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A COMPARATIVE ANALYSIS OF HUMAN RESOURCE TRAINING
PRACTICES IN MULTINATIONAL CORPORATIONS: A STUDY OF GEORGIA AND
ESTONIA

Thesis

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I have written this Bachelor Thesis independently. Any ideas or data taken from other authors or other sources have been fully referenced.

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Introduction

With the rapid rise of globalization in the past few decades and an increase in the existence of multinational corporations (MNC), the role of human resource management has grown both in its importance and in its complexity. The way Human Resources is managed in MNCs, along with cross-cultural and comparative HRM, is a vital area of interest for International Human Resource Management (IHRM) (Stor, 2023). Zheng et al. (2007) state that globalization has brought with it new research areas for both academics and those in the field of management when it comes to understanding how the vastly international enterprises can manage their human capital across borders. It is widely accepted within the field of HRM that policies and practices adopted by organizations are generally influenced by a wide range of societal institutional factors (Gunnigle, 2002). Furthermore, human resource management practices in MNCs are based on an intricate relationship between external factors of home and host country contexts (Brewster et al., 2016). The context in this case, among other things, could be thought to include the culture and the history of the nation, about which Houdek (2023) states, that the exploration and the understanding of the relationship between culture and all other aspects of the organization is vitally important. Morley et al. (2021) mention that subsidiaries of MNCs that reside abroad are influenced by a range of cultural, legal, political, and economic aspects of both the home country of the MNC as well as the home country of the international branch; All of which makes it harder for MNCs to analyze the advantages and disadvantages of adopting management systems of the home country as opposed to that of a host country, or whether developing a hybrid system would be the most beneficial.

The main challenge faced by MNCs is “the conflicting needs of global coordination (integration) and local responsiveness (differentiation)”. When discussing training specifically, MNCs have to often deal with “shifting their training systems from headquarters to local subsidiaries, without addressing the real needs of local employees”. (Zheng et al., 2007, p.4)

According to Chen and Wilson (2003), some organizations choose to localize or mix and match their HRM practices due to the legal systems of the home countries of certain branches. Pucik et al. (2011), on the other hand, say that some corporations choose to standardize a certain part of their practices, due to its low costs and efficiency, as well as the fact that it makes the transfer of talent easier (Brewster et al., 2016). However, due to a lack of research on this topic, Cugin and Williamson (2014) state that to this day, there is

uncertainty about the benefits received by subsidiaries that utilize either standardized or customized HRM practices and that “there is a need for empirical research that provides evidence-based recommendations on how to manage the HRM function and the conditions that lead to superior performance in subsidiaries of MNCs”. Although most of the aforementioned information speaks of the outlook of various researchers on HRM in multicultural organizations, Human Resource Management includes a variety of topics, training and development among them, which is what this paper will focus on specifically.

It is generally agreed, that Eastern European nations (including Estonia and Georgia) have been neglected in previous HRM research (Berber & Lekovic, 2017). This statement can be backed up by doing a Scopus database search (January, 2026). When one looks up keywords ‘Human resource management’ with ‘Estonia’ the software turns up with 115 searches, with ‘Georgia’ the number rises to 342 searches. In order to compare the amount of research done, one must compare these numbers to that of other countries. Looking at countries such as the USA (2849 results), Germany (2676 results), The UK (5003 results), and even comparing them with countries of a smaller population such as Finland (727 results), Singapore (691 results), and New Zealand (1473 results), it is clear that both Georgia’s and Estonia’s numbers fall behind.

Furthermore, most of the research conducted in the field of human resource development among MNCs up to this point has focused on the training and development of expatriates and international management teams; and according to Dowling and Welch (2004), there are noticeably fewer papers on the training of host-country nationals, meaning the locals employed at the foreign subsidiaries of MNCs. (Zheng et al., 2007)

As discussed, evident research gap exists, concerning the dynamics of Human Resource Management training practices in MNCs operating in the Eastern European market, which is why the Eastern European market was chosen for this thesis. The aim of this thesis is to find out what factors influence the ways in which training systems are built in MNCs. The research tasks include:

- 1) Conducting a literature review to look at the importance of training and the types of training;
- 2) Examining the current challenges of HR Training in MNCs;
- 3) Looking into the advantages and disadvantages of localisation and standardisation of training systems;

- 4) Conducting interviews to understand what methods are employed in practice and what factors influence these decisions;
- 5) Analysing the gathered data and information to conclude the results.

This thesis will first focus on the types of training design and delivery that MNCs employ. Afterwards, it will look into the challenges MNCs face when it comes to designing their training systems. Lastly, it will look into the arguments for standardization and localization of these systems. The methodology and research results and conclusions will be discussed in the empirical part.

Keywords: Human Resource Training; Multinational Corporations; HR Practices; MNCs; Eastern Europe; Georgia; Estonia;

1. Overview of HR Training Practices in Multinational Corporations

1.1 Types of Training: Formal and Informal Training Approaches

The ways in which employees learn in organizations can be referred to as workplace learning. It is the process through which individuals engage in training programs, education and development courses and other learning activities, with the aim of acquiring knowledge necessary to meet work requirements (Jacobs & Parks, 2009). Training, specifically, can be defined as “the planned and systematic activities designed to promote the acquisition of knowledge (i.e., need to know), skills (i.e., need to do), and attitudes (i.e., need to feel)” (Salas et al., 2012, p. 77). Salas et al. go on to say that the importance of training is to help employees acquire the competencies needed to perform their job.

Zheng et al. (2007) agree with Schultz’s (1961) idea that the quality of human capital is a vital determinant of the level of productivity in a company, and they mention that investing time and money in training and education is necessary to maintain or improve that quality (Lucas, 1988; Booth, 1993; Booth & Snower, 1996; Blunch & Castro, 2005). They go on to say that among the advantages of effective employee training is the fact that it improves long-term employment and economic growth, which then adds to a nation’s competitive advantage, and also that it “provides firms with a unique and differentiated position that can improve the standard and quality of service or products, resulting in continual innovation and increased productivity and profitability (Mathews, 2002; Taylor & Davies, 2004)” (Zheng et al., 2007).

Arulsamy et al. (2023) also extensively discuss the importance of training in their paper. They say that training and development is vital for optimizing employee performance along with factors such as efficiency, productivity, job satisfaction, motivation, and

innovation. The study also highlights the importance of training in facilitating rapid skill development. When employees are given training that aligns with their needs, as well as the needs of the company, they are proven to not only acquire skills needed to perform their jobs, but also skills needed to face any future obstacles and adapt to evolving business contexts. This chain of events results in better productivity, superior production, and less errors, which then has a positive impact on the company's financial performance. Due to all of this, it is essential that leaders within an organization understand the importance of the influence of training and development on employee performance.

Manuti et al. (2015) mention two types of training in their paper, formal and informal; they also mention that the design and delivery of these training types takes into account what kinds of skills they are geared towards developing, soft or technical (hard) skills.

More specifically, Manuti et al. (2015) define formal training as one that occurs outside of the actual work setting. It is a planned and outcome-driven process, characterised by prescribed learning framework, organised instructional package, designated trainers, and often finalised with an award of credit or qualifications (Eraut, 2000). Examples of formal training include: classroom-based sessions, virtual sessions, workshops, and seminars (Arulsamy et al., 2023; Mehner et al., 2024;)

Formal training can have a variety of delivery options, and can be used with groups of all size, as well as individuals. Misko (2008) discusses some of them in their research. Formal training can take form of face-to-face or distance learning. A face-to-face approach may include cases where the instructors are in physical proximity to learners and guide them through self-paced learning materials, it also includes the use of lock-step methods of training, where an instructor does not move on from a task until they are sure that most of the group understands the topic (with the ones that don't, getting additional arrangements), it can also be a combination of these two approaches. Another face-to-face approach where learners are given materials to work through on a computer, with instructors present for assistance. Video-conferencing is also included among the list of various approaches, where an instructor delivers training to a group of individuals in another location through a video-call. Formal training can also be delivered in a fully digital form, where learners are given all the materials in electronic form and they work through them individually. Such delivery options have become more and more popular in the last few decades. E-learning has made it possible for employees to take training at times and locations that suit them the most, be it during work, at home, or even on breaks. It has given the companies the ability to adapt their

training to the needs of their employees; and for companies operating in a highly regulated field, e-learning has made it easier to reach large numbers of workers who need to remain compliant with certain standards, and has become a means to ensure that all employees remain up to date on their training and compliant with the necessary legislation. (Misko, 2008)

Various studies highlight the importance of formal training; according to some, employee participation in formal training is linked to talent retention, as being given opportunities to do more of what they're good at encourages employees to stay in the organization (Govaerts et al., 2010); whereas others associate it with greater intention to learn, especially among those less-qualified (Kyundt et al., 2011); these findings are supported by studies highlighting the importance of formal and informal training for skill development (Barber, 2005) and for creating a positive work climate (Kirby et al., 2003)

On the other hand, Informal training, although hard to define, recognizes that knowledge acquisition happens not only within organized learning programmes, but outside of it, as well. It often occurs within the actual work setting, by observation of co-workers, or by asking for help from individuals who already have the insight; It takes place in situations where the acquisition of knowledge might not be the first priority, as it is often unplanned and occurs in times of need. (Manuti et al., 2015)

Despite the nature of informal training, the importance of it cannot be cast aside. When researching formal and informal training, Colley et al. (2002) found that informal training was seen to have major significance in formal settings, and not only that, "there are few, if any, learning situations where either informal or formal elements are completely absent" (Colley et al., 2002, p.6).

When designing training, one needs to consider both what is being taught and how it is taught. As training can follow a formal or an informal path, so can it focus on soft or technical skills. (Manuti et al., 2015)

Technical skills, also sometimes referred to as hard skills, are tangible and quantifiable and related to the use of equipment needed for a specific job such as a computer or other machinery (Lyu & Liu, 2021). Soft skills, on the other hand, are human and behavioural skills that are transferable, and used to apply knowledge in the workplace. Communication skills, teamwork skills, and organizing skills are all such examples (Oii & Ting, 2015).

Overall, two training types emerged from the literature. Formal training: an off-the-job, highly structured and outlined format, with clear tasks and goals, conducted in various formats, both online and face-to-face, with instructors leading the teaching process. Informal training: an on-the-job learning process which is done through interactions with the work environment, be it by asking questions to people already possessing the knowledge or simply observing the work process. These training types are designed and delivered with the goal of developing either soft or hard (technical) skills. Skills relating to human behaviour, and those relating to operation of industry specific machinery, computers, or soft-ware, respectively. A table further summarizing the topic can be seen below.

Table 1.

Summary of training types

Dimension	Formal Training	Informal Training
Definition	Structured learning that occurs outside the work setting and follows and planned, outcome-drive approach	Unstructured, experience-based learning that occurs within the work setting
Key Characteristics	Planned, organized, instructor-led, goal-oriented, often results in certification or credits	Unplanned, spontaneous, learner-driven, occurs through daily work activities
Learning Context	Off-the-job	On-the-job
Delivery Methods	Face-to-face training, classroom-based sessions, virtual sessions, workshops, seminars, self-paced digital modules,	Observation of colleagues, asking for help, problem-solving, learning by doing
Skill Focus	Soft skills and technical (hard) skills	Soft skills and technical (hard) skills

Source: Compiled by the author based on the literature in subchapter 1.1

1.2 The Challenges of Human Resource Training in Multinational Corporations

A multinational Corporation (MNC) is “any corporation that is registered and operates in more than one country at a time” (Britannica, 2025), which is also sometimes referred to as a multinational enterprise (MNE) (Stor, 2023). As such, it is not surprising that HRM functions in a complex environment such as the one a multinational corporation provides, has much more diverse needs, expectations, and requirements (Stor, 2023). Human Resource Management is an important function of any organization, and includes, among other things, Training and development. Developing well-suited training systems is vital in any organization, but more so in MNEs of which Patel et al. (2021) state that the success of MNEs is highly dependent “upon the availability and effective usage of one of its most strategic resources in foreign subsidiary management, its people. (Tung, 1984)”.

The difficulty in managing HR training lies in Hofstede's Cultural Dimensions Theory, which says that the proceedings of business across different countries are subject to change as the cultures, etiquette, and communication styles change (Wale, 2023). Gegenava (2020) outlines Hofstede's six categories of cultural and societal values that influence the work environment of a nation: Power Distance, Individualism vs. Collectivism, Indulgence vs. Restraint, Long Term Orientation, Uncertainty Avoidance, and Masculinity vs. Femininity. Although two of these dimensions were added decades later, due to the US centrism of the original research, according to Morley et al. (2021), this theory has still been highly influential in examining the links between culture and performance. As businesses become more globalized, understanding the relationship between national culture and various aspects of an organization (such as, work motivation, team dynamics, gender roles, leadership, and business ethics) becomes vital for effective functioning of the organization (Arseneault & Gagnon, 2024).

Qin (2015) also connects Hofstede's cultural dimensions theory with training and development. They argue that each of the dimensions influence the design and effectiveness of training programs in MNCs, as such, if MNCs want to enhance training effectiveness they should align their training practices with the cultural context of the branches according to Hofstede's dimensions.

Furthermore, according to Pucik et al. (2016), the challenges of human resource management in international business arise from the differences in "legal, cultural, and economic environments across countries" as well as "international labor laws and regulations". Not only that, the variation in culture has a major impact on the ways in which people communicate, what they expect of leaders, and how they see employee motivation, all of which, of course, determines different HR strategies, training and development among them. (Novita et al. 2023)

Gunnigle et al. (2002) have said that the goal of MNCs when developing HR management practices is to find a balance between implementing systems that focus on the needs and norms of the home country of the branch, (a process called localization) and basing the systems on that of the parent company or that of the other subsidiaries that have shown to be successful (standardization); and how and whether an organization manages to follow this approach, will have a major impact on the success of the subsidiary and in some cases, the parent company as well (Klein, Edge & Kass, 1991; Rosenzweig & Singh, 1991; Taylor, Beechler & Napier, 1996).

Furthermore, Brewster et al. (2016) state that MNEs have to consider the differences between the countries and appropriately develop their HRM practices. Evans et al. (2011a, 2011b) argue that there are benefits to standardizing some of their practices across their branches as well; standardization is more cost-effective, as they don't have to spend additional time and resources on developing new strategies and it makes transfers of employees as well as certain practices between the branches easier on all parties. In general, this stream of literature states that MNEs will try to standardize their practices as much as possible but are prevented from going further by local regulations or standards (Brewster et al. 2016).

Table 2.

Summary of discussed literature

Challenges	Description	Key Sources
MNC Specificity	MNCs operate across a wide range of national contexts, which creates diverse training needs	Stor (2023); Britannica (2025)
Importance of Training	Training and development are necessary for organizational performance, as human capital is a vital resource for successful operation of a company	Tung (1984); Patel et al. (2021)
Cultural Differences	Variations in national culture affect learning styles, communication, leadership expectations, and employee motivation	Gegenava (202); Novita et al. (2023)
Hofstede's Cultural Dimensions	Hofstede's cultural dimensions have an effect on the design and effectiveness of training programs	Qin (2015); Morley et al. (2021)
Regulatory Constraints	Differences in laws and regulations limit the transferability of certain standardized training practices	Pucik et al. (2016); Brewster et al. (2016)
Economic and Institutional Differences	Economic environments and institutional differences influence HR priorities and training approaches in subsidiaries	Pucik et al. (2016)
Standardization vs. Localization debate	MNCs must balance efficiency and consistency gained from standardization with relevance and effectiveness gained with localization	Gunnigle et al. (2002); Evans et al. (2011a, 2011b)
Overall Challenges	The main challenge remains designing training programs that are globally cohesive but also responds to local needs	Klein et al. (1991); Rosenzweig & Singh (1991); Taylor et al. (1996); Gunnigle et al. (2002);

Source: Compiled by the author based on the literature in subchapter 1.2

To sum it all up, the literature suggests that training and development are strategically vital for MNCs, however, their effective management is hindered by cultural, legal, economic, and regulatory differences across the countries in which the branches operate. As a result, MNCs constantly face the challenge of choosing between the advantages offered by standardization, namely efficiency and consistency, and those offered by localization, such as improved relevance and effectiveness. Existing research, thus, points towards the necessity of firms balancing global cohesiveness with local needs when designing training practices.

1.3. Standardization and Localization of Training Systems

One major issue faced by HRM practitioners is making a choice between standardizing the practices adopted by the headquarters or adapting them to the host country's social context (Stor, 2023). As mentioned in subsection 1.1, localization describes a process where an organization decides to implement training systems that focus on the norms of the host country (the country the subsidiary resides in); whereas standardization is a process of basing the training systems on that of the parent company or that of other subsidiaries that have proven to be successful. First, it is vital to mention that standardization and localization apply not only to training, but to the entire range of HRM practices, "from recruiting and selection through training, development, reward structures, and structures for participation and influence" (Chen & Wilson, 2003). And there are many arguments for both Standardization and Localization of such HR practices as it will be evident in the rest of this section.

According to Brewster et al. (2000), there are arguments to be made for the vital role that societal context plays in the extent to which MNCs choose to standardize their HRM practices (Gunnigle et al., 2002). Some, like Rowley and Benson (2002), state that HRM is heading towards convergence, leading to a homogenous set of HR practices across nations. Others argue that policies and practices undertaken by a company are influenced by a set of factors such as: cultures, economic situations, organizational strategies, boundary conditions, and others, which makes adopting 'best standardized practices' from other international branches a difficult feat (Stor, 2023). Gunnigle et al. (2002) on the other hand, argue that not all aspects of an organization are impacted by external influences on the same level, and that when analyzing across countries, the various cultural and societal variables need to be taken into account to see how they shape the operations of an entity that operates within those contexts. It is true that you cannot easily get rid of the existent cultural attitudes of the subsidiary's employees (Azungah, 2017), but there are those who think that it is possible to

still apply the aforementioned 'best practices' but to adapt them to the local social context (Stor, 2023). According to Yahiaoui (2015), this practice is already in use, as some local managers often mix and match the practices to suit the context. Chung et al. (2014) refer to this kind of mix and match strategy as 'Crossvergence', a term describing the phenomenon of combining localized and standardized practices that leads to a hybridized set of HRM functions. (Stor, 2023, p. 5)

Some believe that the recent trends in globalization, advancements in technology, and market integration, might inspire uniformity in national employment systems worldwide; but that trend assumes the existence of universally accepted HRM practices that are thought to be the best, and that can be applied regardless of the cultural context of a nation (Zheng et al., 2007). Which, whether it is true or not, is believed to be already happening, as Carr and Pudelko (2006) have recognized that the adoption of "worldwide best HRM practices" has proven to be common among MNCs, and Morley and Collings (2004) have found that often, MNCs tend to implement these standardized employment practices without taking into account the constraints of the host countries of their subsidiaries (as cited in Zheng et al., 2007).

Chen and Wilson (2003) list a number of reasons they believe an MNC might choose to standardize their HRM model. First, the top managers at the MNC might believe that the practices they employ are superior as well as generalizable; they also might believe that a clear coherence between the practices is needed for efficiency, and the costs for adjustments would be too high; and lastly, the MNCs' experience in standardizing HRM in other cases has been successful, and their skills at it ensure that it would also work in the particular case.

One way of standardizing Training across different branches of an MNC is the development of Global training programs. According to Moumita and Zaman (2013), Global training programs are used to introduce a common global concept for the branches of a multinational corporation with the goals of developing the skills of their employees and preparing them for the job at hand. This is possible due to the idea mentioned by Bae & Rowley (2001) that in HRM there were thought to be universal truths that could be applied everywhere and that globalization causes an increase in the similarities of business environments of countries all over the world, which then allows for standardization of practices, sometimes by the copying and transferring of the 'best practices'.

On the other hand, according to Cugin and Williamson (2014), standardization is not always linked to performance benefits for subsidiaries and there are a number of examples

where such subsidiaries (like Starbucks in Australia, Wal-Mart and Carrefour in South Korea, and Google in China) underperform, which, among other aforementioned ideas about cultural dependency of HR practices, may be linked to Lawrence and Lorsch's (1969) idea that organization design and structural arrangement is affected by the demands of the external environment, the technological environment and the market they operate in, and Donaldson's (2001) belief that "the best way to organize and manage people depends on the situation", both of which are mentioned by Cogan and Williamson (2014), who theorize that "external environment attributes may impinge upon an MNC's management of its human resources and its efforts to be locally responsive and adaptable while remaining globally coordinated and governed".

Localization is a widely utilized strategy when it comes to training and development specifically, as proven by a study done by Noble (1997) on the management of training in MNCs. The research was conducted on various companies residing in both the UK and Australia, and found that the MNCs selected for their study "allowed considerable autonomy to their subsidiaries in developing and implementing training and development strategies." Furthermore, they found that the differences in training and development systems were fairly few and mainly borne out of differences in national training policies. Noble (1997) states that the only significantly different case was a smaller company where training seemed to be a secondary focus as it was not of major importance to their competitive strategy. However, it is vital to mention that there were still some areas of standardization, specifically in the Management of the training systems.

The arguments for localisation lie in the belief that the only plausible HRM practices are the localized ones and that a standardized practice would fail due to the cultural differences, or the lack of understanding of local constraints by the MNCs; additionally, local legal systems might also make some aspects of standardized HRM impossible, which would require a mix-and-match approach to their practices, and if the manager believes that might lead to sub-optimal results, adopting a wholly new localised practice might be best. Chen and Wilson (2003)

To conclude, the literature shows that neither full standardization nor full localization offers MNCs a clearly optimal solution. While standardization is often chosen for reasons of efficiency, consistency, and the transfer of best practices across subsidiaries, its effectiveness is hindered by cultural, legal, and contextual differences in host countries. Localization, on the other hand, enhances relevance of training but might reduce coherence among the

branches. Because of this, scholars believe that a type of mix-and-match approach is often used in practice, the term crossvergence was used to describe the practice of combining localized and standardized practices.

Table 3.

Summary of discussed literature

Topics	Description	Sources
Standardization vs. Localization	HRM professionals must choose between implementing standardized training practices or adapting them to host-country contexts	Stor (2023); Chen & Wilson (2003)
Arguments for Standardization	Standardization is associated with efficiency, coherence across branches, cost reduction, and transfer of best practices	Brewster et al. (2000); Bae & Rowley (2001); Carr & Pudelko (2006); Chen & Wilson (2003)
Arguments against Standardization	Failing to take into account the local cultural, legal, and economic contexts can lead to failure	Cogin & Williamson (2014); Morley & Collings (2004); Zheng et al. (2007)
Contextual Influence	HRM practices are shaped by national culture, economic conditions, organizational strategies, and societal differences	Gunnigle et al. (2002); Azungah (2017)
Arguments for Localization	They best reflect host-country culture, legal environments, institutional constraints, which is necessary for effectiveness	Chen & Wilson (2003); Noble (1997)
Mix-and-Match/Crossvergence	In practice, MNCs often employ a hybrid version of localized and standardized practices, which tailors to local contexts but maintains global cohesiveness	Yahiaoui (2015); Chung et al. (2014); Stor (2023)

Source: Compiled by the author based on the literature in subchapter 1.3

2.HR Training in Practice at Georgian and Estonian MNCs

2.1 Methodology and Sample

The study includes interviews with the Georgian and Estonian Branches of various companies with the goal of understanding the basis for HR training system design in MNCs. Figure 1 below illustrates the research steps taken during the empirical analysis. For two interviews (Grant Thornton Georgia and Grant Thornton Estonia) the first step was taken in

October 2024 to make sure that all firms would be willing to disclose the information needed for the research. The second step, developing the questions, was taken throughout the entirety of April, and the interviews were taken in the weeks of April 27th-May 7th. The analysis and the transcription of the interview responses was done in the same time frame after either interview. As for other firms, the first step was taken in September 2025, the questions were re-formatted in the same month, and the interviews were taken in the weeks of October 15th-November 30th. The analysis and the transcription was done after either interview.



Figure 1. The research steps for empirical analysis

Source: Compiled by the author

For the aim of this research, the most suitable methodology was a qualitative one, in the form of interviews. This method was chosen as qualitative research helps dive down into the ‘why’ and ‘how’ questions, and helps explore topics of human behavior and choices. The Interviews, paired with thematic and content analysis, assist in understanding the decisions made when developing training practices in the firms, thus illustrating the companies’ choices when it comes to localization or standardization and whether these are applied on an absolute basis, or on a case-by-case basis. They also provide valuable context to the management styles and culture in Estonia and Georgia, and how these impact different decisions made by the HR managers.

Table 4.

A Summary of Information about the firms

Company	Business Sector	Size	Headquarters	Countries
Grant Thornton	Professional services	80,000 employees	London, UK	150
BDO	Professional services	115,661 employees	Zaventem, Belgium	166
PwC	Professional services	364,000 employees	London, UK	136
KPMG	Professional services	276,000 employees	London, UK	138
EY	Professional services	400,000 employees	London, UK	150

Source: compiled by the author

Note. Data compiled from Grant Thornton (n.d), BDO (n.d), PwC (n.d), KPMG (n.d), EY (n.d)

The companies interviewed were: Grant Thornton (hereafter referred to as GT), BDO, PwC, KPMG, EY. Inside Public Accounting (INSIDE Public Accounting, 2025) includes all of these firms among the ranks of the top ten accounting firms by net revenue, with PwC, EY, and KPMG (in respective order, as of 2024) generally being accepted among the ranks of the “Big Four” (Kenton, 2025). A table summarizing information about the firms can be seen above.

These companies were chosen due to their long experience in managing subsidiaries across borders and due to the fact that the employees of an international accounting firm require constant and structured training, especially due to the international standards all such firms must adhere to, making them highly qualified in the topic.

Table 5.

Information regarding the interviewees

Interviewee	Position	Company	Interview Type	Format	Interview Length
A	People and Culture Manager	GT Georgia	Video Call	Semi-structured	22 min.
B	Human Resource Manager	GT Estonia	Written	Structured	N/A
C	Human Resources Manager	BDO Georgia	Video Call	Semi-structured	21 min.
D	Head of People	KPMG Georgia	Video Call	Semi-structured	20 min.
E	Senior Learning and Development Coordinator	EY Georgia	Written	Structured	N/A
F	Senior HR Leader	PwC Georgia	Video Call	Semi-structured	32 min.
G	Managing Partner; HR Advisor	BDO Estonia	Video Call	Semi-structured	35 min.; 28 min.
H	Learning Lead	EY Baltics	Video Call	Semi-structured	38 min.

Source: compiled by the author

The sample group consisted of one employee from each firm, mostly with the title of HR Manager; Although some had titles that slightly differed, the respondents were all the leads of their respective firm’s training development. PwC Georgia has a separate L&D Head for their auditing department, who determines which audit-specific trainings they use, everything else, such as organization, delivery, assessment, administration, falls under the responsibility of the department-wide L&D Head. Furthermore, BDO Estonia has no specific

HR manager, instead all such responsibilities fall under the management of the department heads, with supervision from the Managing Partner, as well as, involvement from an HR Advisor; Both the HR Advisor and the Managing Partner were interviewed. Across the other firms, all responsibilities solely belong to the person interviewed. Going straight to the management of the department allows us to see the differences in the management of the training practices and the cultural considerations taken to suit each branch, right from the source. The qualitative methods used help us see the internal workings of the branch and interviewing the HR managers will show us the decisions taken and the thinking done behind those decisions regarding the training of their employees.

The contact information was acquired through the official websites as well as LinkedIn. The respondents were contacted by email and were sent questions through the platform. The format of the semi-structured interview allows us to tailor the questions to the research as far into the process as during the interview itself, all of which were conducted through a video call. As two of the interviews were written ones, there was a few days long gap between the respondent being sent the questions and the author receiving the response.

Table 5 presents a short summary of information about the interviewees, the company, their position at the company, and the type and the length of the interviews. The interview questions are included in Appendix A.

The interview started by the author introducing themselves and explaining the aim of the research, all interviewees were told that the interviews were anonymous and that their data would be protected and deleted after the defense. The questions included in the interview were divided into five parts: [a] General: regarding the involvement of the interviewee in the company and some introductory questions about their training; [b] Cultural Factors and Training, [c] Standardization and Localization; [d] Other Influencing Factors; [e] Final Thoughts. The interview questions were created by the author and are based on the themes found in the theoretical literature discussed in the first chapter. Questions regarding types of training and skill development were based on workplace learning and training typology literature, specifically the topics discussed in chapter 1.1 such as the distinction between formal and informal training (Eraut, 2000; Manuti et al., 2015) and technical and soft skills (Oii & Ting, 2015; Lyu & Liu, 2021). The questions in the second section about cultural influences on training design and delivery was guided by cross-cultural management and international HRM research, namely Hofstede's Cultural Dimensions Theory (Wale, 2023) and studies discussing the impact of culture on learning preferences, communication styles,

and thus HR practices (Arseneault & Gagnon, 2024; Gunnigle et al., 2002; Morley et al., 2021). The next section, regarding standardization and localization, was derived from the existing debate in international HRM literature regarding global integration versus local responsiveness (Stor, 2023; Zheng et al., 2007; Brewster et al., 2016b; Chen & Wilson, 2003), as well as research discussing the usage of hybrid or crossvergence methods (Yahiaoui, 2015; Stor, 2023). Questions regarding the impact of other factors such as regulatory, technological, and organizational influences were developed due to studies emphasizing the role of legal environments, technological change, and organizational strategy in shaping training systems in MNCs (Pucik et al., 2016). Finally, the concluding questions were geared toward understanding the interviewees overall approaches and opinions when it comes to training.

The goal when dividing the interview into these sections was to create a logical link from one topic to another, after discussing the background of the interviewee, the questions start off by talking about the types of training their firm employs and the skills they're geared towards developing, then it moves onto questions regarding the impact the nation's culture has on the training they employee at their branch as well as their personal reasonings behind it, afterwards, it touches onto specific standardization and localization practices exhibited at their firm, then discussing other factors influencing their training design, and finishing with a smaller section about their final thoughts. The questions explore the impact of cultural, technological, and legislative factors in chosen training practices as well as the amount of freedom their headquarters afford them when designing and delivering said practices. The interview structure ensured a good observation of the topic of training practices within MNCs.

It is important to mention that the study might be somehow limited due to the fact that two out of eight interviews were conducted in the written form. Where interviews done through a video call afford the interviewer the ability to ask additional questions, and dive deep into certain topics as needed, the information gained through a written interview is limited to what the respondent wrote. However, I was given permission to ask further clarifying questions if needed by the respondents who answered via the written form, and no such clarification was needed, as although the answers from those interviews might be limited in its information, they were fully sufficient.

The transcription of the interviews was done by hand by the author; as all but three interviews were done in Georgian (with the others being conducted in English) translations

also needed to be done, all of which were also done by the author. Although there is always a possibility of the language impacting the results of the study, all those interviewed in their second language (English) were fluent and fully able to express their ideas; furthermore, the author is fully fluent in both Georgian and English, as such, mistranslation by the author posed no threat. The interviews were coded by hand, which helped organize the data based on themes and analyze the results. Inductive coding was done, which is a format of collecting themes from the data collected to discover patterns, as opposed to using a pre-existing set of codes. A table including codes and categories can be found in Appendix B. The results of the interviews are presented thematically.

2.2 Results

Across all firms, although exact titles of the interviewees differed (e.g., HR Manager, Head of People, L&D Coordinator, HR Leader, etc.) all respondents were directly responsible for overseeing training design and delivery. Responsibilities mentioned included:

- a) Identifying training needs
- b) Monitoring employee development
- c) Designing and delivery of training
- d) Aligning training with organizational goals and international standards
- e) Incorporating feedback and updating programs

For example, BDO's HR Manager emphasized that professional development of their employees is already a part of International Standard on Quality Management (ISQM), as such the firm treats it as a strategic function, which they periodically review and align with their long-term goals.

"We, as an auditing firm, have certain responsibilities. For example, to be in compliance with ISQM standards. The standards state that employee development must be taking place, so this is also taken into account when developing company practices that are then used."(Interview, BDO Georgia)

The first section of questions focused on identifying types of training and what skills they were used for. A consistent patterned emerged across all firms, which was the clear distinction between technical training and soft skills training, with interviewees unanimously agreeing that these two types of skills serve different purposes and thus require different training design and delivery styles. Technical training was stated to be related to areas such as International Financial Reporting Standards (IFRS), audit methodology, ethics, regulatory compliance, and the use of various digital and software tools. Due to the nature of the field of

professional services and the importance of compliance with international standards, all firms noted that technical training is heavily standardized across all companies. Global regulatory requirements leave little room for adjustments, as accuracy and coherence are vital.

Due to all of this, technical training, among all firms, was delivered through formal training programs with a strict agenda, set hours, outlined goals, and clearly defined expectations. Interviewees highlighted that this format ensures coherence of knowledge across the branches and helps with managing quality of services. All respondents mentioned that technical training is often mandatory and taken directly from global headquarters and delivered through classroom, as well as, online sessions. All firms interviewed use online sessions and e-learning as their main delivery option for technical skills training, however, some choose to supplement it with physical sessions. Both BDO branches specifically mention the use of Learning Management Systems (LMS), a software used for the design and delivery of online training. Delivery of training through LMS happens in various ways, from presentations and online training to chats and resources, it also serves as an administrative tool that helps firms track participation, completion rates, and assessment. Firms explain that one of the advantages of formal training is that it is a cost-saving measure, as online trainings can be done anywhere, at any time, and have a wider outreach.

“It’s a cost-saving measure, you know, people can do it anywhere, so whether they’re working from the office, from home, they can do it on their laptop. So we don’t need to have everyone in the same room. We don’t have to have people physically facilitating, we can do it with significantly more people than in a classroom.” (Interview, EY Baltics)

Soft-skills training, on the other hand, focuses on communication, leadership, teamwork, and clientele interaction, which is why it is more frequently localized and adjusted to reflect contextual needs. Interviewees mentioned that these skills strongly relate to interpersonal relationships and cultural norms, which makes full standardization ineffective. Some soft-skills training was delivered formally, mainly in cases of role transitions of leadership development. PwC, BDO Estonia, GT Georgia, BDO Georgia, EY Baltic, KPMG, all mention the usage of some sort of formal training when it comes to soft-skills development. Although, the importance these firms give to formal and informal training differs, with PwC employing a 70/30 model, where only 30% of the training occurs formally (20% online, and 10% face-to-face trainings), and EY considering informal training the backbone of their learning, whereas all others seem to give formal training a higher priority. PwC and BDO Estonia emphasize the increasing number of mandatory soft-skills trainings

that employees have to go through when preparing for position changes, with the training focusing on leadership, communication, and feedback strategies. Three interviewees mention their firms' preference for using formal, face-to-face trainings for soft-skills development, as they all share the belief that soft skills cannot be developed theoretically, one must put it into practice, which is best done through physical training sessions.

“Physical trainings are more often used for soft-skills, because it is related to the development of certain skills; for example, you might read that you need to consider certain things when communicating, but putting it into practice is different, so when discussing training formats, we mostly utilize physical training for soft-skills.” (Interview, BDO Georgia)

“...when it comes to soft skills, we typically do them physically, because it works way better when you have physical interactions, because soft skills trainings are not so straightforward [...] you have to be able to read the room right, understand what people say, how they say it, understand the person to whom you are talking, etc. So they need more personal touch, so we tend to do them physically.” (Interview, EY Baltics)

Despite the differences in balancing formal and informal training, no firm relied exclusively on either format. The interviewees described using both approaches simultaneously. Informal training is preferred at EY and PwC, with formal training being contained to regulatory topics and technical skill development. As for all other firms, GT Georgia, GT Estonia, BDO Georgia, and BDO Estonia, KPMG, all prefer formal training for technical skill development, while utilizing both formal and informal training for their soft-skills.

A strong pattern emerged in regards to the localization of soft-skills training. All firms believe that soft-skills training must be adapted to local cultural contexts in order to be effective. Cultural differences were repeatedly mentioned as influencing communication styles, attitudes towards hierarchy, and learning preferences. Georgian subsidiaries, in particular, brought out employees' preferences for collaborative and practical learning environments, their lack of focus on seniority and preference for more laid-back sessions. These preferences were said to massively impact training delivery, with firms choosing to incorporate local examples, face-to-face workshops, team exercises, and even games to ensure higher engagement and retention.

“In Georgia, interpersonal relationships and a preference for face-to-face communication is important. So we emphasize practical case-based learning.” (Interview, GT Georgia).

“If countries in the east have stricter views on subordination, here it’s more laid back and equal, and that might show up in trainings and in the cases we work on.” (Interview, KPMG)

Furthermore, several interviewees mentioned that soft skills training cannot and should not be standardized, due to the cultural variation of such factors between countries. For example, BDO Georgia believes that communication training developed abroad would not properly address the realities of communicating with Georgian clientele, and would result in a loss of motivation for the employees.

“For example, if we got effective communication training from the headquarters, it would be ineffective, because Georgian clients are different, we have to deal with different challenges, foreign clients are different, so standardized training would be a problem, it would be irrelevant, and when you teach irrelevant things, not only do the employees not learn what they are supposed to, but they also lose motivation.” (Interview, BDO Georgia)

This idea is shared by others, who said that training disconnected from local norms might lead to lower engagement and knowledge retention. Language was also identified as a major factor by two firms (PwC, BDO Estonia), who mention that they believe delivering soft skills training in the employees’ native language improves comprehension. For this reason, in the case of BDO Estonia, they choose to localize their soft-skills trainings by outsourcing or subcontracting them from different Estonian providers.

Even in cases where standardized training programs could not be changed, interviewees described local adaptation at the delivery stage. One such case was EY Baltic, who mentioned that *“A lot of the content is produced in the US and oftentimes it is very centred to the way their culture operates, which is oftentimes very different from how Europe operates and often the content that would work in the US, because of the cultural differences and the focus difference, it seems very Americanised, if you can put it that way, so it doesn’t necessarily reflect the way we operate, the things we value, the things that are important to us, [...] So I think this is sometimes very visible.”* (Interview, EY Baltic) To combat this, as e-learning materials cannot be changed, the responsibility comes down to the facilitator, who then adjusts it through local examples, and within conversations and the Q&A during the

training. This suggests that localization extends to both the design of the content as well as the way it is delivered.

Across all firms, cultural characteristics were shown to be linked with training effectiveness. Some cultural factors that emerged from either country are: Georgians' preference for interpersonal relationships, face-to-face communication, laid-back sessions, and lack of focus on hierarchy and seniority; also, Estonians' partiality for flexibility, autonomy, blended learning formats, and lack of interest in hierarchy which they share with Georgians.

Overall, it is clear that cultural characteristics play a part in the way delivered training can be absorbed, which is directly linked to the success of the training; As such cultural adaptation is standard practice in MNCs, be it through complete or partial reshaping of training delivery or supplementation of global content.

Other than cultural considerations, all firms highlighted several additional factors that influence training practices. Regulatory requirements serve as one of the strongest drivers that affects all interviewed firms; technical content specifically, is dictated by International Financial Reporting Standards, with Georgian branches also having to abide by SARAS (Service for Accounting, Reporting and Auditing Supervision) requirements. These factors limit the degree to which certain training programs can be modified.

Technological changes have also played a massive role in training design and delivery. All interviewees described a significant shift towards digital training formats such as e-learning, virtual classrooms, and recorded sessions. Learning Management Systems were also mentioned to be used, not just for training delivery, but for other administrative tasks such as communication and sharing online resources, with BDO Georgia mentioning that it afforded them greater flexibility in training delivery. *"We didn't have to look for a trainer, classroom space, and were not dependent on whether an employee was on leave. We can open the access to training for a month, and the employee goes through the material on their own, with slim to no interference from our side"* (Interview, BDO Georgia)

Respondents mentioned that adapting to these technological advancements and utilizing various digital training practices helped them increase efficiency, reduce costs, and increase flexibility in scheduling. AI has also recently become a part of the conversation, with both PwC and EY Baltics mentioning using it in their trainings. EY Baltics, however, went on to say that, although they use tools that make the development of training quicker, and AI plays a role in that, they have to be careful with how much they use it, as it can result in

mistakes and lower engagement if there's too much similarity between trainings because of its usage. *“With technological advancements, especially with AI coming into the picture, people can ask a lot of questions to AI and receive answers. So this is where it's even more important that the training you provide is unique.”* (Interview, EY Baltics). They went on to say that training needs to have something that captivates attention and motivates the employee, which is where AI developed trainings often fall short.

Overall, E-learning, virtual classrooms, and recorded classes have become major components of training delivery, although their effectiveness was shown to vary by context. Some firms (PwC, GT Estonia, GT Georgia) have mentioned that while online modules offered efficiency and larger outreach, they often needed to supplement it with in-person or discussion-based sessions due to lack of effectiveness, with PwC going so far as to completely scrap certain online trainings to replace them with classroom-based sessions. BDO Estonia also mentioned their reluctance to go fully digital, as they believe it hinders effectiveness, as such, they try to conduct as many trainings face-to-face as possible.

Employee feedback is what firms were shown to look at favorably when assessing the effectiveness of their training, which then helped them decide future steps to designing and delivering training. All firms employed some form of feedback mechanism, including participant evaluations, manager assessments, skill tests, and observation of on-the-job performance. All eight companies make use of employee feedback forms, which are delivered after training and allows the employees to assess the training, with sections about the tutor, materials, delivery, and other criteria. Three firms (BDO Estonia, KPMG, GT Georgia) also receive manager feedbacks, where the department heads also rate the training. Two firms (GT Georgia and PwC) have assessment tests for their employees which determines the knowledge retention and usage on-the-job. Lastly, one firm (BDO Estonia) also surveys their clients for feedback regarding their employee's skills, which then contributes to how soft-skills training is designed and what topics are included.

All in all, the interviews revealed that the design and implementation of training across the examined MNCs are influenced by a combination of technological, cultural, and regulatory factors. Thus, while each firm must obey certain frameworks of global standards, the manner in which these requirements can be delivered is heavily influenced by local context. As a result, training practices across these firms are balanced between standardization and localization, rather than overt reliance on one approach.

In cases where regulatory requirements determine so much of the day-to-day operations taking place in a company, standardization ensures consistency, alignment with global methodology, and makes sure there is a coherence of technical knowledge across branches, all while being cheaper and faster.

However, the aforementioned reliance on standardized content does not eliminate the need for local interference. Interviewees mention that standardization often fails to take into account local communication styles, work habits, and clientele relationships. All interviewees pointed out that their cultural context influences the way training is delivered, even in cases where the core themes of the training are the same globally. In some cases, standardized global programs were supplemented with classroom sessions, locally familiar examples, and sometimes delivered in different languages. Firms described situations in which employees failed to grasp heavily theoretical online materials, especially when working on soft-skills development, which prompted HR managers to implement follow-up workshops and small group discussions to reinforce understanding.

Practices exhibited at firms seemed to reflect the managers' personal stances on the discussed topics, as well. All interviewed firms agree that standardization is vital. It gives company clear direction and strictly outlines expectations which makes it easier to meet them. Standardization is there for a reason and has a permanent place in their field of operations. Some advantages outlined by firms are: sharing foundational knowledge and best practices among the branches, alignment with global needs and organizational goals, and helping companies unify the approach across branches (GT Georgia and Estonia); the fact that standardized content keeps things consistent and compliant (EY Georgia); as well as, the scale, cost, and time (EY Baltic). However, firms tend to question the sufficiency of standardized practices, with EY Baltic stating, *"the question oftentimes is whether it is sufficient. The mandatory content might be a good starting point, but you need to assess whether you need to build on top, and that is more individual."* (Interview, EY Baltic). Although, all firms agree that the core ideas of global training must not be lost, they believe that localization is necessary, as standardization does not answer all the needs of the employees. *"Synthetization is good, but localization is needed as full standardization does not work, in any field, including training. It loses effectiveness."* (Interview, KPMG). Furthermore, BDO Georgia states that the downsides of rigid practices cannot be understated, and even standardized practices themselves need some level of flexibility. *"You can standardize, and that does not necessarily exclude implementation of both (A/N*

standardization and localization) practices. So being flexible in your practices, even if it's standardized, but slightly adjusted to the situation, I think that's important." (Interview, BDO Georgia).

Of localization, the firms state that different cultures have different needs and this must be taken into account. Losing the core idea of the training is not usually a concern as EY Baltic believes that there are ways of localizing the content without sacrificing the global requirements; as such, global trainings provided are a very good starting point from which the firms then need to adjust or localize based on their situations. The benefits of doing so include: more value as the material taught is actually relevant, it can be applied immediately, and the benefits can be reaped on the spot, especially when it comes to soft-skills training which required localization due to its close connection with cultural characteristics often found in people, and doing so makes the content more approachable and increases engagement (EY Baltic); it makes training more accessible to the employees and higher engagement (GT Georgia and EY Georgia); better knowledge retention and motivation (PwC); higher effectiveness (BDO Georgia).

Overall, the firms believe that a mix-and-match approach is best, as it avoids inconsistencies across branches which might be caused by excessive localization, and also increases the effectiveness of the practices, as well as, the employees' engagement, which often falls when faced with too much rigid standardization. More specifically, PwC states that the instructors must be able to tailor training to local cultures, for which the instructors themselves have to go through separate training. They go on to say that the delivery of said training must be culturally acceptable and understandable. They highlighted the fact that the headquarters themselves, encourage localization, with reminders to "*tailor according to [their] territory needs*" (Interview, PwC). BDO Estonia also mentions that although HRs often like to standardize because it is easier, if the firm cares about personal development, then certain things have to be adapted according to the staff, and that an optimal balance must be found between standardized and localized solutions. KPMG expands upon the role of HR in such cases and state that direct HR involvement in all day to day company activities is vital, and that if the HR manager truly knows their own field, as well as, the industry the firm operates in, then balancing local and global needs becomes easier and more effective.

Below is a table with a summary of the interview results:

Table 7.

Summary of Results

Topic	Findings
Training Types	Two main training goals were identified technical and soft-skills development. Technical training is formal, standardized and mandatory, mainly delivered online. Soft-skills training is more flexible and localized, using both formal and informal training, often through face-to-face sessions
Influencing Factors	Training design and delivery are shaped by a mix of cultural, regulatory, technological, and employee-related factors. Cultural context affects learning preferences and delivery styles; regulatory frameworks limit modification of technical content; technological tools enable larger scale but require supplementation; employee feedback and skill gaps guide both content and delivery.
Localization and Standardization in Practice	Firms balance standardization with local adjustments. Standardization ensures compliance and consistency across branches, whereas localization improves relevance, engagement and employee motivation. In practice, if needed, mandatory global technical training programs are either adjusted with local examples, modified through delivery styles, or supplemented with additional sessions. Soft-skills training, which is closely connected to culture, is often fully locally developed or supplemented.
Mix-and-Match	All firms use a mix-and-match approach, combining mandatory standardized training with localized elements, while using fully localized training for certain topics.

Source: Compiled by the author.

Two other tables summarizing the differences between firms regarding the discussed topics can be found in Appendix C and D.

2.3 Discussion of results

When we look at table 2 summarizing the literature, we can clearly see that a couple major factors affecting training were found: culture (also in the shape of Hofstede's cultural dimensions theory), regulatory constraints, and economic and institutional differences. The literature also highlighted an existing localization vs. standardization debate caused by these factors, where the main challenge is designing training that is globally cohesive and also aligns with local needs. The findings of this study matches the information found in the literature. The interivewees agreed that all mentioned factors (culture, regulations, economic and institutional differences) pose a challenge when designing and delivering training. Overall, the study found that while MNCs operate within globally standardized regulatory frameworks, the design and delivery of training practices are strongly shaped by local cultural norms and contextual needs.

More specifically, a dominant theme emerged in the shape of cultural influence on training design and delivery, which strongly aligns with Hofstede's Cultural Dimensions Theory, where it is stated that the various business operations, of which training is one, tends to change across borders, as the cultures, etiquettes, and communication styles change (Wale, 2023). The difference in communication styles, preferences for face-to-face interaction and practical examples led the firms to adjust global training programs to their own needs, and in some cases, supplement online coursework with classroom-based workshops and discussions. This also supports Arseneault and Gagnon (2024), and Ghotbi's (2010) statements that highlight the importance of understanding the relationships between culture and various business proceedings, training among them, and aligning given practices based on this information,

Furthermore, the results confirm earlier research that MNCs must consider a variety of contextual variables when developing training systems (Pucik et al., 2016; Stor, 2023) Beyond culture, the managers identified several additional factors affecting training design and delivery, namely:

- a) Regulatory requirements- technical content was shaped by IFRS and national governing bodies such as SARAS;
- b) Technological advancements- firms have increasingly moved onto the usage of e-learning software, namely LMS, though often supplementing them with other resources due to varied effectiveness; supported by Zheng et al. (2007) who also mention technological shifts as one of the influences of training practices in multinational organizations.
- c) Employee feedback and skill gaps- All firms utilize some sort of training assessment provided by the employees;
- d) Organizational strategy- All branches align training with company-wide objectives.

These results heavily disprove Rowley and Benson's (2002) idea that the world of HRM is heading towards a convergence of HR practices, with a lack of heterogeneity; and it further supports Stor's (2023) argument that other than culture, the practices employed by a firm are influenced by a variety of factors, such as organizational strategies, economic situations, institutions, and others, which makes adopting 'best standardized practices' from other countries difficult to manage.

Furthermore, Table 3 goes into the debate of standardization and localization even deeper; standardization is associated with efficiency, coherence, and cost reduction, with its main downsides being that it fails to consider the local context; which is where localization wins out. Localization reflects host country context which is, according to literature, necessary. To balance out both of their advantages and disadvantages, MNCs often mix-and-match these practices and opt for a hybrid approach.

Consistent with literature, standardization emerged as necessary for technical training. Firms rely on global frameworks to maintain accuracy and compliance with regulations, reflecting Chen and Wilson's (2003) observations that a coherence of training practices between branches is an advantage that standardization inhibits. However, this research reinforces Cugin and Williamson's (2014) concerns that standardization does not automatically translate into performance benefits for subsidiaries. Interviewees mentioned a reduction in engagement, lower retention, or comprehension issues when standardized programs were delivered without local adjustments. This directly supports arguments that HRM practices must fit their environment, rather than fully follow global programs (Donaldson, 2001; Lawrence & Lorsch, 1969). Localization was mainly used for soft-skills training, with specific examples of leadership and communication development trainings. Such adjustments were proven to improve knowledge retention, practical usage, and even employee motivation.

Overall, across all interviewed firms, the dominant approach was neither a fully standardized one, nor a fully localized one, but a hybrid model of these two. This directly supports Yahiaoui's (2015) statement about managers often choosing a mixed approach to suit their local context, as all interviewees showed a preference for mixing and matching their training practices, aligning with global standards and training requirements, but adjusting to their local needs by either supplementing or changing delivery. This approach was defined earlier in the paper as 'Crossvergence', a practice of hybridizing a set of HRM functions. The findings support the idea that adopting hybrid practices allows MNCs to avoid the concerns raised by Zheng et al., (2007) and follow global standards, while responding to culturally specific needs of their employees and clientele. Furthermore, the reasoning behind the choice to mix-and-match was first and foremost the belief that where standardization offers a good foundation of knowledge and consistency across borders, its insufficiency lies in the fact that its effectiveness is often reduced by various contextual factors, which is an issue that can be solved by combining the two practices. These firms have managed to take the best attributes

of both systems and apply them accordingly, all the while avoiding the issue of getting rid of existent cultural attitudes, which as explained by Azungah (2017) would have been a difficult feat to manage. Furthermore, identifying these issues and adapting the practices as needed, in addition to the varied practices utilized by firms, strengthens Donaldson's (2001) belief that "the best way to organize and manage people depends on the situation."

The qualitative approach used in the thesis as well as the limited number of interviews, hinders the thesis' ability to be generalizable, thus a more extensive research is needed to explore the topic further. However, as the entire field of Human Resource Management has experienced a lack of research in Central and Eastern European regions (Berber & Lekovic, 2017), the importance of this thesis lies in its contribution to the growing body of literature in the aforementioned category.

Conclusion

To sum it all up, although the topic of HRM practices in MNCs, and specifically the localization vs. standardization debate, is well-researched in some markets, there is still a lot of ground to cover in Eastern European nations, especially when it comes to the training and development aspects of HRM. The existing literature highlights the difficulties of understanding the contextual and organizational dynamics and their relationship with the implementation of certain training practices. The paper looked at what external contexts shape training practices and the extent to which they impact MNCs' decisions to localize or standardize their training systems. The literature suggests that while the advantages of standardization include, among other things, the efficiency of cost and alignment with global standards, it often fails to understand the various needs of local markets and employees, which sometimes results in an unsuccessful operation of business. It is vital that MNCs learn how to make decisions regarding standardized and localized HR Training practices, as this will help them optimize their results and operations, as well as increase their employee retention and satisfaction.

The empirical study conducted in this paper found that the actual practices grossly lined up with the information found in the literature. The interviewed firms agreed that contextual factors played a major part in the way they design and deliver training, as well as, whether they choose to localize or standardize their training practices. Various impacting factors were discussed: culture, technological advancements, employee feedbacks and skill gaps, regulatory constraints, and company strategy. Overall, it was found that due to the aforementioned factors and the existing standardization vs. localization debate in the field of

HR, firms try to maximize the advantages of either format by mixing-and-matching the practices.

There are a number of possible directions of future research; expanding the geographical scope by researching a larger number of countries would allow us to see whether the observed practices are generalizable or only applicable to the examined countries; shifting the focus of the research from HR managers to employees who receive said training also offers up a different perspective on the whole debate; and lastly, utilizing a quantitative approach could be useful for showcasing the impact of certain factors.

This paper contributes to a growing body of literature on HR Training in MNCs and highlights the need for further research into the topic, especially in Eastern European nations that have been historically overlooked when it comes to business operations and their socio-cultural contexts, which differ vastly from those of other Western nations.

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Appendices

Appendix A

Interview questions

Section 1: Background

1. Can you briefly describe your role in designing and implementing training practices at your branch?
2. What types of training are most commonly used in your branch (for example: formal or informal, on-the-job or off-the-job, theoretical or technical)?
3. Would you say your training is geared more toward developing **technical skills** or **soft skills**, and why?

Section 2: Cultural Factors and Training

4. When developing training practices, how much do you consider local cultural factors such (for ex. communication styles, hierarchy, or learning preferences)?
5. Can you share an example where local cultural norms influenced the **type** or **delivery** of training?
6. In your experience, do certain training types (e.g., formal or informal, soft or technical) work better in your local context? Why?
7. To what extent do you think your current training practices are culturally dependent? Would they be as effective in another country?
8. How important do you think it is to align training with the local cultural context?

Section 3: Standardization and Localization

9. How much flexibility do you have to adapt or modify global training programs to local needs?
10. Are there particular types of training (for example, technical or compliance-related) that are standardized globally, while others (such as soft skills or leadership training) are localized?
11. What do you see as the main advantages and disadvantages of standardizing versus localizing training across international branches?
12. Have you encountered any challenges related to standardizing or localizing training? Could you share an example?

Section 4: Other Influencing Factors

13. Apart from culture, what other factors influence your training design (for example, regulations, company strategy, employee feedback, or technology)?
14. Have technological or workplace changes (e.g., digital transformation, hybrid work) affected how training is designed and delivered in your branch?
15. How do you assess whether your training programs — standardized, localized, or mixed — are effective (employee feedback, skill assessment, etc.)?

Section 5: Final Thoughts

16. Based on your experience, which approach works best in your branch: standardized, localized, or a mix of both? And what advice would you give to HR managers in multinational firms about balancing global standards with local needs?

Source: compiled by the author based on the literature

Appendix B

Table 6
Codes and categories

Themes	Codes	Categories (patterns of codes)
Types of Training	Technical Skills	Formal training, Global Standards, Standardized, Mandatory, Easily measured outcomes, IFRS, Regulatory compliance, Digital tools;
	Soft Skills	Formal and Informal training, Communication, Leadership, Teamwork, Clientele interaction, Feedback skills, Physical training, Practical learning, face-to-face workshops;
Factors Influencing Training Design and Delivery	Cultural Factors	Local learning preferences, Practical and Collaborative learning, Preference for face-to-face interaction, Language considerations, Communication style, Reduced emphasis on hierarchy;
	Technological Factors	LMS, E-learning platforms, Virtual classrooms, virtual classrooms, AI, efficiency and scalability,
	Regulatory Factors	IFRS, Ethics compliance, SARAS regulations;
	Employee-Related Factors	Employee feedback, skill gaps, managerial feedback, client feedback, skill assessment;
Implementation	Localization In Practice	Adaptation of delivery methods, Local examples, Face-to-face sessions, Language localization, Alignment with local work habits and cultural norms;
	Standardization In Practice	Globally designed technical training, Mandatory compliance courses, International standards, Cost efficiency;
	Mix and Match	Global training supplemented with local sessions, Standardized

		content with localized delivery and examples, Standardized training for technical skills, Localized training for soft skills;
	Pros and Cons of Localization	[a] higher relevance, better understanding and application, increased engagement and motivation; [b] Potential inconsistencies across branches, higher time and cost;
Localization vs Standardization	Pros and Cons of Standardization	[a] consistency, alignment with global needs, scalability, cost efficiency; [b] reduced engagement, cultural mismatch, limited effectiveness for soft skills;
	Mixing and Matching	Better knowledge retention, improved performance, regulatory compliance combined with local relevance.

Note. Data based on interviews conducted by the author. Coding done by hand by the author.
Source: compiled by the author.

Appendix C

Table 8

Summary of interviewed firms

Firm	Responsibility for Training	Technical Training Approach	Soft-Skills Training Approach
Grant Thornton Georgia	Training overseen by a single HR responsible person	Standardized due to regulatory requirements; supplemented locally; Formal	Mainly localized; workshops and discussion-based, practical formal
Grant Thornton Estonia	Central HR responsibility	Standardized core content; partial localization where comprehension issues arise; Formal	Blended approach;
BDO Georgia	Central HR responsibility	Standardized due to regulatory requirements; Formal	Localized; exclusively face-to-face and practice-based
BDO Estonia	No Formal HR Manager; responsibility falls to department heads, HR Advisor, and Managing Partner	Standardized, formal core training; limited modification	Localized; outsourced to local providers; face-to-face
PwC Georgia	Split responsibility: audit-specific L&D Head and department-wide L&D Head	Standardized and Formal;	Mainly informal (70/30 model); formal training for position changes
EY Georgia	Centralised HR Manager	Standardized and Formal	Localized delivery
EY Baltics	Centralised HR for Baltic region	Standardized and Formal	Localized, face-to-face delivery emphasized
KPMG Georgia	Centralised HR Manager	Standardized and Formal	Mostly localized; mixed-delivery formats

Source: compiled by the author, based on interviews conducted.

Appendix D

Table 9

Summary of interviewed firms

Firm	Cultural Adaptation	Technology Use	Feedback	Standardization vs. Localization Stance
Grant Thornton Georgia	High emphasis on interpersonal relations, face to face interaction, and local relevance	Uses e-learning but supplements with in-person sessions due to effectiveness concerns	Pre- and post- training surveys; manager feedback; testing for technical training	Values localization for accessibility while maintaining global coherence; Supports mix-and-match approach
Grant Thornton Estonia	Values autonomy, flexibility, blended learning; culturally compatible with Baltic/Scandinavian contexts	High acceptance of e-learning with supplementation	LMS-based feedback;	Believes standardization can work at regional (Baltic) level, and values standardization for its global consistency. cautious of employee resistance to externally developed solution
BDO Georgia	Mentions cultural differences in client interaction and communication; rejects standardized soft-skills training	Extensive use of LMS for both delivery and administration	Experimental trainings; adaptation based on feedback	Advocates for flexibility within standardized systems; localization seen as essential for motivation and effectiveness
BDO Estonia	Language and cultural nuance considered crucial; international client exposure influences training	Extensive use of LMS for both delivery and administration, but avoids full digitalization	Feedback from managers, employees, and clients	Emphasizes the importance of preserving global core ideas while adapting to employee needs
PwC Georgia	Strong localization focus, adapts language, scheduling, and delivery to Georgian norms	Uses online training, but has been shown to replace ineffective modules with classroom sessions	Employee assessment tests; Training evaluations by employees	Standardization is vital but localization is needed, as it is linked to knowledge retention and motivation. Headquarters encourage tailoring to local needs
EY Georgia	Georgian cultural preferences	Uses global e-learning and	Employee feedback,	Supports standardization for

	reflected in laid-back sessions	supplements it locally	skills application observation	its consistency, but localization makes for its relevance. Opts for standardized content with localized delivery
EY Baltics	Critical of “Americanised” content they get from their headquarters; relies of facilitator adaptation	Extensive usage of LMS, cautious of AI	Employee feedback	Standardization is cheaper, faster and serves as a starting point; localization adds value and relevance
KPMG Georgia	Belief that Georgian culture is less hierarchical; affects delivery styles	Uses both global online training and locally adjusted ones	Employee and manager feedback	Standardization offers direction, but localization is vital for effectiveness

Source: compiled by the author, based on interviews conducted.

Resümee

RAHVUSVAHELISTE ETTEVÕTETE INIMRESSURSSIDE KOOLITUSE TAVADE VÕRDLEV ANALÜÜS GRUUSIA JA EESTI NÄITEL

See lõputöö uuris, kuidas rahvusvahelised korporatsioonid kavandavad ja pakuvad personali koolitusi erinevates riikides tegutsevates üksustes, keskendudes võrdlevalt Gruusiale ja Eestile. Uuringu ajendiks oli rahvusvahelise personalijuhtimise kasvav keerukus ja ilmne uurimislünk personalikoolituse tavade osas Ida-Euroopa riikides. Kuigi olemasolevad uuringud on ulatuslikult käsitlenud peakorteritase koolitust, on vähem tähelepanu pööranud sellele, kuidas korraldatakse personali koolitamist rahvusvaheliste korporatsioonide eri riikides tegutsevates tütarettevõtetes. See lõputöö püüdis seda lünka täita, uurides tegureid, mis mõjutavad koolituse kavandamist ja praktikas läbiviimist.

Lõputöö eesmärk oli välja selgitada, millised tegurid mõjutavad koolitussüsteemide ülesehitust rahvusvahelistes korporatsioonides. Selle eesmärgi saavutamiseks koostati esmalt kirjanduse ülevaade, et uurida koolituse olulisust ja koolitustüüpe; seejärel uuriti personalikoolituse praeguseid väljakutseid rahvusvahelistes korporatsioonides keskendudes lokaliseerimise ja standardiseerimise temaatikale. Kirjanduse ülevaade tõestas, et koolitustel on organisatsiooni tulemuslikkuses oluline roll, kuid selle tõhusust võivad takistada asukohariigi kultuuriline, õiguslik, majanduslik ja institutsionaalne kontekst. Koolitust on võimalik korraldada formaalse või mitteformaalse koolituse vormis. Kirjanduse ülevaates toodi esile ka see, et kuigi standardiseerimine pakub tõhusust, järjepidevust ja madalaid kulusid, parandab lokaliseerimine koolituste asjakohasust ja tõhusust, viies koolituse vastavusse kohalike normidega. Seetõttu pooldavad paljud „sega-ja-sobita“ lähenemisviisi.

Uuringu empiirilises osas kasutati kvalitatiivseid uurimismeetodeid poolstruktureeritud ja struktureeritud intervjuude näol. Viidi läbi kaheksa intervjuud töötajatega, kes olid seotud koolituste ja töötajate arendamisega sellistes ettevõtetes nagu Grant Thornton, BDO, PwC, KPMG ja EY. Need ettevõtted valiti välja tänu nende ulatuslikule kogemusele piiriüleste filiaalide haldamisel ja nende valdkonna rangelt reguleeritud olemusele, mis nõuab pidevat koolitust. Kvalitatiivne metodoloogia võimaldas põhjalikult uurida, kuidas koolitusotsuseid praktikas tehakse.

Tulemused näitasid mitmeid järjepidevaid mustreid ettevõtete vahel. Kõik organisatsioonid eristavad pehmete oskuste koolitust ja tehnilist koolitust. Tehniline koolitus osutus tütarettevõtetes tugevalt standardiseeritudks ülemaailmsete regulatiivsete nõuete ja

filiaalide vahelise järjepidevuse vajaduse tõttu. Seda pakuti peamiselt formaalse koolituse, e-õppe ja õppehaldussüsteemide kaudu.

Pehmete oskuste koolitused seevastu oli suures osas lokaliseeritud. Intervjueeritavad uskusid, et pehmed oskused on tihedalt seotud kultuurinormide, suhtlemisstiilide, klientidega suhtlemise ja meeskonnatöoga; seetõttu on täielik standardiseerimine ebaefektiivne. Gruusia ja Eesti tütarettevõtted kohandasid koolituste sisu ja läbiviimise meetodeid, et kajastada kohalikke õpieelistusi, keelt ja töökoha kultuuri. Kuigi mõnikord kasutati formaalset pehmete oskuste koolitust, eriti juhtide arendamiseks või rollide üleminekuks, mängis oskuste arendamisel olulist rolli ka mitteformaalne õpe.

Uuring tõi välja, et koolituste kavandamise ja läbiviimise peamised mõjurid on regulatiivsed nõuded, tehnoloogia areng ja töötajate tagasiside. Rahvusvahelised ja kohalikud eeskirjad piiravad tehnilise koolituse paindlikkust; tehnoloogia areng laiendas läbiviimisvõimalusi ja suurendas tõhusust, kusjuures ettevõtted tunnistasid ka täielikult digitaalse koolituse puudusi ja täiendasid seda isiklike sessioonidega. Koolituse kavandamisel ja läbiviimisel vaadeldi ka töötajate ja juhtide tagasisidet.

Kokkuvõttes näitavad tulemused, et personalijuhtimise koolitustavad sõltuvad paljudest teguritest, nagu kultuuriline kontekst, regulatiivsed nõuded, tehnoloogia areng ja tagasisidemehhanismid. Kuna need mitmesugused tegurid mõjutavad koolituse ülesehitust ja läbiviimist, võtavad rahvusvahelised ettevõtted kasutusele hübriidse lähenemisviisi, kus standardiseeritud globaalseid programme tasakaalustavad lokaliseeritud kohandused kas sisu või edastusmeetodi tasandil. See võimaldab rahvusvahelistel ettevõtetel säilitada globaalset järjepidevust, tagades samal ajal kohaliku reageerimisvõime. Teoreetiliste vaatenurkade ja empiiriliste tõendite integreerimise abil annab see väitekiri panuse piiratud hulga uuringutele personalikoolituse kohta Ida-Euroopa kontekstis ja pakub praktilist teavet selle kohta, kuidas rahvusvahelised ettevõtted tasakaalustavad globaalseid standardeid ja kohalikke vajadusi.

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