would like to have a common (imported) HRM policies and practices across their foreign subsidiaries, but this is difficult to achieve. In this regard, it is warned that:

> [. . .] in spite of ethnocentric pressures for cross-border diffusion and the power and influence of some multinational corporations, they may be prevented from importing their HRM practices by stringent local customs and employment regulations (Adeleye 2011, p. 259).

4.3.2 Convergence and divergence approaches. Tayeb (1998) believes that the ethnocentric and polycentric transfer options alone are not enough for understanding HRM practices in a subsidiary and between it and its parent organisation. The global dynamics such as cross-border movements of multinational firms have attracted and generated the convergence-divergence debate on transfer of HRM practices across borders (Quintanilla and Ferner 2003). Chew and Morwitz (2004) recount globalisation, new technology, growth of MNCs, mobility of labour, capital and increased global competition as factors that have arguably increased the possibility of convergence of managerial and HRM practices, and the possibility of transplanting intact HRM practices cross-culturally. This results in home-country supremacy as is in the case of ethnocentric strategy. For example, Vo and Stanton (2011) found that despite being unfamiliar in Vietnam and possibly considered incompatible with Vietnamese culture, a wide range of US performance management tools were successfully transferred to their Vietnamese subsidiaries. In this regard, Geppert *et al.* (2006) argue that country of origin of an MNC is not just an historical footnote or an administrative heritage of increasingly transnational activities, but a key issue in understanding why they manage all their subsidiaries worldwide as the parent company. Advocates of convergence view hold that HRM practices, irrespective of culture will over time tend towards HRM universals (HRM practices common to all subsidiaries), and that these universals are present in all industrial and industrialising societies.

Supporting the divergence view, Royle (2004) says that there is no "one best way" model in HRM and argues that HRM practices are shaped by local factors. Geppert *et al.* (2006) also reject the idea that MNCs will converge on a cross-border "best practice model and dispute the depiction of MNCs as being able to free themselves from any transnational dependency. The need for some adaptation is highlighted by Kang and Shen (2014) that South Korean MNCs adopt host-country staffing approaches. The result of study by Quintanilla and Ferner (2003) supports adaptation or divergence approach as they found massive institutional complexities resulting from common HRM practices by MNCs in numerous host-countries. They revealed that this is a counterweight to pressure for convergence. As has been recently revealed by Gomes *et al.* (2015) in their study of HRM practices by Indian and European MNCs in Africa, home-country effects are severely weakened if they are not consistent with host-country ideologies and environmental factors that impact on HRM.

This author supports this line of argument and intimates that HRM is an area that is strongly informed by the socio-cultural environments of specific countries hosting the subsidiaries of the MNC. This is because unlike other factors, cultural differences that influence work behaviours of respective employees persist over time (Oppong, 2013) and can prevent any likelihood of HRM practices converging. For instance, people from high uncertainty avoidance index countries (Hofstede, 1980) may be less willing to take up employment in high risk subsidiaries for the fear that the firm may not survive. This creates the tension because the local factors will not easily give way for the parent-country factors to dominate. Informed by the dilemma theory and the resultant HRM transfer tension, this author speculates a new set of HRM transfer options, which are referred to as "labels" because these are how the two parties identify the options and attach ownerships to them. These include dominant label, contextual label and synergy label. Unlike the ethnocentric and polycentric options, for instance, the proposed options are not a phenomenon, but a process i.e. how each party wants to see the HRM practice run.

From the dilemma cycle, it is observed that the MNCs are associated with dominant HRM label so they transfer HRM practices across all subsidiaries regardless of the geographical location outside the home-country. This will enable them transfer the same policies to all subsidiaries thereby ensuring that each unit outside home-country is managed the same way as the parent company. With regard to contextual HRM label, MNCs manage individual subsidiaries in various countries according to socio-cultural practices (practices diverge depending on situational factors because there is no one best way model). Therefore, HRM practices in country A may differ from that applicable in country B, and countries A and B different from country C. These differences are mostly influenced by variations in national cultures (Hofstede, 2002) and national legal demands (Oppong and Gold, 2016). Unlike the dominant labelling arrow in the diagramme, the contextual labelling arrow does not symbolise exportation to headquarters but adaptation of host-country's local culture and HRM practices by MNCs. It should be noted that contextual HR option does not mean a total freedom for a foreign subsidiary to decide and manage its HR practices. Other than that, it will be a national firm and no more a subsidiary of an MNC. With synergy labelling, as shown by the double-arrowed line, both headquarters and foreign subsidiary practices are fused to determine "best-fit" HRM practice. This will mean keeping the good and relevant of home-country practices while unearthing and applying the local socio-cultural factors that impact on how people work and which cannot be ignored for a blend. This option is proposed on the premise that to achieve effective HRM in overseas subsidiaries requires both revision of the home-country practices and analysis of the host-country socio-cultural factors for a blend as the firm cannot work in a close paradigm. A similar recommendation was made by Oppong (2017b) that management development in Africa applying locally-relevant knowledge and methods should not be substituted for dominant Western knowledge and learning approach, but the development programme should blend the two paradigms. Therefore, the tension generated by the dilemma could be defused when a synergy is built between the dominant factors and the contextual factors (Oppong, 2017b). By doing so, the home-country factors that may not work in a particular foreign location is ignored while local factors that may lead to a total detachment of the parent company from particular subsidiaries are also ignored or reconsider the appropriate ways of integrating them. The broken line represents reverse fusion, a situation where host-country HRM practices are transferred to the home-country (Chew and Morwitz, 2004). For instance, a parent company operating a subsidiary in a foreign country could adopt the HRM practices of the country of the subsidiary. The broken line however represents a weak relationship because there are no other sources to support the transfer model, apart from being a view expressed by Chew and Morwitz (2004), who could not cite any other sources to support it. It is not included in the label classification because it is not well-developed but it is included in the diagramme because it is something that could happen.

The dominant/contextual framework has revealed two main labels. These paint clearer the picture of the HRM dilemma as both total importation of headquarters HRM practices to overseas subsidiaries and consideration of local (subsidiary) factors in implementing headquarters practices in subsidiaries present themselves. Reference to the dilemma theory, both labels cannot be adopted simultaneously as they oppose each other and choosing one will also activate the negative impact on the other. MNCs are therefore faced with the choice of a trade-off. This trade-off between dominant and contextual labels is viewed by this author as a move towards defusing the dilemma. This is because of the challenges the central problem poses to people management, which encourages MNCs to attempt to achieve a trade-off between dominant and contextual polarities for a model that works for both parties.

4.4 Towards HRM synergy construction

It is explained that different HRM practices often have different levels of MNC domination and contextualisation. This means that the possibility of combining parent company and local subsidiary elements may vary among different HRM practices, which goes to reaffirm how MNC/subsidiary management is a dilemma (Evans *et al.*, 2002) or a puzzle (Festing and Eidems, 2007). As the country-of-origin transfer of HRM practices to foreign subsidiaries proves to be difficult to achieve due to cultural influence and conflicting choices, MNCs in overseas subsidiaries develop HRM practices to suit respective host-country environments (Harvey, 2002) without losing attention to the whole firm. Brock and Siscovick (2007) support the domestication of HRM practices because it is not advisable to import HRM policies and practices from host-country and advise that MNCs need to establish a baseline for developing HRM policies to serve as common grounds (Harvey, 2002) since MNCs transferring their corporate cultures into foreign territories may not always be a wise option (Templer *et al.*, 1997). This suggests the need for concerted efforts to respect and observe local environmental factors for a better result. The shift is very necessary considering the increasing presence of MNCs in overseas territories, and the possible problems of transferring home-country practices to the many overseas subsidiaries. However, focus on only host-country should not be the option, as this will not work well for operation in overseas locations. As revealed by Jackson (2002), the dynamics of management of overseas subsidiaries arise fundamentally from the interaction of these host-countries' factors with home-countries' powers and cooperation (Jackson, 2002). This implies that home-country factors are usually important in managing overseas subsidiaries, and therefore calls for integration of both factors. This integration or synergy can be achieved through constructive alternative analysis (Kelly, 2003), i.e. analysing the home-country HRM practices and the host-country environmental demands so that the factors that will not work in a particular overseas locations are ignored while the factors that will enable the parent company achieve its corporate objectives are retained and implemented alongside the relevant local factors.

Supporting the synergy option, researchers (such as Jackson, 2002; Bjorkman and Budhwar, 2007; Kang and Shen, 2015) reiterate that while MNCs' policies and practices influence how the host-country employee works, the employee's cultural values also impact on how he does his work, a situation that requires bridging of the gap between the dominant and contextual polarizations. According to Aamir *et al.* (2013), a major question in the area of IHRM is the extent to which the subsidiaries adopt local practices that have semblance with their parent company's practices. For example, according to Vo and Stanton (2011), an US multinational firm found that the performance management tools that worked in their Vietnamese subsidiary were similar to those used in the parent company. With regard to this, Aamir *et al.* (2013) suggest that HR practices should be adopted in such a way to fit both host-country and home-country environments (HRM synergy). In this regard, Yahiaoui (2015) emphasises the importance of the concept of hybridisation (synergy) on HR practices in foreign subsidiaries. This author believes that MNCs should concern themselves with flexibility by coping with local environmental factors, while managing HR policies and practices to suit the HRM synergy. This is on the premise that effective people management in overseas subsidiaries require HRM synergy for best-fit approach to manage people across borders, which supports Aamir *et al.*'s (2013) "flexibility" and "fit" perspectives that cross border HRM should be flexibly managed to fit both home-country and host-country environments.

Even when the synergy is achieved, there are still concerns about the input into, and content of the best-fit practices. Siebers *et al.* (2015) found country-of-origin bias as a key challenge in the transfer of management practices. This is because while because of differences in cultural values MNCs of different countries of origins tend to have different degrees of adaptation to local conditions of different countries, a subsidiary has to adapt to the MNC conditions in one country only. To Edwards *et al.* (2007), the reason for home-country bias is because MNCs are deeply embedded in the country where they originate so their strategies and practices are shaped by their corporate governance system and other factors predominating there. This review suggests that even in the building of the cross-border HRM synergy or best-fit HRM practices, the home-country, because of its strength as owner and controller, has more input than the subsidiary, resulting in the country-of-origin having a greater influence in the trade-off between dominant label versus contextual label.

5. Summary and theory building

The various stages of the HRM synergy building journey (from tension to "best-fit") and their specific activities are summarised on Table I.

The analysis has revealed that a way to defuse the cross-border HRM transfer tension is building of (dominant-contextual) synergy for "best-fit" HRM practices that could benefit both parent company and subsidiary. Although agreed that both MNC elements and local subsidiary factors combine for best-fit HRM practices, it is argued by Adeleye (2011) that MNCs with their huge financial and political capital may be able to transfer their home practices easily, even in the face of unfavourable host environments, thereby dominating the

Stage	Source(s)	Specific activities
Tension	Hampden-Turner (1990)	Parent company intends transferring headquarters HRM practices across foreign subsidiaries Host-country contextual factors present themselves
	Kamoche (1996), Festing and Eidems (2007)	A cross-border HRM transfer dilemma due to the two options that the foregone one brings a disadvantage but both cannot be chosen at a time
Choosing between two opposing options	Vo and Stanton (2011)	Transfer HQ HRM practices "as is" across foreign subsidiaries i.e. managing overseas subsidiaries the same way as the parent company Manage individual subsidiaries according to local contextual factors that influence HR practices. Thus, each subsidiary is managed as a national firm
	Templer *et al.* (1997), Myloni *et al.* (2004)	MNC needs to choose between the two options to manage subsidiaries
Insisting on home-country HRM practices across subsidiaries	Brock and Siscovick (2007)	Home-country wants to dominate to integrate all units under one umbrella (dominant HRM label) to reveal their capital, technology and management supremacy
	Siebers *et al.* (2015)	However, home-country effects are severely damaged due to host country ideology and local environmental factors that impact on HRM (contextual HRM label)
	Myloni *et al.* (2004), Ma and Trigo (2012)	Challenges of the central problem become more evident as parent company insists on one-for-all HRM model while subsidiaries demand HRM to their specific contexts
Towards the synergy building	Edwards *et al.* (2007)	A way of defusing the tension created by the central problem is a trade-off between two opposing options
	Yahiaoui (2015)	Adopting dominant label means doing everything the same everywhere i.e. abandoning home-country environmental demands
	Geppert *et al.* (2006)	However, host country workers are not only committed to the firm but also to their respective local communities and other contextual demands
	Vo and Stanton (2011), Royle (2004), Kang and Shen (2014), Jackson (2002), Aamir *et al.* (2013)	There should be flexibility by coping with local environmental factors while implementing HR policies to suit parent company business strategy – the synergy

(*continued*)

Table I.
HRM transfer stages and specific activities

Stage	Source(s)	Specific activities
Influence and inputs into the final synergy product	Oppong (2017b)	The synergy means balancing both dominant and contextual HRM factors for a model that works for both parties MNCs are deeply embedded in the country where they originate so their strategies and practices are shaped by their corporate governance system and other factors predominating there
	Ngo *et al.* (1998)	However, because of their huge financial, technological and managerial influence, parent company is able to transfer their home practices easily, even in the face of unfavourable host environments
	Adeleye (2011), Festing and Eidems (2007), Talukder (2011), Harzing and Sorge (2003)	Therefore, decisions are taken as if the world were a single market and decisions are therefore taken by headquarters and exported to subsidiaries all over the globe in order to align the geographically fragmented workforce around common HRM policies and practices

Table I.

final synergy product due to parent company power as owners (of capital and technology) and control as managers of the firm, among other factors. So, although the final outcome should achieve an equilibrium that works best for both home-country and host-country, the home-country has more power and control in the final synergy product. The home-country therefore advances, to a larger extent, the dominant HRM label.

Findings of this theoretical article go beyond the literature (of previous studies) and advance new idea/theory. This implies that the author does not follow previous scholarships excessively but attempts to adapt and transform them in the interpretation of HRM transfer challenges across foreign subsidiaries. At this stage, the author attempts to offer a more widely applicable explanation to how and why HRM practices are transferred across foreign subsidiaries and the extent of success.

The analysis and outcomes bring to focus Synergy-Dominant HRM Theory. The theory has it that home-country HRM practices are easier to transfer to overseas subsidiaries than to apply practices contextual to respective countries. In managing multinational firms, it is difficult to practise the same bundle of HRM practices in headquarters and across overseas subsidiaries. This will mean striking an equilibrium that works equally well in headquarters and in each of the overseas subsidiaries. Though a common set of HRM practices are preferred (a *synergy*) to integrate all overseas subsidiaries under one umbrella and to practice HRM as the parent company, the synergy is difficult to achieve due to the home-country *dominance*. The dominance is because of parent company's control/power over subsidiaries owing to its ownership and formulation of policies for subsidiaries. The Synergy-Dominant HRM theory therefore explains the difficulty and extent of success on transferring HRM policies and practices across overseas subsidiaries of a multinational firm. The reverse fusion is however not included in the theory building because it is not well-developed, though Chew and Morwitz (2004) expressed it as something that could happen.

6. Conclusion

The dilemma theory as a theoretical underpinning of the study has been explained, and the resultant dominant label and contextual label have been identified and the tension they create as subsidiary and head office attempt to stick to their ends of the continuum have also been explored. As a firm establishes its subsidiaries in the international market and the dilemma becomes a reality, the two options (local responsiveness and global integration) present themselves for possible choice. The MNC finds itself in a fix because it becomes costly to forgo one of the options and the expatriates who are key actors in the transfer process are rarely HR professionals and lack expertise in HR (Chang and Smale, 2013). This brings to the fore the HRM challenges that emerge as MNCs manage their cross-border subsidiaries. Some of these challenges have been identified and discussed, highlighting how they manifest at various stages and attempts by MNCs to defuse the tension resulting from the dilemma. The path followed by MNCs in building the HRM synergy between dominant headquarters HRM practices and contextual subsidiary HRM practices is not a smooth one – it involves tough decisions and sacrifices. These decisions and sacrifices constitute the identified challenges which also trace the path to the cross-border HRM synergy building for a "best-fit" HRM.

Development of alternative cross-border HRM labels and the related framework (Figure 2) portrays the author's point-of-view, which is informed by the dilemma theory. The paper therefore succeeds in achieving its objectives as it reveals some HRM challenges from entry into the international market through to developing a synergy of foreign subsidiary-headquarters HRM practices.

The paper unveils a synergy (best-fit HRM approach) that has the potential of good people management in multinational environment, when put into action due to the balance of home-country and host-country factors. The synergy (Figure 2) is a constructive alternative that emerges from headquarters' dominant HRM label and subsidiary's contextual HRM label. It is the author's view that as the tension is unhealthy for the MNC but the parent company has greater control over the subsidiaries, headquarters HRM policies would have to be implemented in subsidiaries but with due regard to feasible local factors. However, despite all the sacrifices and difficult choices, it is found that the dilemma

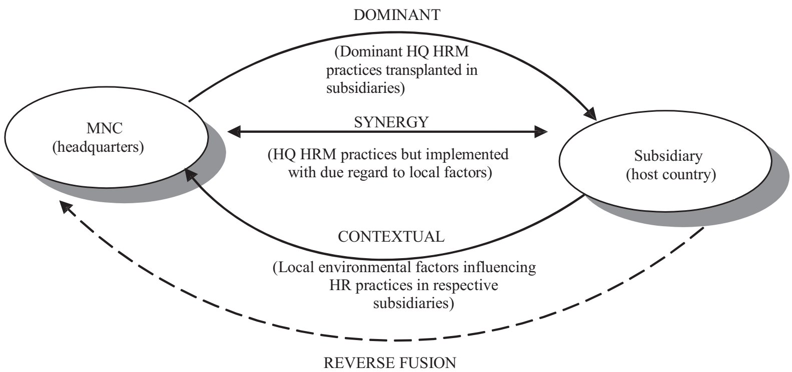


Figure 2. Cross-border HRM transfer framework

Source: Author's construct

(the tension) is not completely defused as headquarters inputs far outweigh the local contextual factors in the attempt to build the synergy. This is mostly because of their quest to protect their investments and greater power/control they exercise over subsidiaries; parent company dominates the resultant "best-fit" HRM practices, as they are less willing to succumb to local environmental demands. In this regard, the MNCs are still able to advance, to a greater extent, their dominant option of the dilemma.

7. Theoretical implications

The study has revealed that MNCs face a dilemma (a central problem) as they attempt to manage their overseas subsidiaries around the world and this results in an HRM transfer tension. The study has highlighted the various stages that MNCs go through as they manage their human resources in foreign locations across the globe, which coincide with the varied challenges they face and the sacrifices they make to defuse the HRM transfer tension. By tracing and discussing the stages and challenges, the study extends literature on transfer of HRM across foreign subsidiaries of multinational firms by developing the cycle of cross-border dilemma and a cross-border HRM transfer framework with related explanations that are valuable sources of literature.

Informed by the dilemma theory and the tension, the new set of HRM transfer labels have been developed. These include dominant label, contextual label and synergy label. Based on the literature reviewed and analysed, the Synergy-Dominant HRM theory has been constructed, which is a contribution to the field of International HRM and also has the potential of being applied by other researchers to underpin other investigations into cross-border HRM practices.

The study has provided new insight into why and how human resource policies and practices are managed across various subsidiaries globally.

8. Limitation of the study and further research

It is the author's view that as the tension is unhealthy for the MNC, there should be equilibrium between headquarters HRM policies and practices and subsidiary's local contextual factors. This is the object of the study as adopting both the labels is impossible and choosing one will mean the forgone option creating a disadvantageous situation for the firm. This is the state of the synergy as perceived by the author and the study intended to achieve to defuse the tension. However, despite all the sacrifices and difficult choices, it turns out that the dilemma (the tension) is not completely defused as headquarters inputs far outweigh the local contextual factors in the attempt to build the synergy. This is a drawback of the study. The outcomes of this theoretical study need to be tested empirically. However, as has been revealed that building HRM synergy benefits both subsidiary and parent company, the empirical study is recommended to establish the common HRM practices that input into the building of the synergy and, especially, which practices make parent companies stronger and dominant in the final synergy product. This will help develop "best-fit" HRM practices that actually fit best the expectations of both parent country and respective cross-border subsidiaries.

Another area of concern for further research is the reverse fusion. This is explained as a situation where a parent company operating a subsidiary in a foreign country could adopt the HRM practices of the country of the subsidiary. This was however just a view expressed by Chew and Morwitz (2004), as they could not cite any other sources to support it and this research did not also find any further sources to support it. It is therefore deemed as not well-developed but it is something that could happen. A further research is therefore recommended to investigate the extent of success in exporting host-country HR practices to home-country to influence people management in the parent company.

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