



Work Culture and Communication in Offshore Shared Services

A diary-based case study on Finland and Portugal

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BACHELOR'S THESIS
December 2023

International Business

ABSTRACT

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Bachelor's thesis 41 pages, appendices 1 page
December 2023

Shared services are becoming more relevant in the business world as there is an increase in globalization. This allows for space for further research on the impact of culture in communication in the workplace, which affects the workplace culture.

This thesis explores how shared services between two different countries, in specific Finland and Portugal, is impacted by cultural differences. The purpose being, to examine the impact of cultural differences on offshore shared services, with a specific focus on comparing the effects of providing services by individuals from the receiving country versus those from different cultural backgrounds.

The research for the thesis is based on diary entries which have been recorded by the author, observing communication in their workplace at Company X. The impact of culture on communication is analysed using Hofstede's cultural dimensions as a guideline.

The results of the thesis show that there are dimensions which are most impactful to the working culture based on the study. These dimensions are Power Distance, Individualism vs. Collectivism, and Uncertainty Avoidance. There is also evidence that shows that employees will behave differently, in a positive way, towards an employee that shares their ethnic background in comparison to someone who does not.

As a conclusion, there is further research to be done as there was not a wide enough sample size. However, this information is important for businesses to be aware of when considering shared services, as it has shown that it can impact the quality of the services.

Key words: shared service, multicultural communication, Hofstede's dimensions

CONTENTS

1	INTRODUCTION	7
2	THESIS PLAN	9
2.1	Topic	9
2.2	Case Company	10
2.3	Purpose.....	10
2.4	Objectives	11
2.5	Research Questions	12
2.6	Research Methods	12
2.7	Key Concepts	14
2.7.1	Cultural Sensitivity and Awareness.....	14
2.7.2	Language and Communication	14
2.7.3	Compliance and Legal Considerations	15
2.7.4	Technology	15
2.7.5	Customer Expectation	15
2.8	Theories and Models	16
2.8.1	Hofstede's Cultural Dimensions Theory	16
2.8.2	Agency Theory.....	17
2.8.3	Social Exchange Theory	17
2.8.4	Foa and Foa's Resource Theory.....	18
2.8.5	Code Switching.....	19
2.9	Implementation Plan.....	20
2.10	Structure	20
2.11	Schedule	21
3	LIMITATIONS AND ETHICALITY	22
3.1	Limitations of the Research.....	22
3.2	Ethical Implications.....	23
4	ANALYSIS OF THE DIARY ENTRIES	24
4.1	How Hofstede's Dimensions are Reflected in Communication.....	24
4.1.1	Power Distance Index.....	25
4.1.2	Individualism vs. Collectivism.....	26
4.1.3	Masculinity vs. Femininity.....	28
4.1.4	Uncertainty Avoidance.....	29
4.1.5	Long Term vs. Short Term Normative Orientation	30
4.1.6	Indulgence vs. Restraint.....	32
4.2	The Behaviour of Employees Receiving Shared Services Towards the Employees Providing the Shared Services	33

5 DISCUSSION	36
6 CONCLUSION.....	39
REFERENCES	40
APPENDICES.....	42
Appendix 1. Table of employees mentioned throughout thesis	42

ABBREVIATIONS AND TERMS

Company X	Anonymous case company
Effective date	The date in which a business process in Workday is set to occur/be active
Employee A	Co-worker of author
HR	Human Resources
Insourcing	Using an organization's own resources to provide a service or assign a project to a different department; Similar to outsourcing but using the resources within the company.
List	In terms of the new case platform, a list is a view in which you see specific grouped cases according to the specified filters for that particular list.
Local HR	Employees working the HR department in the client location, in this case Finland.
NA	Not Applicable
Offshore	A location outside from the current; abroad.
PDI	Abbreviation for Power Distance Index
Rescind	To revoke/cancel
SLA	Service level agreement
Transactional	An interaction between parties.
WD	Abbreviation for Workday (further explained in Table 1 found in section 2.6)

1 INTRODUCTION

As technology evolves at lightning speeds, the world is becoming more global than ever. This has transformed the way businesses operate; whereas in the old world of business, companies would normally have all of its operations in a relatively small area, now businesses can outsource almost the entirety of their operations: a teenager can open an e-commerce store from their bedroom, selling a product on Amazon which was made in China and advertised on Facebook or Instagram, and shipped to customers worldwide by UPS. The ability to outsource (more specifically offshore) tasks presents both an opportunity and a risk: either companies find a way to reduce costs while maintaining acceptable levels of quality, or their rivals will, leaving them in the dust.

Additionally, outsourcing has a series of intrinsic risks, namely: a lack of control over quality (and other aspects of quality such as security of confidential information, safety of employees etc), mismatched company cultures between the provider and receiver of the service, etc. For these reasons, large multinational companies that have the necessary resources are instead resorting to insourcing: the practice of having an internal provider of a service, to more than one internal client. This allows for much greater quality control and in theory, cultural integration, as both the provider and receiver of the service are part of the same company or group of companies. It also has the added benefit that knowledge and experience gained stay in the company, which is also advantageous for data privacy. However, while the issue of cultural integration may seem like it is solved, this is not necessarily the case: companies that can provide insourcing solutions are typically large in scale, which means that the working culture can change from office to office, especially when they are in different countries.

Understanding and optimizing how cultural differences can impact employee relationships in the context of insourcing a service can increase the quality of the service provided, making it a more viable option. With that in mind, this thesis studies the difference between the service provided (and how it was received) by a shared service centre (insourcing) employee of the same nationality and culture

as the clients, versus one of a different background. In order to quantify cultural differences, existing models are used such as Hofstede's Cultural Dimensions model to analyse the communication between employees in the workplace. This analysis is then used to understand how employees are perceived based on their background.

2 THESIS PLAN

2.1 Topic

This thesis focuses on the effect that differences in culture and communication styles have on providing offshore shared services. More specifically, it looks at the author's day to day experiences providing HR services from Portugal to Finland at Company X (more details in section 2.2) and compares these experiences to those of a Portuguese colleague in the same environment. In layman's terms, does it make a difference if the person providing a service to another country shares their nationality?

Before delving deeper, it's important to define what is meant by shared services. The term refers to the business practice of having a centralised provider (e.g. a department) of a service which is used/contracted by numerous clients. This is a form of insourcing: similar to outsourcing, insourcing means part of company is looking within itself for providers of a service they don't want to or can't do. In this case, the author's department provides HR services to other countries, which allows those countries to have a reduced HR workload, while ensuring the quality of the process. Insourcing, generally speaking, allows companies to maximise the quality/price relationship of a process or service.

The thesis will focus mostly on communication as a factor of culture, and explore how communication style, language, and the influence of hierarchy within the working culture of Company X. The thesis will also explore, the different dimensions of a country's culture (based on Hofstede's model as explained in section 2.8.1.), and how these are being reflected in the day-to-day working life culture. This will then help to explain and analyse how these cultural factors may be interfering with the daily work of providing these services as someone who is very aware and in touch with the culture of the receiving party, compared to having a different culture of the receiving party. Different models and theories on culture and communication will be used to provide valuable insight through a diary-based approach.

2.2 Case Company

The idea for the topic of the thesis has derived from the author's experience at Company X. Company X is a multinational corporation, where the author currently works at as an HR Trainee. The identity of Company X will not be revealed as they are not a commissioner of the thesis. That being said, they are aware of the experience of the author at the company being used for this thesis and a non-disclosure agreement has been signed between the two parties.

The author and their immediate team are based in Portugal, where they provide their HR services to departments also within Company X but based in the Nordic countries. The author specifically works in HR for Finland with their country partner, Employee A, whose identity, as well as any others mentioned throughout the thesis, shall remain anonymous for ethical reasons. This employee is relevant to the thesis as they will be the comparable alternative to the author as an employee providing a shared service to a country in which they are not part of the same culture. Both the author and Employee A are based in Portugal and providing their services for Finland together, however, the author is Finnish, speaks Finnish and very fluent English, and has previously lived in Finland. Employee A is Portuguese, speaks English but with a more limited fluidity and vocabulary, and has no previous experience with Finland.

An important note is that while Company X has approved the writing of this thesis, it is not a commissioner. The ethical implications of this, as well as of the anonymous participation of the employees mentioned throughout, are discussed in detail in section 3.2.

2.3 Purpose

The purpose of this thesis is to examine the impact of cultural differences on offshore shared services, with a specific focus on comparing the effects of providing services by individuals from the receiving country versus those from different cultural backgrounds.

2.4 Objectives

In order to achieve this, the following objectives have been set out to help guide in the process.

1. Observe the behaviour of the HR employees in Finland and Portugal (within Company X)

Observing the behaviour of the employees receiving and providing the shared services, can give a better understanding on how employees from different countries may behave in different manners. This will be presented in the form of the Diary entries. More details on the Diary can be found in section 2.10. The observations will be focused on how employees of the receiving service communicate with each other, with the author, and Employee A to understand if there are differences in these communications.

2. Determine the cultural dimensions of Finland and Portugal

Hofstede's model uses 6 dimensions to quantify aspects of a country's culture (as explained in more detail in section 2.8.1). Determining these dimensions for Finland and Portugal is essential, as they can later be used as a framework to analyse differences in workplace behaviours, decision-making, etc.

3. Identify key differences and similarities in communication between the receiving party of the shared services and the author/Employee A

Communication is key in shared services, especially offshore, as it can greatly influence efficiency and perception of quality of service. For example, a clear request is solved much faster than an unclear one, because it saves the shared service centre the trouble of trying to understand what is required, reaching out to clarify, etc. Not only does efficiency directly impact perceived quality, but even the specific word choices used in an email or message can convey professionalism.

However, and more importantly for this thesis, interpersonal communication is also a great way to gauge the quality of interpersonal relationships. In simpler

terms, how the employees interact with one another, depends on how they feel towards the person they are interacting with. For the purpose of this analysis on the impact of cultural differences, communication between employees will be analysed in order to establish how employees perceive each other. The focus will be on similarities and differences in the communication between the shared services centre's customer, and the author/Employee A.

2.5 Research Questions

1. Which of Hofstede's cultural dimensions are most impactful to working culture and how is this reflected in communication?
2. How do employees on the receiving end of offshore shared services behave towards someone who shares their culture vs. someone who doesn't?

2.6 Research Methods

The data collecting methods for this thesis will consist of observation and digital ethnography which will be recorded and presented in a diary format. By providing this type of format, it allows the reader to immerse themselves in the real-life situations to better understand the analysis being provided and to recognise the conclusion by following the author's train of thought. It also helps to better understand the challenges, and how to navigate these from the perspective of the employee. Both observation and digital ethnography are qualitative methods of research. As the purpose of the thesis is to analyse the cultural impact, qualitative data would be the most efficient data to gather as it will allow to explore the employees' behaviours and communication, associated with culture. Please note that due to data confidentiality, the diary entries are not available as part of the published thesis and are instead filed separately.

The observation method will be used in the day to day working life, which as described earlier, will be recorded in a diary format. By observing how people are interacting between themselves and in specific situations, it is possible to

determine if the behaviours that certain employees are displaying can be tied back to culture. Although a non-participant observational approach would give a more objective perspective on the research, this is not a possibility as the author must be actively engaged in the study, therefore requiring a participation observation approach to be applied. This, however, is also very valuable, as it allows for the author to immerse themselves into the examination of the social interactions and helps gain a better understanding of these. Seeing as the purpose of the thesis focuses on culture and within that realm, communication, the observation will also be structured, in order to narrow down findings to the relevant topic. Most importantly, the research will have a covert observation approach, not only due to the lack of commissioner, but also because this will allow for the most natural flow of communication between the parties to exist, without the potential pressure of knowing they are being observed. (DeWalt & DeWalt 2010, 75.)

As the setting is offshore shared services, it is also implied that the work is being done remotely and therefore digitally. Hence, digital ethnography is also a viable method of data gathering. As an employee of Company X, the author will be within the digital community and therefore can also see how employees within are interacting with each other, rather than only how they interact with the author (as this can cause bias depending on the employee's feelings with the author, if any). This method goes hand-in-hand with the above-mentioned techniques for observing. Due to the lack of in-person interaction, most observations within these communities will be written communication, as there is no possibility to read non-verbal cues. That being said, there is a possibility of observing these during meetings in which cameras are on, but as this is not a guarantee to happen during the duration of this research, the focus will be on written cues.

The methods of observation and digital ethnography will take place in the platforms that Company X's employees use, mentioned in the table below.

TABLE 1. Platforms to be used for observation and digital ethnography

Platform	Brief explanation of use of platform
Teams	Where daily conversations with the author's immediate team/s take place.

C-ontact / Service Now	Where cases arrive to HR, and therefore, where the author gets information on tasks to be completed for the day.
Workday	Where daily operations take place. This is where employee data is stored and organised as well as where employees manage their teams etc.

2.7 Key Concepts

As the context for the communication analysed is shared services, it is useful to understand some key concepts. Below is a list of the most important factors and their relevance in providing shared services.

2.7.1 Cultural Sensitivity and Awareness

As the shared services being discussed are offshore, at least two main cultures exist. It is important for the employees of each side to be aware of key cultural differences and consider certain norms that may impact daily work. By doing this, employees can avoid accidentally being rude or disrespectful to-wards a colleague from a different culture.

2.7.2 Language and Communication

Language and communication are among the most important considerations when it comes to offshore shared services. Even if the service provider and receiver speak the same language, the regional differences in that language in their respective countries means that communication is not as effective as if both were native to the same country. An easy example of this from the author's life (but outside the work environment) is Brazilian immigrants working in Portugal: even speaking the same language, native Brazilians and Portuguese speak so differently that communication is far from perfect and there are often misunderstandings. Thus, it follows that this can easily become an issue when

providing a service to a country that speaks a different language. Simply consider that, in order to communicate, one side must translate their message from their native language to English, and the receiving side from English to their own native language. Thus, for any exchange of information, there are two points where the meaning could easily change due to a number of factors, most notably the individual's level of understanding of the English language. There are other considerations as well such as the natural differences between languages. For example, the Finnish language has no word for "please": instead, when asking for a favour the sentence is worded to show that intent, using kinder, softer words. However, when speaking or writing in English to a non-Finnish person, it may be important to include the word please to correctly translate the sentence.

2.7.3 Compliance and Legal Considerations

This is very important to note as employees may be used to handling situations in very different ways due to legal restraints. Therefore, it cannot be assumed that problems will be handled the same way in the recipient and delivering countries as there are legal considerations to take as well as possible different compliance measures.

2.7.4 Technology

This is a very important factor as it is what allows for the shared services in the first place. Technology and remote working have opened the door for opportunities in globalizing and centralizing operations a shared services aims to do. That being said, there may be some limitations that technology cannot cover over distance.

2.7.5 Customer Expectation

The different cultures between the countries sharing services can affect the expectations they have for each other in terms of capabilities and quality of work.

This depends on how the cultures view working life and employees' previous experiences within the workplace.

2.8 Theories and Models

To support the arguments and research being done for the thesis, models and theories based on culture and structure will be utilized. Below are a few that will be mentioned throughout this thesis as well as used to help give value to the thesis topic.

2.8.1 Hofstede's Cultural Dimensions Theory

Geert Hofstede, a Dutch social psychologist, developed the cultural dimensions theory/model in 1980. The model was created after he conducted research based on employee personalities and values throughout different companies and countries. Through analysis, Hofstede then concluded these values could be divided into 4 dimensions and with time these evolved into the 6 dimensions that are now associated with the model. (Nickerson 2023.)

The 6 dimensions are the following:

1. Power Distance Index – The extent to which an individual of “less power” views and accepts the distribution of power within their environment.
2. Individualism vs. Collectivism – In a culture that is more individualistic, individuals focus more on what is best for themselves. In contrast, people with a more collectivist culture focus on what is best for the whole “group” rather than themselves.
3. Masculinity vs. Femininity – The values of a society and gender roles. According to Hofstede, a masculine society places further importance in values of strength and competition (seen as masculine values), while a feminine society is more cooperative and nurturing (seen as feminine values).
4. Uncertainty Avoidance – How tolerant a society is to uncertainty; this helps understand how accepting of change the society is.

5. Long Term vs. Short Term Normative Orientation – Whether a society focuses more on gratifying short term success or long-term successes.
6. Indulgence vs. Restraint – How much restraint a society has on indulging; whether individuals are encouraged to spend more money or to save and be less materialistic.

Applying this theory would be beneficial to the thesis as it would better help to visualise and explain the cultural differences between the two different countries delivering and receiving the service, Portugal and Finland. The model will be applied to the countries, without focusing on the organisation, as culture is a big influence in the way people behave socially and professionally, which might affect how employees are interacting with each other in a work setting. The thesis will also use the Hofstede model to analyse which of these cultural dimensions are most prominently reflected in the workplace through use of examples in the Diary.

2.8.2 Agency Theory

Agency theory aims to describe the relationship between principals and their agents. The theory defines that the principal is the “head” party, while the agent acts on behalf of the principal for the services they have been hired for. Therefore, an agent is responsible for making their own decisions, and the principal subsequently suffers the consequences if these are incorrect or hurt the company for example. The base of the theory is that conflicts can arise between these two parties due to differences in goals and information. (Kopp 2023.)

This theory may allow for a better understanding of the relationship between Finland as the head office and Portugal as the subordinate’s office. As agents, employees on the Portuguese side may be seen as acting in their own interest. This perception will then impact communication and other behaviours between the parties.

2.8.3 Social Exchange Theory

The social exchange theory provides a framework to analyse why and how people relate and interact with each-other. George Homans, who was a sociologist, developed this theory in 1958 (Redmond 2015). His approach looks at human relationships almost as business transactions, having a cost and reward. It posits that individuals evaluate relationships using a cost-benefit analysis, and that they will interact with those they are in a relationship with in a way that attempts to maximize the reward and minimising costs. The theory also covers some key points of human interaction, such as:

1. The cost-benefit analysis already mentioned
2. Reciprocity - the expectation that others will reciprocate the treatment they receive (e.g. a favour will be repaid with a comparable favour)
3. Comparison Levels - relationships are considered good or bad, successful or not, based on how they measure up to the person's individual standards and expectations of that relationship. These vary from person to person and are also affected by the cultural and societal context of said person

This theory helps to further explain relationships in the workplace. Moreover, it justifies why these relationships are so important to establish for the exchange of information in a work environment when it comes to collaboration.

2.8.4 Foa and Foa's Resource Theory

As further development on the social exchange theory, the resource theory attempts to understand not how a resource is exchanged, but instead emphasizes the different types of resources that can be exchanged and how each impacts the exchange. A resource is "any commodity – material or symbolic" that is being provided from one party to another. Through research, they concluded that there were 6 different types of resources that can be exchanged interpersonally. (Mitchell, Cropanzano & Quisenberry 2012, 99-115.)

These 6 resources are:

1. Love
2. Status
3. Information

4. Money
5. Goods
6. Services

Foa and Foa further argue that these can be divided into two dimensions of resources, particularism and concreteness. Within these two dimensions, the resources can be divided into further categories. The particularistic dimension defines whether a resource is valuable to a person or persons in particular (for example a sentimental picture or letter), or if it is universally recognised as valuable (for example gold). On the other hand, concreteness refers to whether a resource's value is tangible and objective, or intangible and subjective. (Mitchell et al. 2012, 99-115.)

This theory can help to further understand the interactions and communication that is being relayed in the diary entries. Knowing which the types of resources are being exchanged in the workplace between employees in shared services, brings valuable insight in the dynamics of the relationships in the workplace and how these affect the efficiency and effectiveness of communication.

2.8.5 Code Switching

Code switching is a concept in linguistics which explains the phenomena of altering the way an individual interacts by changing accent, dialect, or language. This also includes non-verbal communication such as using gestures and body language. There are many reasons as to why an individual may code switch. For example, if an individual grew up in a multicultural environment and speaks several languages, they may switch between these languages when trying to communicate as their brain is able to recall the word they are looking for in a different language, or if an individual attributes different emotions to a language and therefore switches between languages to express different ideas. Other reasons for code switching might be to feel more welcome in a different environment, or to get a better sense of belonging. (Worthy, Lavigne & Romero 2020.)

As the shared services being provided is between two different countries, and the author speaks the native language of both countries, it is interesting to see when the author chooses to do this code switching and understanding their reasons behind it.

2.9 Implementation Plan

In order to prepare for the writing of the thesis, it is vital to have a plan on the duration of the project, the structure, and other individual steps. By doing so, the author can have a more organised pathway to delivering the thesis. The following steps and tasks have been set out to guide the author.

Take Daily Notes

Detailed notes will be taken daily in order to write the weekly entry diaries for the thesis. The notes will have to include observations of any communication that has to do with the employees that are receiving the services in Finland. The notes will consist of a direct quote, so that these can be searched again on teams for e.g. In the future. Due to data confidentiality, the notes taken for the diary entries can only be found in the unpublished version of this thesis.

2.10 Structure

As mentioned earlier in the plan, the thesis will include a diary portion, as well as the analysis and conclusion of the thesis purpose. The diary will consist of weekly entries, completed from detailed daily note taking. The note taking and diary entry process has started since the 4th of September 2023 and will continue until the 17th of November 2023. In total this would amount to 11 weekly diary entries (not including the introductory diary entry). The diary entries will aim to explain the daily tasks, communications, and any problems that arose during the week. The latter part of the thesis will then target specific areas/moments of the diary entries, applying different models and theories (as provided in section 2.8) to analyse and support the conclusions of the thesis purpose. This section of the

thesis will also contain further analysis of communication seen in the platforms as shown in Table 1.

2.11 Schedule

The scheduled events for the thesis process can be found in the Gantt Chart below (Figure 1).

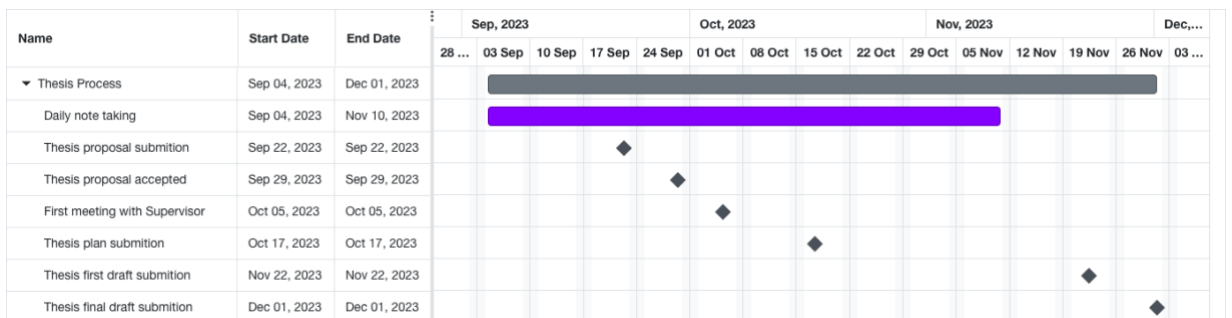


FIGURE 1. Gantt Chart for Thesis Process

3 LIMITATIONS AND ETHICALITY

3.1 Limitations of the Research

While the thesis aims to find the extent of the impact of culture on offshore HR shared services, there are limitations to this research. One of the biggest limitations is that there is no commissioner for the thesis. Although the author will be working at Company X, and writing about their experience at said company, the company is not working in cooperation with the thesis and therefore, cannot be mentioned nor details provided that could be used to identify the company. These confidentiality restrictions, and resulting limitations on the level of detail that can be included, may result in the reader having a lesser understanding of the specifics of the processes that make up the day to day of the HR shared services department at Company X. In addition to this, as the company is not a commissioner, and in order to maintain the data being described in the thesis as confidential as possible, the diary entries and conversation screenshots (anonymized) can only be found in an additional file stored privately, not available in this public paper. Due to this limitation a table has been provided to gain for readers to have some context on who each employee is and their relationship to the author in Appendix 1.

As previously discussed, the thesis will focus on offshore shared services, and therefore, all interactions and research are done digitally. This is not necessarily a limitation to the purpose of the thesis as it explicitly mentions offshore activities and therefore digital is implied, however, it can undermine the re-search on culture in Company X in Finland specifically (Portugal research is easy to be done in person with own experience) as digital personas can differ greatly from their in-person personas.

Another important limitation of the research to discuss is the reliability of the author analysing communication of parties with Employee A. These may come with certain biases of the authors as they cannot speak for the personal experiences of the employee or communications done in private channels.

Additionally, a larger sample size would be ideal: more employees on both sides, meaning more employees working alongside the author and Employee A as well as more employees on the client side would be beneficial. However, there are no other employees at Company X's HR shared service department at this time working for Finland, and the number of employees on the client side that the author's department is in contact with, is outside of the author's control.

Lastly, there is a time constraint as can be seen in the schedule (Figure 1) of the thesis. This limits the amount of raw data, in the form of the Diary, that can be collected and analysed.

3.2 Ethical Implications

There are also ethical concerns to consider in this research. The most important is as there is a lack of commissioner, it is vital to keep the company anonymous in the writing. The employees whose actions are being analysed also have to be considered. In order to keep the research unbiased and as true as possible, employees cannot be aware of the research, and therefore, for their own protection and respect, there shall be no breach of their privacy. This means that no personal details will be included in the analysis nor the diary entries so that these employees cannot be identified.

There can also be an ethical concern as to why the author started taking notes and writing diary entries before having submitted the thesis proposal and having it approved. This however can be explained as the author was aware that they were going to choose a diary-based thesis, and therefore, the process of diary taking was started as soon as possible as there was the issue of time constraint.

4 ANALYSIS OF THE DIARY ENTRIES

4.1 How Hofstede's Dimensions are Reflected in Communication

When analysing a company's business and work culture, a connection to each of Hofstede's cultural dimensions can be used to elucidate some of the characteristics that can be observed. Many of these dimensions and their impacts will influence each other and workplace attributes can be associated to more than one dimension. Nevertheless, some of these dimensions will have a stronger presence in the workplace and determining these will be specific to each company as well as its country's culture. As the findings in the diary are for Company X, this analysis will focus on Company X and the dimensions most prevalent in its work culture.

The following Hofstede's Dimensions scores for Finland and Portugal will be used to justify or will be argued against in the following sections.

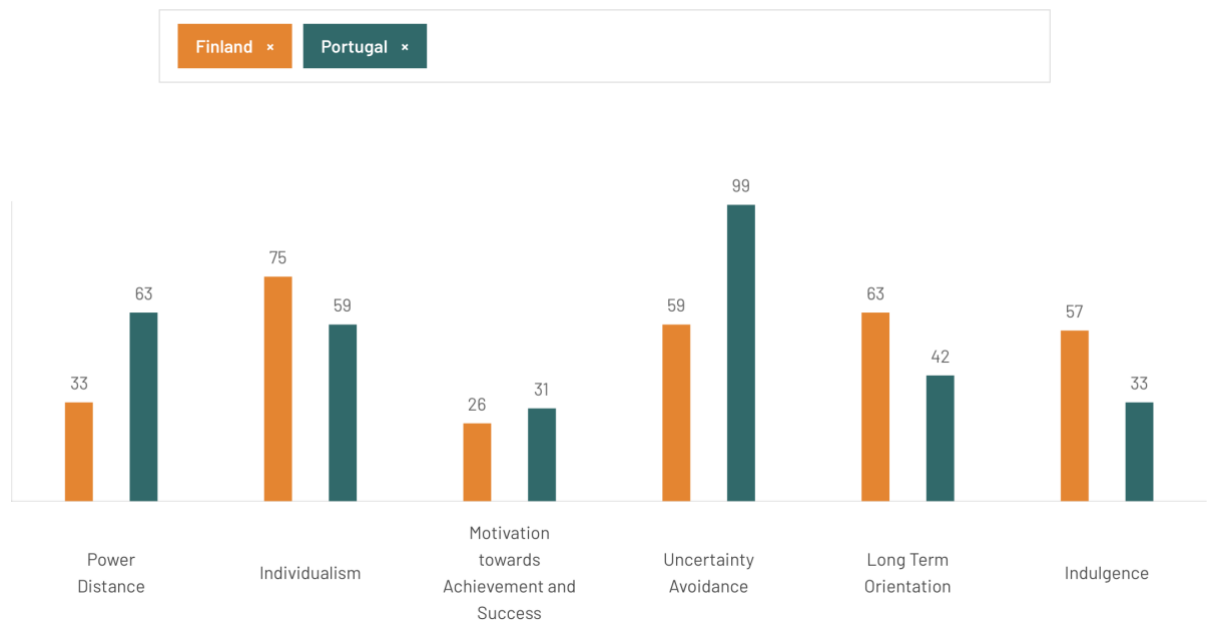


FIGURE 2. Country comparison tool scores for Finland and Portugal (The Culture Factor n.d)

4.1.1 Power Distance Index

The Power Distance Index (PDI) suggests how society (or in this case, employees) accept and expect the distribution of power in their environment. This can significantly influence how a manager leads their team and how their subordinates will interact with them. In a working culture where there is a high PDI, employees will be more hesitant in having open and honest communication with their managers. An employee might also experience a sense of disempowerment and lack of influence in decision-making. On the other hand, a working culture that has a low PDI is a culture in which the manager and their subordinates will have a more cooperative working style and an employee will feel more confident in challenging an authoritative figure.

From the diary entries it can be gathered that the working culture of the HR department of Company X has a pretty low PDI. This can be easily noted from the fact that the Finland Teams group chat includes Manager B (employee explained in Appendix 1), and therefore they not only see but also participate in our daily discussions with the team. The low PDI can also be witnessed from the way that interactions are held with Manager B. A concrete example of this is shown in a conversation in which the author had to do a correction, as requested by Manager B, for a transfer process that had previously already been completed by the author. The author however was able to own up to their mistake, showing that they were comfortable in taking ownership of their errors directly to their superior. Additionally, Manager B responded supportively and informed that the error was not entirely the author's fault (as this transfer also passed by local HR for second approval).

Another instance that demonstrates this low PDI is a conversation from the diary entry of the 29th of September. The author received a request to send a new form with updated information needed to perform hires. The author needed to know who the responsible party is for this form so that they could perform the changes, to which Manager B informed that there is no party has been put in charge of the document but that they are willing to make the necessary corrections. This further bridges the gap between the manager position and their employees, as Manager B could have asked the author or another employee to do this. However, they

took this responsibility upon themselves and in return helped the author in providing a better service for that particular case.

Looking more closely at Finland and Portugal's Hofstede scores (Figure 2) for PDI, there seems to be a clear difference; Finland scores low at 33, while Portugal has a significantly higher score at 63. These would suggest that in Finland, the culture tends to have a more accessible management style and Portugal has a stricter division between management and their employees. Although the data is qualitative, the experiences denoted in the diary entries seem to reflect these results. As previously mentioned, the communication with Manager B is very accessible and even encouraged. This opportunity is used to its full extent by the author, who is Finnish, as well as Employee D. Employee A, on the other hand, is quieter in the group chat. They usually only respond if they are spoken to directly, and even then, many times they opt to react to the message with an emoji, rather than reply. This can be explained by their previous experience with managers and being used to having more segregation with their superiors.

4.1.2 Individualism vs. Collectivism

According to Hofstede (1980), the Individualism vs. Collectivism dimension attempts to understand whether a culture has an "I" or "We" mentality. In other words, are the members of the society or workforce more focused on their individual results or do they instead think of the whole when making decisions important decisions. This is one of the easier dimensions to observe in the workplace. This can be seen from how responsibility and accountability is shared, the types of relationships between employees (including managers), and achievement types. A work culture that has an individualistic approach will be more task orientated and focused on personal growth and development. This type of work culture will also allow for more autonomous decision making. Meanwhile, in collectivism there is safety in numbers as they rely more on each-other (Chen, Brockner & Chen, 2002). Employees will have a sense of shared responsibility as well as great emphasis on teamwork.

The diary entries show a very clear inclination towards collectivism. Although most of the tasks are performed individually, there is a lot of space for communication on the cases and how to solve them when unsure. There are plenty of instances in which there is communication in the Finland Teams group chat that shows group decision making. One good example of this can be found in the diary entry for October 6th. There is an interaction between Employee C and the author, in which they messaged the author on Teams asking what should be done about a particular employee whose data needed to be fixed in Workday. The employee would have needed a backdated salary change, however, another business process had already taken place with the same effective date, and therefore this business process was blocking the ability to perform the salary change. Employee C was not sure how this problem could be fixed and therefore they came to the author for advice, however the author was not able to find a way to go around the blockage. That being said, the author went to Employee E for advice, and they were able to provide a suggestion on what could be done. This solution was then suggested to Employee C and it was agreed that this would be the best way to go about the required process. Although this was a two-way conversation between Employee C and the author, and Employee E and the author, the author was still informing one and the other about what was being said in the conversation with the other party so that all parties were informed and up to date. This allowed us to reach a consensus and come to a solution together as a whole.

Additionally, one of the most concrete examples of collectivism can also be found in the same diary entry (6th of October). Manager B had asked for urgent help with some cases as it was year-end closing. It was pointed out by our systems and data colleague, Employee E that these requests were to be performed by the local managers and HR team, to which Manager B replied back that they are aware, but help is needed. Having discussed this in the group, it was decided that the shared services team would help in these and other cases, which were, once again, out of the scope of the author's team. However, when taking into account a collectivist mentality, this behaviour makes sense as the team chose to help for the greater good of the "extended team", showing not only group harmony but also teamwork and again, shared responsibility.

When examining the data gathered from the diary entries, the individualism scores in Figure 2 do not represent these findings accordingly. According to Hofstede's scores, Finland and Portugal scored 75 and 59 respectively, which would suggest high levels of Individualism.

4.1.3 Masculinity vs. Femininity

As mentioned earlier in section 2.8.1, this refers to whether a society is more inclined towards valuing feminine traits such as being cooperative and nurturing, vs. more masculine traits which include competitiveness and strength. An example of this dimension affecting the work culture is in the organisational structure. A more feminine work culture might prefer a flat organisational structure, as this fosters more cooperation and faster flow of communication between employees (Bhatt & Garge 2023, 66) as well as strive for a more work-life balance approach with their employees by having flexible work hours for example. On the other hand, a masculine work culture might prefer a hierarchical work structure, and have a stronger emphasis on getting results and prioritising performance by incentivising their employees with bonuses etc. This is not to say that organisations cannot be a mix of these things, but as Hofstede's Masculine vs. Feminine dimension would suggest, a country that leans more towards either of these sides, might reflect some of these or other similar traits in the workplace.

There is no exact conversation that reflects this, but viewing the diary entries as a whole, it can be deduced that the work culture in Company X, at least within the HR department, tends to lean more towards a Feminine structure. There is a lot of open communication, collaboration for decision making, and exchange of ideas between employees and their managers. The diaries reflect this by showing the support received from one another in the daily conversations. If someone is unsure of something, they will ask in the Teams group chat and there will most of the times be someone who knows the answer or is able to help. A more Masculine structure might be more hesitant to ask so many questions in a group chat, especially with a manager, as this may reflect weaknesses and or make for uncomfortable conversations if the manager is present and there is a more hierarchical structure.

Finland and Portugal's Hofstede scores (Figure 2) for Masculine vs. Feminine (shown as Motivation towards Achievement and Success below) are very similar, 26 and 31 respectively, and therefore suggest that there should not be a very noticeable difference in its impact in the working culture between the two countries. As these scores are on the lower end, and as explained earlier, a Masculine culture is what has most "most motivation towards achievement and success", these scores align with the above discussion on Company X's HR department being a more Feminine presenting working culture.

4.1.4 Uncertainty Avoidance

Uncertainty avoidance reflects the extent to which people are comfortable with the unknown. This helps to understand how a person may behave when faced with an unfamiliar situation and whether they are inclined to take risks or not. In the context of the workplace, a culture that has a higher uncertainty avoidance, will have a strong preference to established rules and procedures for business processes. The less ambiguity the better, which also creates a space with less risk taking, as risks are normally associated with the unknown, since the outcome is not certain. Alternatively, a workplace that prefers a low uncertainty avoidance, creates a more open workspace for individual's thoughts and opinions in everyday business decisions. Employees will be more flexible and adaptable to fit new situations and will be encouraged to take risks.

Throughout the diary entries it is observable that all employees, both those providing the shared services, as well as the receivers, often use the Finland chat to clarify situations or cases they are involved with. This is because there are certain procedures to follow within Company X, and other considerations such as how their actions in one platform might interfere with the information flow to other systems. That being said, there are smaller choices to be made daily when dealing with cases which are not written in guidelines. Although there are procedures to follow, there is a flexibility given to the employee to have freedom in how these cases are handled exactly. This is clearly seen in the diary entry for the 6th of October between the conversation of the author and Employee C.

There was a problem that needed solving, and it is critical for the employees involved to think about the consequences of the data handling and to comply with the procedures set out by Company X, however, this was a specific case with a specific problem, and therefore there were no guidelines on what to do in this situation. In a stricter work environment that leans towards higher uncertainty avoidance, there might be emphasis on talking to managers on their opinion and permission on whether the proposed solution can/should be done, as employees are encouraged to follow already set protocols. However, in this case, Employee C, Employee E, and author came up with a solution and implemented the necessary changes. This suggests a workplace that stimulates employee adaptability and critical thinking, making Company X lean more towards a lower uncertainty avoidance index.

As shown in Figure 2, both Finland and Portugal score above 50 in the uncertainty avoidance dimension, suggesting that both cultures of these countries lean towards avoiding uncertainty. That being said, with a score of 99, Portugal has a much lower tolerance to uncertainty. These scores would suggest the opposite of the findings and analysis of the diary entries.

4.1.5 Long Term vs. Short Term Normative Orientation

The long term vs. short term normative orientation, as it suggests, supports whether a society, or in this case a working culture, is more inclined towards long term or short-term goals. There are various aspects in which this dimension can affect everyday operations and future operations of a company. If a workplace focuses more on the long term, they will have strategies that reflect this by having more long-term goals and the consideration of long-term implications. This work environment might also foster further relationship building and place a higher priority in investing in the development of their employees, as these are factors that can help to contribute to the success of a company in the long run. Conversely, a working culture that leans more towards a short-term normative orientation will have more short-term projects with immediate results. Employees have a higher focus on being adaptable and flexible as they must be able to adjust

to fast changing markets and company strategies. This cultivates an environment in which short-term achievements are reward-ed.

Arriving to a decision on whether Company X is long or short term oriented based on the communication diaries is challenging. The factors that can determine this dimension focus on goals and projects which have not been mentioned in the diaries. Even when drawing from the author's overall experience at the company, this dimension is hard to decipher especially considering the length of service of the author at the company. Some examples in which some long-term characteristics have shown in the work environment for the author are the building of relationships. This is seen constantly throughout the diaries with the request from favours from colleagues such as employees C & D. By participating in these favours there is a sense of trust that is built when the favours are performed correctly, as well as closeness between the employees. There has also been effort shown from Manager B to establish a longer-term connection with the author as presented in the diary entry for the 6th of October. In this week, Manager B expressed excitement towards the author's potential visit to Finland and thought of adding the author to some future projects. Having looked at the characteristics pointing to a long-term normative orientation, it is also important to note the other side of the coin. As previously mentioned in section 4.1.4, the working culture depicted in the diary entries suggests a high level of critical thinking and adaptability. The adaptability represented in the diaries is more in line with everyday work and handling cases as individual cases and not blindly following guidelines rather than the adaptability of the employees to change strategies. That being said, this would still suggest a work culture that is more short term oriented. Therefore, the research is not thorough enough to fully give a concrete answer on which Company X leans more towards, but rather gives the impression that the working culture has a mix of these two elements.

The Culture Factor (NA) indicates that the long term vs. short term normative dimension scores correlate to whether the countries are more pragmatic or normative. In this case as Finland scores 63 and Portugal 42 (shown in Figure 2), Finland is more long term oriented and therefore more pragmatic, while Portugal represents the opposite, being more normative.

4.1.6 Indulgence vs. Restraint

Finally, the indulgence vs. restraint of Hofstede's dimensions (section 2.8.1) aims to address a society's tendencies to indulge in life. This is one of the more general of Hofstede's dimensions and with least correlation in a professional setting. That being said, it does affect how people behave and therefore impacts working culture. An indulgent workspace may give priority to a work-life balance. These are ways to incentivise employees to focus on other aspects of their life rather than just work. This can be shown by providing their employees with flexible working hours, benefits, as well as holding company events. Company events can not only bring employees together in other aspects than just having a professional relationship, but also provide enjoyment to their employees. This encouragement of self in return creates an environment in which employees are happier which boosts performance (Aleqedat, Mansur, Shatnawi, Hyasat & Al-Sulaiti 2022, 8866-8875). On the other hand, a restrictive work environment may be viewed as a more traditionally formal and strict. This meaning that working hours are more structured and less flexible to suit the needs of each individual employee. There might also be an emphasis for employees to follow a more rigorous work structure.

Unfortunately, there was no communication exchanged throughout the author's experience at Company X that would reflect the characteristics as mentioned in this dimension. Potentially a longer timeline would present more opportunities to explore this dimension further.

That being said, the scores presented in Figure 2 would suggest that Finland has higher indulgence with a score of 57 while Portugal has a score of 33. According to these scores, Finland's population would be more likely to be inclined to having an indulgent workplace. It would be interesting to see whether this would be adopted in the work culture, and therefore making Company X also more indulgent as there are more Finnish employees involved in the shared services than Portuguese.

4.2 The Behaviour of Employees Receiving Shared Services Towards the Employees Providing the Shared Services

There is a very interesting dynamic between agent and principals (concepts from theory in section 2.8.2) when providing shared services. Understanding the subtleties of the behaviours and interactions between these parties can give insight on their relationships. The relationship can largely affect the value of resource exchange which is highly relevant in shared services and according to Homan, the quality of these relationships influences the outcomes of these exchanges (Montoya & Briggs 2013). Therefore, a closer bond is advantageous as it will establish a quid pro quo relationship, benefiting both parties. By analysing some of the conversations and interactions recorded in the diary entries, it is possible to ascertain whether there is a difference in how an agent might behave towards their principal, whether they share their culture or not.

As a preliminary consideration, there are some factors to consider which have not been noted in the diaries, but are an observation of the online environment the author worked in. Generally, most of the cases coming directly from HR employees come written in English, as they are aware that these services are based in Portugal and therefore do not expect the providers to speak Finnish. However, when cases are received from managers and other employees, regularly these will come written in the employee's native language, Finnish, as they are not aware that the team is not based in Finland and therefore do not speak the language. This is understandable as the employees also interact with the local HR, which naturally, do speak Finnish, and there is no clear distinction for these employees when sending in requests as to which team will be handling their case. That being said, English is always spoken within the team to be respectful and considerate of all employees. As an attempt to connect with the employees, the author finds ways to incorporate Finnish words into the conversations and cases they handle, which can be considered a form of code-switching (Worthy et al. 2020). Examples of these include, using "Hei" instead of "Hello" or "Hey", and "Kiitos" instead of "Thank you". This is done not only with their interactions with other employees, but within their team with Manager B and Employee D as well. By doing so, the author shows respect, and gives a gentle "nod" towards the Finnish culture, which can make the other employees feel

closer (subconsciously) to the author (Worthy et al. 2020). This is an advantage that Employee A does not naturally have. That being said, Employee A could easily learn these and choose to also incorporate these into their work duties to further attempt to establish connections with the Finnish employees.

Analysing the diary entries, there are some communications that stand out as examples of Employee A and the author being treated differently in the same situations, making it easier to compare these relationships.

The most prevalent one is seen in the diary entry for the 22nd of September. Employee A and the author both work with the same role in Finland, and therefore, need the same accesses. In this particular case, an access right was needed to open documents in the HR Archive (this is where important documents for the Finnish employees are kept) which is within the team's scope. Originally, the author had requested this access from Employee C as was advised by another employee that they had this competence. The author asked for this once, and then sent another reminder for it before Employee C settled on giving this access. Later on, Employee A also asked for this same access from Employee C privately. However, this time Employee C replied to them that they were not able to fulfil this request. This would suggest that either Employee C did not understand Employee A's request and therefore really believed they could not do it, or it can be assumed that Employee C did not want to do this. Although the option of not understanding seems less viable as when Employee A came for help to the author, they told them exactly what they asked from Employee C and the wording was very similar to the author's original request to Employee C as well. For the latter option of Employee C not wanting to complete the request, there could be several reasons for and the author will not speculate what this would be as it would not give insight to this research. However, these interactions can show preference in relationship to the author as supposed to Employee A as they were willing to give the exchange more time, thought, and consideration, as shown by the results.

Another situation in which preferential treatment has been shown from the receiving end of the services towards one of the employees, was presented in the diary entry for the 17th of November. Coincidentally, for the week of 30th of

October to the 3rd of November, Employee A was out of office, while the next week, from the 6th to the 10th of November, the author was out of office. On the author's first day back from their week off, Manager B happily welcomed back their return in the Finland group. On the other hand, there was no mention nor acknowledgement on Employee A's return. Although this is a small gesture, it does show favouritism or at least further acknowledgement of the author.

A final demonstration of a situation in which Manager B has shown, if not favouritism, at least bias towards the thoughts and opinions of the author over Employee A's is displayed in the diary entry for the 22nd of September. This conversation starts off by Manager B asking why an employee folder is missing as they need the contract for them. The author proceeds to agree that the folder cannot be found but also provides the necessary employee contract found in the hire case instead. Employee A then replies giving the answer as to why this employee folder is not where expected, by explaining that the employee was terminated and therefore the folder will not be found in "active employees" but instead, in "terminated employees". The author acknowledges this answer and thanks Employee A for clarifying, however Manager B does not and instead proceeds to tell the author to take care of the situation.

5 DISCUSSION

When it comes to providing shared services abroad, certain effects of the impact of cross-cultural operations stand out, namely the language barrier and time differences. There are however other ramifications of cultural differences, and these can be found in the way that employees communicate with each other. It is important to be aware of these cultural differences and how they impact the team's success, in order to cultivate a productive relationship between the shared service providers and their customers.

Throughout this thesis the author has explored how Hofstede's cultural dimensions are reflected in the daily communications at the workplace between Finland and Portugal. However, which of these dimensions have a stronger impact in the workplace? As mentioned earlier, each dimension can help in understanding or even predicting, how employees from different cultures work together. That being said, many of the characteristics that can be attributed to one dimension, overlap with other dimensions. For example, when focusing on the Masculine vs. Feminine analysis (section 5.1.3) the author concluded that the working culture at Company X is more feminine because there is open communication with managers, however this was also mentioned in section 5.1.1 as a characteristic of having a low PDI. A feminine culture also showed to be more collaborative in decision making, which is also a strong indicator of a collectivist work culture.

Therefore, it is important to focus on the characteristics which are most reflected and impact the work environment in Company X, and from these decide which dimensions best encompass these. With that in consideration, the characteristics that most impact workflow, according to the diary entries are:

1. Strong collaboration
2. Good relationship and open communication with manager
3. Employee flexibility and adaptability

The dimension that best aims to understand collaboration type is the individualism vs. collectivism dimension. Therefore, this is the first dimension to

be identified as most impactful. Then there is the establishing of open communication with superiors, which is best explained using the PDI dimension. Lastly, employee flexibility and adaptability are best justified by the uncertainty avoidance dimension.

With this information in mind, it can be concluded that the 3 dimensions most impactful in working culture are Power Distance Index, Individualism vs. Collectivism, and Uncertainty Avoidance. These are valuable dimensions for companies that are providing shared services to consider in order to better prepare for the cross-cultural environment. Companies can use this information to understand what leadership style works best, understand decision making processes, aid in conflict resolution and have effective communication between two different cultures.

this would not be as impactful on the workplace as some of the other dimensions as a lot of the attributes mentioned for a Feminine culture, can also be effects of other dimensions such as Power Distance Index (PDI) and Individualism vs. Collectivism, yet these dimensions can shed a brighter light on other attributes as well. For example, open communication with managers is also indicative of a low PDI and collaborative decision making is a strong indicator of a Collectivist work culture.

As has been showed in the analysis, depending on the countries involved, there can be various ways that a company will have to analyse how to best fit the characteristics of each culture with each other. Shown in Figure 2 (found in section 5.1) all the scores for Finland and Portugal (except for PDI and indulgence), although some with significant differences, have stayed within the same limits of either side of the dimension. Meaning that they are both always under or over 50, suggesting they are in the same sides of each dimension. When countries are very similar, it is easier for companies to bridge these cultural differences. However, when these are different, there are several ways a company may choose to deal with these. Sometimes the best approach might be a mixture of the two ends of the spectrum, as was reflected in the analysis of long- and short-term orientation. Other times, it might be best to adopt to the preferences of one country, as can be seen in the example of PDI, in which the

work culture of Company X seemed to adopt in favour of the culture of the receiving service, Finland.

The author also explored the behaviour of those receiving the service towards an employee who shares their ethnicity vs one who does not. As was shown in the analysis, there have been instances in which the author seems to be more valued and considered in comparison to their colleague, Employee A. Although this causes no direct impact on the quality of work that can be provided, it does affect the relationships and communication tone used for the employees, which can indirectly affect work. For example, in creating stronger relationships with the Finnish employees, the author has been able to establish a greater amount of trust with the service receivers. This bond allows for the author to ask for favours from these other employees (which can be anything from exchange of information needed for cases or tasks that the employees can do for the author) as they also know that they can come to the author for favours and trust these will get done. Therefore, the author would conclude that the beneficial factor to sharing ethnicity with the service receivers, is the easier establishment of trust. That being said, this does not rule out the possibility that Employee A or any other employee providing services to a country that is not of their ethnicity does not also have an opportunity in creating strong relationships and trust with their clients. There are ways that these employees can learn to behave with different cultures and learn to adapt to the communication styles.

6 CONCLUSION

To conclude, the way that employees communicate with each other in a cross-cultural environment, such as when providing shared services, is greatly impacted by culture. The way that communication is impacted can be justified through the use of Hofstede's 6 cultural dimensions: Power Distance, Individualism vs. Collectivism, Masculinity vs. Femininity, Uncertainty Avoidance, Long vs. Short term Orientation, and Indulgence vs. Restraint. The most impactful out of these being Power Distance, Individualism vs. Collectivism, and Uncertainty Avoidance. There is also evidence to show that employees may be treated differently in regard to whether they share the same ethnicity as one another. Employees feel an easier initial sense of trust with an employee that shares the same culture as them.

That being said, further research is needed in order to gather more evidence to defend these points, as well as to further understand the implications these have in the quality of work when providing shared services.

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APPENDICES

Appendix 1. Table of employees mentioned throughout thesis

Employee “Name” Employee’s relationship to author

Manager B	Author’s superior in Finland / Client of the services / In Finland group chat
Employee A	Author’s partner in Finland / Colleague in immediate team in Portugal / In Finland group chat
Employee B	Author’s colleague in immediate team in Portugal
Employee C	A local HR employee in Finland
Employee D	A local HR employee in Finland / In Finland group chat
Employee E	Author’s colleague in immediate team in Portugal / In Finland group chat for being system and data support