

PROCUREMENT VS. CULTURE: COOPERATION OF A POLISH MANUFACTURING COMPANY WITH CHINESE AND GERMAN SUPPLIERS – A CASE STUDY

Małgorzata MATUSIAK^{1*}, Bartosz KRÓLIKIEWICZ²

¹ University of Lodz, Faculty of Economics and Sociology; malgorzata.matusiak@uni.lodz.pl,
ORCID: 0000-0002-4287-617X

² Graduate of the University of Lodz; Faculty of Economics and Sociology; krolikiewicz.b98@gmail.com,
ORCID: 0009-0007-0770-8721

* Correspondence author

Purpose: The purpose of the research is to demonstrate the role of cultural differences in the process of sourcing raw materials and components from Chinese and German suppliers to a Polish manufacturing company.

Design/methodology/approach: The article adopts a qualitative methodology, with a descriptive approach. Data collection techniques in this study used: in-depth interview technique, covert participant observation and archival analysis.

Findings: The analysis confirmed that in the procurement process of materials and components, knowledge of cultural differences helps to minimise the risk of misunderstandings and to lead to long-term and satisfying cooperation.

Research limitations/implications: The results of this qualitative study refer to the company under study. The analyses can serve as a point of reference for other researchers on this topic. The empirical material complements the findings of other researchers on this topic.

Practical implications: The results of this research can be helpful for managers of international teams and contacts between companies from different cultural backgrounds, and support the improvement of competencies, both of managers and lower-level employees in the area of cross-cultural competence. They are a source of knowledge and practical guidance for entrepreneurs sourcing internationally, mainly from Chinese and German suppliers. In view of the role of China in the world economy, the current position of the German economy in Europe, Poland's largest trade with Germany - cooperation with suppliers from these countries should be the subject of detailed and systematic analysis for business practice.

Originality/value: The use of three approaches to analysing cultural differences and three sources of data (especially long-term observation) can contribute to a better understanding of the role of cultural differences in the sourcing area of manufacturing enterprises. As a rule, this type of analysis uses a single model of cultural differences – the authors used three different models in order to more fully explain the issues at hand.

Keywords: procurement, purchasing, culture, cultural differences, culture dimensions.

Category of the paper: Single case study.

1. Introduction

In the new management paradigms, there is an growing number of international economic structures (Grudzewski, Hejduk, 2006), and development in a globalised world is determined by the inevitable cooperation between enterprises from different parts of the world. Cultural specificity affects organisational behaviour and thus business operations. The greater the differences between contractors recruited from diverse cultures, the needed for education in this area, both at the operational and strategic levels. Cultural differences affect the effectiveness of communication especially in business contexts, and cultural fluency is a key element of effective cross-cultural communication (Inoue, 2007).

The concept of culture is one of those that have many definitions — several hundred — for example: culture is patterns of behaviour and a system of symbols (Kroeber, 1989; Boroch, 2016); all manifestations of human activity (Cateora, Ghauri, 2000), or programming of the mind (Hofstede, 1980; Hofstede, Hofstede, 2007). Developing cultural sensitivity and learning about other cultures not only improves a company's effectiveness in the global marketplace, but also allows it to leverage potential from outside its home culture. And according to Bennett's cultural sensitivity model (DMIS Developmental Model of Intercultural Sensitivity), it allows one to move from treating cultural differences as a threat to treating them as a challenge and to move from ethnocentrism to ethnorelativism (Bennett, 2017).

The study of intercultural differences in business cooperation has a long tradition. Sociologists, cultural scholars, psychologists, economists, and management specialists have addressed this topic, situating their considerations within their respective fields. Organisational analysts not only maintain different conceptions of culture but also approach the organisation–culture relationship differently, due to varying basic assumptions made by researchers about both organisation and culture (Smircich, 1983). It has long been widely accepted that research on intercultural business communication should be positioned at the intersection of disciplines rather than within individual fields, and should be interdisciplinary in nature. This is because intercultural communication in a business context is a complex research area that requires the integration of various disciplines, such as linguistics, anthropology, sociology, and management. An interdisciplinary approach, involving the application of diverse theoretical and methodological perspectives, allows for a more comprehensive understanding of the dynamics of intercultural interactions, and for the effective analysis and interpretation of complex communicative processes (Bargiela-Chiappini, Nickerson, 2003).

The most widely recognised model describing the influence of cultural values on people's behaviour in organisations is Geert Hofstede's empirical comparative model (Hofstede, 2011), which was further developed by his colleagues and successors. This model differentiates cultures based on the following dimensions: Power Distance (PD), Individualism (IDV), Masculinity (MAS), Uncertainty Avoidance (UA), Long-Term Orientation (LTO) and

Indulgence versus Restraint (IVR). PD reflects attitudes towards social inequality within a given culture. In low power distance societies, relationships between citizens, the state, and organisations are more egalitarian, while in high power distance societies, hierarchical structures and inequality are more accepted. IDV describes the construction of self-image. In highly individualistic cultures, the emphasis is on personal goals and self-reliance, while in collectivist cultures, the focus is on group loyalty, shared responsibility, and caring for the collective. MAS often referred to as motivation towards achievement and success. In high masculinity cultures, competition, achievement, and success are primary drivers, whereas in low masculinity (more feminine) cultures, quality of life, consensus, and work-life balance are more highly valued. UA refers to how societies cope with an uncertain and unpredictable future. Cultures with high uncertainty avoidance tend to prefer detailed rules, formal procedures, complex contracts, and risk-avoidance strategies. In contrast, low uncertainty avoidance cultures are more comfortable with ambiguity and more flexible in the face of uncertainty. LTO indicates the degree to which societies focus on long-term goals, sustainability, and perseverance, as opposed to short-term objectives, traditions, and immediate results. IVR relates to the ways in which societies manage gratification of desires and enjoyment of life. High indulgence cultures tend to support personal freedom, hedonism, and leisure, whereas low indulgence (restraint) cultures emphasise social norms, behavioural control, and suppression of individual needs.

In this model, cultural scores range from 0 to 100 for each of the six dimensions, where 0 indicates the absence of a given characteristic and 100 its strongest expression (Hofstede Insights; Hofstede, 2011; Matusiak, 2022). Poland's position across these cultural dimensions is presented in Figure 5.

Another widely recognised model is Richard Gesteland's typology of business cultures. In his framework, the global business world is divided into several key cultural categories: Relationship-Focused (RF) vs. Deal-Focused (DF), Formal (F) vs. Informal (IF), Monochronic (M) vs. Polychronic (P), and Reserved (R) vs. Expressive (E) (Gesteland, 2000, 2002; Matusiak, 2022). In RF cultures, building trust and personal relationships is essential before conducting business, whereas in DF swift negotiations and direct transactions take precedence. In F cultures, titles, hierarchy, and polite, ritualistic behaviour in business interactions are emphasised, while in IF communication is more casual, direct, and hierarchical structures are less rigid. In M cultures, punctuality, careful planning, and sequential task completion are valued; conversely, in P time is perceived more flexibly, and managing multiple tasks simultaneously is common and acceptable. In R cultures, communication tends to be restrained, emotions are controlled, and gesturing is minimal, whereas in E open emotional expression, dynamic body language, and lively gesturing are integral to communication.

According to this model, Poland can be generally characterised as rather deal-focused, although building relationships is also valued; rather informal in behaviour and negotiation style; rather reserved in communication; and rather monochronic in its approach to time.

The use of the qualifier *rather* in each category suggests that Poland tends to occupy a middle position on these cultural scales, leaning towards one side but not situated at the extremes.

Another influential model is Richard Lewis' model. The author classified people into three distinct categories based on behavioural characteristics. This typology includes three main cultural categories: Linear-Active (LA), Multi-Active (MA), and Reactive (R). Lewis argued that previous cross-cultural researchers, by introducing multiple dimensions, risked creating confusion among those seeking clarity and conciseness. He also pointed out that the dominant focus on North/South, monochronic/polychronic dichotomies led researchers to underestimate a specifically Asian way of thinking, which encompasses nearly half the world's population (Lewis, 1996; The Lewis Model, 2015). The key characteristics of these three cultural profiles are as follows: LA cultures are task-oriented, focus on facts and procedures, value punctuality, and prefer to complete tasks sequentially. Examples include Germans, Americans, and the British. MA cultures prioritise dialogue, interpersonal relationships, and emotional expression. Examples include Brazilians, Spaniards, and Mexicans. R cultures emphasise attentive listening, seeking harmony and compromise, rarely initiating discussions, and forming opinions based on the positions of others. Examples include Vietnamese, Chinese, and Japanese cultures (The Lewis Model of Behaviour, 2015; Matusiak, 2022).

In this model, Poland is positioned approximately midway between the vertices of the Multi-Active and Linear-Active cultural types.

Situating Poland in all models closer to the middle rather than the extreme ends makes it quite easy for Poles, Polish companies to adapt to functioning in different cultures, even extremely situated on the continuum of the specified categories in different models.

It is also worth mentioning that researchers also distinguish CQ Cultural Intelligence (in addition to IQ Intelligence Quotient and EI Emotional Quotient) (*What Is Normal?*). The term was first used in 2003 and refers to the ability to function in culturally diverse environments. Earley and Ang analyse CQ through the lens of four components: (1) metacognitive (consciously interpreting cross-cultural situations); (2) cognitive (knowledge of customs and institutions in different cultures); (3) behavioural (adaptation of verbal and non-verbal behaviour to the cultural context) and (4) motivational (willingness to learn about other cultures) (Earley, Ang, 2003). A research tool to measure cultural intelligence, the Cultural Intelligence Scale (CQS) by Ang, Van Dyne, Koh (Barzykowski et al., 2021), has also been developed to assess an individual's ability to function effectively in culturally diverse environments.

A distinction should be made between typologies of national cultures (Hall, 1976; Hofstede, 1980, 1984) and organisational cultures (Schein, 1985; Morgan, 1986). The specific characteristics of the national culture (such as PD or I) correlate with the nature of the organisational cultures (for example, in the case of long distance, the company structure will be more hierarchical and elaborate, and it will be more difficult for subordinates to access superiors positioned higher in the hierarchy; or in the case of I cultures, employees are more likely to be

held accountable for the results of their work, and in collectivist cultures, the group of employees working on a particular project). Classic typologies of organisational cultures include, for example: (1) power, role, task and person culture Handy's (Handy, 1985); (2) macho, work hard/play hard, process, bet-your-company culture Deal's and Kennedy's (Deal, Kennedy, 1982); (3) human relations, open system, rational goal, internal process Quinn's and Rohrbaugh's (Quinn, Rohrbaugh, 1983); (4) family culture, incubator, Eiffel tower, guided missile culture Trompenaars' and Hampden-Turner's (Trompenaars, Hampden-Turner, 1997). Thus, the differences that exist at both the national and organisational level shape the company culture. National culture shapes organisational culture, and organisations operating in a multicultural environment must skillfully accommodate differences from both the national and organisational levels. The more representatives of different cultures in a company/team and the more forms from different parts of the world a company works with, the more indicators need to be taken into account.

Organisational analysts adopt, in relation to both organisation and culture, different concepts leading to different research questions and interests. Much of the literature on organisational culture and the performance of a firm can be interpreted as suggesting that culture can have significant positive economic value for firm (Barney, 1986).

The second article deals with issues of corporate procurement. According to Dąbrowski, while marketing and logistics have received numerous scholarly studies, the operational nature of purchasing has not encouraged a higher profile for purchasing in companies. Currently, the situation is visibly changing and we are seeing an increase in interest in this area from both a business and academic perspective (Dąbrowski, 2011). Purchasing is referred to in the context of managing "a company's external resources in such a way that the supply of products, services, skills and knowledge resources (necessary for the operation of the organisation and for the management of its core and support activities) is provided on the best terms" (van Weele, 2010; Rutkowski, 2013; Matusiak, 2022). On the other hand, sourcing refers to all the activities that make up the acquisition of these products, from determining the needs of the company, to selecting suppliers, to working with them (Matusiak, 2022). Acquiring and maintaining reliable suppliers, on the other hand, is one of a number of tasks that make up the main goal of procurement logistics (Kowalska, 2005; Matusiak, 2022). Procurement logistics is a very sensitive area, because it is here that companies can reduce procurement costs and at the same time select suppliers that meet the criteria important to the company, take care of the quality of goods at the entrance to the system, effectively seek business partners, suppliers. The quality of ordered materials, cooperation with trusted and reliable suppliers and specialized staff at the beginning of the production process are crucial for the course of all subsequent stages (Matusiak, 2022).

According to Rutkowski, one of the core competencies of the company's lead buyers (in addition to working with internal customers and managing purchasing categories) is working with suppliers in conducting the purchasing process, as well as creating, developing

relationships with them and solving ongoing problems (Rutkowski, 2013), and this is the area that the authors of this article have addressed. Purchasing managers have to take into account and reconcile the requirements coming from the internal customer, i.e. the company, and at the same time the requirements of the external customer, i.e. the supplier. Their task, therefore, is to provide value and not just to take care of savings, so they become providers of value to the enterprise a kind of value buyers (Klimarczyk, Malmon, 2020; Matusiak, 2022). Automated order generation, offer evaluation or supplier monitoring are currently starting to become standard and streamline purchasing processes. These improvements do not diminish but change the role of the buyer, who must also be a specialist in building relationships, negotiating terms and conditions, analysing purchasing risks, etc. Thus, both hard and soft competences (Wodnicka, 2024) are those spheres in which it is difficult to replace a human being.

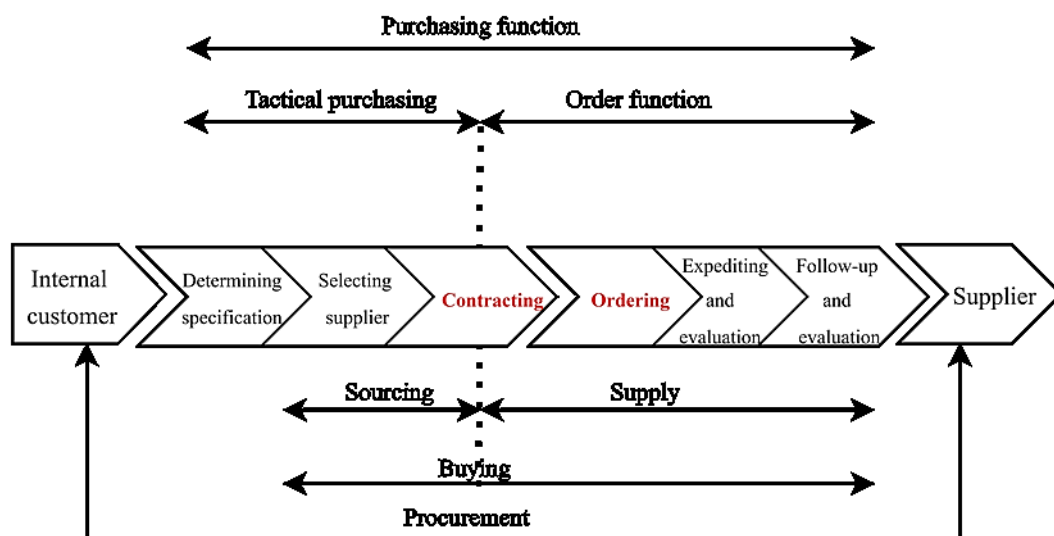


Figure 1. The linear procurement process model and some related concepts.

Source: based on van Weele, 2010, p. 8.

Of particular importance is the study of cultural differences in relation to the emergence and implementation of innovations, new technologies, and the management of international teams in the context of global political change. The global change in the socio-economic context caused by the outbreak of the Covid-19 pandemic, then, after a brief stabilisation, the outbreak of a full-scale war in Ukraine in 2022, and the subsequent political changes in the US are causing, among other things, companies to move their sources of supply closer to their production sites (nearshoring) and to countries with which cooperation is more predictable and involves products that are key to the company's production (friendshoring, allyshoring, Gowans, 2024). There has been a reconfiguration of hitherto distinctive supply chains and the specifics of globalization changes characteristic of the late 20th and early 21st centuries. With the “relocation” of sources of supply to other locations, often increasingly close to the places of production, the cultural factor, i.e. not traditionally considered as a criterion for supplier/source selection alongside variables such as price, quality or timeliness, is gaining real

importance. Through knowledge of cultural specificity, companies can reap social and economic benefits, such as increased operational efficiency or reduced risk of misunderstandings (Rozkwitalska, 2013). Culturally diverse teams have access to a wider range of perspectives and ideas, thereby generating more creative solutions to problems (Gozdowska, 2024), and a cultural counterparty manual makes it possible to decode the cultural specificity of team members and avoid or neutralize some of the misunderstandings (Maszko, 2024).

The authors of this paper decided to focus on this sphere not only in order to fill the research gap and the theoretical-cognitive function of scientific research. The authors were keen to realize the practical-application function of research, i.e. the university's cooperation with the socio-economic environment. In the empirical findings wanted to provide specific examples, simultaneously explaining the reasons for the differences. Thus, they also aimed to give recommendations to those working in multicultural teams in the area of procurement, which they can adapt to their daily activities.

2. Research methodology

The rationale for a single case study is to be able to explore one specific case in depth and to show the complexity of the phenomenon under discussion in its real-world context by using a variety of data sources.

Table 1.
Research procedure stages and timeline

Stage/time	Key research activities
Conceptualization of the research December 2022	a preliminary literature review on the role culture differences in corporate procurement/purchasing process
	identification of research gap
Research design December 2022	construction the aims of the research
	selection of methods for own research
Collecting and processing of data January 2023 – August 2024	conduct participatory observation (January 2023 – April 2024)
	conduct of in-depth interviews (June 2024 – August 2024)
	analysis of organisational materials (electronic documentation) maintained by Polish enterprises with Chinese and German enterprises for the period January 2023 to April 2024 (August 2024)
Re-review of the literature November – December 2024	Scopus and Google Scholar database review
Results analysis December 2024 – April 2025	discussion and presentation results own research
	identification of limitations of own research and directions for future research

Source: Authors' elaboration.

The study was designed in December 2022, at which time an initial literature review was conducted and a research gap was identified in the form of a small number of studies describing the impact of cultural differences on the procurement process of companies. These topics in the context of the management of the entire supply chain or the collaboration of companies to

develop suppliers are addressed in the literature, but the impact of cultural differences on the sourcing process itself is addressed less frequently (The detailed shown in Table 1 and 2).

Table 2.

Data collection methods, topics for analysis

Data collection methods	Source of information	Analysis	Information to be collected /topics for analysis
Observation	Group (procurement Staff)	Observed ways of interaction	General course of interaction. Problems and misunderstandings in the approach to the process of contracting and ordering. Timeliness of operations. Ways of responding to difficulties.
In-depth interview	Individual Sales directors	Text analysis. Observation interaction styles	Overall interview process. Problems and misunderstandings in the approach to the process of contracting and ordering. Timeliness of operations. Ways of responding to difficulties.
Archival analysis	Organisational materials (emails)	Text analysis	General course of interaction. Timeliness of operations. Rules for communicating with suppliers.

Source: Authors' elaboration.

Detailing the collection of information as part of the research conducted, it should be noted:

1. Long-term participant observation was carried out by an employee of a Polish company and allowed: obtaining specific data (detailed, authentic and contextual); understanding the intentions and motivations of those taking part in the research; flexibility by being able to follow changing conditions and observe behaviour in a natural environment; obtaining an internal perspective of the organisation. Through its use, information was obtained that could not have been obtained by any other means, and which is complementary to that obtained through interviews and document analysis.
2. In-depth interviews were conducted in a Polish, German and Chinese company with sales directors who are strategic decision-makers in their organisations. Such individuals typically have a higher level of competence and more experience, resulting from more frequent international and cross-cultural interactions, compared to lower-level employees performing operational tasks. This method was used because it offers a narrative stimulus related to the research area, and interviewees are encouraged to freely share their perspectives and interpretations (Easterby-Smith et al., 2012).
3. Analysis of email correspondence with Chinese and German suppliers, focused on the overall course of interaction and potential misunderstandings between suppliers and the Polish company. A total of 150 emails were analysed (an average of about 25 per month), only with regard to cultural differences in the procurement process. This method was used to complement the findings from observation and interviews. Key advantages of this approach included access to authentic, unfiltered data from actual business operations and the lack of need to involve respondents.

All data collected was analysed through the prism of three models of cultural differences: R. Lewis, R. Gesteland and G. Hofstede.

Referring directly to the entire purchasing process as understood by van Weele (Figure 1), the authors of this article focused on the barriers due to cultural differences occurring at the sourcing stage of a manufacturing company mainly in the areas of contracting and ordering.

The authors posed the following research questions:

Main research question:

What role do cultural differences/dimensions play in the procurement/purchasing process of a manufacturing company for components and raw materials?

Specific questions were posed to the general question:

1. In what areas (specifically/operatively) are the difficulties in cooperation most severe?
2. Did and how did the described difficulties due to differences affect the procurement process of the company under study?
3. What actions should a Polish company (and other manufacturing companies) take to improve the purchasing process?

3. Literature review

Due to the dispersion of the subject matter resulting from its interdisciplinary nature, this literature review focuses on studies directly related to cultural differences in the process of supplying enterprises with production materials and components, based on the Scopus database. The search was limited to the field of Business, Management and Accounting; publications concerning the role of cultural differences in the purchasing processes of individual consumers, groups, or public institutions were excluded. The analysis covered articles, book chapters, and conference papers published in English within the last 25 years, up to the year 2024¹. A total of eight bibliometric search queries were developed:

1. TITLE-ABS-KEY(procurement) AND TITLE-ABS-KEY("cultural differences").
2. TITLE-ABS-KEY(procurement) AND TITLE-ABS-KEY("cultural dimensions").
3. TITLE-ABS-KEY(purchasing) AND TITLE-ABS-KEY("cultural differences").
4. TITLE-ABS-KEY(purchasing) AND TITLE-ABS-KEY ("cultural dimensions").
5. TITLE-ABS-KEY(supply chain) AND TITLE-ABS-KEY("cultural differences").
6. TITLE-ABS-KEY(supply chain) AND TITLE-ABS-KEY("cultural dimensions").
7. TITLE-ABS-KEY(procurement) AND TITLE-ABS-KEY("culture").
8. TITLE-ABS-KEY(supplier) AND TITLE-ABS-KEY("culture") AND TITLE-ABS-KEY ("procurement").

¹ The authors reviewed the literature covering only publications from the last 25 years, considering this period as a key one due to the intensive development and diffusion of new technologies, in particular the Internet, which have significantly influenced business processes, business-to-business communication and the operational functioning of companies, whereas previous studies referred to the reality before this technological revolution.

An analysis was conducted as part of the above queries, which enabled:

The first two queries identified scientific items, including: dimensions of partnership, understanding of the Eastern concept of self and self-improvement, and the central role of goal-setting at both the strategic and project levels (Liu, Fellows, 2001); challenges related to information resource management in an intercultural environment (Feng, 2006); cultural differences across specific industries (Phua et al., 2009); and barriers to the implementation of the JIT system (Jadhav et al., 2014).

In the case of the third query, it was determined that the majority of the identified publications focus on the purchasing behaviours and habits of individual consumers, as well as research centred on the purchasing practices of various social groups, communities, or public entities, rather than on corporate procurement. Among the search results relevant to the discussed research area, the following publications were identified: studies on offshore outsourcing of services, which define the expectations of key stakeholders and assess how the buying firm and the offshore supplier cooperate to meet these expectations (Tate et al., 2009); research on buyer-supplier relationships in international markets, particularly focusing on the impact of trust on long-term cooperation, based on the opinions of purchasing professionals from the United States, English- and French-speaking Canada, and Mexico (Cannon et al., 2010); analyses of personnel management and supplier support, and their influence on business customer satisfaction, mainly focusing on the evaluation of customer satisfaction and loyalty to suppliers (Biemans et al., 2010); studies addressing cultural differences in purchasing and supply management, along with job requirements in three European countries, using cultural models such as GLOBE and Hofstede (Stek et al., 2022); practical guidelines on how to conduct international business, with an emphasis on achieving competitive advantage through effective cross-cultural management (Abramson et al., 2023).

The fourth query identified publications addressing the role of cultural differences in various aspects of international business operations, including: cultural factors that should be considered when developing effective purchasing strategies (Cannon et al., 2010); communicating business success across cultures (Moran, Abrahamson, 2017; Moran et al., 2023); organisational purchasing behaviour and the procurement of professional services (Pemer et al., 2018).

The fifth query enabled the identification of publications concerning the role of cultural differences as one of several important factors in the context of, among others: supply chain decision-making in the context of establishing the "Silk Road Economic Belt" (Haasis et al., 2021); procurement practices of Swedish companies operating in China (Jensen, Hilletoft, 2022); implementation of Building Information Modeling (BIM) systems (Faisal Shehzad et al., 2022); opportunities to improve logistics performance and support sustainable development (Matusiewicz, 2024); the impact of cultural differences between acquiring and target firms on post-acquisition performance in cross-border acquisitions (Yu et al., 2024).

The sixth query enabled the review of publications concerning cultural differences in supply chains, particularly: the role of a collaborative culture as an essential condition for cooperation within the supply chain (Acquah, 2023); socio-cultural relations in the workplace in the context of global supply chains (Stevano, 2023); the influence of national culture on the adoption of buyer-supplier environmental practices (Ahmadi-Gh et al., 2024); the integration of sustainability supply chain management with global production networks (Yawar, Seuring, 2024); international human resource management and the global nature of companies in supply chains in the context of increasing competition with consideration of the cultural dimension (Kok, Akbari, 2024); studies on operations management highlighting the differentiated impact of cultural differences on post-acquisition integration performance (Yu et al., 2024); the impact of language and culture on operations in a global context (Hashemi et al., 2024).

The seventh query allowed for the identification of publications addressing the role of cultural differences in: supply chain resilience, considering the role of internal and external integration, risk management culture, and supply chain flexibility (Chunsheng et al., 2020); the relationship between organisational culture and the implementation of green supply chain management (ElBaz, Iddik, 2022); the impact of informal inter-organisational relationships on business performance (Toumi, Su, 2023); the interplay between individual, organisational, and contextual factors, providing empirical evidence on the pivotal role of procurement managers in diffusing sustainability throughout the supply chain (Khan, Hinterhuber, 2024); the mediating role of a risk-oriented culture in the relationship between vendor risk management and operational performance (John et al., 2024).

The eighth query provided information on publications in which culture is considered one of the factors in supplier collaboration research, analyzing, for example: aspects of social responsibility in the supplier selection process – companies that consider these aspects achieve financial benefits compared to their competitors (Thornton et al., 2014); necessary steps to align the cultural competitiveness of procurement with the firm's objectives (Philippart, 2016); the role of African countries and suppliers in global value chains and the gradual development of professional procurement practices (Kauppi et al., 2018); the role of Supplier Relationship Management (SRM) in providing a common platform for exchanging knowledge, ideas, and goals between the company and its suppliers, which improves processes such as materials handling and procurement management in companies with diverse business cultures (Pothal et al., 2018); the role of organizational culture in supply chain performance – increasing supply chain integration efforts and improving firm performance through flexible cultural alignment (Porter, 2019); the role of a task-oriented culture in strengthening the linkages between stakeholder-oriented CSR and sustainable procurement (Adzimach et al., 2020).

Studies in which culture is identified as a key factor influencing companies' purchasing decisions are relatively rare, as exemplified by the work of Carter et al. (2010).

A critical review of the literature on the subject, based on the Web of Science database, was conducted by ElBaz and co-authors in 2022. The authors classified four main research areas: studies on supply chain integration and performance; research concerning continuous improvement and Lean initiatives; studies addressing the role of culture in sustainability, corporate social responsibility, and green practices; and research focusing on emerging topics. The authors postulate the development of a multilevel framework that positions cultural dimensions as a central element, rather than merely treating culture as a moderating or mediating variable (ElBaz et al., 2022). The conclusions of this review confirm that, in most studies, culture is considered an additional factor rather than a leading element.

Moreover, the Google Scholar database identified studies concerning the role of culture in: supplier selection processes (Carter et al., 2010); supply chain management (Witkowski, Baraniecka, 2015, 2018); the relationship between buyer power and supplier shirking (Skowronski et al., 2022); purchasing practices across different industries (Cooper, 2024); supply chain collaboration, focusing on how cultural differences affect communication, trust building, negotiation, conflict resolution, risk management, and ethical (Raynolds, 2024).

4. Results and discussion

The Shenzhen-based company is one of the world's leading suppliers of electronic components (particular processors and GSM modules), with extensive experience in mass production supported by a distinctive organisational structure. The cooperation between the analysed Polish company and the Chinese supplier represents a typical relationship characterised by customer dependence and supplier advantage (Radziejowska, 2005).

The components ordered are highly specific and difficult to substitute on the market. Moreover, the supplier possesses a strong capital base, which provides it with a negotiating advantage over the customer, particularly in areas such as price, batch size, quality, and delivery times. This aspect is especially significant considering the material inventory, mainly the product structure of components supplied by the Chinese partner, where the material consumption stream of the Polish company is continuous. As part of material requirements planning, these product groups are maintained in stock, and order volumes are kept as constant as possible.

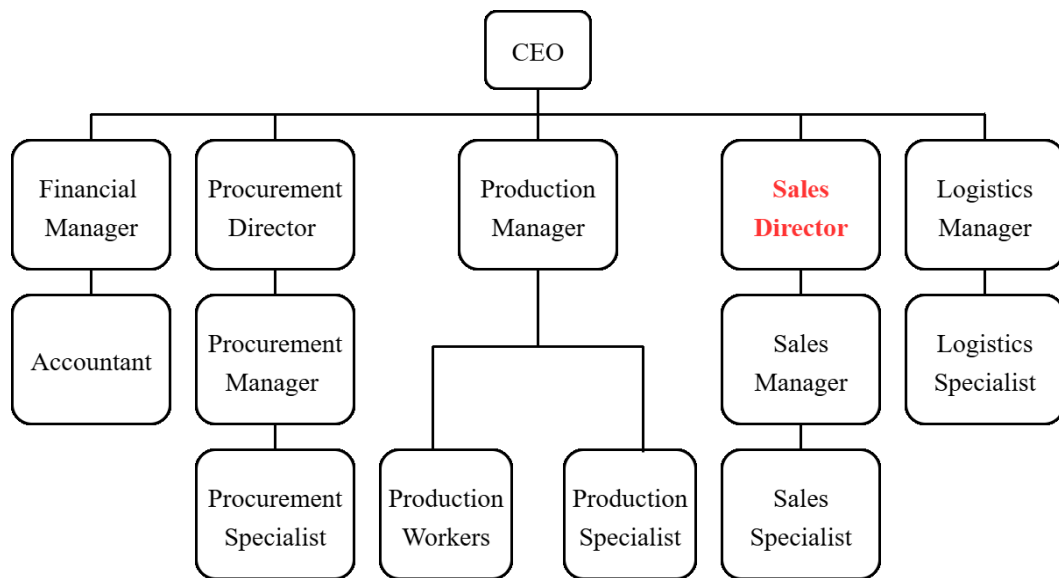


Figure 2. Organisational structure of a Chinese manufacturing company.

Source: Authors' elaboration.

The Dortmund-based company specialises in supplying high-quality, precision electronic components (particularly processors, microcontrollers) for the energy and defence industries.

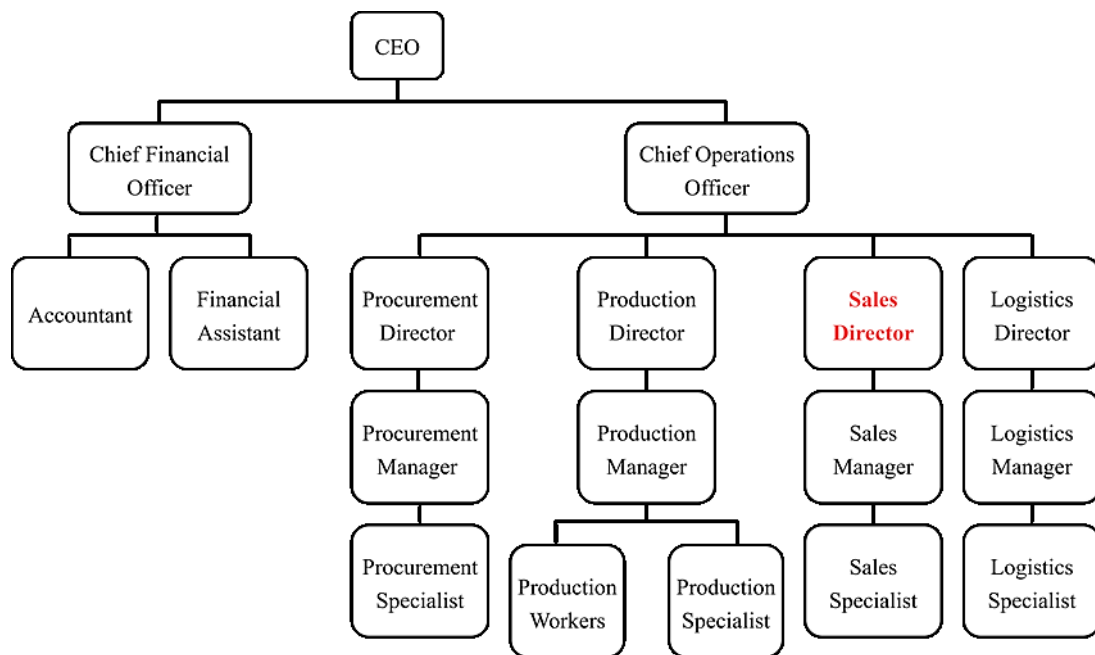


Figure 3. Organisational structure of a German manufacturing company.

Source: Authors' elaboration.

The analysed Polish manufacturing company, which is a customer of both suppliers, operates internationally and has been integrating these components into its products for over 30 years, distributing them on both domestic and international markets. The company is an engineering enterprise engaged in the manufacturing of measuring instruments and the provision of related services. Its products are offered in domestic, European, and Middle Eastern markets. The company places particular emphasis on sustainability in its operations and

decision-making processes, as well as on ensuring proper working conditions not only within the organisation itself but also throughout its supply chain. Procurement activities are focused on optimising processes related to medium-volume production. Raw materials and components used in production must meet the highest quality standards, confirmed by the required certifications.

Prior to the outbreak of the COVID-19 pandemic, cooperation with suppliers proceeded without significant disruptions. At present, the company has not yet fully returned to its pre-pandemic operational conditions, despite having implemented several organisational changes. These include incorporating supply chain risks into production planning, increasing contractual flexibility with suppliers, introducing substitutes for hard-to-source components, and redirecting selected procurement activities to regional markets. Nevertheless, the company continues to face significant challenges due to the unstable external environment, particularly the ongoing war in Ukraine. One of the key issues remains the necessity of maintaining higher inventory levels of strategic materials, such as processors and pressure sensors, which generates additional storage costs and ties up financial resources.

The development of intercultural competencies at the three cooperating companies proceeds differently. In the Polish company, no training was conducted on such topics. In the case of the Chinese supplier, no training related to cultural differences was conducted either, while the main focus is on the development of linguistic competence (English), treated as a key tool in international trade. In contrast, in the case of a German supplier, employees participated in internal trainings on the differences in communication styles of different nations, as well as on the differences regarding the organizational structure of business partners from Central and Eastern Europe (including Poland) and the resulting division of decision-making competencies.

According to the **R. Lewis model**, the German counterpart exemplifies the Linear-active (LA) culture, while the Chinese counterpart represents the Reactive (R) culture. The Polish counterpart, on the other hand, sits roughly in the middle between Multi-active (MA) and Linear-active (LA), suggesting, by far, a greater cultural similarity to the German counterpart than to the Chinese counterpart (Figure 4).

Sales director of the German company during the interview showed characteristics typical of the LA culture. The German company, operating in the electronic components industry, is an example of an organisation that plans its operations step by step, reflecting the German approach to business based on a precise schedule and guidelines. An example situation that illustrates this approach is a conversation about the delivery schedule, in which the German representative repeatedly stressed the need to stick rigidly to deadlines and to follow each step of the process precisely. When asked about the flexibility to adjust deadlines according to circumstances, the representative replied that ‘adherence to deadlines is a key element of our reputation’ – focus on facts and milestones. Furthermore, the German representative's introverted but firm approach indicates attention to detail and a lack of excessive gesticulation. For example, during meetings at the Polish company's headquarters where technical details of

the order were discussed, the German partner focused on facts, presenting arguments based on data and calculations, avoiding unnecessary emotions or distractions. Also during the interview, the answers given precisely referred only to issues of cooperation in terms of supply. Private or general issues concerning the local community or even the functioning of the company as such were not addressed. This approach clearly shows that Germans value privacy and separate their professional and personal lives. It is also worth noting that the German representative valued truth rather than diplomacy, which was evident in the questions regarding potential openness during negotiations on the price of ordered components. Instead of using diplomatic phrases, the interviewee clearly indicated cost limits, arguing decisions with hard financial data. He spoke firmly and categorically, was fact- and data-oriented and at the same time confident in the quality of the products offered to the Polish company.

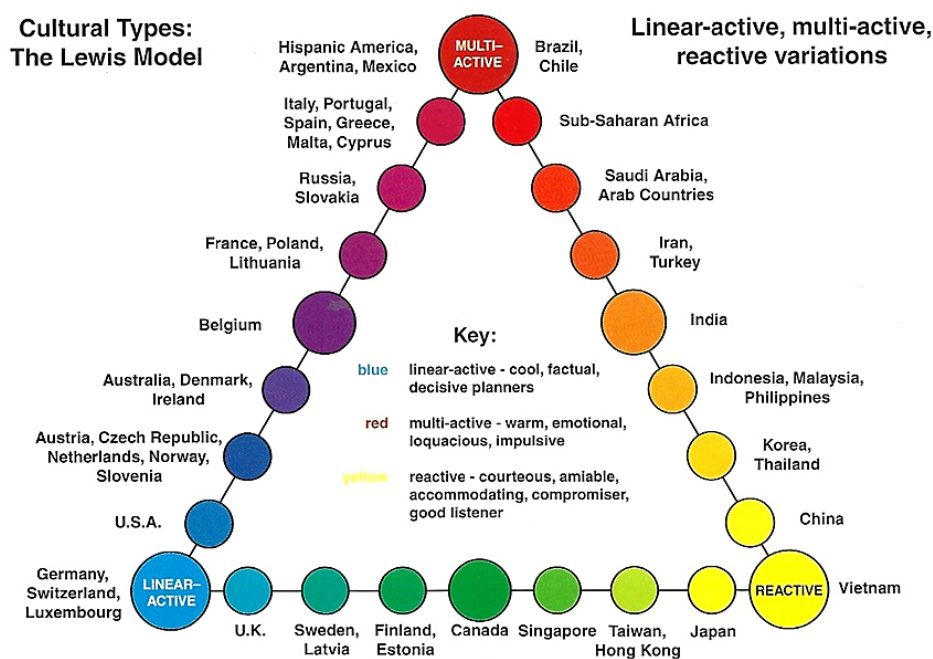


Figure 4. Cultural Types: The Lewis model.

Source: CrossCulture, know culture for better business, <https://www.crossculture.com/about-us/the-model/linear-active/>, 07.09.2024.

The course of the interview with the Chinese sales director was different. He avoided direct answers. He listened patiently to questions and took long pauses, thinking for quite a long time (in the perception of the Polish representative conducting the interview) before giving an answer. During the interview, he repeatedly stressed that “we must first listen to our partners and understand their needs before proposing solutions”. He was composed and avoided excessive emotional expression and did not gesticulate. He spoke in a soft-spoken style - he did not use categorical phrases. In response to questions about price negotiations, the Chinese partner avoided direct and explicit statements, even when the question about willingness to change the price was only hypothetical or conditional. When negotiating a change in the terms of supply, he responded in a diplomatic manner, suggesting that “we need more time to consider

this issue”. This was a subtle way of avoiding conflict. He did not openly object to the Polish recipient's proposed changes, but in the course of further cooperation it became clear that these conditions were not changed on his part. Such a lack of clear expression of disagreement, i.e. open objection, despite disagreement on the content is characteristic of the harmony-focused approach and is a source of conflict in communication with LA and MA representatives. Another important aspect was the clear focus on building and sustaining relationships. Rather than pushing their own negotiating positions in their responses, the Chinese partner focused on building a long-term relationship, mentioning a willingness to organise an additional informal meeting such as a joint dinner or mutual visit, which is typical of a culture that values diplomacy rather than truthfulness. The Chinese representative displayed people-oriented and rapport-oriented traits – as manifested in patiently waiting for answers from the partner, avoiding interrupting the interlocutor, and extreme avoidance of entering into conflict.

According to the **R. Gesteland model** the analysis of cooperation in the area of procurement, allowed for the characterisation of suppliers (Escher, Brzustewicz, 2018; Gesteland, 2002): the Chinese supplier is characterised by a relationship-focused, formal, moderately monochronic, and reserved culture (Table 3); the German supplier is characterised by a deal-focused, moderately formal, monochronic, and reserved culture (Table 4).

Table 3.

Characteristics of a Chinese supplier based on information gathered through observations, interviews and email analysis

The dimensions of culture	Characteristics
Relationship-focused	During the online meetings, the conversations extended beyond business cooperation and also covered personal topics, such as the Polish representative's interests and holiday plans. These informal exchanges contributed to building a relationship and fostering an atmosphere of trust. Establishing an emotional connection with the business partner proved to be a key element in the development of the cooperation.
	The e-mail correspondence from the Chinese partner often included proposals for long-term cooperation, for example, over several years, which indicated a preference for building lasting and stable business relationships rather than pursuing quick, one-time transactions.
	During the visit to China, the representative invited the Polish partner to informal meetings outside the company premises in order to get to know each other better before starting negotiations.
	The Chinese representative avoided putting pressure on quick decisions, allowing the Polish entrepreneur sufficient time (e.g. two weeks or another mutually agreed period) to carefully consider all aspects of the cooperation.
	In the discussions regarding pricing terms, the Chinese representative demonstrated a willingness to make concessions, for example, by offering to send the first trial batch free of charge and agreeing to accept an initial order smaller than the standard minimum order quantity. In doing so, he signalled a focus on long-term benefits and future profits rather than immediate, short-term gains.

Cont. table 3.

Formal	Face-to-face and online meetings were formal in nature and were preceded by structured preparations, such as selecting the venue or online platform, setting the meeting time, and sharing the list of participants in advance.
	The representatives declared that they organise formal contract signing ceremonies, even for smaller orders (e.g. those amounting to half the volume of the initial contract).
	In correspondence and meetings, the representatives consistently addressed the Polish partner using appropriate honorifics and titles (e.g. Dear Sir/Madam), which emphasised the hierarchical structure and formal nature of the relationship.
	During the first meeting, the representative presented the Polish partner with a symbolic gift—a regional set of high-quality teas—which expressed respect, goodwill, and a desire to build the relationship.
Moderately monochronic	During the meetings, representatives often addressed several topics at the same time (e.g. the decision to choose the means of transport for deliveries, the frequency of subsequent orders), without a clear structure in discussing individual points.
	The representatives admitted that priority changes during the implementation of a given project are a frequent element of the cooperation and they do not treat them as a problem.
	Making final decisions in price negotiations, acceptance of final designs taking into account the required technical parameters or terms of delivery required a relatively long time of arrangements (about a month), which was due to the need to involve many people located at different levels of the company's hierarchy.
Reserved	Despite the long-term cooperation, the representative maintained a clear distance in personal relations and avoided making closer social contacts.
	Email correspondence concerned formal matters and did not contain emotional expressions or personal comments.
	The representatives indicated during the interview and ongoing daily conversations that avoiding open expressions of emotion (e.g. smiling frequently, maintaining long eye contact) allows them to remain professional and focus on the formal aspects of the cooperation.
	During face-to-face contact, the Chinese representative remained calm and neutral, showing no emotion. Even in difficult negotiating situations, an attempt to defuse tension on the part of the Polish counterparty by telling a joke was always unsuccessful.

Source: Authors' elaboration based on conducted research.

Table 4.

Characteristics of a German supplier based on information gathered through observations, interviews and email analysis

The dimensions of culture	Characteristics
Deal-focused	Email responses to queries regarding transaction details were substantive (usually within a few hours or by the end of the same working day of the representative at the latest).
	Collaboration was carefully documented in meeting summary reports with a clear focus on measurable results, such as delivery compliance or speed of response to a request.
	Meetings with contractors outside working hours almost never take place (except at a pre-arranged time, e.g. the signing of a contract). Efficiency and direct problem solving during working hours, preferably on a given day, is important.
	The representatives insisted on exact financial terms and delivery dates, and did not raise personal issues at all.
	The representatives repeatedly stressed that, from their point of view, the most important thing was speed of action.

Cont. table 4.

Moderately formal	In email correspondence, titles were used, writing respectfully at the beginning of the cooperation. Currently, representatives address their partners in the Polish company by name.
	The e-mails (if they were not the first, i.e. initiating the conversation, but the next in the discussion, between people working together for a long time, occupying similar positions in both forms in the structure) often did not have courtesy phrases at the beginning and end of the e-mails (only the addressee's name at the beginning and Tschüss at the end).
	No closer personal relationships are established. Joint after-hours outings with contractors do not take place, and procurement matters are dealt with at the company's headquarters or in online meetings.
	During the videoconference, the German representative did not pay much attention to etiquette, did not require a formal dress code, stuck to a formal, pre-established agenda for the meeting, but at the same time allowed for flexibility.
	During the negotiation of key issues (unit price, delivery volumes, delivery dates), the representative was authorised to make decisions independently, without the need to schedule additional meetings or involve higher-level managers, which reduced the formal decision-making process to as little as one day.
Monochronic	The supplier consistently demonstrated strict adherence to the agreed meeting schedules.
	The supplier consistently expected immediate feedback, which was explicitly communicated in messages such as: "please reply today" or "please confirm receipt of our proposal".
	Each meeting had a clearly defined objective (e.g. contract signing), and the time allocated for each activity was carefully planned, leaving no room for spontaneous decisions or discussions on topics not directly related to the meeting's purpose.
	Delivery dates are considered unchangeable and any changes to the contract provisions must be justified and formally accepted by both parties.
	The representative always replied to emails only during working hours, often providing information on when to expect a reply. He never responded spontaneously or outside of designated hours, maintaining a steady, structured rhythm of communication.
Reserved	Meetings and negotiations were conducted in a structured manner, with the expectation that each topic would be discussed in detail before the next topic was raised. Attempts to raise multiple issues on contract provisions at the same time were rebuffed, highlighting the specificity of the step-by-step operation.
	During meetings, representatives kept a professional distance, avoided excessive gesticulation and chose their words carefully.
	When problems arose (e.g. timeliness of payments), they formally signalled irregularities in writing, preferring to resolve them through established procedures rather than through emotional reactions or pressure for immediate action. In doing so, they referred to previous arrangements and documentation, emphasising the importance of adhering to the principles of cooperation to which both parties had agreed.
	E-mail correspondence uses precise but balanced wording, avoiding excessive directness. They present expectations, e.g. regarding payment terms, in a polite manner so as to maintain clarity of communication without imposing their own position. For example, instead of directly stating 'We expect immediate payment', they write: 'We would like to point out that the deadline for payment has passed, therefore we would like to request information regarding the expected date for the transfer.'

Source: Authors' elaboration based on conducted research.

According to the **G. Hofstede model**, numerical indicators for the Polish, German, and Chinese partners were determined using the Country Comparison Tool (Figure 5).

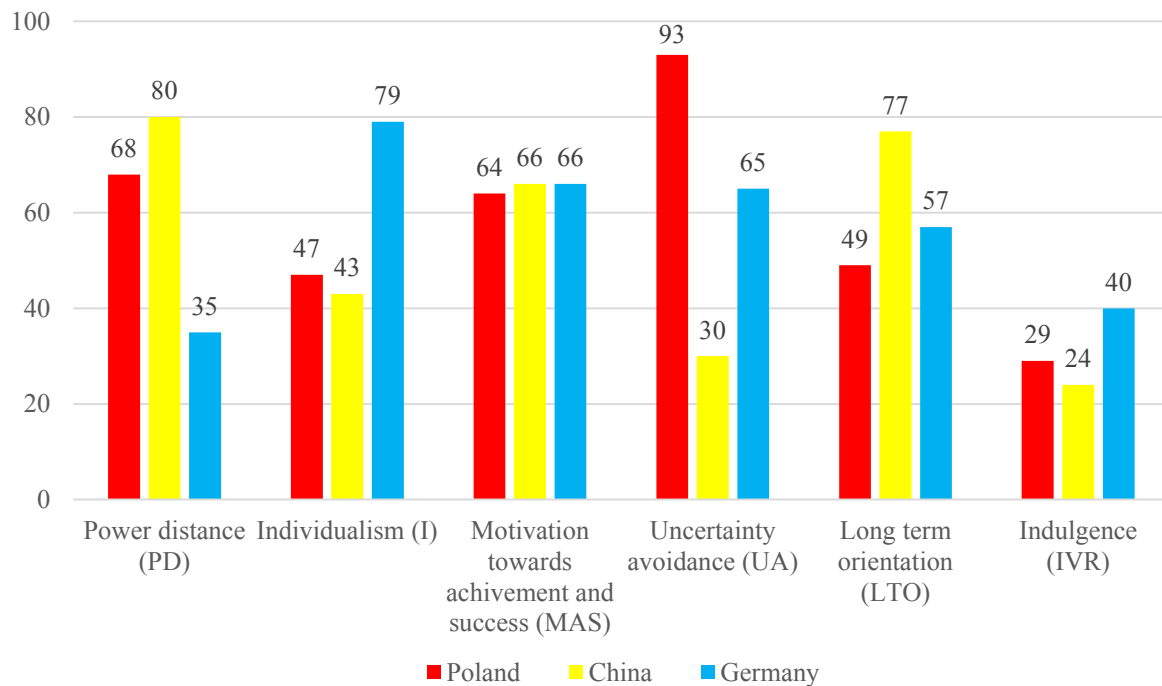


Figure 5. Cultural differentiation of China, Poland and Germany by category G. Hofstede et al. (updated 2023).

Source: Authors' own elaboration based on Country comparison tool, <https://www.theculturefactor.com/>, 07.09.2024.

The obtained empirical data collected during the self-study showed that: cultural differences between business partners are evident in four dimensions (PD, I, UA and LTO), while results are simultaneously very similar in two dimensions (MAS and IVR) (Table 5).

Table 5.

Characteristics of the polish contractor, German and Chinese supplier based on information gathered through observations, interviews and email analysis

The dimensions of culture	Characteristics
Power Distance	Chinese managers expected obedience and acceptance of inequalities in the organisational structure, e.g. not questioning decisions made with a culture in communication, issuing messages of an instructional nature without explaining them (80), which makes direct communication with the Polish partner somewhat difficult (68).
	German managers preferred participative communication (35), which was reflected in the more direct meetings with the Polish partner, where hierarchy is less important. During online working meetings with not only the sales director, but also his subordinates, it could be observed that PD was sometimes visible, for example, in the use of titles (Herr Doktor), but did not block the free and open exchange of arguments, nor did it intimidate those positioned lower in the company hierarchy to express their own observations and comments. Junior professionals used formal titles in relation to their superiors, but this did not interfere with free communication, and the superior encouraged subordinates to express their own opinions.

Cont. table 5.

Individualism	For the Chinese representatives, priority was given to intra-team relations (43), e.g. taking action for the good of the whole team, collective responsibility when mistakes are made or contracts are not honored.
	Polish employees (47) entering into cooperation with them noted a preference for contacts based on trust and a very strong role for personal relationships. In contrast, they themselves did not show such a clear preference in this respect, leading to greater flexibility in adapting to the specificities of the Chinese partner.
	In the German representative's routine, day-to-day dealings with the Polish representative, the emphasis on the autonomy of the handlers and the formalisation of the operations was evident, with each employee involved in a particular transaction acting on the basis of clearly defined written responsibilities and only being held accountable for them.
Masculinity (Motivation towards Achievement and Success)	Chinese, German and Polish contractors show a fairly high and similar level of MAS - achievement orientation or efficiency are more important than e.g.: caring. The suppliers were focused on results, which had a direct impact on the relationship with the Polish company. This was exemplified by the strong commitment of both parties to deliver on time, with the Chinese supplier showing a much higher willingness to work overtime (e.g. staying at work longer or working on days off), which contrasts with the more balanced approach of the Polish and German employees (work-life balance).
	Poles also emphasised achievement, which fostered smooth cooperation, but most often with less intensity and additional commitment (e.g. reluctance to work after working hours or on weekends, possibly demanding/requesting additional gratification than partners).
Uncertainty Avoidance	In the Polish company, clear procedures and rigid rules for internal company processes were perceived (93), which were sometimes perceived as inflexible in view of the decidedly more flexible approach of the Chinese in this sphere (30).
	Chinese flexibility manifested itself in the willingness to modify contracts during the execution of orders (e.g. changing delivery dates due to production delays), which was difficult to accept for Polish employees preferring to stick to pre-established procedures.
	German partners, although avoiding uncertainty (65), showed a considerable willingness to cooperate on the basis of mutual trust in business partners, e.g. by granting trade credits, adjusting the frequency of deliveries to the partners' production needs. Although contracts e.g. clearly regulate the conditions for termination of cooperation with the counterparty, they allow for possible changes.
Long Term Orientation	Working with a Chinese supplier revealed their strong adaptability to changing market conditions (e.g. increasing production volumes in response to component shortages that emerged during the period under review), which allowed for greater flexibility in the sourcing process. This confirms the desire to maintain the business relationship, i.e. the focus on cooperation in the long term (77).
	German partners also demonstrated such an orientation (57), including precise planning of cooperation.
	The Polish customer (49) is far less oriented towards long-term cooperation, which in some cases resulted in a shorter planning horizon (e.g. in terms of demand for a period of one month or a quarter) compared to the planning proposals of the Chinese and German partners.
Indulgence	In the Chinese case, restrictiveness was evident (24), for example, in the low number of days off (one day off a week) and long working hours on weekdays (more than eight hours a day).
	The German partner also showed a rational approach to work organisation (40), although he placed more emphasis on work-life balance than the Chinese.
	The Polish representative has a similarly low level of this indicator (29), which is conducive to understanding in relationships with partners. Nevertheless, there were noticeable differences in the approach to enforcing leisure time through: strictly defined working hours, predetermined and respected rules of not working on days off. These differences were particularly evident in the relationship between the Polish and the Chinese supplier.

Source: Authors' elaboration based on conducted research.

Summarising the own research carried out, it should be said that the triangulation of methods (observation, interviews, content of e-mails) made it possible to collect empirical material that justifies answering the problem questions posed by the authors.

Referring to the main question as follows: What role do cultural differences/dimensions play in the procurement/purchasing process of a manufacturing company for components and raw materials? it should be stated that results were obtained confirming the significant role of cultural differences in the procurement process of a Polish manufacturing company from Chinese and German suppliers.

Specific questions were posed to the general question:

1) In what areas are the difficulties in cooperation most severe?

Key areas where differences are most apparent were identified. In particular, these include communication style, time management, hierarchy and attitudes to paperwork.

Working with a Chinese supplier showed that significant cultural differences affect the degree to which processes are formalised and deadlines are managed – the Polish company had to learn to operate in a more flexible way and accept the hierarchy, which with this contractor is absolute and not subject to change and negotiation.

With the German supplier, on the other hand, differences in the immediacy of communication and timeliness proved crucial. Hierarchy is important, but not so much that it blocks the free exchange of arguments.

The Polish entrepreneur has to adapt his approach depending on the partner he works with in order to manage the procurement process effectively.

2) Did and how did the described difficulties due to differences affect the procurement process of the company under study?

The differences observed did not significantly affect the processes described at the time of the research for this article, as the three companies have been working together for many years. The managers have to a large extent become familiar with the specifics of the other contractors' operations and have learnt to function effectively together. However, what was the biggest challenge for the Polish company at the beginning of the cooperation was, in the case of the German supplier, the timeliness of all joint actions and the demand for immediate feedback, and in the case of the Chinese supplier, the manner of communication – veiled, not explicit (high-context) and the lack of immediate feedback, and sometimes even the lack of any response or answer to questions without further reminders.

3) What actions should the Polish company/s take to make the procurement process more efficient?

From a practical perspective, the results of this study have important implications for entrepreneurs, managers, purchasing specialists, sales executives and others who are involved in the procurement and purchasing activities of companies. Those who manage relationships with suppliers recruited from different cultures should pay attention to differences in paperwork and hierarchical approaches that can affect the speed and efficiency of processes. Sales executives, on the other hand, should strive to adapt communication strategies to the cultural preferences of their business partners.

In the case of China, it's important to understand the importance of ceremoniality, relationship building and *saving face*. In relations with German partners, precision, punctuality, scheduling, and immediate feedback are key. Based on the collected empirical material, recommendations can be made for the described Polish company and other companies (Tables 6 and 7).

Table 6.

Recommendations for the Polish manufacturing enterprise/s (purchasing/procurement departments/staff) for future cooperation with the Chinese supplier/s

The stages of cooperation	An action that can improve cooperation and safeguard the interests of the company/s by minimizing misunderstandings and conflicts
Establishing cooperation with new suppliers	Taking the time to go to China, getting to know your future counterparty, spending time with them in private situations as well. Allowing you to “test yourself” as a potentially trustworthy partner with whom it is worthwhile and profitable to build a long-term relationship. Business transactions in China appear to be settled through negotiation within a system of networked relations based on interpersonal reciprocal obligations <i>guanxi</i> , i.e. relationships understood as treating others warmly, helping, networking. Without this, it is impossible to work effectively with the Chinese.
	Sourcing suppliers with references who have good reviews in online services. The following information is particularly important: punctuality of delivery and how long the company has been in business, i.e. how much experience it has had (to be checked in B2B services).
	Invite a potential Chinese partner to Poland to get to know him better and build a relationship based on trust.
	Organizing online meetings with a potential supplier to build relationships, being cordial, taking an interest in local issues, asking about private life.
	Hire a professional company to verify the quality of the delivery (quantity, quality, visual) while still on site in China, before the order is dispatched/shipped.
	Ask for certification in the case of products; check compliance with quality standards and those required for the EU market. Before placing an order, it is a good idea to order samples of materials, raw materials. Before placing a larger order, it is a good idea to order a sample batch to confirm the quality of the materials/components ordered in Poland.
Routine cooperation	Organizing regular online meetings to maintain and build relationships with the supplier. Contact in the form of video allows both to build closer relationships and to communicate more precisely, clarifying any misunderstandings in real time. Consider using WeChat (1.3 billion active users), one of the most popular in China, used for personal communication, but also by companies for business communication (customer communication, business promotion, customer service, B2C, B2B).
	Active and continuous monitoring of all processes. Frequent e-mail contact, requests for confirmation of all operations (receipt of order, acceptance, shipment preparation, order dispatching, etc.), in order to minimize delays in delivery, which the supplier is unlikely to communicate himself. This also applies to transport or customs documentation (certificates, invoices, waybills).
	Each time a request for clear written confirmation that the arrangements have been accepted and will be carried out, due to the Chinese supplier's avoidance of difficult topics and avoidance of confrontation and conflict. The request to confirm the quantity, quality, technical parameters of the order, as well as the delivery dates should be expressed as concretely as possible (in hours or days).
	Requesting feedback every time – for every operation, as well as for changes in deadline, quantity, quality, etc. Requesting written confirmation every time of messages, requests, orders, dispatches received (worthwhile, e.g.: asking for photos of prepared dispatches and documents).
	Using the same order templates containing: dates, deadlines, standards, parameters, colors, transport conditions, packaging, etc. Use of plain English, asking specific short questions. Demanding clear and precise written replies in the event of defects detected in the delivery, which implies a failure to meet the delivery quality conditions.

Cont. table 6.

	When dynamic, often unexpected changes occur (exchange rates, transport costs, etc.), it is necessary to take the initiative to change arrangements or renegotiate terms and conditions and organize negotiations (the counterparty is unlikely to do so, and will also avoid communicating difficult information that requires open confrontation).
	Avoiding actions that may cause a loss of face in the understanding of the counterparty, which may be triggered by openly disagreeing with someone high up in the hierarchy, openly and publicly rejecting a proposal or being forced to publicly admit a mistake. It is therefore necessary to use conciliatory, non-confrontational language, to ask for clarification, not to make negative judgements, but to make an attempt to communicate. Show and express understanding for the situation and point out circumstances beyond the supplier's control in the event of a delay or a quantitative or qualitative discrepancy in delivery. When criticism is necessary, it is worth 'camouflaging' it and conveying it in polite language such as: 'maybe we could try to organize it differently'.

Source: Authors' elaboration based on conducted research.

Table 7.

Recommendations for the Polish manufacturing enterprise/s (purchasing/procurement departments/staff) for future cooperation with the German supplier/s

The stages of cooperation	An action that can improve cooperation and safeguard the interests of the company/s by minimizing misunderstandings and conflicts
Establishing cooperation with new suppliers	Contact from the outset should be transparent, formal and as precise as possible. An RFI, RFP or RFQ sent to a potential contractor must contain the precise parameters of the item to be ordered in the future, quantity, volume, deadlines, commercial conditions, etc. Otherwise, a response may not be forthcoming. It is also important to individualize the request – not to send massively identical emails to many potential suppliers, as this could be understood as unprofessional treatment of the company in question.
	It is important to take into account the counterparty's past experience – especially those individuals who are positioned high up in the company's hierarchy and have extensive experience and knowledge of working with past counterparties.
	Responsibilities and procedures must be clear from the start of the cooperation. It is necessary to establish precisely who is responsible for what: technical welding, logistics, quality, working contacts.
Routine cooperation	It is extremely important to stick precisely to the established procedures, timetables and not to change them in the course of implementation once an operation has started. If change is necessary – jointly and precisely establish a new recovery plan/schedule and stick to the joint findings, confirmed in writing.
	Replying to emails should be done in real time – preferably immediately or on the same day – a reply sent the next day or after several days may be perceived as disrespectful to the counterparty. Acknowledge receipt of each message (even very briefly), including in situations that seem obvious.
	The order to be placed must be complete and precise – quantity, full technical parameters, attachments, dates, technical data, product codes, Incoterms conditions, forms of order receipt.
	Any changes made by the Polish procurement department after the order has been approved may be seen by the German supplier as a breach of procedures.
	The use of standardized templates for communication with the supplier at all stages of cooperation: preparation, dispatch, confirmation, monitoring, receipt of order complaints, is desirable.
	Receipt of the order should take place at the agreed time, in the event of delays (e.g. unloading problems) it is necessary to inform of the delay, stating the reasons and immediately setting a new appointment.
	For a German supplier, it is important to confirm receipt of the order (delivery note), for two reasons: certainty that the order has arrived and proof in case of disputes (e.g. delivery shortages).
	Any objections should be made formally – in accordance with the established procedure (documents, photos, precisely described objections), without so-called softening comments.

Cont. table 7.

	Written correspondence should be formal and polite – it must include dates, the subject line of the email, the formal number (of the case, invoice, order to which the email relates), the names and position of the person conducting the correspondence, brief courtesy phrases. In contentious situations, emotion and understatement should be avoided and facts, documentation and analysis should be relied upon.
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Source: Authors' elaboration based on conducted research.

Due to cultural proximity (also geographic), by far more areas of cooperation between the Polish and German contractors are similar or, in the case of divergence, can be smoothly aligned in strategic decisions and daily operations. Very visible and fundamental differences concern the cooperation with the Chinese contractor – which is confirmed both by the location of the individual nations on the scales in the cultural models, as well as by the information collected during the own research. Poland's rarely extreme, rather middle or near-middle position on the scales of cultural differences can provide a strategic advantage in shaping flexible and adaptive models of cooperation. Their difference from traditional, hierarchical models, consisting of action based on trust, effective communication and joint problem solving, allows for faster reactions to changes in the environment, market conditions or the needs of business partners.

It is worth recommending intercultural communication training to all three companies described in this article. Due to their long-standing cooperation in part (e.g. in the area of general issues of differences and their consequences for cooperation), this could be a joint training of all three cooperating companies taking place online. It is advisable to implement systemic operations to develop Cultural Intelligence (CQ) among employees of purchasing and logistics departments, including above all training in intercultural communication, management of cultural differences in negotiations and adaptation training based on, for example, the models characterised above. Embedding CQ in a company's development strategy could take the form of investment in these trainings as part of implemented diversity management policies. Particularly useful would be peer visits and practical workshops based on case studies, conflict situation simulations and interactive sessions with experts from China, Germany and Poland. It is important to include CQ in the strategic management of companies as a core competence. With the need to work in cross-cultural environments, CQ becomes an important organizational resource that affects the effectiveness of teams, negotiation processes and the quality of diversity management, as well as enhances the adaptability of the company and reduces the risk of wrong decisions due to misunderstandings. CQ can be included in strategic assumptions as an element supporting effective management in a culturally diverse environment. It is worth considering the creation of an international cooperation coordinator position responsible for clarifying cultural differences and mediating disputes. It is also reasonable to consider cultural risks in purchasing and logistics processes, and to include CQ in supplier evaluation, e.g. as a component of assessing the quality of cross-cultural relations in the supplier relationship management system. Indicators that take into account progress in implementation could be the number of employees trained and their evaluation of that training, or the creation of a summary of cultural areas where there is a risk of misunderstanding and its updating as

part of audits. Whereas in the case of creating a position or appointing a person responsible for developing CQ in the company, an indicator could be the number of problems reported and resolved due to cultural differences.

5. Summary

Understanding cultural differences in business operations is essential for successful action in international markets. Failure to understand them leads to misinterpretations and lost productivity. Therefore, conscious management of cultural diversity is a strategic element of competitive advantage. Satisfactory inter-company communication can be decisive in the selection of a supplier if the other conditions are met by other suppliers at a similar level.

In the context of international business cooperation, cultural factors play a key role, although they are often overlooked in favour of financial aspects. In fact, they significantly influence the efficiency and quality of cooperation, especially in the electronics industry, where precision, timeliness and compliance with standards are crucial. When working with overseas suppliers, such as companies in Shenzhen and Dortmund, proper management of these cultural differences has proven to be the key to success. Although the results of the conducted research cannot be generalised, they allow conclusions to be drawn for business and research practice and complement the scientific knowledge accumulated to date.

The proposed method of analysis can be used to analyse cooperation between companies from countries other than Poland, China and Germany. The use of different methods (interview, observation, archival analysis) allows for a better understanding of the meaning of the actions taken, i.e. fulfilling the basic function of science. On the other hand, analysis can support companies in their day-to-day operations so that they can be more effective. The results of this study provide valuable lessons for theory and practice in cross-cultural management in relation to the procurement process. Supplier categorisation, sourcing strategies, the development of guidelines for sharing the benefits of process improvement with suppliers are all strategic challenges for supplier relationship management, which are currently no small task. In view of the decisions taken by the current US administration, e.g. in the area of tariffs, it is worth examining the issues raised in this article in the future. This is important in the context of deciding between local and global suppliers – not relying solely on Asian suppliers.

Research areas where scientific and practical knowledge needs to be complemented are studies of cultural differences in corporate sourcing related to: the use of AI to improve purchasing processes - contract analysis, preparation of data for negotiations, the role of humans and AI in the purchasing process, also from the perspective of suppliers from different cultures, or cultural considerations and supplier selection in the context of sustainability. Culture has a huge impact on how societies treat the environment (Matusiak, 2022; Kozar, 2023),

so understanding local norms and values contributes to better aligning purchasing strategies and supporting suppliers that meet sustainability goals in a way that is compatible with the region's circumstances.

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