

## CONTEMPORARY CHALLENGES FOR SUBSIDIARIES MORE AUTONOMY OR RESTRICTIONS

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**Purpose:** The purpose of the study is to identify the level of decision-making autonomy of subsidiaries of multinational automotive companies located in Poland and to determine whether this level will increase or decrease? Around the main objective formulated in this way, the following specific objectives were established: (1) to recognize the current level of decision-making autonomy of subsidiaries; (2) to determine the direction of change (increase/decrease) in the level of decision-making autonomy of subsidiaries.

**Design/methodology/approach:** The survey method and the method of content analysis of source materials were used. The electronic questionnaire was answered by the directors of subsidiaries, who make up the so-called local management. The survey was conducted in the second quarter of 2023 on a sample of 32 subsidiaries.

**Findings:** Subsidiaries show an average level of decision-making autonomy in functional areas (1.85 on a 3-degree scale). Subsidiaries have the highest level of autonomy in the technical and personnel areas and the lowest in the marketing and sales sphere. This indicates the manufacturing nature of the subsidiaries with a strongly developed personnel function.

**Research limitations/implications:** The research was limited to thirty-two automotive subsidiaries. The results presented should serve as a starting point for research on a larger research sample.

**Practical implications:** The results and conclusions presented in the article can be used by headquarters managers, including those in other sectors, when designing the level of autonomy of subsidiaries. Changes in the level of autonomy of subsidiaries should take into account the opinion of subsidiary managers, and therefore not just one but two sides.

**Originality/value:** Demonstrate the existing level of decision-making autonomy of subsidiaries with particular emphasis on functional areas, strategic decisions made, decisions made in key areas of the division. To indicate the directions of changes in autonomy taking into account the Covid 19 pandemic and the contemporary challenges facing organizations.

**Keywords:** Subsidiary, parent company, decision-making autonomy.

**Category of the paper:** Research paper

## 1. Introduction

Among the areas that can and should be shaped by the enterprise is the modeling of the organizational structure, ensuring that it is up-to-date with the needs of the enterprise, as well as an adequate degree of formalization (Lichtarski, Grzesik, 2018, p. 265). The organizational structure is one of the areas for improving the management system of modern organizations (Czekaj, 2013, p. 8). It is one of the basic components of an organization and is of great importance for its functioning (Lichtarski, 2011, p. 13). As a rule, the structure is temporary in nature. It works well at a certain time and under certain environmental conditions. According to A. Zakrzewska-Bielawska, the environment is one of the key structuring factors, which means that it influences the creation of the organizational structure and the changes occurring in it (Zakrzewska-Bielawska, 2015, p. 106). In recent years, we have seen significant changes in the economic space. Among them can be mentioned the challenges of limited access to workers, remote work, the development of electromobility, the increase in the price of energy resources, the effects of the Covid-19 pandemic. These, but also many other challenges affect the contemporary shape of the organizational structure. Its dimensions are being modified, including centralization. In the trend toward centralization of management, subsidiaries are being stripped of their decision-making rights. Their role is to implement decisions made at the parent company. According to J. Karpacz, an environment dominated by command and control limits employees' independence to make decisions and take on new challenges. Individuals operating in such an environment quickly learn that thinking and acting is pointless by which they fail to take initiatives (Karpacz, 2013, p. 108). When new challenges arise, they are unable to react quickly. On the other hand, increasing the decision-making powers of subsidiary managers promotes decentralization of management. Thus, it increases their involvement in business processes and imposes on local boards of directors to take more responsibility for the performance of the entire group (conglomerate). Decentralization is conducive to increasing the position of the individual in the group, who is given additional powers. Greater autonomy of the individual in the organization leads to greater motivation, increased creativity, faster development and, as a result, greater staff stability (Stańczyk-Hugiet, 2012, p. 14). Decentralization is a trade-off between the higher knowledge of local managers and the loss of control at headquarters (Acemoglu, Aghion, Lelarge, van Reenen, Zilibotti, 2007). According to Hamermesh and White, subsidiary autonomy refers to the degree to which business unit managers can make decisions independently of other parts of the company, especially corporate headquarters Hamermesh and White (1984, p. 104).

The issue of subsidiary autonomy is one of the more difficult problems in both management theory and practice. The apparent disorder in this topic is caused, among other things, by problems in measuring certain variables, such as subsidiary autonomy (Gorynia, Samelak, 2013, p. 17). The purpose of this study is to identify the level of decision-making autonomy of subsidiaries of multinational automotive companies located in Poland and to determine whether this level will increase or decrease?

## 2. Research methodology

The research conducted among foreign subsidiaries<sup>1</sup> of multinational corporations located in Poland was aimed at recognizing their level of decision-making autonomy. Answers were sought to the following questions: what is the level of decision-making autonomy of the subsidiaries? and whether this level will increase or decrease? Decision-making autonomy and its changes were identified based on the implementation of the following research tasks:

- Task 1. Identify the current level of subsidiary decision-making autonomy in terms of functional areas.
- Task 2. To identify the influence of the local board of directors on strategic decisions concerning the entire group and the subsidiary.
- Task 3. Identify the influence of the local management on decision-making in key areas of the subsidiary.
- Task 4. Identify changes implemented in the organizational structure of the subsidiary (within the last year).
- Task 5. Identify the scope of functions implemented in the subsidiary and their importance in achieving its goals.
- Task 6. Identify the impact of the Covid 19 pandemic on the level of decision-making autonomy over the various functional areas of the subsidiary.
- Task 7. Identify contemporary challenges shaping the subsidiary's decision-making autonomy.

The sample for the study was selected in a purposive manner. This was due to several considerations. The first, which the researcher usually has to deal with and accompany him in the research process, is generally due to the reluctance of the top management of organizations (in this case, subsidiaries) to engage in any research, which consequently affects the high degree of refusal of managers to participate in research processes. Hence, the electronic survey questionnaire was made available to respondents after prior discussion with them and their acceptance to participate in the study. Secondly, the business subordination of the local management of the company's headquarters has its consequences in decision-making. Obtaining permission to take part in a survey usually has to be approved by headquarters, which in turn may not be interested in involving its units in any research. Third, purposive selection reduces time in data acquisition and generates lower costs compared to random selection.

The questionnaire was answered by plant directors, who make up the so-called local board. They had extensive knowledge of the plant's operation, including its decision-making autonomy. The questionnaire, consisting of closed-ended questions, was prepared in electronic form and the link to it was sent by email only to those respondents who agreed to take part in

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<sup>1</sup> Subsidiaries of multinational corporations located in Poland participating in the survey have limited liability company status.

the survey. The survey was conducted in Q2 2023 on a sample of 32 subsidiaries<sup>2</sup>. Although an effort was made to reach 70 subsidiaries, 40 of them were not interested in taking part in the survey. The collected empirical material from closed questions was presented in the form of tables, figures. The choice of purposive sampling for the study has limitations. It does not ensure representativeness. Thus, the results and conclusions of the study presented in the following section apply only to the participating companies. Any generalization of the results to the entire automotive sector is unauthorized.

### 3. Characteristics of subsidiaries

The study involved 32 subsidiaries of multinational corporations located in Poland representing the automotive sector (Table 1). Their main business is the production of automotive components for the internal and external markets. The companies participating in the study perform a wide range of technical and market functions.

**Table 1.**  
*Characteristics of subsidiaries participating in the study*

Characteristics of subsidiaries	Number of subsidiaries	% of responses
<i>(1) Size of the organization</i>		
More than 500 employees	20	62,5
251 - 500	4	12,5
50-250	8	25
Less than 50	-	-
<i>(2) Business object</i>		
Production for internal and external markets	20	62,5
Production for the external market	12	37,5
<i>(3) Country of origin of the company's headquarters</i>		
Countries within the European Union	24	75
Countries outside the European Union	8	25

Source: own elaboration based on questionnaires.

Subsidiaries with more than 500 employees represented the largest sample. They accounted for 62.5% of the total surveyed organizations participating in the study. The second group of companies in terms of size were subsidiaries with 50 to 250 employees. They accounted for 25% of the total number of surveyed organizations. The least numerous group of companies were those with 251 to 500 employees. They accounted for 12.5% of the total number of surveyed organizations. The sample was dominated by companies that produce for the group's internal needs and for the external market (62.5% of indications). On the one hand, they perform certain operations in the group's (concern's) production chain, such as producing components (details) or finished products and selling them to other branches of the group for the next phase

<sup>2</sup> Number of companies in the sector: 342 firms (Manufacture of motor vehicles, trailers and semi-trailers, firms with more than 49 employees). Source: <https://www.paih.gov.pl/sektor/motoryzacja>, 31.07.2023.

of processing, assembly, on the other hand, they produce components (details) or finished products and sell them to companies outside the group. The remaining 37.5% of subsidiaries produce automotive components only for the external market. The largest number of companies had headquarters located in European Union countries (75% of indications). Outside the EU, 25% of the surveyed subsidiaries were located.

#### **4. Results and conclusions of the study**

Based on the assumptions made in the earlier part of the paper (research methodology), a research procedure was carried out to identify the current level of decision-making autonomy of subsidiaries and its directions of change. The results and conclusions of the research are presented in the order of the research tasks set.

Task 1. Identification of the subsidiary's existing level of decision-making autonomy in terms of functional areas.

Identification of the existing level of decision-making autonomy consisted of assigning the functional areas of the analyzed subsidiaries a scale from 0 to 3, where 0 means no decision-making autonomy, 1 - low level of decision-making autonomy, 2 - medium level of decision-making autonomy and 3 - high level of decision-making autonomy. The results of the study are shown in Table 2.

The analysis of the results shows the average level of decision-making autonomy of the branches in terms of functional areas (1.85). Branches have the highest level of decision-making autonomy in production (3), maintenance (3), logistics (2.87), quality control (2.5) and human resources (2.25). A moderate level of autonomy was identified in finance (1.75). Moderately low levels of decision-making autonomy were identified in purchasing (1.25), IT (1.25) and R&D (1.12). Low levels of autonomy were identified in sales and marketing (0.62 and 0.75, respectively). In the area of sales and marketing, there is a fairly high level of centralization within the internal policies of the group (headquarters). This is also evidenced by the fact that in half of the surveyed branches no decisions are made in these functions. Lack of decision-making freedom was also recognized in twelve branches in R&D, purchasing and IT. This testifies to the full centralization of decisions in these functions.

The results presented here indicate the typically manufacturing nature of the subsidiaries, which, in order to carry out day-to-day tasks and respond quickly to changes in the production sphere, must be equipped with the necessary authority for functions of a technical character.

**Table 2.***Decision-making autonomy of subsidiaries in functional are*

Functional areas of subsidiaries	Overall level of autonomy	Number of subsidiaries declaring lack of decision-making autonomy (N = 32)
Production	3	0
Maintenance	3	0
Logistics	2,87	0
Purchasing	1,25	12
Sales (Product Management)	0,62	16
Marketing	0,75	16
Human Resources	2,25	4
Finance	1,75	4
IT	1,25	12
Quality control	2,5	0
Research and development	1,12	12
<b>Level of autonomy of subsidiaries</b>	<b>1,85</b>	

Source: own elaboration based on questionnaires.

Task 2. Determine the influence of the local management on strategic decisions concerning the entire group and the subsidiary.

The influence of the local board of directors on strategic decisions is shown in Table 3. All of the subsidiaries participating in the survey have an influence on strategic decisions concerning their operations. Including half of them, they participate in strategic decisions concerning the entire group. Thus, their level of decision-making autonomy is higher than that of the other companies, as they can influence the group's development directions.

**Table 3.***Influence of subsidiaries on strategic decisions*

Influence of local management on strategic decisions concerning	Number of indications	% of responses
the entire group	16	50%
subsidiary	32	100 %

Source: own elaboration based on questionnaires.

Task 3. Recognize the influence of the local management on decision-making in the subsidiary's key areas.

The place of decision-making in the seventeen selected key areas of the subsidiary is shown in Table 4. Only in the area, staffing of executive positions, the vast majority of subsidiaries (24 indications) make decisions on their own. In the remaining areas, decisions are made by the parent company or jointly with the subsidiary. Key areas dominated by the headquarters include new product launches (24 indications), approval of the branch's budget (24), negotiating terms of sale of products/services (24), finding new customers (20), and marketing activities (20). Key areas within which joint decision-making dominates are: product modernization (24), creation of new business units (24), introduction of new technology (20), staffing of local management positions (20), staffing of director positions (20), investment in machinery, equipment, the purchase of which exceeds monthly net turnover (20).

When examining the key areas of a subsidiary, it can be seen that as the rank of a job position decreases, their participation in self-determination regarding staffing increases. A large percentage of surveyed subsidiaries declare joint decision-making in increasing the size of the organizational structure as a result of separating new cells, departments, organizational divisions. While the rationale (comments) of the company's branch managers can be taken into account in the design of new organizational units, their de facto influence on increasing the freedom of action of the entire company branch is limited. As evidenced by the other results of the study.

**Table 4.**  
*Decision-making place in key areas of subsidiaries*

Decisions in key areas of the subsidiary	Decision-making place (N = 32)		
	Parent Company	Subsidiary	Together
Introduction of a new product	26		6
Modernization of products	8		24
Introduction of new technology	12		20
Staffing of local management positions	12		20
Staffing of director positions	12		20
Staffing of executive positions	16		16
Staffing of executive positions		24	8
Creation of new organizational units (cells, departments, divisions)	8		24
Selection of funding sources	16		16
Investment in real estate (e.g., construction of a new production hall)	16		16
Investment in machinery, equipment, the purchase of which exceeds the monthly net turnover	12		20
Search for strategic suppliers located close to the branch	16		16
Determining the volume of production in a given year	16		16
Approve the branch's budget	24		8
Negotiate terms of sale of products/services	24		8
Searching for new customers	20		12
Marketing activities	20		12

Source: own elaboration based on questionnaires.

Task 4. Identify changes implemented in the organizational structure of the subsidiary.

Identified changes implemented in subsidiary companies over the past year are shown in Table 5. The results indicate that both expansion, slimming down and adaptation of existing organizational solutions were taking place in the surveyed subsidiaries. In the majority of the company's subsidiaries, job responsibilities were increased (20 indications), organizational procedures (20), the degree of use of information systems in the subsidiary, product offerings (20 indications each, respectively) and the number of organizational units (16). Director positions (12) and managerial positions (8) were singled out. These changes were conducive to increasing the size of the structure of the subsidiaries and the corporation as a whole.

Increasing job responsibilities may be indicative of problems in recruiting employees with the right skills and burdening existing staff with new responsibilities. On the other hand, the increase in the use of IT systems in subsidiaries has its origins in the Covid-19 pandemic, when, due to the reduction of direct contacts between employees, IT began to be used more

extensively in day-to-day work. This trend continues in most subsidiaries and can be assumed to extend to more and more functional spheres of the companies. Increasing the subsidiary's product offerings (through the implementation of new automotive projects in the companies) has its origins in production costs. They are lower in the host country (Poland) than in the home country. Hence, headquarters are inclined to transfer existing or new projects to subsidiaries for implementation. While this is not a new way for head offices to operate, this direction may deepen due to strong competition in the automotive market, the introduction of electric cars which will consequently force managers to look for places where the production of automotive components or finished cars will be as cheap as possible.

**Table 5.**  
*Changes implemented in subsidiaries during the last year*

Changes implemented at subsidiaries over the past year	Direction of change (N = 32)		
	Increased	No change	Decreased
Product offerings	20	12	0
Management levels	8	16	8
Director positions	12	20	0
Managerial positions	8	20	4
Executive positions	12	12	8
Responsibilities of job positions	20	12	0
Organizational cells	16	6	10
Organizational documents	12	20	0
Organizational procedures	20	12	0
Degree of use of information systems in the subsidiary company	20	12	0

Source: own elaboration based on questionnaires.

Task 5. Determining the scope of functions performed in the subsidiary and their importance in achieving its goals.

Identification of the importance of functional areas in achieving the goals of a company branch consisted in assigning a scale from 0 to 3 to the functional areas of the analyzed company branches, where 0 means an unimportant functional area, 1 - a functional area of little importance, 2 - a medium degree of importance of a functional area and 3 - a high degree of importance. functional area. The research results are presented in Table 6. The analysis of the results indicates an average high degree of importance of functional areas in achieving the goals of the subsidiary (2.45). In turn, the analysis of individual functional areas allows the following conclusions to be formulated:

- the greatest importance was assigned to the functions production (3.0), maintenance (2.87), logistics (2.75), finance (2.75), quality control (2.62), human resources (2.37), IT (2.37) and R&D (2.37),
- medium importance was assigned to the functions purchasing (2.12), sales (2.12), marketing (2.0),



- marketing is a functional area of little importance in achieving the company's goals in half of the surveyed companies (in 16 companies), R&D (in 8), purchasing (4), sales (4), human resources (4) and IT (4),
- none of the companies indicated an invalid functional area.

The results regarding the importance of functions are consistent with the results of decision-making autonomy in the case of the following functions: production, maintenance, logistics, quality control and human resources. Local companies have the greatest decision-making independence in the above-mentioned functions and at the same time attach the greatest importance to them. This indicates the typical production nature of subsidiaries in which technical functions play a leading role compared to market functions, i.e. marketing and sales. Managers are aware of the role and importance of marketing and sales in the process of generating company turnover, assigning medium importance to these areas. They receive strong support for these functions from the group's Shared Services Center (Table 7). This also shows that the development of the marketing and sales function at the branch level is limited. This is justified by the results of decision-making autonomy. Subsidiaries have the least decision-making independence in the field of sales and marketing.

**Table 6.**

*The scope of functions performed in the subsidiary and their importance in achieving its goals*

Functional areas of subsidiaries	Overall level of importance
Production	3,0
Maintenance	2,87
Logistics	2,75
Purchase	2,12
Sales (Product Management)	2,12
Marketing	2,0
Personnel	2,37
Finances	2,75
IT	2,37
Quality control	2,62
Research and development	2,37
The level of importance of functional areas in achieving the goals of subsidiaries	<b>2,45</b>

Source: own elaboration based on questionnaires.

**Table 7.**

*Implementation of the marketing and sales function by the Shared Services Center*

Support in the implementation of the marketing and sales function by the group's Shared Services Center	Number of indications	% of responses
Tak	28	87,5%
Nie	4	12,5%

Source: own elaboration based on questionnaires.

Task 6. Identifying the impact of the Covid 19 pandemic on the level of decision-making autonomy in individual functional areas of the subsidiary.

Identification of the impact of the Covid 19 pandemic on the level of decision-making autonomy consisted in assigning the functional areas of the analyzed subsidiaries on a scale from 0 to 4, where 0 means no impact, 1 - the scope of decision-making autonomy was reduced, 2 - the scope of decision-making autonomy was slightly increased, 3 - to a medium extent the scope of decision-making autonomy has been increased to a large extent, 4 - the scope of decision-making autonomy has been significantly increased. The research results are presented in table 8. The analysis of the results shows a low level of increase in the autonomy of subsidiaries (0.49) under the influence of the Covid 19 pandemic. The highest increase in autonomy was observed in the field of IT (1.12), purchases (1.12), production (0.75), maintenance (0.75) and quality control (0.75). The smallest in terms of sales (0.12). Quite a large percentage of respondents declare that the Covid 19 pandemic has not changed their level of decision-making independence. In general, it can be seen, against the background of all the analyzed functional areas, that in every second company surveyed after the impact of the pandemic, autonomy in the field of purchasing and IT increased slightly. As a result of the pandemic, supply chains were interrupted. The implementation of central production assumptions was subject to significant fluctuations. Companies limited production due to shortages of materials and raw materials. Local staff were involved to a greater extent than before the pandemic in searching for new suppliers (including for strategic raw materials), equipping them with additional decision-making powers. In turn, the development of remote work and the use of IT in almost every functional area of the branch contributed to increasing decision-making independence in this function.

**Table 8.**

*The impact of the Covid 19 pandemic on the level of decision-making autonomy of subsidiaries*

Functional areas of subsidiaries	The impact of the Covid 19 pandemic on the level of decision-making autonomy		
	Overall level of increase in autonomy	Number of subsidiaries declaring no influence	Number of subsidiaries declaring a reduction in decision-making autonomy
Production	0,75	20	0
Maintenance	0,75	20	0
Logistics	0,375	24	0
Purchase	1,125	16	0
Sales (Product Management)	0,125	28	0
Marketing	0	28	4
Personnel	0,5	24	0
Finances	0,375	20	4
IT	1,125	16	0
Quality control	0,75	20	0
Research and development	0,5	20	0
Increased level of autonomy of subsidiaries	<b>0,49</b>		

Source: own elaboration based on questionnaires.

Task 7. Identification of contemporary challenges shaping the decision-making autonomy of subsidiaries.

According to the majority of managers of subsidiaries, the increase in their autonomy may be influenced by problems with access to executive employees (20 indications), problems with access to highly qualified engineering staff (24 indications) as well as the challenges of remote work (16 indications) – Table 8. The challenges indicated here shape the current operating policy of companies whose main task is to maintain continuity of production and on-time deliveries. Employment fluctuation, problems with hiring employees with appropriate qualifications or lack of employees will pose a big challenge for local managers. In their opinion, meeting them requires increased freedom of action. | In turn, a significant number of branch managers indicate that the increase in competitiveness in the industry (32 indications), the search for new markets (28), the increase in the prices of products for individual customers (28), electromobility (28) or restrictions in access to rare raw materials (28 ) will not increase the autonomy of subsidiaries in the future. It can therefore be concluded that these are challenges that head office managers will have to face.

**Table 8.**

*Contemporary challenges shaping the decision-making autonomy of subsidiaries*

Challenges of modern times	Direction of change in decision-making autonomy (N = 32)		
	It will increase	Without changes	Will get smaller
	Number of subsidiaries		
Reconstructing disrupted supply chains after the Covid-19 pandemic	4	24	4
Restrictions on access to raw materials needed in production processes (e.g. lithium, cobalt, aluminum)	4	28	0
Energy crisis	8	20	4
Electromobility	0	28	4
Problems with access to executive employees	20	12	0
Problems with access to highly qualified engineering staff	24	8	0
Price increases for products for individual customers	4	28	0
Remote work	16	12	4
Reducing operating costs	12	20	0
Increased product innovation	12	20	0
Searching for new sales markets	0	28	4
Increased competitiveness in the industry	0	32	0

Source: own elaboration based on questionnaires.

## 5. Conclusion

The research results presented in the study allow us to learn about the opinions and arguments of managers of subsidiaries of international corporations from the automotive sector participating in the research. It should be clearly emphasized here that this was a one-sided study. Only managers of subsidiaries, not headquarters, participated in it. The participation of

top management in the research could verify the findings of the local management of the surveyed companies, whose views (including assessments) are subject to some subjectivity. Managers assessed decision-making autonomy and its directions of changes having knowledge about their companies (their needs) and general knowledge about the functioning of the entire concern. If it turns out that the arguments of the headquarters prevail in terms of the level of branch autonomy, and their views on this matter formulated from the point of view of the entire organization are different from the position of branch managers, one would have to agree with them. Branch headquarters should learn the position (opinions) of the management of local companies regarding their level of decision-making autonomy. Even if it turned out that it would not be taken into account in the design of increasing or decreasing their freedom of action.

When considering the current level of autonomy of the examined subsidiaries and its directions of change, several basic conclusions can be formulated:

- subsidiaries demonstrate an average level of decision-making autonomy in functional areas (1.85 on a 3-point scale). Companies have the highest level of autonomy in technical functions, such as production (3), maintenance (3), logistics (2.87), quality control (2.5) and in the personnel function (2.25). At the same time, they attribute the greatest importance to these functions compared to the others. In turn, companies have the least freedom of action in the field of sales and marketing. This proves the typical production nature of the branches with extensive independence of operation in the production sphere and central support in the field of market functions (marketing, sales);
- branch managers have influence on strategic decisions regarding their operation, half of them also have influence on decisions regarding the entire group;
- decisions regarding key areas of operation of subsidiaries are made independently by the parent company or with its participation. Only when it comes to filling executive positions, the vast majority of companies make decisions on their own;
- in the last year, companies did not provide new functions that would allow them to obtain new authorizations and thus increase their autonomy. There was a tendency to burden employees with new tasks, increase the product offer and use IT systems on a larger scale than before;
- the Covid-19 pandemic did not change their level of autonomy in most branches. And its slight increase by 0.49 on a 3-point scale was recorded in a smaller number of surveyed companies in the area of purchasing and IT,
- in the future, the autonomy of companies may increase due to problems with access to executive employees and highly qualified engineering staff, as well as due to the development of remote work. It can be assumed that the importance of the personnel function at the level of local branches will increase.

To sum up, it should be stated that in the examined subsidiaries the production sphere is very important, within which managers have considerable freedom of action. It determines the level of autonomy of companies. It can be assumed that the headquarters will strive to expand the production area of the branches by assigning additional authorizations, which will ultimately contribute to increasing their autonomy. Also, the personnel function, which currently plays an important role in the surveyed branches, will play an increasingly important role in the future. The strong support the branches receive in the areas of, among others: sales and marketing from the Shared Services Center, indicates a tendency to move away from developing these functions at the level of local companies, but may also exclude their location in new branches in the future.

The author is aware that limiting the study population to 32 companies does not fully illustrate the ongoing changes in autonomy. However, it shows a certain direction of changes that may occur in other subsidiary companies, especially in the automotive industry.

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