The Language Barrier and its Implications for HQ-Subsidiary Relationships

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ABSTRACT

With this paper we intend to open up the debate on the influence of language on the way multinational companies (MNCs) manage their subsidiary operations. We explain the importance of the field and expose a dearth of prior research. Subsequently, we define the "language barrier" and elaborate on the causes underlying this barrier, drawing on social identity theory. We then propose an integrative model that consists of two coupled vicious cycles: the communications cycle – composed of the eight aspects of the language barrier – and the management cycle. The management cycle suggests implications of the language barrier for various aspects of the HQ-subsidiary relationship: strategic decision-making, organization and personnel selection, global integration strategies and autonomy and control procedures.

INTRODUCTION

Communication is essential to management. Yet communication relies upon a shared language, a pre-requisite that does not exist in many international business situations and that is when the problems start. Indeed, some fifteen years ago, Percy Barnevik, then CEO of ABB, identified communicating across the language barrier as his company's single most severe operational problem . In this paper, we attempt to provide a more comprehensive and systematic discussion of the effects and implications of the language barrier. Our intention is to open up the debate on the way in which language influences the way multinational companies (MNCs) manage their subsidiary operations.

Multinational companies and their subsidiaries are an increasingly important part of the global business landscape. In 2004, the sales of foreign subsidiaries of multinationals were nearly twice as high as world exports, while in 1990 both were roughly equal. Some 690,000 foreign subsidiaries of about 70,000 parent firms contributed approximately $18 trillion to world sales in 2004, while the number of employees in foreign affiliates has more than doubled in the last decade (UNCTAD, 2005). However, even these impressive statistics do not convey the full picture in terms of language impact. First, we must realize that the majority of multinational parent companies are not domiciled in English-speaking countries. Second, the geographic (and implicitly the linguistic) spread of their networks is widening as the larger multinationals are now present in 20 or more countries. Finally, the host countries being targeted for future investments are increasingly in developing areas of the world, characterized by a shortage of parent company language skills .

One cannot escape the conclusion that in some way these problems of increasing communication intensity, increasing linguistic diversity, and increasing scale of operations must aggravate the problems presented by the language barrier. This being the case, these problems should be manifested in distinguishable patterns in the way multinational companies adjust strategy, structure, and systems in order to cope. Unfortunately, as we will demonstrate in the following section, the international management research community has so far done relatively little to identify and study these patterns systematically.

RESEARCH INTO THE IMPACT OF LANGUAGE ON MULTINATIONAL MANAGEMENT

The notion that cultural differences can be a significant barrier to doing business is now commonly accepted. However, this commonplace acceptance might have blinded researchers to a more basic country characteristic with the same impact: language. Very little research has investigated the impact of language diversity on management. Twenty years ago Holden published an analysis of 463 English-language management texts, concluding that "*only a small number of the authors treat language issues at all* " and where language topics were addressed, "*these issues are handled with perfunctory brevity*…." (Holden 1987:233). In the intervening two decades, little has changed, with contemporary management scholars variously describing the problem of managing businesses across the language barrier as "*the forgotten factor*" (Marschan-Piekkari, Welch & Welch, 1997), "*the management orphan*" (Verrept, 2000) and "*the most neglected field in management*" (Reeves & Wright, 1996). Linguistic scholars for their part are claimed to *"be suffering from a reluctance, an aversion it almost seems, to study language behaviour in organisational and occupational settings"* (Holden, 1987:243). A chapter on Communication in Organizations was not included in the Handbook of Language and Social Psychology until 2001 (Gardner, Paulsen, Gallois, Callan & Monaghan, 2001) and even then did not in any way discuss the importance of differences in natural languages.

This lack of systematic research is very unfortunate as early research efforts in the field clearly show that language is a very important issue in MNC management. SanAntonio's (1988) study on language use in one American company in Japan appears to be the first to investigate the role of language in MNCs. She focused on the importance of language as a source of power and advancement for Japanese employees with English-language fluency as well as on the significance of language as a marker of group identity. The latter was also highlighted in an analysis of the GEC ALHSTOM merger (Kingston, 1996). This study further described the many communication difficulties between the French and English speakers as well as the frustration and exclusion felt by English speakers when their French colleagues spoke among themselves in French. Language as a source of power was again a key theme of case studies conducted by in several Finnish companies. In addition, these authors illustrated the difficulty of diffusing company information and achieving a common corporate culture. Based on extensive interviews with foreign parent-company managers working in UK subsidiaries, Neal (1998) identified language problems as the major source of frustration, dissatisfaction and friction between them and their UK colleagues. He noted that for many of these managers, the language barrier compounded their sense of being "outsiders". Parallel research highlighted the importance of language issues to Japanese MNCs describing the two pillars of their international HRM strategy as "Management by Japanese" and "Management in the Japanese language" (Yoshihara, 1999). Feely and Harzing (2003) review the solutions open to multinational companies in terms of management of language differences, ranging from interpreters to machine-translation and from corporate languages to expatriation. Jansen, Lambert and Steyaert (2004) discuss how translation studies can be used to identify perspectives on language strategies for MNCs, which help to understand how MNCs approach language diversity. They distinguish mechanistic, cultural and political perspectives. Two related papers (Vaara, Tienari, Piekkari and Sänttti, 2005 and Piekkari, Vaara, Tienari and Sänttti, 2005) investigate the role of corporate language choice in merged companies. They show that whereas a common corporate language was chosen to facilitate integration and communication (a rather mechanistic perspective) it was interpreted as a political choice by the organization whose language was not chosen and as a result led to disintegration rather than integration. A special issue of *International Studies of Management and Organization* co-edited by one of the pioneers in this field (Rebecca Piekkari) provided a major step forward. Contributions in this special issue are wide-ranging. After a lead article reviewing the literature in this field (Welch, Welch and

Piekkari, 2005), Barner-Rasmussen & Björkman (2005) and Buckley, Carter, Clegg and Tan, (2005) discuss the role of language skills in facilitating communication between HQ and subsidiaries or knowledge transfer. In doing so they consider language as a rather unproblematic means of communication, following the mechanistic perspective. The cultural perspective, in which language is seen as intimately related to culture is taken by Henderson (2005) who investigates interpersonal communication in multinational teams and emphasises the interplay between language and cultural diversity. Zander (2005) similarly follows a cultural perspective, but challenges the view that language similarity necessarily means cultural similarity as she find major differences in communication style preferences between countries in the same language cluster. Most recently, Luo and Shenkar (2006) provided a very rigorous and comprehensive analysis of the factors influencing the choice of language use within an MNC, varying from MNC strategy and structure, to subsidiary role and expatriation. Whilst this paper provides a major step forward in the mostly a-theoretical and fragmented work in this field, it sees language use mainly as a dependent variable that is within management's sphere of influence, something that is contested by Fredriksson, Barner-Rasmussen and Piekkari (2006). We agree with the latter authors, and moreover argue that language should *also* be seen as an independent variable having its own specific effects on strategy, structure and management in (multinational) corporations.

Overall, the contributions of these pioneers in this field can in no way be claimed to represent a cohesive or comprehensive body of research. As a result we still know relatively little about the impact of language on (international) management and even less about the specific impact of language on HQ-subsidiary relationships. Part of the reason for the relative lack of research in this field may be that management researchers and linguists alike have been deterred by the cross-disciplinary nature of the subject. Another factor may be the pre-eminence of American researchers who, because of the dominance of the English language, have a reduced perception of the importance of language. A third factor might be the enormous influence of Hofstede (1980). His work has dominated cultural research for the past decades and has been developed into a system for measuring cultural distance (Kogut and Singh, 1988) thereby providing researchers with a practical, easy to use and "reliable" measure of culture. Lately, this measure has received a lot of criticism (Shenkar, 2001) and it has been argued that the exclusion of language differences is particularly inappropriate (Harzing, 2004).

However, perhaps the most serious barrier to language research in business has been the absence of a systematic analysis of the problems associated with language differences. It is facile to state that language is a problem to multinational business, but researchers will not be able to dissect the nature and implications of these problems until they have an answer to the question "what exactly is it about language that creates the problem?" An answer to this question will be the theme for the next sections.

LANGUAGE AND SOCIAL IDENTITY

The theoretical framework underlying this paper is social identity theory. Although social identity theory and the related self-categorisation theory are well-established in social psychology, they have only relatively recently been applied systematically to organisational psychology (Ashforth & Mael, 1989; Hogg & Terry, 2000; 2001) and few empirical studies have been conducted so far. Applying social identity theory to organisations implies that effective communication in organisations is not just a function of interpersonal contact (Gardner et al., 2001). When employees in a company interact with each other, they partly do so as members of the organisational group to which they belong. Recent work conducted on organisational identities in mergers (e.g. Terry, Carey & Callan, 2001; Ailon-Souday & Kunda, 2003) would seem particularly relevant to MNCs.

Individuals use social categories to order their social environment and reduce the complexities of the world (Gudykunst and Smith, 1988). They derive part of their individual identity from the social groups of which they form a part. Social identity is defined as *"that part of an individual's self-concept which derives from his [or her] knowledge of his [or her] membership in a social group (or groups) together with the values and emotional significance attached to that membership"* (Tajfel, 1978, p. 63). Native English-language speakers often tend to see language as a simple means of communication. Language, however, is widely recognized as an essential element of one's national identity in Europe, Asia and elsewhere (Hill, 2002). Linguists Giles and Johnson (1981) assert that language is one of the major factors used to categorize others, possibly more important than ethnicity as it is an acquired characteristic and hence provides a more powerful indication of a person's identity. They are joined by Jean-Claude Usunier, one of the most prominent French writers in intercultural communication, who argues that: *"In the universal process of cultural homogenization, the role of language will remain intact as a key cultural differentiator, while other sources of cultural differentiation will progressively disappear."* (Usunier, 1998, p. 167).

The use of social categories and the importance of social identity has clear implications for intergroup relationships. Tajfel and Turner (1986) indicate that even trivial, ad hoc intergroup categorization leads to in-group favoritism and discrimination against the out-group. However, strong attachment to the in-group, combined with current conflicts and/or a history of conflicts between the groups will intensify this behaviour. When social identities are salient, groups are likely to interact with each other in terms of stereotypes and are less likely to be tolerant of mistakes or violations of their social rules (Gallois and Callan, 1995). According to Gudykunst's Anxiety and Uncertainty Management theory (1995) the degree of uncertainty in interpersonal interaction will be inversely correlated with language competence and will increase the tendency to over-estimate the importance of group membership on behavior. He further argues that this uncertainty leads to a lack of trust and to increased anxiety, which in turn leads to avoiding interaction with members from different groups.

Language barriers are therefore likely to play a key role in any multilingual group relationship. However, perhaps the most pronounced manifestation of the language barrier at work can be found in the relationship between a multinational parent company and its network of international subsidiaries. We argue that this relationship is usually characterized by several distinguishing features:

- Often, and especially in relationships born out of acquisitions, the language competence of the second language users is at neither extreme of the language barrier. Typically, the second language users will have some proficiency, but not enough to be totally relaxed and effective in the communication.
- Generally, the communications are not only interpersonal in nature, but more typically are encounters between language groups: a parent company management team and the corresponding management team of the subsidiary. As we will see below, this too adds to the problems of effective communication.
- Frequently, the lines of communication are distorted by the presence of expatriate personnel in the subsidiary organization, who can intervene in the communication process to bypass the formal reporting chain.
- Increasingly, as non-English speaking companies adopt English as their corporate language, the relationships are imbalanced when it is the parent company management rather than the subsidiary management that is compelled to work in its second language.
- Finally, the parent subsidiary relationship, like any other business situation, contains a degree of tension and divergent goals. The parent wishes to exercise control and direction while the subsidiary seeks autonomy and an escape from central control.

Each of these factors contributes to the difficulty of achieving and sustaining effective communications, and a productive, collaborative relationship. In the section below, the causes and nature of these problems are outlined in more detail.

THE LANGUAGE BARRIER IN MNCS

Drivers of misunderstandings

Most MNCs routinely experience the interaction between managers belonging to different language groups. Even if the managers in question are relatively competent in the language of the other party *loss of rhetorical skills* is always present as the use of humor, symbolism, sensitivity, negotiation, persuasion and motivation requires a very high level of fluency. These are skills that are more important in managerial positions than in operational positions. Cyr and Schneider (1996) found that senior manager had more language-related problems than production employees. As a result of loss of rhetorical skills, misunderstandings are therefore easily caused, resulting in uncertainty and anxiety (Gudykunst, 1995; SanAntonio, 1988). Whereas Vaara et al. (2005) provide an excellent example of these problems in the context of a merger, this problem is particularly pertinent to the HQ-subsidiary relationship. If it is the subsidiary management working without rhetorical skills, they might fail to impress their senior colleagues and as a result their skills might be undervalued. Where the parent company managers are working without the ability to communicate fluently, they may be seen as lacking charisma, confidence and leadership skills and the subsidiary management may then choose to ignore their direction.

Misunderstandings are aggravated by the need to avoid a *loss of face*. The concept of "face" is much used when discussing Japanese or Chinese culture, but in fact it applies to all nationalities (Ting-Toomey, 1988). Nobody, least of all international managers of senior status, want to be considered stupid, ill informed or slow on the uptake. Therefore, managers will often maintain a knowing façade, even when they have lost track of a discussion, or remain in stony silence (see also Lincoln, 1995). As a consequence such managers can find themselves signing up to agreements they've barely comprehended. Subsequently, they may distance themselves from the agreements, alleging there had been no such discussion, or renege on their commitments denying that the implications had been explained (see e.g. Kingston, 1996). In a developing HQ-subsidiary relationship, such behaviour can be interpreted as inconsistent, mercurial and even devious. This may undermine credibility and trust, and the second language user in particular might gain an unmerited reputation of being fickle, unreliable and deceitful.

Creating and maintaining group boundaries

In the adversarial climate caused by these communication failures, language becomes an increasingly likely candidate for the definition of group boundaries. However, given the natural tension, divergent goals and resource asymmetries that characterize many HQ-subsidiary relationships, we argue that communication failure might not even be necessary for *group identities* to polarize. Polarization of group identities is particularly likely if the two language parties have a "post-colonial" history, such as the relationship describe in Vaara et al. (2005) between a Swedish and Finnish merging bank. Here the choice of Swedish as a corporate language was seen as vitalizing "historically constructed conceptions of superiority (Swedes) and inferiority (Fins)" (Vaara et al., 2005: 611). We argue that similar reactions can be expected between parties having been embroiled in wars or other serious conflicts. Having activated the group identities, *attribution* is likely to take a leading role in further distorting the communications process (Gallois et al., 1995). Those involved will attribute negative intentions to the words and acts of out-group members and attitudes will be based on stereotypical perceptions rather than reality (Kingston, 1996). The overall result is likely to be a polarization of the *cognitive schema* of the two parties, which in turn reinforce and sustain the stereotypes that are the foundation of group identities and the fuel for attribution

Factors reinforcing group boundaries

The risk of affective conflict and a further polarization of group identities intensify as factors such as parallel information networks, code switching and power-authority distortions compound the sense of suspicion and friction. *Parallel information networks* develop when communication channels are determined by language capabilities rather than formal position in the organization. The employees with language skills develop as information gatekeepers, filtering, delaying and distorting the communications flow to their own advantage, while those having the formal responsibility feel that the chain of command has been undermined (a, SanAntonio, 1988). The consequential uncertainty, suspicion, mistrust and friction are likely to impose limitations on the quality, openness and stability of the HQ-subsidiary relationship.

Code switching is present when second language users, generally at key moments in a meeting, huddle together and revert to talking between themselves in their native language. It is easy to understand the need. Second language users, aware that their comprehension may be less than perfect, simply want to compare notes and to realign themselves before moving on to the critical discussion issues. However, to the out-group members, who probably don't speak the other group's language, such a switching of codes "just when it was getting interesting" smacks of conspiracy and double-dealing (e.g. Kingston, 1996). Sensitively managed there is no reason why code switching should impair the relationship between a HQ and its subsidiaries. If meeting pauses were called, if the reasons for the pause were explained, then problems could be avoided. However, in reality code switching tends to occur spontaneously and without explanation, possibly leading to feelings of exclusion and suspicion that can easily boil over into hostility.

Power-authority distortion is a key issue for parent companies domiciled in countries with a minority language. In meetings with a subsidiary team with a majority language they will often be forced to use that language. This introduces a distortion into the power-authority balance. The parent company, having accommodated in this way, find that they have relinquished some of the control over the relationship (Gallois and Callan, 1995). They may retain formal authority, but the power in the relationship will be exercised by those who are working in their preferred language, and for whom communications fluency becomes a tool of influence (Kim, 2001). This may even happen if the language in use is a third language (such as English) in which subsidiary managers have a greater facility than HQ managers. Lincoln (1995) provides an example of this in the context of Japanese subsidiaries in Germany. Wright, Kumagai & Bonney (2001) describe a phenomenon similar to our power-authority distortion when they explain the lack of symmetry between material and cultural power in Japanese transplants in Scotland results. For the HQ-subsidiary relationship the consequences of power-authority distortion could well be corrosive. The parent company management team is likely to feel frustrated and resentful, resulting in affective conflict and disputes between them and the subsidiary management.

We do not claim that with these eight elements of the language barrier we have offered an exhaustive treatment of language issues in MNCs. Grounded empirical research in MNCs might reveal yet other elements of the language barrier in MNCs and might be able to assess the importance of each of these elements in different circumstances (e.g. different host countries or functional areas). However, we do believe it is a credible model, grounded in socio-linguistics and the social psychology of language, and we hope it will provide a foundation for future empirical research. In that light, researchers in the area of international management will be particularly interested in how the language barrier may impact on the management of the HQ-subsidiary relationship and that is to which we will turn in the final part of this paper.

IMPACT OF THE LANGUAGE BARRIER ON THE MANAGEMENT OF THE HQ-SUBSIDIARY RELATIONSHIP

It is tautological to state that the language barrier impedes successful communication. However, we believe that the foregoing section has provided the basis for a structure and sequence to explain the way that the barrier exerts its influence. The simplistic definition of the language barrier as a problem of "miscommunication" becomes replaced by a cycle of effects that explain not only how the miscommunication occurs but also how it can escalate. This model of the language barrier explains why language difference was such an important element in the definition and operationalisation of Psychic Distance . In its original conception it was defined as "*factors preventing or disturbing the flow of information between potential or actual suppliers and customers*" though this definition was updated and generalized as "*factors preventing firms learning about and understanding a foreign environment*" . Extracting elements from both definitions it is clear that where language is a barrier between a parent and subsidiary, the communications process would be severely disturbed, the flow of information impeded and understanding would be difficult to achieve.

INSERT FIG 1 ABOUT HERE

Figure 1 above assembles the language barrier components into a single conceptual model, based on the idea of a vicious circle. Communication failures caused by *loss of rhetorical skills* and *face* are argued to lead to uncertainty, anxiety and a general under valuation of the outgroup's capabilities. Attitudes are likely to harden, and inter-group relationships suffer as *group identities* polarize and motives and actions are incorrectly and negatively *attributed.* The risk of affective conflict intensifies as factors such as *code switching, power-authority distortions* and *parallel information networks* compound the sense of suspicion and friction. We accept the assertion that a modest level of mistrust can be positive but in the specific circumstances discussed previously, we insist the level will be sub-optimal and dysfunctional for the relationship. All of these negative influences will then become cemented in the *cognitive schema* of those involved reinforcing stereotypes and fuelling group identities and attribution. The combined impact of the anxiety, the polarization, the suspicion and the negative stereotypes is to increase the sense of separation between the parent company and its subsidiary and communications between the two become more strained, guarded and formal as time goes on.

However, the communications process does not exist in a vacuum. Indeed many would argue that communication, knowledge flows and understanding are pre-requisites of decision making. The cognitive schema discussed previously are key to that process, whether the decisions be taken jointly or individually by the HQ and subsidiary management teams. They act as a map to simplify complex decision criteria and they provide the repository of knowledge and experience upon which the key actors base their judgments . And clearly where the language barrier has distorted the input to the schema, then that will be reflected in the actual decisions arrived at.

Below we provide some speculative suggestions with respect to the way that the language barrier might influence various aspects of the headquarters-subsidiary relationship. Whilst our suggestions are grounded in the second author's extensive experience in multi-lingual organizations, they are not research-based and hence should bee seen as tentative only. It is important to note in this context that language differences can have both a direct effect (misunderstanding caused by loss of rhetorical skills and save facing behaviour) and an indirect effect (the activation and polarisation of group identities as discussed above). This distinction is analogous to Coupland et al.'s (1991) model of miscommunication, which distinguishes six levels of miscommunication characteristics by different levels of awareness of misunderstanding and the difficulty in resolving them. Language barriers resulting from a simple difference in language as a vehicle of communication could be equated to Coupland et al.'s lower levels, while language difference linked to social identity would be situated at Coupland et al.'s higher levels of miscommunication and would hence be more difficult to remedy. Problems associated with the direct effect of language might be alleviated – though possibly not solved completely – by one of the many solutions suggested in Feely & Harzing (2003). Problems associated with the indirect effect of language (activation and polarisation of group identities), however, are much harder to resolve. In fact, some of the solutions suggest by Feely & Harzing (2003), such as using a lingua franca or a corporate language or the heavy use of expatriates might even aggrevate the activitation and polarisation of group identities.

If a parent company is confronted with communications difficulties in their interaction with one subsidiary, the likely response will be to avoid replicating the same problems elsewhere. Strategic decisions, such as plans for future market extensions, may be delayed, target countries may be selected based on parent language competence (see also Welch, Welch and Piekkari, 2001), and methods of entry may be altered to avoid the linguistic trauma that might be associated with acquisitions.

In parallel, or shortly after, the parent company is likely to take organizational steps aimed at simplifying the language interfaces. National managers may be replaced with expatriates or other personnel skilled in the parent language. Some key functions may be taken under direct parent company control, whilst others may be rationalized so that they no longer have direct contact with company headquarters. In this way the parent company may feel more comfortable managing its "uncommunicative" subsidiary in the short term, though it may be storing up problems for later on.

Having reduced the uncertainty by organizational means the head office management will be reluctant to re-expose the problems of communication underlying the fraught relationship with their subsidiaries. So earlier strategies aimed at maximizing synergies and skills will be reviewed. Plans to integrate information systems, to enhance knowledge and technology transfer and to promote joint development of products and processes are likely to be shelved as unfeasible. The establishment of complex, multi-lingual, supply chains is likely to be deferred as "too risky at this time". And even essential collaborative steps such as the development of an integrated treasury operation and the rationalization of the combined supplier base, are likely to proceed cautiously as long as language remains a barrier.

In the final step of the cycle attention of the head office management team turns to control: "*if we can't manage our subsidiaries as we would want, then at least we must ensure they are strictly controlled*". And where uncertainty is rife and communication is a problem, the typical measures adopted are centralization of key decision making and the imposition of rigid and onerous output reporting covering not only finances but many other areas such as manufacturing, quality, purchases, stocks and service levels.

As the formality of the relationship deepens, the quality of the communication declines further. Head office managers whose language skills had previously been tested to understand basic management issues now struggle in vain to comprehend the minutiae of the information thrown up by the reporting system. The subsidiary managers frustrated by their inability to communicate effectively with their divisional management and uncomprehending of why they find themselves discussing relative trivia when their bosses don't even understand the key issues, learn that often the best tactic is to withhold information.

And so the quality of communication reaches a new low point, leaving both head office and subsidiary managers experiencing increased levels of anxiety and uncertainty and triggering another revolution of the vicious circle. Assembling all of the above into a single conceptual model (see Figure 2) leads to two coupled vicious cycles that together depict the impact of the language barrier on the HQ-subsidiary relationship.

INSERT FIG 2 ABOUT HERE

CONCLUSION

In this paper we have used socio-linguistic theory to define and elaborate on the construct of the language barrier, a construct which we believe will be helpful in furthering research on the impact of language-difference on multinational management. We have provided an integrative vicious circle model, illustrating the mechanisms whereby the language barrier might exert its influence on HQ-subsidiary relationships. This contribution to an otherwise largely ignored field of business study should be considered only a first step in opening up a new research agenda. We invite specialists in each of the fields touched upon to make a contribution to the debate. Socio-linguists could improve greatly upon our "layman explanation" of the operation of the language barrier, though in doing so they should take care to retain the accessibility to non-specialists that we believe is a key feature of this paper. Theorists in international business too have a major contribution to make in developing the concepts of the language barrier drivers and providing more complete definitions of the constructs and their measures. And empirical researchers have a role of paramount importance. Noorderhaven referring to the parallel field of culture and trust appealed for *”more data and less theory”*. Whilst echoing his sentiments, we hope that in the specific case of language and business, a field largely devoid of both theory and data, this conceptual paper will provide a good starting point. However, we freely accept that this contribution will count for little, unless it acts as a catalyst to inspire a program of empirical research. It is our hope that the research community will indeed take up this challenge, and that a few years down the line the topic of language as a variable in multinational management will be considered neglected, orphaned and forgotten, no longer.

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FIGURE 1
The Communications Cycle

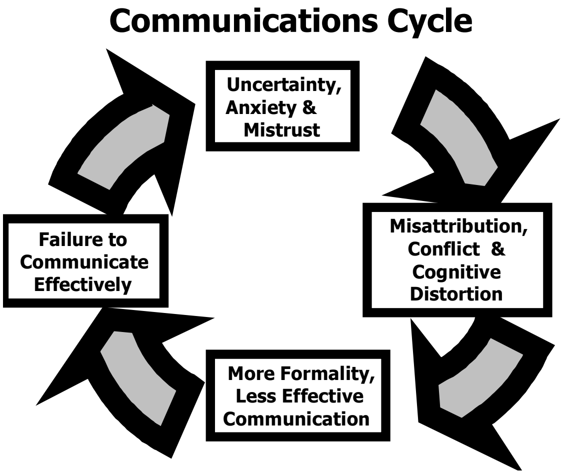

FIGURE 2
The Communications and Management Cycle