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**Performance Management Systems and Cultural Impact on Work-Life Balance
in Multinational Service Companies**

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ABSTRACT:

The purpose of this study was to explore the moderating role of Performance Management Systems (PMS) in service delivery by Multinational Companies (MNCs) and the relationship between national culture and communication style between India and Finland on the work-life balance of the employees in these service delivery MNCs. The method used in this research is qualitative and from the interpretivist paradigm approach, key informants are individuals who work in cross-cultural corporate environments, which were conducted with semi-structured interviews. The theoretical framework was an amalgamation of Cultural Dimensions theory (CD) of Geert Hofstede (Individualism vs Collectivism and Power Distance) and Edward T. Hall's Contextual Communication models that helped to explain the differences in internal employee experience. Based on the empirical results, the results suggest that there is not a truly culturally neutral (standardized) PMS model. In this case, Finland has a flat structure which is being used by employees for managing and a line between work and leisure is clearer than it is in the other countries discussed in this book, where a high power distance and a collectivistic culture would be expected to result in a more hierarchical structure. On the other hand, evaluations such as these are borne out of a cultural discomfort to challenge authority (and implicit communication norms in high power-distance, collectivist Indian culture) and carry the same meaning as hallmarks of chronic overwork, performative presence and high stress. The study findings reveal a single fit all management system for performance isn't applicable for a multi-national organisation with issues relating to employees' health and wellbeing. The recommendations for managers worldwide are that performance-based measurements should not only be differentiated from presence, but also that process-based measurements should be applied to the "hidden labor" and that there should be consistent communication rules and measures for protection of work to ensure sustainable operations worldwide.

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1 Introduction

This chapter introduces the background and main research question of the study, outlines the delimitations of the research, and presents the structure of the investigation. Clear definitions of key concepts are provided to establish a shared understanding throughout the study.

1.1 Background of the study

Globalisation and rapid advances in technology have fundamentally transformed the landscape of multinational service companies, reshaping how organizations structure performance management systems (PMS) and prioritize employee well-being. The ability to motivate performance requires both employees and management to engage with performance management in a positive way (O'Kane et al., 2023, p. 1580). As the companies expand operations across borders, they encounter increasingly diverse workforces and competitive pressures, which heighten the need for effective PMS that can adapt to varying cultural, social, and regulatory environments.

Addressing cross-cultural universals is a challenging task because culturally diverse groups can be both similar and dissimilar at the same time (Aguinis & Henle, 2003, p.375). Hall's high-/low-context communication concept suggests that in **high-context communication**, a substantial portion of meaning is conveyed implicitly through shared background and situational cues, whereas in **low-context communication**, meaning is conveyed more explicitly in the verbal message itself (Rajput, 2021; Kittler et al., 2011). In case communication has a high coherence (HC), nonverbal and paraverbal strategies are further elongated in terms of dimensions. HC communication brings on board physical elements and is also conditioned by the time and the place in which the communication occurs coupled with the relationship between the interlocutors. The closer the relational proximity, the stronger the HC characteristics of the communication become, relying on the knowledge shared between the interacting parties and the mutual understanding (Croucher et al., 2012, p. 278). Finland has in comparative

contexts been described to portray low contextual communication with respect to India (India being comparatively higher context) and that its classification has also been found to change with the level of comparison (Rajput, 2021, p. 9). Recent work similarly notes that classifying Finland and India as low- versus high-context is debated and may include “crossover” elements, reinforcing the need to empirically assess communication preferences in multinational teams (Mahmud, 2024, p. 77).

The rigid appraisal systems of the past are no longer sufficient. As workflows become more digital and workforces more globally mobile, the focus has naturally shifted toward continuous, dynamic performance management. Therefore, we could argue that the understanding of how performance management reforms work has significantly improved in a number of areas (Moynihan, 2013, p. 499). Modern PMS emphasise continuous feedback, flexible goal-setting, and personalised development plans, designed to accommodate varying employee needs and cultural expectations.

Piotrkowski (1979) asserts that segmentation between work and life is brought about when people suppress work-related moods, behaviors and habits in the life domain and act similarly at work by restraining personal behaviors, emotions, thoughts or pleasures. Segmentation is therefore the total separation of the two domains of work and life.

Companies such as Microsoft, Google, and Salesforce have pioneered innovative flexible work arrangements, telecommuting, and wellness programs that foster employee well-being while sustaining productivity. Maslow’s Hierarchy of Needs theory (1943) is directly related to performance management, as it provides a framework for understanding employee motivation and highlights how fulfilling employees’ needs can lead to higher engagement and improved performance.

Performance management systems are intrinsically linked to work-life balance through their approach to workload allocation, feedback processes, and support for flexible working. To enhance performance, the organizational culture and HR strategies must address and fulfill the needs of employees (McLeod, 2007, p. 13).

Key contributors to the field, including O'Kane et al. (2023) and Moynihan (2013), have explored the theoretical foundations of PMS and their organizational impact. These researchers posit that employee autonomy, feedback mechanisms, and organizational support are critical for enhancing work-life balance in complex, multinational environments. Nonetheless, debates persist regarding the optimal design of PMS, especially in contexts where corporate culture, local regulations, and employee expectations diverge significantly between regions.

According to Hofstede (2010), India's higher score on the Masculinity index denotes a performance culture motivated by accomplishment, task completion, and material success, whereas Finland's low score suggests a culture that prioritises employee well-being and quality of life. This understanding can be particularly relevant and beneficial for companies' HR and future generations who are getting ready to enter the corporate world.

The majority of current research on work-life balance and performance management systems (PMS) in multinational service firms looks at the components separately or from a broad theoretical perspective, frequently ignoring the complex effects of national culture and communication styles on the efficacy of policies. There is still a significant knowledge gap about how culturally contingent approaches to PMS affect work-life balance outcomes, particularly with regard to efficient communication and leadership in Indian versus Finnish multinational environments, even though the impact of diverse communicative dynamics on international team performance is acknowledged (Sand, 2022).

1.2 Purpose, research question and objectives.

The purpose of this study is to investigate how performance management systems (PMS) in multinational service companies affect work-life balance, with a particular focus on the moderating roles of national culture and communication styles in the contexts of India and Finland. This study aims to fill gaps left by existing research that typically treats PMS and work-life balance in isolation or overlooks the nuanced influence of culture and communication on policy effectiveness.

Research Question: How do performance management systems influence work-life balance in multinational service companies, and how do cultural and communication differences between India and Finland affect these outcomes?

Research Objectives:

To analyse how Performance Management Systems influence Work-Life Balance in service organisations.

To examine how high-/low-context communication and individualism/collectivism shape workplace practices.

To investigate how cultural and communication differences between India and Finland shape employee experiences of PMS-driven work-life balance outcomes.

1.3 Delimitation of the Study

This study is delimited to multinational service companies with active operations in both India and Finland. It focuses exclusively on the relationship between PMS and work-life balance, examining only the contextual influence of national culture and communication styles. The research does not address participants from Finnish backgrounds but Indian employees working in both countries. Data collection and analysis will be confined to

Finland and Indian multinational service companies. The research uses the frameworks of Hall's study and Hofstede's cultural dimensions.

1.4 Definition of main concepts

Multinational service companies- A multinational service company (MNSC) provides services rather than goods. The service industry covers a wide area—education, hospitality, health, oil and gas, zoos, and so on. Global economic trends push some companies, including service companies, to go international and establish themselves by entering and operating their branch companies in new countries (Frantzen, 2025, p. 19).

Performance Management System (PMS)- PM refers to the management of performance required in employees' current roles. Identifying potential and developing employees for future roles are essential elements of talent management (Silzer & Church, 2009,p.3)

Work Life Balance- It refers to a person's capacity to fulfil obligations to their family, job, and other non-work-related activities. In addition to the relationships between work and family responsibilities, work-life balance encompasses roles in other spheres of life (Delecta, 2011, p. 186).

2 Literature review

2.1 Performance Management Systems (PMS) in Multinational Corporations

2.1.1 Performance management system and its dimensions

The basic premise of the concept of performance management is simple: great performance, whether on the stage or by an agency, whether by an individual or by a team, is very unlikely to happen on its own (Halachmi, 2005, p.508). In some cases, performance management may refer to evaluating usefulness and efficiency; in other situations, it may refer to managing significant stakeholders or the organisation's relations with them. In other situations, managing motivation and organisational culture may be necessary for raising performance (Halachmi, 2005, p.506). To define what a good performance management is, some criteria need to be fulfilled to attain that. Aguinis (2009) gave fourteen features to define the dimensions of an effective performance management system.

Table 1: Dimensions of an Effective Performance Management System (Rathnakara and Arachchige, 2020, p.56-57)

Characteristic	Definition
Strategic congruence	Individual goals are aligned with unit and individual goals
Thoroughness	All employees are evaluated
	Evaluations include performance spanning the entire review period
	All major job responsibilities are evaluated
	Feedback is provided on both positive and negative performance
Practicality	It is readily available for use
	It is easy to use
	Benefits of the system outweigh the cost
	It is acceptable to those who use it for decisions
	Only the functions that are under the control of the employee are measured
Meaningfulness	Evaluation takes place at regular intervals and appropriate movements
	System provides for continuing skill development of evaluators
	Results are used for important administrative decisions
Specificity	Detailed guidance is provided to employees about what is expected of them and how they can meet these expectations
Identification of effective and ineffective performance	The system distinguishes between effective and ineffective behaviors and results thereby also identifying employees displaying various levels of performance effectiveness.
Reliability	Measures of performance are consistent
	Measures of performance are free of errors
Validity	Measures include all critical performance facets
	Measures do not leave out any important performance facet
	Measures do not include factors outside employee control
Acceptability and fairness	Employees perceive the performance evaluation and reward received relative to the work performed as fair(distributive justice)

Characteristic	Definition
	Employees perceive the procedures used to determine the ratings and subsequent rewards as fair (procedural justice)
Inclusiveness	Employee input about their performance is gathered from the employees before the performance appraisal
	Employees participate in the process of creating the system by providing input on how performance should be measured
Openness	Performance is evaluated frequently and feedback is provided on an ongoing basis
	Appraisal meeting is a two way communication process and not one way communication delivered from the supervisor to the employee
	Standards are clear and communicated on an ongoing basis
	Communications are factual, open and honest
Correctability	There is an appeal process, through which employees can challenge unjust or incorrect decisions
Standardization	Performance is evaluated consistently across people and time
Ethicality	Supervisors suppress their personal self interest in providing evaluation
	Supervisors evaluate performance dimensions only for which they have sufficient information
	Employee privacy is respected

2.1.2 Performance Management Systems Practices in Multinational Service Companies

Deploying a performance management system is a must in multinational companies because they already have many employees and sometimes from different nationalities, which means without a system, they will all fall apart. It is always good to adopt best practices from other organisations and try something new to see if it works for you as well (Avi Jain,2022). Mellahi et al. (2016) said that the multinational enterprises can assess and enhance corporate and affiliate performance in relation to predetermined goals that are in line with the MNE strategy by using performance management as a strategic HR practice. Performance management is used to assess, develop, and—most importantly—decide on employee compensation, according to an analysis of interview

data. It is commonly held that consistent PM procedures are essential to fair remuneration and a means of effectively organising company goals and objectives across the whole organisation (p.89). So, it is important to choose an employee performance management strategy that will be most effective for your organisation. The level to which multinational corporations integrated training and development, plus whether they do so throughout each of their subsidiaries worldwide, will differ (Tahvanainen & Suutari, 2005, p.73). Avi Jain (2022) also said Google ensures that its employees perform to the best of their capabilities by conducting annual performance evaluations with a mid-year checkpoint and monthly performance check-ins that cover topics like professional growth, coaching, personal difficulties, etc and relies on OKRs, or objectives and key results, for its performance management initiatives. An example of what an OKR looks like can be seen in Figure 1. Microsoft also holds performance reviews every two months. These check-ins are official, structured talks between managers and direct reports in which they examine goal progress, skill development, and other topics so employees know if they're on the right track while there's still time to make adjustments.

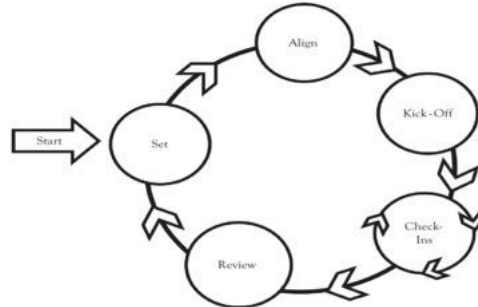


Figure 1. The OKR cycle

Strategic framework		Operational framework	
Objective	Key results	Life support goals	Health metrics
O: Change the game	KR 1: Increase [game-changer measure] from X to Y	Increase profit by 10% Improve gross margins by 5% Sustain customer base Sustain employee engagement Increase product quality by 5%	Market capture NPS Profit Costs EBIT(DA) MRR/ARR Process lead time

Figure 2. Examples of OKRs, life support goals, and health metrics

2.2 Definition and importance of work-life balance

Greenhaus et al. (2003) offered this idea of work-family balance is as a result: the degree to which a person is equally invested in and satisfied with their job and family roles. (p.513). Based on that, he gave three dimensions of work-life balance. Time balance is an equal amount of time devoted to work and family roles. Involvement balance is the equal level of psychological involvement in family and work and satisfaction balance is the equal level of satisfaction within the two domains.

Work-life balance is beneficial not only for physical health but also for mental well-being. When you apply good work management principles, you experience reduced stress and avoid burnout at work. Healthy work habits and a balanced lifestyle ensure neither work nor personal life overshadows the other, keeping you happy and healthy. Sudarshan (2024) highlighted that work-life balance initiatives is key to building a supportive environment that enhances well-being and productivity in both professional and personal life. Major multinational corporations are becoming more aware of the connection between staff retention and flexible performance management. For example, Deloitte's recent structural changes in favour of flexible work schedules show a strategic alignment with the unique demands of each employee, which enhances overall job satisfaction (Deloitte, 2025).

Many academics have developed the empirical definitions of balance, moving the emphasis from measurable time equality to subjective emotional harmony, in order to further support these useful organisational objectives. Using a demands-and-resources approach, Voydanoff (2005) defined balance as an "overall appraisal of the extent of harmony, equilibrium, and integration of work and family life" (p. 825). This complete concept is in line with the contemporary corporate emphasis on encouraging work conditions as opposed to rigid time allocation.

2.3 Hall's theory of high- and low-context cultures

Hall's theory (1976) is a framework developed by Edward T. Hall to explain how different cultures have different ways of communicating. He said that the high-context messages are placed at one end and the low-context messages at the other end of a continuum. (Hall, 1976, p.91). The theory also focuses on the understanding of cultural context to communicate effectively. Cultural issues mean certain societal factors, such as the country's status, history, religion and traditions (Nishimura, Nevgi, & Tella, 2008, p.784)

2.3.1 High- and low-context cultures

Since people in HC cultures typically talk in a linear fashion, the speaker is rarely interrupted (Nishimur et al., 2008, p.785). Low context (LC) cultures use language to express meanings explicitly. When something is unclear, people who communicate typically demand answers (Nishimura et al., 2008, p.785). Individualistic cultures utilise low-context communication, while collectivistic cultures use high-context communication (Gudykunst & Ting-Toomey, 1996, p.511). These ethnic groups' members are accustomed to receiving clear, concise messages both orally and visually. In Western cultures, information is primarily communicated through words, and low-context messages are typically preferred (Usunier & Roulin, 2010, p.14). Examples of high-context cultures include Japanese and Chinese cultures, as it is shown in Figure 1.



Figure 3. Country classification of high-and low-context cultures (Broeder, 2021; Usunier & Roulin, 2010, p.15).

While people from low-context culture are more denotative, in most situations, they will express their opinions, needs and feelings in a straightforward way (Bai, H.,2016, p.22). The Dutch group (more comparable with German-speaking Countries) is typically a low-context culture (Broeder, 2021; Usunier & Roulin, 2010, pp. 15-16). These Cultural styles have drawbacks as well in transmitting and understanding information. As High context culture rely on non-verbal cues and shared understanding, on the other hand low context cultures prioritise open verbal communication.

2.3.2 Examples of high- and low-context cultural communication

A high and low context culture communication helps individuals in interpreting and navigating communication styles in different cultures. More specifically, people with a high-cultural background may rely on common understanding and common assumptions, while those with a low-context cultural background may lack shared experiences. This means that people of a Low-context cultural background require clearer procedures as the guidelines to the work each time they work. People with a high-context cultural background theoretically do not need much explanation, everyone knows what to do and how to do it (Tong and Yuqing,2020, p.130). Below is the demonstration of what a conversation would look like in both the contextual cultres.

Low-Context Culture (Like USA/Germany)

Manager: "Your report is two days late. This is not acceptable. I need you to finish it by 5 PM today."

Employee: "I understand. I will have it on your desk by 5 PM."

Meaning: The message is in the words. It's straightforward, with no hidden meaning.

High-Context Culture (Like Japan/Saudi Arabia)

Manager: "I see you've been very busy with the report."

Employee: "Yes, I am so sorry for the delay."

Manager: "We must all be careful about deadlines. When do you think you might be able to look at it again?"

Employee: "I will do my very best to finish it by tonight."

Meaning: The manager's polite hint ("When can you look at it?") is their way of saying, "This is urgent, finish it now." The employee's promise to "do my best" is their way of saying "Yes, I will."

2.4 Hofstede's Cultural Dimensions Theory

2.4.1 Overview of the Six Cultural Dimensions

Power Distance

The conceptualization of Power Distance is the extent to which the subordinate people in organizations and institutions like families submit to and expect unequal distribution of power (Hofstede, 2011, p.9). This definition is a form of inequality (more than less), but it is described in negative terms (under), as opposed to positive terms (above). It means that the degree of inequality of a society is approved by its followers not less than by the leaders. Of course, the power and inequality are the inherent realities of any society, and every person who is internationally experienced will realize that all societies are unequal, though some of them are more unequal than others. (Hofstede, 2011, p.9).

Uncertainty Avoidance

Uncertainty avoidance does not mean risk avoidance; it involves the safety of the society to ambiguity. It shows how far a culture conditioned its participants to feel uncomfortable or comfortable when in unstructured circumstances. Unstructured situations are new, unfamiliar, unexpected, and are not according to the norm. Uncertainty avoidance cultures are those that tend to reduce the risk of such situations through strict behavioural codes, laws, and regulations and frowning upon deviant opinions and adhering to an absolutist concept of truth, such as the statement that there can only be one truth, and we already have it. (Hofstede, 2011, p.10).

Individualism vs Collectivism

Individualism, and the opposite of that which is Collectivism, is a societal attribute, not a personal one, which refers to the degree to which persons in a group are bound together into units. Interpersonal relationships are not very strong in the individualist societies: people are mostly supposed to take care of themselves and their close families. In collectivist societies, on the other hand, members of the society are integrated by birth into strong, well-knit in-groups, possibly extended families: uncle, aunt, grandmother, etc. which offers them cohesive security in return to undying obedience, which in turn creates a sense of antipathy to out-groups (Hofstede, 2011, p.11).

Masculinity and Feminism

When discussed in terms of sociology and not as an individual element, Masculinity and femininity is concerned with the distribution of values between the sexes. It is one of the key issues of every society, to which a range of possible resolutions can be defined. (Hofstede, 2011, p.12). The review of the IBM data has shown that the changes in the values of women of different societies are relatively small in comparison with the changes in the value of men. Furthermore, with a reduction of attention to the values of men, which exhibit a greater degree of variation across countries, only one dimension can be considered, which is that of assertiveness, competitiveness, and as different as possible in relation to the values of women, to the opposite extreme of modesty, nurturance, and agreement with the values of women. We have identified this extreme of assertiveness as the masculine pole and the other extreme as the feminine pole. (Hofstede et al., 1998, p.12).

Long-Term vs Short-Term orientation

Since all countries that had a historical relationship with Confucianism showed scores that were clumped around a single pole that signified hard work, the initial creator of the study, Michael Harris Bond referred to this dimension as Confucian Work Dynamism. (Hofstede, 2011, p.12). Since it was detected during one of the studies involving students in 23 countries, the majority of whom had never heard of Confucius, it became renamed Long-Term versus Short-Term Orientation; the long-term pole is the Bondian Confucian Work Dynamism. Values in this pole included perseverance, thrift, establishing relationships by status and a sense of shame, whereas those in the other short term pole included reciprocating social obligations, respecting tradition, taking care of one face and holding of personal steadiness and stability (Hofstede, 2011, p.12).

Indulgence vs Restraint

This construct was based on recent World Values Survey items and is mostly complementary to the Long-versus-Short-Term Orientation dimension indeed it is slightly negative correlated with the latter. It covers aspects that are not captured by the other five dimensions, but they have been captured in the existing literature on the happiness research. The Indulgence dimension experiences the society being permissive on the comparatively unhindered gratification of the fundamental and natural human wants that touch on the pleasure in life and recreation. On the other hand, Restraint dimension refers to societies that control the satisfaction of the needs by strict social norms. Cumulative values on this dimension have been accumulated on 93 countries and sub-regional regions. Self-indulgence is the rule in the Americas (South and North), Western Europe, and in a few areas of Sub-Saharan Africa. The Eastern Europe and the Asian continent, as well as the societies dominated by Muslims, are characterized by restraint. Mediterranean Europe is in the middle of the dimension. (Hofstede, 2011, p.15-16).

2.4.2 Individualism vs. Collectivism: A theoretical deep dive

Understanding the individualism vs. collectivism dimensions at a deeper level is very important for this thesis. Because this dimension resonates the most when talking about Performance management and work-life balance. The next chapter has a detailed discussion about the relationship between these theories.

Individualism and collectivism are crucial for understanding cross-cultural psychology. However, scholars have been studying the topic for a long time.

Hofstede (2011) stated that in individualist cultures, the connections between individuals are loose, and there is an expectation for each person to take care of themselves and their immediate family. On the other hand, in collectivist cultures, individuals are integrated into strong and cohesive in-groups, often extended families, from birth onward. These in-groups provide protection and support in exchange for unwavering loyalty and

often oppose other in-groups. Figure 4 shows ten differences between individualist and collectivist societies.

Figure 4. Ten differences between individualist and collectivist societies (Hofstede,2011, p. 11)

Individualism	Collectivism
Everyone is supposed to take care of him- or herself and his or her immediate family only	People are born into extended families or clans which protect them in exchange for loyalty
"I" – consciousness	"We" –consciousness
Right of privacy	Stress on belonging
Speaking one's mind is healthy	Harmony should always be maintained
Others classified as individuals	Others classified as in-group or out-group
Personal opinion expected: one person one vote	Opinions and votes predetermined by in-group
Transgression of norms leads to guilt feelings	Transgression of norms leads to shame feelings
Languages in which the word "I" is indispensable	Languages in which the word "I" is avoided
Purpose of education is learning how to learn	Purpose of education is learning how to do
Task prevails over relationship	Relationship prevails over task

2.4.3 Implications of individualism and collectivism for workplace dynamics

Integrated power, cooperation in groups, loyalty, and continued protection are some of the features of collectivist societies since birth. Few of these societies are placed in the vicinity of the other extreme, of that of individualism. In these cultures, individualism values are paramount and an individual has the capacity and ability to determine his/her fate. Individualism is the type of society where relationships among people do not exist and where no one anticipates looking past their or their families. (Härtel, C. E., & Liu, X. Y.,2012, p.342). These distinct behaviours have a very strong foundation, so when they are both brought together, it creates some rifts in workplace dynamics.

The collectivism displacement is manifested in the business world in the way business enterprises were established and evolved. These businesses are an initiative of an individual, not of the state. The introduction of free enterprise, as well as self-management,

makes independence and ambition more important. However, over the recent times, there has been a change and the focus has shifted to individual decision-making as compared to collective decision-making (Härtel, C. E., & Liu, X. Y.,2012, p.343).

Talking about these two dimensions in the workplace, they act quite differently, as well as their outcomes are completely poles apart. The findings of this study indicated that individualism did not predict workplace cooperation. The findings showed no relationship between individualism and workplace cooperation. Drawing on this no association, either higher or lower scores on individualism led to neither higher nor lower scores on workplace cooperation (Ejike, O. (2013,p.16). Specifically, collectivism is associated with indirect communication, such as the avoiding style of handling conflict, whereas individualism is associated with direct modes of expression, such as the competing style of handling conflict. Two predictions follow from an individualism-collectivism framework. First, measures of avoiding and competing behaviors should be dramatically different for U.S. and Asian managers (Silverthorne, 2005, p.218). Two types of misunderstanding in conflicts frequently occur in joint ventures between U.S. and Asian firms. First, U.S. managers make the error of reading silence from their Asian counterparts as an indication of consent and, as a result, fail to pick up on the indirectly expressed objections of Asian colleagues (Silverthorne, 2005, p.210).

2.5 The interplay: culture, pms, and work-Life Balance

2.5.1 Performance management system design

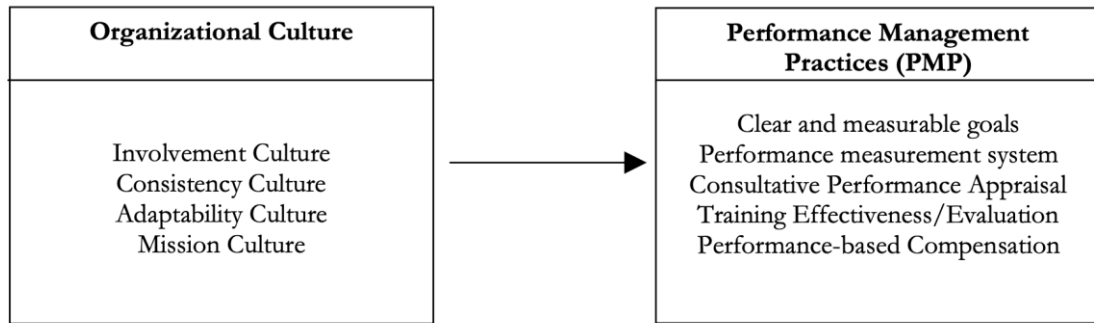
The cultural value used in an organisation alter the performance management of a workplace. We need to understand them not only because of their power but also because

they help to explain many of our puzzling and frustrating experiences in social and organisational life (Schein, E. H., 2010, p.7). Ehtesham et al. (2011) said that having established that organisational culture comprises a range of complex social phenomena, it is not surprising that scholars have identified corporate culture as a multi-layered construct which can be divided into layers according to these phenomena's observability and accessibility (p.79).

Schein, E. H. (2010) also explained that, as managers, when we try to change the behaviour of subordinates, we often encounter "resistance to change" at a level that seems beyond reason. We observe departments in our organisation that seem to be more interested in fighting with each other than getting the job done. We see communication problems and misunderstandings between group members that should not be occurring between "reasonable" people. We explain in detail why something different must be done, yet people continue to act as if they had not heard us (p.8). Talking from the perspective of a leader who are trying to get our organizations to become more effective in the face of severe environmental pressures, we are sometimes amazed at the degree to which individuals and groups in the organization will continue to behave in obviously ineffective ways, often threatening the very survival of the organization. As we try to get things done that involve other groups, we often discover that they do not communicate with each other and that the level of conflict between groups in organizations and in the community is often astonishingly high (Schein, E. H.,2010, p.8).

A positive and strong culture can make an average individual perform and achieve brilliantly whereas a negative and weak culture may demotivate an outstanding employee to underperform and end up with no achievement. Therefore organizational culture has an active and direct role in performance management (Ehtesham et al.,2011, p.79)

Figure 5. A conceptual model of organisation culture and performance management practices (Ehtesham et al.,2011, p.79, p.81)



2.5.2 How PMS Can Influence Perceptions of Work-Life Balance

A PMS sets the baseline for workplace expectations; when targets are clear and manageable, employees feel they can successfully disconnect after hours. However, if the system demands unrealistic targets or operates rigidly, it blurs the boundary between personal and professional time. Research highlights this dynamic, noting that clear expectations can be developed with the aid of a strong Performance Management System (PMS). However, how these methods are implemented and seen by the employees has a major effect on their success (Baranidharan, 2025, p. 592). When a PMS focuses strictly on output rather than an individual's capacity, employees often perceive their work-life balance as poor.

The psychological impact of fairness within the evaluation process also heavily influences this equilibrium. If a PMS is objective and constructive, it fosters trust, ensuring employees feel their personal boundaries are respected. Conversely, an opaque or biased system causes anxiety, leading employees to overwork simply to prove their worth. This connection is well-documented in addition to helping management make decisions, systematic and objective performance reviews have an impact on employees' psychological well-being. Implementing performance effectively can improve views of accountability, openness, and fairness. (Putra et al., 2025, p. 1). Transparent and fair metrics prevent the anxiety-driven need to constantly monitor work communications during family time to compensate for ambiguous goals.

Finally, leadership and feedback within the PMS framework are critical in actively supporting a healthy work-life perception. A modern PMS relies on continuous dialogue where managers regularly assess both workload and well-being, rather than relying solely on annual reviews. When leaders use the system to advocate for their team's personal time, positive perception skyrockets. Employee performance is greatly affected by leadership; workers who feel that management cares about them as a whole, especially their personal lives and work-life balance, are more productive. (Njuguna, 2022, p. 3). A performance system that formally integrates empathy and flexibility transforms work-life balance from a corporate buzzword into a lived reality.

2.5.3 Conceptualising the moderating role of individualism and collectivism

Bond (1988) describes the degree to which individuals are integrated into groups. On the individualist side, we find societies in which the ties between individuals are loose: Everyone is expected to look after themselves and the immediate family. On the collectivist side, we find societies in which people, from birth onward, are integrated into strong, cohesive ingroups; often, their extended families (with uncles, aunts, and grandparents) continue to protect them in exchange for unquestioning loyalty (p. 10-11).

In psychology and organisational behaviour, a moderator changes the strength or direction of a relationship between two other variables. When Individualism and Collectivism act as a moderator, it serves as a cultural filter that alters how people interpret and react to their environment. For instance, a specific management tactic might significantly increase motivation in an individualistic culture but have a neutral or negative effect in a collectivistic one, simply because the underlying cultural values change how employees perceive that tactic (Triandis, 2001, p. 910).

We can see this moderating effect clearly in group dynamics and the phenomenon of "social loafing"—the tendency for people to exert less effort in groups. Earley (1989)

demonstrated that cultural values strongly moderate this behavior. In highly individualistic settings, working in a group often leads to reduced personal effort because responsibility is diffused. However, for individuals with strong collectivistic values, this relationship is disrupted; they often exert high effort in group contexts because their motivation is intrinsically tied to the collective's success rather than personal recognition (Earley, 1989, p. 576).

Individualism and collectivism play a crucial as a moderator. The impact of specific leadership styles is not universal. For example, the relationship between transformational leadership (inspiring a shared vision) and positive employee attitudes is moderated by the followers' level of collectivism. In collectivistic cultures, the strong focus on group harmony and loyalty amplifies the positive effects of a leader's vision, making this style even more effective at driving commitment than it is in highly individualistic settings where employees prioritise personal autonomy (Walumbwa, Lawler, & Avolio, 2007, p. 256).

Finally, individuals cope with workplace stress when faced with high job demands; an individual's cultural orientation changes which coping mechanisms are effective. Schaubroeck, Lam, and Xie (2000) found that I-C moderates the relationship between job control and psychological strain. In individualistic cultures, having personal control over tasks reduces stress. In contrast, in collectivistic cultures, "collective efficacy" (belief in the team's ability) is a much stronger buffer against stress than individual control, showing that the pathway from stressor to well-being is fundamentally altered by these cultural values (Schaubroeck et al., 2000, p. 520).

2.6 Finland and India

The section is a contextualisation of Finland and India as two different cultural settings that are relevant in a performance management system (PMS) and work–life balance (WLB) in multinational services companies. The cultural comparison is utilized to predict the way, in which the employees can vary in the way they perceive performance expectations, feedbacks, and work-time requirements within the national settings.

2.6.1 Finland: An individualistic cultural context

Finland has been described as more individualistic and less power distance as compared to India. Rajput (2021, p. 2) generalizes Finland as being more individualistic, and is low in power distance. This orientation is important in multinational service firms due to the fact that, individualistic and lower power distance settings support individualism-appropriate practices like more explicit role anticipations, more direct performance discussions, and more assumption that employees will express concerns in their goal setting and appraisal. (Rajput, 2021, p. 2).

Finland is a low-context cultural nation by comparison with India, but also indicates that Finland may seem more high-context by comparison with German-speaking nations. This subtlety is important in the design of a performance management system since performance feedback and performance appraisal discussions can require a balance between overt clarity and a sensitive awareness of unspoken rules and a low-profile expression.

2.6.2 Finnish societal and workplace values

The values present at Finnish work-place are often theorised in terms of egalitarianism, directness and approachability in terms of hierarchical lines. According to Rajput (2021), the Finnish working culture is described as very frank and treats all people equally and employees who are managed by Finnish managers can approach managers easier than

in more hierarchical organizations (p. 43). These norms suggest that the processes of personnel management systems (PMS) - like check-ins, appraisal, and development discussions can more easily integrate open dialogue about performance barriers, which could be workload, work-life conflict, without being interpreted as an unsuitable challenge to authority.

On the larger institutional scale, the Nordic working-life milieu (with Finland being no exception) has been typified by inclusive labour market regulation and collective bargaining that together promote autonomy as well as compatibility between work and family life. Here are the 10 cultural values of Finnish people by Lewis (2005, pp. 58–63):

1. Sense of separateness: Finns are very much separated by other nationalities because of their own language, culture and geography, which makes them develop a special identity. This isolatism is further accentuated by the fact that they are more nationally self-conscious and fascinated by the issue of cultural distinctions, even though they are less chauvinistic than other ethnicities such as the Japanese, Chinese and French.

2. Sisu: The Finnish concept of sisu is difficult to render in English, but the nearest equivalent of guts in English, which means courage, toughness and perseverance. It has assisted Finns to withstand tough times, similar to the 1939 Winter War, further wars, and economic issues, being one of the major factors in keeping their independence and making any progress.

3. Honesty: Finns consider themselves to be completely honest and honesty is strict law-abiding. The Finnish honesty is perceived as inflexible and even a prime minister was dismissed on grounds of telling a small lie and this is how seriously they take the truth.

4. Hate of debt: Finns highly dislike debts and will do whatever it takes to clear even the smallest debts. Finnish firms and the state are reputed to be at the forefront of paying

bills on time and keeping its fiscal in check, which is probably as a result of suffering over a long period and wishing to be independent.

5. Trustworthiness: Finns are trustworthy and want you to stick to your commitments at the prom. They correlate hard working and ability with reliability, and therefore, one should not promise too much and exaggerated body language which they can regard as unreliable.

6. Shyness and modesty: Finns are mostly shy and appreciate modesty and they like their privacy and quietness and they do not like gossip and flattery. They do not like dictating to others and can hardly be convinced by high pressure and selling techniques.

7. Taciturnity: Finnish men are also known to be very quiet and this may be a deterrent to other people who are more outspoken in other cultures. Finlanders like short and direct communication and they may not trust a person who speaks a lot, believing that he/she may be hiding something.

8. Directness: Finns like to talk and say little but at the same time, Finns are extremely direct and truthful when they speak. This directness may be shocking or even dishearten individuals in other cultures that appreciate less direct or indirect communication e.g. Japan. American people, on the contrary, tend to like it.

9. Realism: Finns are extremely pragmatic and real, and thus not usually given to too much enthusiasm or optimism by their history and climate. They are also very reserved in making promises and will rather remain precise and realistic in their expectations.

10. Common sense: When things go wrong Finns fall back on their common sense. Such pragmatic style is treasured in Nordic co-operation, and treasured in EU meetings to balance more flamboyant forms of communication.

2.6.3 Typical PMS approaches and WLB expectations in Finland

Despite the various performance-management practices that vary among organizations, the cultural and institutional contingency of Finland give an indication of an environment that is favourable to an open performance discourse and employee voice. As the workplace relations may be described as egalitarian, with managers being approachable (Rajput, 2021, p. 43), employees will express limitations, including workload and schedule issues, when it comes to discussing the PMS, thus, allowing to intervene earlier before the work-life conflict becomes further complicated.

In Finland, one can examine the anticipations of work-life balance (WLB) through the prism of Nordic regimes of working time. According to Harma and Karhula (2020), Nordic countries have shorter average working hours and more work-time control in comparison to other European countries (p. 4). Besides, cohort and diary studies indicate positive relations between work-time control and such outcomes as WLB and health (p. 4).

Finally, in shift-work situations like healthcare, Finnish practice involves systematized evidence-based instruments that operationalise wellbeing- supportive scheduling. According to Karhula et al. (n.d.), a change of a schedule-evaluation tool that incorporates ergonomic suggestions into schedule software was reported and the authors note that the implementation of the tool was associated with less psychological distress at the individual level (p. 1). Even though this tool is not what is called PMS in the strictest appraisal context, it is closely related to the PMS-WLB literature since scheduling and allotment of work are tangible owing to the performance demands that are either spilled over to non-work time (Karhula et al., n.d., p. 1).

2.6.4 India: A collectivistic cultural context

Wikipedia (2024) states that India is the 7th largest country in the world, with an area of 3.3 million square kilometres, situated in the South Asian subcontinent. It is surrounded by the Bay of Bengal, the Indian Ocean, and the Arabian Sea on the east, south and west, respectively. It is bordered by Afghanistan, Pakistan to the north west, Nepal, Bhutan to the north, and Myanmar, Bangladesh, to the east. Talking about collectivism, India is often theorised as a country with a higher propensity to collectivism and power distance. According to Rajput (2021), the Indian culture may be described as more collectivistic and has a high score on the power distance index, which means that it highly values hierarchical arrangement; this, in its turn, is a stark contrast to the individualistic nature of Finland and a relatively low hierarchic profile (p. 2). In multinationals in the service sector, such differences are material as high-power differentiation contexts may influence the negotiation of performance-related goals, the degree of comfort an employee feels when voicing concern, and the response to feedback provided by the managers of superior rank.

Continuing on the subject of communicative practices, Rajput (2021) outlines the high- and low-context paradigm suggested by Hall: high-contextual messages have an extensive use of implicit meaning, whilst the content of low-contextual messages is enclosed in the explicit codes (p. 8). India is a high-context culture with employees also avoiding open questioning in case of uncertainty (p. 36).

2.6.5 Indian societal and workplace values

India and Finland are compared to one another in the workplace in terms of relationship orientation and hierarchy trends. Rajput (2021) speaks about a deal-oriented or relation-oriented framing and defines India as a more relation-oriented one regarding business interaction (p. 46). Practically, PMS doesn't require a draw like unfair relationships between parties, honesty, and loyalty, so feedback, motivation, and perceptions of fairness of reward decisions may be shaped ideologically (Rajput, 2021, p. 46).

Researcher Banerjee (2008, pp. 373–375) found some values of cultural values of Indian societies :

1. Individual and family: The Indian culture emphasizes the group rather than the individual, with a strong sense of family and co-workers. Family is an important factor and individuals get security and prestige within the family relationships as opposed to personal success. Relationships are extremely crucial and it is a matter of balancing between self-reliance and interdependence.

2. Harmony and group performance: Indian society does not appreciate high competition in society but rather the emphasis on consensus is high and harmony is valued. Although the individual achievement is sought by people, they are ready to share their success, keeping in mind the social hierarchy where the slow change is appreciated and the balance between the old and the new ideas is considered.

3. Success and growth: Indian society values success more when the group embraces the success as opposed to individual achievement thus group welfare and service to others should be observed to gain success. It holds more weight in the Indian society where the question is, Where from I? than the question What am I?

4. Age and youthfulness: the Indian culture appreciates the wisdom and experience of the older generation that have led them to happy and long lives. This is the wisdom of the older generation passed on to the young generation by the way of telling stories.

5. Happiness and adaptability: The Indian society implies a personal comfort and ambition to that of the family. They are extremely risk-takers who are calculative. Money does not pose as the best source of happiness.

6. Religion and spirituality: Indians are very much concerned about their faith in religion and spiritualism. They feel that it is the high authority that makes people happy. In addition, human beings are not able to change something and all is pre-destined by the supreme power (God and Goddess).

Apart from that, it is said that hierarchy is more salient at India more as compared to Finland. Rajput (2021) directly associates India with a thick hierarchical system with increased power distance than Finland (p. 41). This is applicable since norms of hierarchy may undermine upward voice which may restrain initial discussion of the workload limits or the work-life conflict in PMS cycles.

Lastly, the norms of communication and expression are different: Rajput (2021) describes the Indian culture as reactive and extroverted as the Finnish culture is reserved (p. 40). These differences may influence the perception of managerial support, the quality of an appraisal meeting, and the feedback, where it is seen as constructive or hostile in performance review interactions.

2.6.6 Typical PMS approaches and WLB Expectations in India

Studies carried out in multinational service companies in India indicate that the performance management system (PMS) can be described as having a high-performance focus and continual reform. The article by Tripathi et al. (2021) in a special issue of a Human Resource Management journal devoted to Indian IT multinationals says that companies assert to have discarded the traditional PMS characteristics of the bell-curve distribution and are switching to revitalised systems (p. 1). Their production pinpoints a change to constant feedback procedures and the implementation of computer technologies that support regular performance interaction (Tripathi et al., 2021, p 6).

However, at the same time, there are other service sectors, especially platform-based services, that show the integration of performance management into the algorithm system. This report on India Employment 2024 notes that the ratings provided by algorithmic management can lead to the creation of penalties or reduced incentives, thus limiting workers' autonomy and flexibility and increasing work intensity (Institute for Human Development & International Labour Organisation, 2024, p.99). The report also observes that the lack of regulatory control on the sphere of working hours and conditions may push platform workers to increase their hours, with a negative impact on health and work-life balance. It quotes the fact of extremely high weekly hours by ride-hailing and delivery service drivers, with estimates as high as astronomically high weekly hours in some countries like India.

In terms of formal working-time expectations, the given report states that the Occupational Safety, Health and Working Conditions Code (2020) in India prescribes the standard working day of eight and a standard workweek of six days (Institute for Human Development & International Labour Organisation, 2024, p 19). However, the experience of the platform/gig industry indicates that real working hours can very well be quite different from these normative standards, especially with performance-reward incentive pressures.

Dimension	Finland (anticipated characteristics)	India (anticipated characteristics)
Individualism / collectivism	More individualistic	More collectivistic
Power distance / hierarchy	Lower hierarchy; managers approachable	Higher hierarchy; power distance salient
Communication context	Lower-context than India (but nuanced)	Higher-context patterns reported

Dimension	Finland (anticipated characteristics)	India (anticipated characteristics)
Working-time/WLB regime	Shorter hours + more working-time control; working-time control supports WLB	Formal norms exist, but some service segments show very long hours
PMS patterns in services	Likely supports open dialogue; WLB-supportive scheduling interventions exist	IT MNE PMS moving to continuous feedback; platform work uses ratings/algorithmic control

Figure 4. Difference between Finland and India according to dimensions

2.7 Theoretical framework

The theoretical framework for this study integrates Edward T. Hall's Cultural Iceberg and Context models with Geert Hofstede's Cultural Dimensions theory. Navigating the intersection of Performance Management Systems (PMS) and Work-Life Balance (WLB) across multinational corporations (MNCs) requires an understanding of both the visible organizational structures and the invisible cultural expectations that shape them. Relying on a single cultural theory would be insufficient for a study exploring two distinct national contexts (Finland and India) through the deeply personal lenses of individual employees. By utilizing a dual-theory approach, this research can simultaneously analyze how performance is communicated and why specific boundaries between work and personal life are drawn or blurred.

Both theories were chosen for their complementary strengths in analyzing workplace phenomena. Hall's framework is highly specialized in uncovering the nuances of interpersonal communication and time orientation, which are critical when examining how feedback is delivered within a PMS and how working hours are perceived. Conversely, Hofstede's dimensions—specifically Individualism versus Collectivism—provide a macro-level understanding of societal values that dictate an employee's perceived obligation to their employer versus their personal well-being. Together, these frameworks

create a robust lens for interpreting the rich, nuanced data generated from a small-sample phenomenological study, allowing for the contextualization of generational and cultural deviations within the interviews.

Edward T. Hall's cultural framework, primarily introduced in *Beyond Culture* (Hall, 1976), posits that cultures differ significantly in how much context is required to communicate effectively. In Low-Context cultures, such as Finland, communication is expected to be explicit, direct, and transparent (Hall, 1976, p. 91). In such environments, the literal meaning of words carries the weight of the message. In contrast, High-Context cultures, such as India, rely heavily on implicit communication, non-verbal cues, and the underlying relationship between the speaker and the listener. The message is deeply embedded in the social context, and directness can sometimes be perceived as abrasive or culturally inappropriate.

This theory has direct relevance to the communication dynamics embedded within Performance Management Systems. A PMS relies heavily on goal-setting, feedback loops, and performance appraisals. In a Low-Context Finnish setting, an employee expects clear, objective, and direct feedback regarding their Key Performance Indicators (KPIs). Conversely, in a High-Context Indian setting, PMS feedback may be delivered more indirectly to preserve social harmony and "face" (Hall, 1976, p. 113). Understanding these communication paradigms is crucial for identifying whether an employee's stress or dissatisfaction stems from the actual performance demands or from a cultural mismatch in how those demands are communicated and evaluated.

Geert Hofstede's dimensional paradigm, developed from extensive IBM employee surveys, remains one of the most widely cited frameworks for cross-cultural organizational research. The dimension of Individualism versus Collectivism (IDV) specifically measures the degree of interdependence a society maintains among its members (Hofstede, 2001, p. 225). Finland is characterized as a highly individualistic society, where the social frame-

work is loose, and individuals are expected to take care of themselves and their immediate families. In contrast, India leans heavily toward collectivism, characterized by a tight social framework where individuals integrate into strong, cohesive in-groups that offer protection in exchange for unquestioning loyalty (Hofstede, 2001, p. 227).

This dimension fundamentally shapes both PMS design and expectations surrounding WLB. In individualistic cultures, PMS is often viewed as a tool for personal career advancement and individual merit; similarly, WLB is guarded as a fundamental right to personal time and well-being, often protected by structural boundaries like the "right to disconnect." In collectivistic Indian workplace cultures, loyalty to the group or the MNC often supersedes individual boundaries, leading to a culture where working late is seen as a sign of dedication and commitment to the collective team effort. Consequently, the cultural pressure to sacrifice WLB for organizational performance is closely tied to this collectivist obligation.

Hall and Hofstede's frameworks, when integrated, provide a comprehensive analytical tool that addresses both the structural and communicative elements of the workplace. While Hofstede's Individualism versus Collectivism explains the motivation behind employee behaviors—such as an Indian employee sacrificing personal time out of collective loyalty or a Finnish employee enforcing boundaries for personal well-being—Hall's High and Low Context theory explains the execution of these dynamics. Hofstede frames the overarching societal values, whereas Hall provides the vocabulary to understand the localized, day-to-day interactions between managers and subordinates during performance evaluations.

By using these theories as a unified lens, the analysis can effectively map out the thematic intersections of WLB and PMS. For example, the stress an individual experiences might be identified not simply as "overwork," but as a clash between an individualistic desire for personal time (Hofstede) and the high-context, unspoken expectation from management to remain online after hours (Hall). This dual lens is particularly valuable

when moderating for variables like age, allowing the researcher to identify if younger Indian participants are shifting toward individualistic, low-context expectations compared to their older, more traditional counterparts.

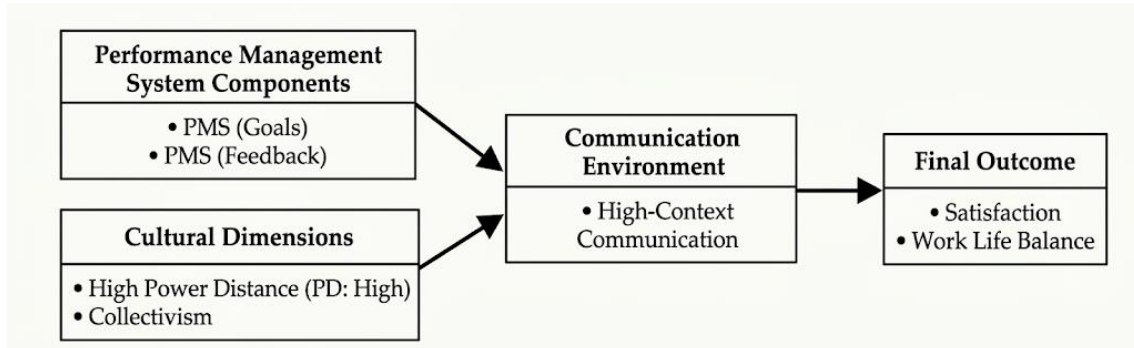


Figure 5. Link between PMS and Work life balance

3 Research methodology

The methodological architecture of an empirical study forms the blueprint or a framework for data collection, interpretation and validation in order to answer the research questions of a study. In this chapter, the empirical study of the current research is explained by delineating the methodologies used to investigate the interplay between performance management systems

Starting with the broadest element of the methodological architecture, the chapter sets out the research philosophy underpinning the research. Following on from that, the approach is outlined. Within the approach, the design is described, followed by the specific strategy selected for the study. The choice of a case study approach as the strategy is then explained, and this is followed by an outline of the data collection methods, sample and the framework used for the analysis of qualitative data. The chapter ends with an assessment of the study's empirical rigour, utilising criteria that are more typical of qualitative, interpretivist-based research, rather than those traditionally associated with the positivist research paradigm. As with the earlier chapters, the study's methods are set out in a structured fashion so as to ensure that the research is transparent, the procedures replicable, and the underlying structure of the study is evident.

3.1 Research philosophy

The last step in the research process is to state the research philosophy, such as ontological and epistemological beliefs that underlie the research (Saunders et al., 2019:132). Research philosophy is not only a theoretical but a perception of the "real" world and what is deemed legitimate codified knowledge in that real world.

The word Ontology is defined as the "science or study of being", it has relationship with nature of reality (Saunders et al., 2019, p.134). The ontological approaches have a link to a continuous realism/Objectivism and relativism/Subjectivism, in business and management scholarship. A realist ontology assumes that there is a real, empirical world, which is independent of human consciousness or social actors (Gray, 2017.p. 16). There is, however, a different view of ontology, that of a relativist or subjectivist which suggests that there are several culturally and socially constructed realities (Gray, 2017,p.20). An objectivist ontology is not sufficient for this investigation as they are dealing with abstract, highly contextual concepts such as work-life boundaries (as they are perceived), the fairness of performance evaluation and the dynamics of cross-cultural communications. The concept of "work-life balance" and "performance pressure" cannot be exacted, measured or quantified; it is continually negotiated and defined as part of workers' cultural and organisational environments. Hence, this study adopts a relativist ontological approach and it will be assumed that reality is a construction during the process of social relations between the employees of multinational companies.

In the light of these pressures research programmes can become adaptive and geared towards the needs and techniques with the theoretical assumptions, which relate to basic ontology, epistemology and human nature, relegated to a more peripheral role, and eventually undermined by the requirement of empiricism (Burrell, G., & Morgan, G., 2016, p.105-106). In the social sciences, there are five epistemological traditions: positivism, critical realism, postmodernism, pragmatism, and interpretivism. Based on the positivism with objectivist ontology, enquiry has to be based on empirical, scientific and universal laws, with quantitative data can be used (Chia 2002 as cited by Grey, 2017,

p.17). However, human and social sciences often have values, beliefs and nuances that are difficult to quantify.

Hence this research is taking epistemological paradigm of Interpretivism. Interpretivism is tightly coupled with the philosophical stance of idealism and social constructivism that denies that there is any meaning in the world without human consciousness(Gray, D. E.,2017,p.20). The interpretive perspective recognizes that workplace contexts are culturally and subjectively negotiated by social actors like employees and managers in multinational companies from historically and culturally bound contexts. For instance, the epistemological significance of working late is far from identical within Finland and within India; it can be considered a sign of inefficiency or a sign of the lack of managing workload in the first case, and a sign of dedication and loyalty in the latter. The Interpretivist philosophy allows multiple interpretations to be extracted, and a qualitative method can be used to understand the intricate, unpredictable and inherently subjective nature of human behaviour in the cross-border business environment.

The research adopts an interpretivist epistemology and a relativist ontology, that sees the role of the primary investigator as being part of the meaning-making process, where the meaning of qualitative data is closely connected with human interest and social differences.

3.2 Research approach

A choice of research approach establishes the theoretical and data connection in the investigative process. The business scholarship is traditionally based on deductive or inductive approach. The deductive approach, commonly linked with positivism, starts from a theory and hypothesis, and it is used to test the theory and/or the hypothesis against the empirical data, in a process that could validate or invalidate the original propositions (Bryman, A., & Bell, E.,2015, p.31). In contrast, inductive reasoning starts with empirical data and progresses to the development of new theories, frequently used in purely exploratory, grounded theory research.

For this investigation, the intriguing figures are related to the counterintuitive results of worldwide implementation of standardized performance management systems. Theoretically, a standardized system, put in place by a multinational company, should be capable of delivering a consistent set of operational results with identical stress loading. However, the effects that the same system has on employee wellbeing are very different across different cultural topographies as observed in practice. The abductive approach allows for movement between the rigorously and neatly organized literature of potentially messy data that emerge from real-world empirical field studies.

The study is an abductive study that has the existing theories as a conceptual lens, instead of a stifling set of hypotheses to be tested. The abductive method, having found unexpected behaviours in the qualitative data (Indian employees in high power-distance situations may take impossible deadlines, while the Finns use the flat hierarchy to object to unrealistic deadlines, for example) brings the literature back in, to clarify the theory. The non-linear and iterative flow of empirical data and literature adds more depth to analytical aspects of the study, thereby helping to provide a fine-grained understanding of the interaction between the practices of global management and the local cultural norm.

3.3 Research design

The research design is basically the logistics and operation plan that shows the way the study will provide answers to the central questions. Considering the philosophy and approach of interpretivist in the previous paragraphs and the abductive approach, a qualitative research design was used as the most suitable approach for the research. Within the literature on qualitative methods there are frequent nuances and a lack of clarity between the terms theory, the theoretical frameworks, the theory of method and conceptual frameworks. The terms theory, the theoretical frameworks, the theory of method and conceptual frameworks have overlapping and ambiguous meanings in the literature on qualitative methods and are either harmed or aided by widespread

nuanced differences. In general a theory is a large-scale idea which explains a high number of ideas (collins & stockton, 2018, p.2). Given that the influence of organizational evaluation on work-life boundaries is an experiential and psychological one, there is a need for flexibility in design to investigate the intricate human interplay involved in organizational behaviors, which is best addressed by a qualitative design.

An exploratory cross-sectional study design is used to accomplish the study. A cross sectional approach to time horizon means using a single point in time to study a phenomenon, whereas a longitudinal approach would collect data over a long period of time (Saunders et al.,2019, p.144-145). A cross sectional design is quite appropriate, since the goal is to obtain a current indication of the perceptions of employees working in contemporary multinational corporations of their performance assessments and temporal boundaries post-globalization.

In addition, the design process is an exploratory one, which is essential. Exploratory research can be helpful when trying to develop a more in-depth understanding of an issue in its natural, real-life context. Although literature of HRM is extensive, the combination of algorithmic or standardised assessment measures and intercultural communication conflicts in operational communication in Finnish-Indian contexts is under-researched. The qualitative exploratory approach enables the investigation to be flexible, based on the themes that arise during the data collection process, thus providing organic follow-up inquiries to the research when the participants bring in complex variables such as the psychological weight of dealing with misaligned communication in a high context environment, and the pressure of constantly crossing borders in virtual collaborations.

3.4 Data collection method

Appropriate Data collection methods are needed to successfully penetrate the psychological and organizational. The basic data used in this study was obtained in semi-

structured interview, which was based on the interpretivist approach and the qualitative design. Semi-structured interviews are best used in exploratory studies with a framework of questions of themes that the interviewer will keep in mind but be ready to accommodate the researcher/survey taker to allow for new, unplanned ideas from the respondents.

The data collection was conducted by using digital teleconferencing platforms, which was found to be necessary because of the geographical spread out of the respondents across India and Finland, and also a methodological advantage as the participants could engage in the environment that they felt comfortable and safe in. All interviews were conducted in English – the language of international business and so giving a common language for data capture.

The creation of the interview guide was thoroughly based on the study theory. The structure of the interviews consisted of chronological phases which would provide maximum comfort for respondent and data depth. The first stage was an ice breaker to elicit general background information about the respondent's background, role in the company, length of service and the day-to-day organisation of the company. The purpose of this step was to develop rapport and neutrality.

The guiding focus of the interview guide moved from introductory to thematic modules, the latter being focused on the following:

PMM: How often were reviews conducted, was there a process for goal setting, and did managers know about the work done in the background or just the end results?

Workload and Temporal Boundaries: How expectations of working overtime, being "on call" after work or unable to meet impossible deadlines are negotiated or expressed in a situation.

Cross-Cultural Communication: Exploring situations where there is conflict in communication, misunderstandings and conveying important feedback in different teams.

Future Aspirations: How the student would change one aspect of work evaluation to decrease stress if he/she could make any changes.

The length of the interviews ranged from about 12 minutes to one of over 34 minutes depending on the extent of the interviewee's experiences and their willingness to provide details on the challenges of structural organization. All sessions were audio recorded and subsequently manually transcribed verbatim with the aid of an automated transcription program that was also reviewed manually to correct errors, to note non-verbal cues (e.g. pause, hesitation), and to achieve absolute fidelity of the qualitative data corpus.

3.6 Sample

A good qualitative study is not based on the statistical representativeness of a large sample, but on the informativeness of a carefully selected sample of the participants. Thus, for this study, a non-probability sampling technique was used and that is a combination of purposive and snowball sampling.

Purposive sampling was used to select those who had certain attributes relevant to the research: working in multinational service firms, being subjected to formal evaluation systems and working in teams that span the Indian and Finnish corporate world. In addition, a snowball sampling strategy was added to increase the number of participants. After achieving a good sample of initial key informants, recommendations from these informants for other professionals within their networks who met the strict inclusion criteria enabled a penetration of closed corporate networks to gather a high quality sample of professionals.

The final sample included eight key participants in a representative sample of roles, organizational levels and geographic locations across the technology, consulting, architecture and e-commerce industries. This diversity is especially important to avoid

finding only the locals' experience. It is generally accepted that in qualitative interpretivist studies, 8-10 deep and in-depth interviews with domain experts are enough to achieve the point at which no new overarching themes emerge from further interviews, known as 'theoretical saturation'.

Participant Pseudonym	Geographic Base	Origin / Nationality	Industry Sector	Professional Role	Est. Interview Duration
FIN 1	Finland	India	Engineering & Construction	Project Engineer	11m 58s
FIN 2	Finland	India	Architecture	BIM Coordinator	34m 14s
FIN 3	Finland	India	Telecommunications	5G Cloud Test Engineer	15m 12s
IND 1	India	India	E-commerce	Sr. Business Dev. Executive	24m 07s
IND 2	India	India	Corporate Consulting	Trainee / Analyst	30m 16s

IND 3	India	India	IT & Cloud Services	Cloud Support Engineer	14m 17s
FIN 4	Finland	India	Industrial Design	Product Designer	27m 49s
IND 4	India	India	Financial IT & Banking	System Eng. / Backend Dev.	12m 05s

Table 1: General demographic and professional profile of the interview sample.

It is deliberately cross-culturally adapted and represents the cross-cultural adaptations in its sample design of composition. The participants' working in Finland is very reflexive, and can be compared with the system of equality/respect to boundaries and hierarchical/high pressure system. In this context, the Indian participants provide a contrasting perspective to the other groups by giving the first-hand insights into the high demands imposed by the multinationals that are in line with western norms but implemented domestically in India with its high power distance. The participants from India then react to the other groups offering raw data on the high expectations of the Multinational companies, which are western orientated, but applied in a high power distance culture of India.

3.7 Data analysis

There are significant shifts that need to be made between the unstructured transcript of an interview and meaningful academic synthesis and a systematical and rigorous analytical framework must be established. The Reflexive Thematic Analysis (RTM) of

Braun and Clarke (2006) was used as a method of analyzing the qualitative data that was gathered. The highly accessible, theory open and systematic nature of Reflexive Thematic Analysis for identifying, analysing and reporting patterns of a dataset makes it one of the most popular qualitative data analytic techniques in the social sciences (Braun, V., Clarke, V., 2006 p.83).

These two, however, argue as do Brooks and King (2018), that it is not the same as the "misguided approach" they call proceduralism – the attempt to restrict the research process to mechanical steps. (p.22). The themes are not simply revealed or concealed within the data where they are waiting to be discovered by the unaffiliated reader, but they are constructed as the reader dives right into the text and interprets it through the lens of the theories she employs as well as the overall inquiry (Braun, V., & Clarke, V., 2021, p.3). Reflexive thematic analysis is very much an "interpretivist" method as it focuses on “pure” qualitative and “highly interpretive” approaches and is less focused on counts of categories and codebooks to ensure interrater reliability.

The interview data was analysed using the five iterative stages:

1. **Immersion in the data**-The process of analysis started with a thorough familiarity with the data. This included interviews, manual correction of the automatic transcriptions, and reading through the entire range of text several times. In this stage, initial analysis of responses for tone, hesitation and implicit cultural context were recorded and reflexive notes made.
2. **Identifying Initial Codes** – These were formed by moving through the data line by line in a systematic way, and finding specific pieces of text directly relevant to the research questions. Conceptual labels were given to these segments initially. For instance, a text segment in which participants mentioned the fear of not meeting a deadline was coded as Hierarchical Pressure and a text segment describing the Finnish norm of logging off at 5:00 PM was coded as Strict Temporal Boundaries.

3. **Reviewing themes**-Once all the data were coded, the codes were grouped into larger patterns of meaning identified as Initial Themes. Codes from urgent calls, misinterpreted emails, and indirect feedback were then summed up to create themes candidates for the study, which were related to Cross-Cultural Communication Friction. Themes were examined to identify the candidate themes in relation to both the coded extracts and the total data sets for accuracy with the participants' lived realities. Some themes were subsumed into each other, and some were broken up to detect unique aspects of each, such as Performance Metric Frustration from Workload Distribution Stress.
4. **Development of Naming and Definition of Themes**- There was a detailed analysis of each theme that was finalized to find the essence of the theme and the specific narration that it added to the overall research question. Themes were clearly and descriptively named that reflects the academic and practical significance.
5. **Making the Report**: The last stage was to create the Report and integrate the thematic findings into a coherent and informative narrative, with rich, verbatim evidence from the participants. The analytical narrative makes a theoretical interpretation of the content of the talk, trying to explain why it was said, and connecting the empirical data with already known cultural dimensions and organizational theories.

3.8 Reliability and validity

Within the paradigm of positivist, quantitative research, a study's quality is always determined by its reliability (consistency and repeatability of measurement) and validity (accuracy of the measurement and how well it reflects true reality). It is epistemologically misguided, however, to try to impose the same kinds of metrics on qualitative, interpretivist research, since qualitative research does not aim to find general laws and does not use the same kind of mathematical tools. Therefore, qualitative scholars acknowledge that other criteria are needed to assess the rigour of non-numerical research.

In order to show the trustworthiness and excellence of the qualitative research process, this study will follow the concept of Trustworthiness as proposed by Lincoln and Guba (1985). Their primary research focused on those metrics that were relevant to particular contexts rather than quantitative metrics and their primary research also brought the subjective nature of qualitative inquiry to the fore (Lincoln, Y. S., & Guba, E. G., 1985, p.883). Using methodology with the four main criteria: credibility, transferability, dependability and confirmability. Table 2 shows the mapping of each criterion to the traditional quantitative concepts, and how they are accomplished in this study.

Trustworthiness Criterion (Qualitative)	Traditional Equivalent (Quantitative)	Methodological Application in this Study
Credibility	Internal Validity	Prolonged engagement with data; reflexive journaling to check personal biases; iterative questioning during interviews.
Transferability	External Validity / Generalizability	Cultural dimensions, organizational contexts, and participant demographics to allow contextual comparison.
Dependability	Reliability	Maintenance of a transparent audit trail documenting procedural decisions, coding evolutions, and thematic constructions.

Confirmability	Objectivity	Explicit linkage between raw transcript data and final thematic conclusions; transparent acknowledgment of interpretivist subjectivity.
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Table 2: Alignment of Trustworthiness Criteria with Methodological Applications.

Credibility assesses how well the "truth" of the findings as experienced by the participants are represented. To build credibility, methods like extended interaction with the interview data and repeated questioning in the interviews were used to gain an understanding of the data. In addition, reflexivity was kept in check to prevent any personal bias in the interpretation of the answers given by the respondents towards Indian or Finnish work culture.

Transferability is concerned with the issue of whether the results are logically transferable to other comparable settings or groups. The aim of this study is to make the insights as transferable as possible, for which purpose thick description is employed: providing detailed and exhaustive descriptions of the organisational context of the role of the respondents and of the exact form of the organisation's performance management systems involved. This rich tapestry of context has the potential to allow future scholars and readers to make informed decisions about the transferability of these findings to other multinational corporations that are located in other parts of the world. The concept of dependability deals with consistency of data across time, and recognises that in social research, conditions are fluid and change over time. A careful audit trail was maintained for dependability. This trail records all decisions around the methods used during this project. All the research steps were made clear and each step was logically connected, so that external auditors could replay the exact steps taken to come to the conclusions.

Confirmability means that the findings, interpretations and recommendations are based on the data and on the stories told by the participants, and not on a person's imagination

or his or her own biases. The human observer is the key instrument in data analysis in interpretivist research, and neutrality is a prerogative that is not attainable. Thus, confirmability is achieved by the ability to validate the internal consistency of the data, and to trace back from the interview transcripts to the codes, themes and final theories. The following are the results of the study:

Through the qualitative interviews, the empirical results show a very complex and multi-layered interaction between the standardized corporate assessment criteria, cultural communication norms and employee well-being. The results are organised around thematic sections, which span the entire journey of the employee experience ranging from the overall sense of how performance is managed to the day-to-day experience of workload distribution, cultural incompatibility, and employee hopes for improved organisational change.

4 Results of the study

The qualitative data collected from the interviews show a multi-layered and complex relationship between the standardised corporate assessment metrics, cultural communication norms and employees' wellbeing. The results are organised around a 'thematic framework' that mirrors the overall perception of the performance management system, through to the more granular aspects, such as workload, cross-cultural differences and career plans for change within the organisation.

Perceptions of Performance Management Systems (PAMS) are the perceptions that employees have of the performance management system in place.

One of the main research questions was to find out employees' attitude on effectiveness and equity of their formal evaluation systems. The data reveals a huge difference between assessments focusing on process rather than output-based growth and output-based assessments.

In the Finnish organizational environment, the appraisal is often viewed as an ongoing conversation, and not as a strict audit every year. Participant FIN 1, carrying out his

project as a project engineer in Finland, explained that formal reviews are done twice a year and milestone reviews are done in the middle of the year. Most importantly, it is assigned the term "tailor-made" and its focus is all about "internal growth. Instead of just focusing on a specific numerical goal, the focus is on what the employee is accomplishing and on advancing the employee, including finding new software to learn or conferences to attend. FIN 2, BIM coordinator in Finland, confirmed this opinion, stating that managers are very much involved in the day to day work and ask about how things are going with an employee, and any issues on a project as opposed to just the results.

On the other hand, those who worked in a business where metrics were a primary concern in IT or consulting, especially in the Indian environment, said that they were over-prefocused with end-results. IND 4, a backend developer at a global banking client, said that, "in a technical role, results are definitely the most important. If the code doesn't deploy or the system is not as efficient, that's what is noticed. IND 4 said that although their manager tries to understand the hard work that goes into doing such integrations with legacy systems, it all depends on the actual deployment. IND 3, an SAP cloud support engineer, agreed, calling the evaluation process a "mix," but saying that "mostly the focus is on results.

The two extremes illustrate a significant conflict in multinationals that serve customers through service operations: a conflict between standardized corporate measures (such as those that focus on quantifiable results) and the more nuanced nature of knowledge services (which involve assessing elements of the service by its qualitative aspects).

4.2 Communication styles across cultures

Based on Hall's theory of high and low context cultures, there is friction created by the way people communicate in two very different cultures. Finland is considered a low context culture in which people primarily communicate using denotative, explicit and direct means. India is considered to be a high context culture where the meaning is not overtly stated and instead depends largely on environmental cues and reference to hierarchy.

Industrial designer FIN 4, who works in Europe, expressed deep concern about the direct communication approach preferred by Finns especially when giving criticism. His position is that if there is an employee who has made a mistake, "the more direct you are the less complicated it will be because if you go around in circles it will just create more complications in relation to the actual message you want to send..... the circle you create by going around in circles will eventually pop". The Finnish sense of efficiency and transparency is consistent with this preference for directness. He indicated that this is not the case in India because a superior often "goes around in circles" instead of directly addressing the issue and is also not efficient when it comes to dealing with the issue to get it resolved as quickly as possible.

IND 2 story as an intern at BCG in India illustrates the dangers of high-context, implicit communication. In this particular case, Sneharga was involved in a serious miscommunication between his Ukrainian manager and himself when Sneharga asked if his manager could delay a given report. His manager responded with an ambiguous "okay." From Sneharga's perspective, this "okay" meant he had permission to discontinue working on the report, whereas his manager actually meant to convey an interpretation of "okay, please continue with preparing the report." This type of miscommunication is characterized by unspoken implicit expectations, which caused both a delay of the project and a great amount of stress to Sneharga.

Teams have addressed this type of cross-cultural communication misalignment by developing explicit operational protocols. IND 4 described how they have implemented "active confirmation" in order to reduce the cultural tendency for "silence being perceived as agreement." This process requires all parties involved from all levels of hierarchy to provide must verbally confirm that they agree to something before it can be considered final. This methodology intentionally implements a low context communication structure to a high context culture, which significantly decreases the number of errors associated with this form of communication.

4.3 Goal Setting and results vs. process orientation

The frustration felt by employees when performance management systems do not adequately capture the "invisible" labor necessary for organizations to remain stable was also identified as a key theme throughout the data. This frustration tends to be particularly exacerbated in technical and engineering positions where problem-solving occurs in a non-linear fashion.

A notable example of the impact of this frustration was shared by FIN 3, a 5G Cloud Test Engineer from Finland. FIN 3 commented on how a team can spend three grueling days trying to repair a very complicated cloud container or embedded device environment; this significant achievement would be reflected as a considerable success for stability on your company's books. However, according to FIN 3, the team's relatively intense effort to complete this task would show up on the standardised weekly report as simply "zero test cases passed". The performance evaluation system as designed provides no recognition to the rigorous, process-based work that was completed to achieve this very successful outcome (test case completion) - it only measures success at the final step of test case completion and does not take into consideration the numerous foundational steps that were taken to accomplish this task.

Likewise, IND 1 a Senior Business Development Executive in India, noted that only cargo-based or rigid goals of ascertaining performance will hinder productivity by creating an impediment against those employees who only accomplish their jobs in three to four hours yet must remain at their locations for the complete eight hour time frame simply to meet the company's average optics. Unfortunately, having a performance management system that doesn't include process efficiency—as well as rewarding presence rather than results of quality work—will create large-scale disengagement within the organization.

4.4 Work-Life balance and temporal boundaries

The impact of Segment Theory—whereby work and personal life are treated conjoinedly or as separate but distinctly separate and defined spaces—differs significantly across the continuum of the Finnish and Indian environments (within an organizational structure). Time is the most important of the successful moderating factors behind how one views work-life dynamic.

Culturally and organizationally, the Timelines in Finland are very strict. As per Aditya Bharati, a lot of companies have highly successfully flexible time systems in the workplace where employees only have to be present between the core hours of 10:00 AM and 3:00 PM, and the employees can manage their own time of work outside of those hours as they see fit. In addition, the way work and life are physically separated was also highlighted by Aditya, "So you will have a different computer for work. You will have a separate phone for work. So at the end of the day, when you turn your computer off and put your phone away, then you won't get disturbed." The strong support of respect for personal time in Finland was also highlighted FIN 3, with employees being able to disconnect and focus on their personal hobbies without worrying about people trying to contact them for work after hours.

On the other hand, the Indian corporate culture has very strong permeable boundaries. Sneharg Bala described the extreme expectations placed on him during a consulting internship. "I would say that I worked up to midnight, or even later than that... there has been days where I have not slept all night and have had to go into the office the next day." Although the company did have the ability to establish flexible login times, the expectations from the employees would not allow them to establish flexible login times as the employees were obliged to meet very high expectations.

IND 1 comments provided additional insight into Indian culture and its expectation for workers to be continuously available. He noted that many times it will be the employee who forces the established boundaries to be broken. "In India, even the employees themselves would like to work additional hours to impress those in higher levels of the

organization," IND 1 said. He continued to compare his use of time during the workday to that in Japan, where the cultural expectation is to adhere strictly to the hours set forth by the employer. In India this internal desire to perform additional hours corrupts the creation of a proper work/life balance as it encourages employees to sacrifice their own personal boundaries to be rated favourably against the performance appraisal criteria.

4.5 Managing workloads and impossible deadlines

In international business, the management of workload and the extent to which lower-level employees are willing to tolerate unequal distributions of power are two of the most significant points of stress. Power distance is described as the degree to which subordinates accept that unequal distributions of power exist between themselves and their supervisor or manager (Hofstede, 2011, p. 9). In high power distance cultures (e.g. India), it is often a cultural taboo to dispute or challenge the orders of a superior.

FIN 3, an Indian expatriate working in Finland, described how he feels when confronted with an impossible deadline due to his cultural conditioning: "As a foreigner working in Finland, I come from an Indian culture where it is not considered acceptable to say no to any work, as doing so would be viewed as quite harsh toward the individual requesting the work... If a Finnish individual were presented with the same situation, he/she would likely be much more frank and honest and would feel more comfortable saying no." In essence, Indian employees' cultural conditioning places them at a great disadvantage regarding their ability to negotiate work timelines and/or manage their workloads. As a result, they tend to absorb the pressure rather than negotiate the timeline for the completion of the tasks assigned to them.

IND 2's experiences demonstrate the power difference experienced by subordinates in high power distance situations. Snehargha had so much work that they didn't sleep due to the stress they felt, but did not accept a chance to lessen their workload. Snehargha felt that by being "a fresher," they were expected to do their job and deal with the pressure at the beginning of their career.

Conversely, the Finnish culture, which values equality among all employees, actively works to alleviate stress from employees' workloads by redistributing work throughout the organization whenever someone has an excess of tasks to perform. FIN 1 stated that "the manager must take responsibility to look into the issue when one individual is overworked...the manager must redistribute work." Staying late to work is not considered a sign of hard work or dedication by the Finnish; rather staying late is viewed as a problem with management or the distribution of tasks from the manager to various employees. This safety net allows employees working in low power distance to maintain their work/life balance without fear of retribution from management or coworkers.

4.6 Future expectations for performance evaluation

In order to gather aspirational data around organizational change, participants were invited to discuss the one thing that would improve their quality of life by changing how their work products were evaluated. This led to a unified desire to shift emphasis from rigid, quantitative measures of success towards qualitative, impact-based evaluations. IND 4 expressed the overall desire of the technical team as follows: "I want to shift from measuring how many hours you spend at work to measuring what you produce. Rather than measuring by a nine-to-five presence in the office, or by how many tickets you have closed, the measurements would prioritize how stable and how elegant the systems we have built are. FIN 3 completely supported this wish, wanting to "change the current evaluation metrics towards being... process-oriented as opposed to only output-oriented," specifically identifying a need to measure the value of "hidden foundational work."

Through his approaches, IND 1 attempted to eliminate the show of working from home; hence, he advocated for the need for a system to reward efficiency instead of endurance. For example, if an employee were to finish an eight-hour task in three hours, the system should reward that employee for completing the task in less time rather than punish the

employee for completing the task in less time by giving the employee additional immediate work; thus, the employee would not be allowed to log off.

From an all-inclusive team dynamic view, FIN 4 suggested that we need to create a different workplace environment that will provide for an employee's emotional intelligence and team cohesion. By designing time for peers to interact outside of regularly scheduled operational duties (working together, working with an understanding of some else's feelings) would help individuals "to work together cohesively, to work with an understanding of another person's feelings, and to not put pressure on someone when they are at their lowest point."

5 Conclusions

Combining empirical data with established sociological frameworks adds tremendous clarity to the interaction of Performance Management Systems, Culture, and Employee Well-being within Multinational Service Organisation (MSO). Findings from this study further add to the theoretical understanding of the nature of international business and serve as a basis for practical application of Human Resource Management in Globally Distributed Teams (GDTs).

5.1 Theoretical contributions

This research advances understanding of Hofstede's culture dimensions theory and Hall's context communication theory by empirically illustrating the ways macro level culture constructs contextually moderate micro level organization stress.

It has been confirmed that there is no culturally neutral Performance Management System, and that in a low power distance, highly individualistic culture like Finland, the Performance Management System is used as a collaborative framework. Employees use their flattened hierarchy to define boundaries, to decline unattainable deadlines, and to

request equitable distribution of workloads, all of which result in high levels of work-life segmentation and lower stress on the system.

On the other hand, when using the same measurements for performance in a high-power-distance and collectivist culture (e.g. India) the willingness to defer to authority creates a hostile work environment. The inability to say 'no' to one's superiors gives objective goal-setting a powerful weapon to create a massive over-distribution of one's time at work. Furthermore, the high-context communication norms found in India exacerbate performance anxiety. Implicit expectations lead employees to work performatively long hours and engage in constant remote availability to display their loyalty and commitment.

Moreover, this study challenges the universality of output-based evaluative models. By demonstrating that through the use of output-based metrics (i.e., tickets finished or test cases completed), significant portions of the process-oriented labour necessary to maintain stability in the system is omitted, this research draws a theoretical connection from performance management literature to organisational psychology, demonstrating how the misalignment of metrics directly contributes to employee burnout and perceived inequity.

Multinational service organisations provide services across many cultures and geographic regions. Attempting to impose a rigid, uniform performance management structure will result in inefficiencies, and hinder retention and well-being of the workforce. The research conducted indicates many effective, actionable recommendations for global managers:

- 1. Decouple Evaluation from Performative Presence: Companies involved in service provision must develop measures of evaluation that no longer measure only hours worked or the physical presence of employees, but instead measure real impacts and efficiency. If an employee produces the operational results expected of them in less than the established time, they should not be penalised by being assigned additional**

duty (task) immediately, but rather rewarded through having greater additional freedom with respect to their available time (time autonomy).

2. **Implement Process-Oriented Metrics:** For technical, engineering, and architectural roles, performance appraisals must also include qualitative measures of the processes used to produce outputs. Accordingly, managers need to be trained to both identify and reward “hidden labour” (e.g., stabilising legacy systems, resolving critical environmental bugs, mentoring junior employees), even when those actions do not produce immediate results on dashboard-type views.
3. **Require Standardized & Explicit Communications Methods:** Multinational teams should implement standardized, explicit communication frameworks to bridge the communication gap between high-context and low-context cultures. Using active confirmation protocols will ensure that silence is never interpreted as agreement and will significantly reduce the incidence of costly miscommunications and avoid the stress associated with delays caused by miscommunication.
4. **Deploy Workload Protection Methods:** To protect employees from having to accept unreasonable timelines in high power distance cultures that may have culturally conditioned them to do so, multinational organizations must put systems in place to establish safeguards against these unreasonable timelines. The use of anonymous workload audits on a regular basis and a requirement that managers deallocate assigned tasks proactively will help to shift the responsibility for setting boundaries from vulnerable subordinates to organisations and therefore reduce the risk of employees experiencing stress.

5.2 Limitations and recommendations for further research

This academically driven investigation gives an initial look at how the performance management activities of two organizations operate within and across different cultures; however, there is potential for even broader investigations into the link between the use and measurement of performance and how this utilization can cause cross-cultural problems. Future research should utilize long-term data collection methods (e.g., longitudinal study) to measure the psychological impact of output based performance

measurements on employee burnout over time (multi-year) and how prolonged exposure to high power distance performance evaluation related stress affects an individual's career trajectory and physical health.

In addition, future research should expand upon the geographic and cultural regions, as the this research was only having indians participants working in Indian company and Finnish companies. So the future reseach should include participants from both India and Finland not only participant form a single nationality. Although the comparison of Finland and India provides a strong contrasting example for this research, there are numerous other unique cultural regions (e.g., Latin American and East Asian nations) that utilize operational teams to conduct business with North American organizations, that will help to verify the generalizability of the research findings. Lastly, utilizing a quantitative methodology (i.e., a widespread cross-cultural psychometric survey) would provide statistical support for qualitative conclusions drawn in this research as evidence to support culturally adaptive performance management systems for a globally integrated economy.

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Appendix

“the ability to motivate performance requires both employees and management to engage with performance management in a positive way (O’Kane et al., 2023,p.1580).”

“In a variety of ways we can therefore make the case that there has been a dramatic improvement in our knowledge of the workings of performance management reforms (Moynihan, 2013,p.499).”

“To enhance performance, the organizational culture and HR strategies must address and fulfill the needs of employees (McLeod,2007, p.13).”

“ A multinational service company (MNSC) provides services rather than goods. The service industry covers a wide area—education, hospitality, health, oil and gas, zoos, and so on. Global economic trends push some companies, including service companies, to go international and establish themselves by entering and operating their branch companies in new countries (Frantzen, 2025, p. 19).”

“It was only a matter of time for this effort to extend from development for current performance to development for performance in their next position, to development for long-term future performance (Silzer & Church, 2009,p.3)”

“Power Distance has been defined as the extent to which the less powerful members of organisations and institutions (like the family) accept and expect that power is distributed unequally (Hofstede, 2011, p.9)”

“ This represents inequality (more versus less), but defined from below, not from above. It suggests that a society's level of inequality is endorsed by the followers as much as by the leaders. Power and inequality, of course, are extremely fundamental facts of any society and anybody with some international experience will be aware that 'all societies are unequal, but some are more unequal than others' (Hofstede, 2011, p.9)”

"Uncertainty Avoidance is not the same as risk avoidance; it deals with a society's tolerance for ambiguity. It indicates to what extent a culture programs its members to feel either uncomfortable or comfortable in unstructured situations. Unstructured situations are novel, unknown, surprising, and different from usual. Uncertainty avoiding cultures try to minimize the possibility of such situations by strict behavioural codes, laws and rules, disapproval of deviant opinions, and a belief in absolute Truth; 'there can only be one Truth and we have it' (Hofstede, 2011, p.10)"

"Individualism on the one side versus its opposite, Collectivism, as a societal, not an individual characteristic, is the degree to which people in a society are integrated into groups. On the individualist side we find cultures in which the ties between individuals are loose: everyone is expected to look after him/herself and his/her immediate family. On the collectivist side we find cultures in which people from birth onwards are integrated into strong, cohesive in-groups, often extended families (with uncles, aunts and grandparents) that continue protecting them in exchange for unquestioning loyalty, and oppose other in groups (Hofstede, 2011, p.11)"

"Masculinity versus its opposite, Femininity, again as a societal, not as an individual characteristic, refers to the distribution of values between the genders which is another fundamental issue for any society, to which a range of solutions can be found (Hofstede, 2011, p.12)"

" Analysis of the IBM data revealed that women's values differ less among societies than do men's values. Further, if we restrict ourselves to men's values (which vary more from one country to another), we find that they contain a dimension from very assertive, competitive, and maximally different from women's values on the one side, to modest and nurturing and similar to women's values on the other. We have called the assertive pole "masculine" and the nurturing pole "feminine." n (Hofstede et al.,1998, p.12)"

“As all countries with a history of Confucianism scored near one pole which could be associated with hard work, the study’s first author Michael Harris Bond labeled the dimension Confucian Work Dynamism (Hofstede, 2011, p.12)”

“Because it had been identified in a study comparing students from 23 countries, most of whom had never heard of Confucius, I re-named it Long- Term versus Short-Term Orientation; the long-term pole corresponds to Bond’s Confucian Work Dynamism. Values found at this pole were perseverance, thrift, ordering relationships by status, and having a sense of shame; values at the opposite, short term pole were reciprocating social obligations, respect for tradition, protecting one's 'face', and personal steadiness and stability (Hofstede, 2011, p.12)”

“It was also based on recent World Values Survey items and is more or less complementary to Long-versus Short-Term Orientation; in fact it is weakly negatively correlated with it. It focuses on aspects not covered by the other five dimensions, but known from literature on “happiness research”. Indulgence stands for a society that allows relatively free gratification of basic and natural human desires related to enjoying life and having fun. Restraint stands for a society that controls gratification of needs and regulates it by means of strict social norms. Scores on this dimension are also available for 93 countries and regions. Indulgence tends to prevail in South and North America, in Western Europe and in parts of Sub-Sahara Africa. Restraint prevails in Eastern Europe, in Asia and in the Muslim world. Mediterranean Europe takes a middle position on this dimension (Hofstede, 2011, p.15-16)”

“The collectivist societies from birth onwards are integrated powerful, no group cooperation, loyalty and continued protection. While only a limited number of them are living very close to the other extreme that is individualism. In these societies individualistic values are supreme and the individual is one who has full capacity and ability to control his destiny. Individualism consists in a society where the connections

between individuals are missing and where everyone does not expect to see beyond his own or his family. (Härtel, C. E., & Liu, X. Y., 2012, p.342)''

''The displacement of collectivism is reflected in the business world with the way how the businesses were born and developed. They were the product of individual initiative and not the state. Free enterprise, the rise of self-management strengthens the value of independence and ambition. As recently, to put emphasis on collective decision making has undergone a shift in the other direction, individual decision making (Härtel, C. E., & Liu, X. Y., 2012, p.343) ''

''Lack of stability in employment and increase of turnover shows that we are moving away from a collectivist tendency (Härtel, C. E., & Liu, X. Y., 2012, p.343)''

''Individual-group relationship has a lower level of emotional withdrawal, less the collective action and the multiple assistance to the individual. Employees are emotionally independent from the organisation (Härtel, C. E., & Liu, X. Y., 2012, p.343)''

''Some of them aimed to go away from the trend to hire relatives and to support the family reputation, considering the family relationships at work as undesirable (Härtel, C. E., & Liu, X. Y., 2012, p.343)''

''the work environment the individualistic tend dominate that collectivist. Moral and emotional involvement in the group are replaced with more formal links. Individuals protects their interests rather than those of the organization. Has changed the attitude towards work, obligation, dependence and motivation. All these develop the values of self-confidence, courage, ambition, independence, competition, selfishness. Other reports are placed between "ego" and "others". Is moving from collectivist psychology who describes "ego" as inseparable from social context, to "ego" proper to "individual" on everything (Härtel, C. E., & Liu, X. Y., 2012, p.345)''

"Power Distance has been defined as the extent to which the less powerful members of organisations and institutions (like the family) accept and expect that power is distributed unequally (Hofstede, 2011, p.9)"

"This represents inequality (more versus less), but defined from below, not from above. It suggests that a society's level of inequality is endorsed by the followers as much as by the leaders. Power and inequality, of course, are extremely fundamental facts of any society and anybody with some international experience will be aware that 'all societies are unequal, but some are more unequal than others' (Hofstede, 2011, p.9)"

"Uncertainty Avoidance is not the same as risk avoidance; it deals with a society's tolerance for ambiguity. It indicates to what extent a culture programs its members to feel either uncomfortable or comfortable in unstructured situations. Unstructured situations are novel, unknown, surprising, and different from usual. Uncertainty avoiding cultures try to minimize the possibility of such situations by strict behavioural codes, laws and rules, disapproval of deviant opinions, and a belief in absolute Truth; 'there can only be one Truth and we have it' (Hofstede, 2011, p.10)"

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“Analysis of the IBM data revealed that women’s values differ less among societies than do men’s values. Further, if we restrict ourselves to men’s values (which vary more from one country to another), we find that they contain a dimension from very assertive, competitive, and maximally different from women’s values on the one side, to modest and nurturing and similar to women’s values on the other. We have called the assertive pole “masculine” and the nurturing pole “feminine.” (Hofstede et al.,1998, p.12)”

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regulates it by means of strict social norms. Scores on this dimension are also available for 93 countries and regions. Indulgence tends to prevail in South and North America, in Western Europe and in parts of Sub-Saharan Africa. Restraint prevails in Eastern Europe, in Asia and in the Muslim world. Mediterranean Europe takes a middle position on this dimension (Hofstede, 2011, p.15-16)''

''This describes the degree to which individuals are integrated into groups. On the individualist side, we find societies in which the ties between individuals are loose: Everyone is expected to look after themselves and the immediate family. On the collectivist side, we find societies in which people from birth onward are integrated into strong, cohesive ingroups; often their extended families (with uncles, aunts, and grandparents) continue protecting them in exchange for unquestioning loyalty (Bond,1988,p.10-11)''

''the greater emphasis placed by collectivism on internal equity (e.g., seniority based pay, pay based on hierarchical status) and lower emphasis on external equity (e.g., paying people the market rate of wages, matching competitor's wages) are complemented by the greater job security emphasized by collectivist entities (Ramamoorthy and Carroll,1998, p.575)''

''In particular, we compare an independent view of the self with one other, very different view, an interdependent view. The independent view is most clearly exemplified in some sizable segment of American culture, as well as in many Western European cultures (Markus & Kitayama, 1991,p.224-225)''

''He argued that American individualism is different from Swedish individualism; likewise, the collectivism of the Israeli kibbutz is different from Korean collectivism. We contend that the most important attributes that distinguish among different kinds of individualism and collectivism are the relative emphases on horizontal and vertical social relationships(Triandis & Gelfand,1998,p.119)''

“Collectivism, with its focus on cooperation and a permanent relationship between the employers and employees, tends to consider individual pay for performance plans as contradictory to their notion of collective interests but emphasizes job security to promote employee commitment to the organization (Ramamoorthy and Carroll,1998,p.575)”

“industrial organizations can, in some instances, rely to a great extent on socialization as the principal mechanism of mediation or control, and this "clan" form ("clan" conforms to Durkheim's meaning of an organic association which resembles a kin network but may not include blood relations, 1933: 175) can be very efficient in mediating transactions between interdependent individuals. Markets, bureaucracies, and clans are therefore three distinct mechanisms which may be present in differing degrees, in any real organization (Ouchi,1980,p.132)”

“Hofstede suggests that the preference for this control is negatively related to power distance because individuals in a lower power-distance culture are less willing to passively accept superiors' evaluations. And as with participative budgeting, people higher on individualism can be expected to prefer having more influence on how their performance is evaluated (Chow et al. ,1999,p.448)”

“Is that individualism and collectivism are polythetic constructs. As in zoology, in which, for instance, a "bird" is defined by two attributes (e.g., feathers and wings) and hundreds of species of birds are defined by other attributes, individualism and collectivism may be defined by four attributes and different species of these constructs (e.g., Korean and Japanese collectivism can be defined by additional attributes (**Triandis & Gelfand,1998,p.118**))”

“That is, participation in the work (family) role is made more difficult by virtue of participation in the family (work) role. An examination of the literature suggests three major

forms of work-family conflict: (a) time-based conflict, (b) strain-based conflict, and (c) behavior-based conflict (Greenhaus and Beutell,1985,p.77)”

“ People are daily border-crossers between the domains of work and family. The theory addresses how domain integration and segmentation, border creation and management, border-crossover participation, and relationships between border-crossers and others at work and home influence work/family balance (Clark,2000,p.747)”

“Using a sample of 1,416 employees from seven distinct populations – Malaysian, Chinese, New Zealand Maori, New Zealand European, Spanish, French, and Italian – SEM analysis showed that WLB was positively related to job and life satisfaction and negatively related to anxiety and depression across the seven cultures. Individualism/collectivism and gender egalitarianism moderated these relationships (Haar et al.,2014,p.2)”

“I was surprised to observe such an extensive contrast of culture between Finland and India. Additionally, I experienced cultural differences personally when I moved here. It is much easier to support my observation with examples. In India, public displays of affection are not encouraged, and Indians do not tend to involve in any sort of physical touch with the opposite gender publicly (Rajput,2021,p.2)”

“it was quite different here as the Western culture normalizes the physical touch. People are seen holding hands, which has gradually become the norm now in India as well however, showing affection by kissing publicly is strictly prohibited. I was not really shocked because I had always known a little about Western culture through watching movies and reading books. These gestures are normal for the new generation (Rajput,2021,p.2)”

“Finland is a low-context cultural country when compared to India. However, if we compare Finland to for example, German speaking countries like Austria, Switzerland, and Germany, Finland would actually be considered to be a high- context cultural country (Rajput,2021,p.9)”

we see that Finnish working culture is very frank and treats everybody equally. It is easier for all the employees under Finnish management to approach their managers comfortably and in a more confident way as compared to the Indian managerial system (Rajput,2021,p.38)''

''In terms of working time arrangements, distinct 'Nordic regimes' have been identified, through macro-level bargaining, working time flexibility and gender equality at the workplace. Nordic countries constitute an interesting and relevant setting in which to observe changes in working hours, and the effects of working hours on health, well-being, and participation in working life (Härmä & Karhula, 2020, p. 15)''

''Finnish culture is more introverted and reserved by nature whereas Indian culture is somewhat reactive, it is mainly expressed through extroversion (Rajput,2021,p.45)''

''one of the interviewees mentioned that she did not experience hierarchy, but this could be because everyone was working under Finnish brand name and followed Finnish culture standard and company rules (Rajput,2021,p.43)''

In 24/7 safety-critical industries, the use of fatigue risk management systems was a promising way to reduce fatigue, in addition to the use of some working hour regulations or single countermeasures such as the use of training or nap breaks. (Härmä & Karhula, 2020, p. 4)''

In shift work, the appropriateness of bright light therapies likely depends on the number of consecutive night shifts, making this strategy difficult in quickly rotating shift work, which is common in the Nordic countries. Shift workers with insomnia may benefit from different nonpharmacological insomnia interventions performed by occupational health services.(Härmä & Karhula, 2020, p. 4)''

Using the SSET was associated with lower psychological distress at the individual level. More rigorous use of the SSET tool may be needed to achieve significant benefits for wellbeing, particularly at unit level.(Karhula et al. n.d,p.1)

“For example, the Finnish culture is seen to be more individualistic, low on power distance index, and deal-focused culture. On the other hand, Indian culture is seen to be more collectivistic, high on power distance index (hierarchy), and a relationship-focused culture (Rajput,2021,p.2)”

“This tells us that a low context message has more information than a high context message. He says that in high context culture, the internal meaning is usually immersed deeply in the information one is talking about. Therefore, not everything is explicitly stated to the listener (Rajput,2021,p.8)”

“This particular observation shows that Indian culture is a high context culture where they do not ask questions directly or explicitly if they do not understand something.(Rajput,2021,p.36)”

“However, in a relationship-focused culture, relationships have more priority. These cultures do not always stick to the written agreements due to which there can be major conflicts between the two cultures (Rajput,2021,p.41)”

“Finnish culture is more introverted and reserved by nature whereas Indian culture is somewhat reactive, it is mainly expressed through extroversion (Rajput,2021,p.45)”

In recent times, leading information technology (IT) multinational enterprises claim to have abandoned many traditional features of their performance management systems (PMSs), including the bell curve (Tripathi et al., 2021, p.1)

The construct of PMS was broken down into its constituent elements to assess employees' satisfaction with distinct dimensions. This included items on satisfaction levels with Appraisal Frequency, Appraisal Feedback Process, Supervisor Feedback, Goal Setting, Flexibility to Revise Goals, and the Overall Satisfaction with PMS.(Tripathi et al., 2021, p.6)

The subjective and unfair nature of ratings used through the algorithmic management in these platforms also creates difficulties. Workers face penalties and a decline in incentives based on ratings given by customers, which limits their freedom and flexibility. (Institute for Human Development, & International Labour Organization,2024,p.99)

“In India, the Occupational Safety, Health and Working Conditions Code, 2020, prescribes a standard working day as eight hours and a working week as six days. (Institute for Human Development, & International Labour Organization,2024,p.19)”

This proves yet again from the literature review that India has a thick hierarchical system with a high power distance index when compared to Finland (Rajput,2021,p.38)”

Finland is a low-context cultural country when compared to India (Rajput,2021,p.9)”

It is considered shameful in Indian if one does not follow what is explained at first time. They would rather do things as individually perceived and understood than asking to explain questions twice.(Rajput,2021,p.36)”

The main findings indicate that compared to other European countries, Nordic countries have shorter average working hours and more working time control.(Härmä & Karhula, 2020, p. 3)

The cohort and diary studies on working time control showed beneficial associations with work-life balance, mental and physical health, and sickness absence.(Härmä & Karhula, 2020, p. 4).

Underemployment in the analysis for this report was estimated using these norms, combined with criteria (a) and (b).(Institute for Human Development, & International Labour Organization,2024,p.19)''

Employees mentioned goal setting and continuous feedback as the most positive features of the current PMSs, and transparency, 360_ feedback, and adherence to time-lines—as improvement areas (Tripathi et al., 2021, p.1).

Finland is a low-context cultural country when compared to India. However, if we compare Finland to for example, German speaking countries like Austria, Switzerland, and Germany, Finland would actually be considered to be a high- context cultural country.(Rajput,2021,p.9)''

When communication is HC, it is not only the nonverbal and paraverbal communication that comes into play. HC communication draws on physical aspects as well as the time and situation in which the communication takes place, not to mention the relationship between the interlocutors. The closer the relationship, the more HC the communication tends to be, drawing on the shared knowledge of the communicating parties.(Croucher et al., 2012, p. 278)

PM is used as a strategic HR practice to enable the MNE to evaluate and

improve corporate and subsidiary performance against pre-set objectives that are aligned

with the MNE strategy. Analysis of interview data suggests that PM is used to evaluate,

develop and most importantly to inform the compensation of employees. Consistency of PM

practices is propagated as central to equitable compensation and a mechanism through which

activities throughout the corporations are successfully aligned with corporate goals and objectives. (Mellahi et al.,2016, p.891)

Multinational firms will vary on the extent to which they integrate training and development, and whether they integrate the training and development across their subsidiaries around the world (Tahvanainen, M., & Suutari, V. (2005).p.73)

As a strategy, extreme centralization can provide an organization with a variety of competitive benefits such as economies of scale, improved value-chain linkages, product/service standardization, and global branding (Tahvanainen, M., & Suutari, V. (2005).p.73)

We offer the following definition of work–family balance: the extent to which an individual is equally engaged in—and equally satisfied with—his or her work role and family role (Greenhaus et al. ,2003,p.513)

It combines the appraisals that family resources are adequate to meet work demands and that work resources meet family demands with the effects of boundary-spanning strategies to yield an overall appraisal of the extent of harmony, equilibrium, and integration of work and family life (Voydanoff, P. (2005,p.825)

The findings of this study indicated that individualism did not predict workplace cooperation. The findings showed no relationship between individualism and workplace cooperation. Drawing on this no association, either higher or lower scores on individualism led to neither higher nor lower scores on workplace cooperation

Ejike, O. (2013)p.16)

Specifically, collectivism is associated with indirect communication, such as the avoiding style of handling conflict, whereas individualism is associated with direct modes of expression, such as the competing style of handling conflict. Two predictions follow from an individualism-collectivism framework. First, measures of avoiding and competing behaviors should be dramatically different for U.S. and Asian managers (Silverthorne, C. P. ,2005,p.209)

Two types of misunderstanding in conflicts frequently occur in joint ventures between U.S. and Asian firms. First, U.S. managers make the error of reading silence from their Asian counterpart as an indication of consent and, as a result, fail to pick up on the indirectly expressed objections of Asian colleagues (Silverthorne, C. P. ,2005,p.210)

A strong Performance Management System (PMS) helps in setting clear expectations... However, the effectiveness of such systems largely depends on how they are implemented and perceived by employees" (Baranidharan, 2025, p. 592)

Systematic and objective performance evaluations not only assist management in decision-making but also have psychological effects on employees. Effective performance implementation can enhance perceptions of fairness, transparency, and accountability" (Putra et al., 2025, p. 1)

Leadership plays a vital role on employees performance, employees who believe that management is concerned about them as a whole, this includes personal life, and care about their work-life balance... is more productive" (Njuguna, 2022, p. 3)

The figure illustrates that highly individualistic people performed poorest under conditions of high shared responsibility and low accountability, whereas highly collectivistic people did not show this tendency and actually performed better under conditions of high shared responsibility, regardless of accountability. Furthermore, the analysis demonstrates that, after accounting for the main and interaction effects involving collectivism, the country variable was not significantly related to performance (Earley, 1989, p. 576)

Research results also support the hypothesis that individualism encourages individual interests and competitiveness, while collectivism encourages collective interests and cooperative behaviors (Ramamoorthy & Carroll, 1998, p. 573)

This is a normal and appropriate response in a task-based culture. Sharing meals is a meaningful tool for trust building in nearly all cultures. But in some cultures, sharing drinks—particularly alcoholic drinks—is equally important (Meyer, 2014, p. 109)

Employed persons in an individualist culture are expected to act according to their own interests, and work should be organized in such a way that this self-interest and the employer's interest coincide. Workers are supposed to act as "economic persons," or as people with a combination of economic and psychological needs, but anyway as individuals with their own needs. In a collectivist culture, an employer never hires just an individual, but rather a person who belongs to an in-group. The employee will act according to the interest of this in-group, which may not always coincide with his or her individual

interest: self-effacement in the interest of the in-group belongs to the normal expectations in such a society. Often earnings have to be shared with relatives (Hofstede et al.,2010,p.119)

India, officially the **Republic of India**,^{[ii][20]} is a country in [South Asia](#). It is the [seventh-largest country by area](#); the [most populous country](#) since 2023;^[21] and, since its independence in 1947, the world's most populous democracy.^{[22][23][24]} Bounded by the [Indian Ocean](#) on the south, the [Arabian Sea](#) on the southwest, and the [Bay of Bengal](#) on the southeast, it shares land borders with [Pakistan](#) to the west;^[k] [China](#), [Nepal](#), and [Bhutan](#) to the north; and [Bangladesh](#) and [Myanmar](#) to the east (Wikipidea,2026,n.d)

"A high-context (HC) communication or message is one in which most of the information is either in the physical context or internalized in the person, while very little is in the coded, explicit, transmitted part of the message. A low-context (LC) communication is just the opposite; i.e., the mass of the information is vested in the explicit code (Hall, E. T. ,1976,**p. 91**)

"In high-context systems, people in authority are personally and truly responsible for the actions of subordinates down to the lowest man (Hall, E. T.,1976,p 113)

"Individualism stands for a society in which the ties between individuals are loose: Everyone is expected to look after him/herself and her/his immediate family only (Hofstede,2001,**p. 225**)

"Collectivism stands for a society in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people's lifetime continue to protect them in exchange for unquestioning loyalty (Hofstede ,2001,**p. 225**)

You need to ensure your epistemological and ontological assumptions are consistent with your research design and methods used. Without this, it is unlikely you will generate trustworthy and useful research findings. (Saunders, M., Lewis, P., & Thornhill, A. (2019)p.132)

Ontology refers to assumptions about the nature of reality. (Saunders, M., Lewis, P., & Thornhill, A. (2019)p.134)

Ontology is the study of being, that is, the nature of existence. While ontology embodies understanding what is, epistemology tries to understand what it means to know. Epistemology provides a philosophical background for deciding what kinds of knowledge are legitimate and adequate.(Gray, D. E. (2017,p.16)

In terms of epistemology, interpretivism is closely linked to constructivism. Interpretivism asserts that natural reality (and the laws of science) and social reality are different and therefore require different kinds of method.(Gray, D. E. (2017,p.20) Under the pressure of such forces, research programmes often become tailored to the requirements and methods or their data base, to the extent that theoretical assumptions with regard to basic ontology, epistemology and human nature are relegated to a background role and are eventually violated by the demands of empiricism. (Burrell, G. and Morgan, G. (2016,p.105-106)

A theoretical perspective linked to constructivism is interpretivism. Yet, while interpretivism and objectivism hold different epistemological positions, both are still based upon a being ontology (Chia, 2002, as cited in Grey, D. E. (2017))

In terms of epistemology, interpretivism is closely linked to constructivism. Interpretivism asserts that natural reality (and the laws of science) and social reality are different and therefore require different kinds of method.(p.20)Gray, D. E. (2017).

In social science, positivism involves the attempt to conduct research which follows the same general rules and procedures which are adopted in the natural sciences.(Bryman, A., & Bell, E. (2015, p.31)

Theory, theoretical frameworks, theory of method, and conceptual frameworks are terms that have blurred lines within qualitative methods literature and either suffer or benefit from widespread nuanced differences. In general, a theory is a big idea that organizes many other ideas with a high degree of explanatory power. (collins & stockton, 2018,p.2)

In a similar way, you may find yourself reading about ideas that seem to cross the boundary between a ‘paradigm’ and a ‘philosophy’ (and also perhaps cross over into a ‘methodology’). One example of this is the participatory inquiry – an intellectual position that emphasises experiential and practical learning and knowing, and the active involvement of research participants in the making of knowledge throughout the research process (Saunders, M., Lewis, P., & Thornhill, A. (2019),p.144-145)

Dwelling on the holistic feature of the case(s) being studied represents a core feature of case study research. The goal is to understand “the case”—what it is, how it works, and how it interacts with its real-world contextual environment (Yin, R. K., 2018,p.24)

In this type of instrumental case study, the researcher explores an issue, and a detailed understanding emerges from examining a case or several cases. It is important, too, for the researcher to have contextual material available to describe the setting for the case and draw upon multiple sources of information about the case to provide an in-depth picture of it. (Creswell, J. W., & Poth, C. N. (2018), p.2005)

Future multimodal discourse analyses focusing on visual elements could enrich the social-psychological study of inequality in general and gentrification in particular (Braun, V., & Clarke, V. (2006) p.83) Objectivist grounded theory, therefore, emphasizes stricter adherence to the prescribed research procedures. This constructivist–objectivist dichotomy provides the clarity much needed for distinguishing different grounded theory studies. (King, N., & Brooks, J. M., 2018, p.22).

Both coding reliability and some code-book approaches conceptualize themes as topic summaries (template analysis notably allows for the possibility of developing themes during or from coding). They are developed early in the analytic process, sometimes lifted from data collection questions, and coding is a process for allocating data to these early/pre-determined themes (Braun, V., & Clarke, V. (2021) p.3)

Qualitative researchers reject determinism, the idea that human behaviors are lawful and can be predicted. (Lincoln, Y. S., & Guba, E. G. (1985) p.883)

Power and inequality, of course, are extremely fundamental facts of any society. All societies are unequal, but some are more unequal than others. (Hofstede, G. (2011, p.9)

Work-life balance is defined here as an individual's ability to meet their work and family commitments, as well as other non-work responsibilities and activities. Work life balance, in addition to the relations between work and family functions, also involves other roles in other areas of life (Delecta, 2011, p. 186).

Management of performance can mean in some cases measurement of effectiveness and efficiency, in others it may mean management of important stakeholders or the organizational relations with them. In other cases, management of organizational culture and motivation may be the key to improve performance (Halachmi, 2005, p.506)

The basic premise of the concept of performance management is simple: great performance, whether on the stage or by an agency, whether by an individual or by a team is very unlikely to happen on its own (Halachmi, 2005, p.508)

Addressing cross-cultural universals is a challenging task because culturally diverse groups can be both similar and dissimilar at the same time (Aguinis & Henle, 2003, p.375).