

Reverse Knowledge Transfer: A case Study of Selected Business Centres in the CEE Region

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Abstract: The article's main aim is to identify the reverse transfer of knowledge from business centers in CEE to their parent companies. The article uses case studies of selected business centers in CEE. The study includes 4 business centers in selected CEE countries. These countries are Slovakia, Poland, the Czech Republic, Hungary, and Romania. Business centers are currently an important source of information and knowledge for parent companies. Based on our research, it can be concluded that there is no single model of knowledge transfer from business centers in CEE to their parent companies. It can be concluded that there is a transfer of knowledge not only to the parent company but also to other centers within the group. A limitation of our research is the limited number of research objects. In the future, our research can be extended to other centers operating in Slovakia as well as in other countries of Central and Eastern Europe.

Keywords: reverse knowledge transfer, multinational corporation, Central and Eastern Europe, business centers

JEL Classification: L80, L84, D80

1 Introduction

A significant number of global multinational corporations (MNCs) have incorporated shared service centres and business centres into their corporate strategies. These centres may be defined as "organizational units that combine company resources (e.g. human capital, organizational structure and information technology systems) to fulfil support tasks and provide services to internal customers" (Gospel and Sako, 2010). The centre is responsible for monitoring and controlling expenditure, as well as ensuring the quality and timeliness of services provided to internal clients (Moller, 1997). Ulbrich (2003) asserts that it is essential to differentiate between these and centralized and outsourced methods. A shared service centre is defined as a semi-autonomous business entity that oversees integrated support functions for internal clients, encompassing areas such as accounting and human resources (Schultz and Brenner, 2010).

The range of competencies performed by the centres expanded in parallel with the growth in the number of shared service centres in the CEE region. It is crucial to differentiate between business centres and shared service centres. In this context, the term "shared service centre" is used to describe organisational units that provide services with minimal added value. Business centres are defined as centres that perform tasks of a more complex and labour-intensive nature (Rusiňák, 2023). Notwithstanding the equal relevance of the investigated features for business centres, authors in the literature tend to focus primarily on the evaluation of shared service centres from disparate perspectives. One category of foreign direct investment is business centres.

Establishing branches in disparate countries gives the parent company several advantages. One such advantage is the reverse transfer of knowledge. A literature review reveals research that has focused on the reverse transfer of knowledge from branches and subsidiaries. Nevertheless, there was no emphasis on branches in the form of shared service centers or business centers, whose expertise, data, and knowledge would be transferred back to the parent company.

Most of the value creation and competitive advantage observed in MNCs can be attributed to their nature as multinational corporations (MNCs) (Chandler, 1991; Ciabuschi, Dellestrand, & Nilsson, 2015). Subsidiaries were conceptualized as recipients of knowledge and theorized as subordinate to headquarters in several locations (Michailova and Mustaffa, 2012, p. 389). The extant literature on multinational corporations indicates a significant change in the role

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of subsidiaries. Whereas previously they were perceived as mere implementers of headquarters' policies, they are now seen as creators of competitive advantages (Cantwell and Mudambi, 2005)

The existing literature on knowledge transfer has primarily focused on the transfer of knowledge from parent companies to subsidiaries, with less attention paid to the transfer of knowledge from subsidiaries to parent companies (Kogut and Cotta de Mello, 2017). The authors define this opposite flow (from the subsidiary to the parent company) as the backward transfer of knowledge, or reverse knowledge transfer.

In the context of multinational companies, reverse knowledge transfer can be defined as the process of transferring knowledge from multinational research and development centres to parent companies. Reverse knowledge transfer is a process through which knowledge is transferred from a source that is affiliated (subsidiary) to a recipient (headquarters). The recipient receives, assimilates, and applies the knowledge to gain a competitive advantage (Kogut & de Mello, 2017). The reverse knowledge transfer process is not linear; rather, it is complex and reciprocal.

In the literature, it is not possible to find research in which the authors focused on the investigation of the transfer of knowledge from branches in the form of shared service centers or business centers, whose know-how, information, and knowledge would be transferred back to the parent company (Ferenčíková, Krajčák, Válek, 2024).

In the literature, the authors pay attention to the factors that affect the effectiveness of the reverse knowledge transfer. According to Oh and Anchor (2017), knowledge development ability, willingness, and autonomy are critical factors that influence the backward transfer of local market information within MNC networks. Managerial attention is a key factor in recognizing a potential source of knowledge within a multinational network and is the first requirement for knowledge transfer to take place. Decisions about attention are based in part on knowledge source location, awareness, attractiveness, and strategic importance. MNCs can thus adopt management practices and control mechanisms to influence the attention of executives and achieve higher knowledge flow from subsidiaries (Kumar, 2013). According to Chung (2014), backward knowledge transfer can be enhanced by implementing organizational motivators that support absorptive capacity. In addition, human-resources practices (position definition, appraisal, employee rotation, decentralization, integration, and innovative culture) can stimulate knowledge sharing. The more intensive the systems of the international human resource management system, the more knowledge is transferred from subsidiaries. Søndergaard et al. (2007) identified conditions conducive to knowledge sharing in organizations, including full ownership of subsidiaries, a culture of trust, international human resource management, and frequent management communication.

Based on the above facts, we set the main aim of our article and the research question for our investigation. The article main aim is to identify the reverse transfer of knowledge from business centers in CEE to their parent companies.

Research Question: What is the subject of the reverse transfer of knowledge between business centers in CEE and the parent company?

2 Methods

A significant approach employed in analyzing the empirical section of the study is the qualitative method, specifically the case study technique.

When designing a research project, it is essential to select an appropriate research method. The author employs the case study method when seeking to address the questions "How?" and "Why?". The method is primarily employed in instances where the objective is to examine the extant state of affairs or phenomenon and the behavior of the subject matter under investigation, yet where the possibility of influencing the course of events is absent (Yin, 2014). A case study is defined as an investigation of the particularities and intricacies of a singular case, to understand its operation within the context of significant circumstances (Stake, 1995).

Yin (2014) defines a case study as an empirical method that examines a contemporary phenomenon in its real-life context, particularly when the boundaries between the phenomenon and the context are not delineated. The objective is to gain a comprehensive understanding of the phenomenon and its context (Cavaye, 1996). A case study is a research method that incorporates a variety of research techniques, employing distinct approaches to data collection and analysis. In light of the aforementioned considerations, it can be concluded that the case study is not merely a data collection technique or a standalone design element. It constitutes a comprehensive research strategy (Yin, 2014).

A variety of procedures have been documented in the literature for application in the creation of case studies. In order to process the article research, we proceed in accordance with the methodology proposed by Yin (2014). We augment the procedure above with insights gleaned from the works of prominent scholars such as Stake (1995), Hancock and

Algozzine (2006), and Baxter and Jack (2010). In order to process our research, we primarily adhere to the methodology set forth by Yin (2014).

The design of a case study requires the definition of several key facts at the outset (Yin, 2014) (Table 1).

Table 1 Elements that must be defined at the outset of the research process:

Research question:	What is the subject of the reverse transfer of knowledge between business centers in CEE and the parent company?
Unit of analysis:	business centre situated in one of the countries belonging to the Central and Eastern European (CEE) region
Number of research objects:	4 (the minimum number for applying a case study as a research method according to Yin (2014))
Logical connection of data and assumptions:	representatives of selected business centers have all the necessary information about the conditions and functioning of the center

Source: processed by authors

In selecting the sample for this article research, two sampling techniques were employed: judgmental sampling and convenience sampling. The sample selection method is based on the identification of respondents who have the opportunity to participate in such research. As Richterová (2013) notes, this selection is based on the researcher's judgment, knowledge, and assumptions, through which they identify respondents suitable for specific research. The combination of the methods does not ensure the representativeness of the centres in the Slovak Republic and the CEE region; however, it fulfils the qualitative aspect of the study of the business centre sector.

In selecting the sample for investigation in this article, we focused on centres in the following countries in the case of the investigation of the CEE region as a whole:

- the center in Poland, as the most important country among the CEE countries in terms of the number of inhabitants and the number of centers in the country;
- the center in Romania, which covered Eastern Europe;
- the center in the Czech Republic, which can be classified as one of the most developed countries in the region;
- center in the Slovak Republic, which is the starting country of our research.

Furthermore, this array of centres enables the examination of centres that, in terms of numbers, can be classified among all three types of enterprise, namely small, medium, and large enterprises. Regarding the country of origin of the parent company, the sample encompasses the United States of America and the countries of Western Europe, except Brazil.

3 Research results

Many shared service centres and business centres are in operation in the countries of the CEE region. They are situated in several countries and cities and provide a diverse range of services. From the perspective of the parent company, these entities serve several functions and represent a key tool for gaining a foothold in the European market. The following text presents four case studies of selected business centres operating in selected countries of the region under investigation. A summary of the fundamental data concerning the selected centres is presented in Table 2.

Table 2 Basic information about the selected business centers

	The main activity	Localization	Establishment	Number of employees	Country of origin
BC 1	Financial services, IT services	Poland	2011	1 600	Netherlands
BC 2	services in the field of global solutions, talent mobility	Czech Republic	2006	86	USA
BC 3	services in the field of innovative consulting, marketing, mobility	Romania	2004	1 600	Brazil
BC 4	finance and accounting services	Slovakia	2017	300	Germany

Source: processed by authors

3.1 Business Center 1 (Poland)

Business Centre 1 (BC 1), which is the subject of our study in Poland, was established in that country in 2012. The investors decided to locate the centre in one of the largest Polish cities - Krakow. Currently, the centre offers a much wider range of services. In addition to financial services, it also offers IT and supply chain services. The centre currently employs more than 2,000 people (Online consultation, 2023).

The centre is seen as a strategic centre from the perspective of the parent company. It can also be described as a global business centre. It is a centre that is more important than other centres within the company. Its role is to improve the functioning of processes. It is an operating company that focuses on finding the best solutions within the country. At the same time, it uses the knowledge and skills of the country's inhabitants, achieving economies of scale and centralisation. The heads of department within the centre present the results to a member of the global finance department. He presents the results to the Global Finance Director. The centre is an important part of the overall corporate strategy, but it is important to manage the centre as an independent entity. The center's KPI targets in Poland align with the organization's KPI targets (Online Consultation, 2023).

There is a reverse transfer of knowledge between the center in Poland and the parent company in Amsterdam. Knowledge is also transferred to other centers within the corporation. The center organizes workshops through which they share with other centers and the directorate best practices and improvements in the field of providing financial services. As part of the workshops, they deal with the possibility of introducing procedures from a local point of view (Online Consultation, 2023).

The centre initiates processes for processing, capturing, and identifying data from incoming invoices. From Krakow, processes are initiated for all other centres in Europe. The centre also has a team specializing in the methodology of transferring activities from one location to another or transferring activities from several locations to one centre (Online Consultation, 2023).

3.2 Business Center 2 (Czech Republic)

Business Center 2 (BC 2) is a leading provider of global talent mobility solutions to some of the world's most recognized brands and their employees in 165 countries. The parent company is headquartered in the USA. The main activity of the centre is to provide relocation services to clients around the world. The centre in Prague is one of the three most important centres within the company (Internet source, 2023). The other two main centres are in Singapore and China (Online consultation, 2023).

The Prague centre was established in September 2008. After a short time, the centre in the Czech Republic became the main centre with the largest number of employees. At present, 86 people work in the Prague centre. There is only one centre in the Czech Republic. This is the first subsidiary outside the USA (Online consultation, 2023).

BC 2 has become the mainstay of the MNC's operations and currently employs the largest number of staff of any of the branches. It is a fully functional centre for daily operations, which differs from others not only in size, but also in the number of services it provides. It is also a distribution unit for the whole of Europe. The Prague branch has a logistics department unlike any other in the world (Online consultation, 2023).

Information, coordination, and cooperation between the European offices is based on close links. Regular Zoom meetings serve as a basis for information exchange. All branches use the company's portal, which has been specially designed as a teaching and learning space. This is a place where you can find mandatory training, its plans and schedules, as well as optional supplementary learning materials. Each training session ends with a series of multiple-choice tests, with a minimum pass rate of 90% (Online consultation, 2023).

The Centre regularly contributes to this portal and innovates in the field of education. It updates information and adapts data to current market changes. These are then introduced and used in other centres of the company. In this case, we can observe a transfer of knowledge in the field of training of current and future employees. It is a transfer of information between the centre in Prague and sister centres (Online consultation, 2023).

3.3 Business Center 3 (Romania)

Business Center 3 (BC 3) in Bucharest offers its European clients a unified set of solutions through the thoughtful use of the human factor, processes and technologies. These solutions combine innovative consulting, marketing, mobility, personalised campaigns and artificial intelligence services. They maintain their competitiveness by investing in

technological innovation, partnerships, global acquisitions and the recruitment of highly skilled professionals. The centre in Bucharest was built in 2004 (Official website, 2024).

From the parent company's point of view, the centre can be seen as the operational centre of the whole company. It is seen as the main headquarters for the whole company because of the performance (especially in development) that the centre achieves. The country represents an advantageous strategic position from which it is possible to penetrate other markets in Europe and Asia (Online consultation, 2023).

When it comes to the cooperation between BC 3 and the parent company in Brazil, it is worth mentioning the different cultures of the two countries. They work together to achieve the goals they have set. They look at these goals from a "European point of view". A strategy that can be applied in Brazil cannot be applied to the same extent in a European country. The company's management is flexible in this area and understands the need for strategy changes in the European context. However, they maintain a European orientation in areas where it is necessary. As part of their cooperation, there is an exchange of selected employees. Mutual visits to workplaces are carried out, which contribute to a better understanding of processes and the subsequent setting of various policies and objectives by the parent company (Online consultation, 2023).

The centre in Romania is also heavily involved in process and product innovation research and development. This knowledge is then transferred back to the parent company in Brazil. Again, Brazil is a different market with a different culture. However, some customers are similar to the European culture, and it is therefore possible to implement best practices from Romania in the parent company. In the field of research and development, centres in Romania have developed, for example, smart lockers for the transfer of the rights of the final owner of a given parcel, or portals for end users or the management of Stefanini services in Romania (Online consultation, 2023).

3.4 Business Center 4 (Slovakia)

The BC 4 consists of 300 employees providing finance and accounting services. A diverse team of 16 nationalities speaking 25 languages, together with the global functions that the centre provides to its clients, creates innovative and integrated business solutions for the whole world (Official website, 2024).

The centre has been operating on the market of the Slovak Republic since 2017. The motive that led the parent company to build the centre was efficiency, including simplification of processes and automation. In this way, it was possible to concentrate processes that were previously carried out in different countries around the world in one place (Online Consultation, 2023).

From the parent company's point of view, the Business Centre fulfills several functions: providing financial services, tax services, automation, and robotics. The development of skills and the increasing added value provided by employees has led to the creation of a centre of excellence in some processes. In general, the Business Centre aims to improve processes and become a business partner for other countries (Online Consultation, 2023).

In the Slovak Republic, Covestro specialises in providing accounting services. The company is constantly improving and streamlining its processes in this area. In the centre they are intensively engaged in robotization and automation of accounting processes. In this way, they have managed to fully automate some routine accounting activities. The processes successfully introduced and implemented in BC 4 were subsequently presented and implemented in other centres within the Group. The automation of selected processes was introduced either globally or individually, for example in the Shanghai Business Centre, which carries out activities for Asia (Online Consultation, 2023). In the case of this centre, knowledge transfer can be observed mainly to other centres performing the same or similar activities.

4 Discussion

The business centres examined in this article have a strategic role from the perspective of the parent companies. They contribute to the overall strategy of the company and to the achievement of financial objectives, and they participate in the reporting and other activities of the company. In the context of the relationship between the centre and the transnational enterprise, we identified the reverse transfer of knowledge from the centre to the parent enterprise or to other centres within the enterprise.

In the context of multinational corporations, subsidiaries have proven to be important sources of knowledge and competence. This is also confirmed by Sinai and Heo (2022), who argue that MNCs need to effectively collect and implement knowledge from their geographically dispersed network of subsidiaries in order to ensure competitiveness in the global business environment. Table 3 provides an overview of the forms of backward knowledge transfer in the centres in the countries studied.

Table 3 Realization of the reverse transfer of knowledge in selected business centres

	Realization of the reverse transfer of knowledge
BC 1 (Poland)	<ul style="list-style-type: none"> • Sharing of best practices and improvements in the provision of financial services • Workshops to introduce procedures in local conditions • Specialized team for the methodology of knowledge transfer and know-how
BC 2 (Czech Republic)	<ul style="list-style-type: none"> • Access to the educational space • Education of current and future employees • Transfer to the parent company and subsequently to other centers within the MNC
BC 3 (Hungary)	<ul style="list-style-type: none"> • Processes and procedures and innovation of products (services provided) • Transfer to parent company (Brazil) • Intelligent lockers for transfer of end owner rights, portals for end users
BC 4 (Slovakia)	<ul style="list-style-type: none"> • Knowledge in the field of robotization and automation of accounting processes • Knowledge transferred to the parent company • Introduction of knowledge in other centers within the corporation

Source: processed by authors

Based on our research, we cannot unequivocally confirm reverse knowledge transfer as defined by the authors Kogut and de Mello (2017). According to them, the backward transfer of knowledge is the reverse flow of knowledge (from the subsidiary to the parent company). In our investigation, we identified knowledge transfer not only to the parent company, but also to other centres within the company. Our research confirms the finding of Birkinshaw et al. (1998); Pearce and Papanastassiou (1999) that the trend towards reverse knowledge transfer is in line with the wider recognition that foreign subsidiaries can serve as sources of innovation. In the cases we have studied, business centres in the regions of Central and Eastern Europe represent subsidiaries that are sources of knowledge for MNEs. In doing so, they contribute to the creation of competitive advantage for the firm (Ambos, et al., 2006).

Our research also confirms a and Phene, (2004) that parent companies can also play a role in channelling knowledge to the relevant MNE unit, thus organising knowledge transfer processes in their own network. Business centres create know-how which they present to the parent company. This know-how and knowledge is then transferred from the parent company to other centres within the group.

5 Conclusions

The original intention of multinationals in establishing business centres in different countries around the world was to reduce costs and ensure greater efficiency. In this way, they contributed to maintaining their competitiveness in the global market. With the passage of time and the increasing specialisation of business centres, it is possible to observe the creation of such activities within business centres, which are subsequently subject to knowledge transfer.

The study of knowledge transfer has received considerable attention in the literature. Authors look at this phenomenon from different angles and define it in different ways. However, the existence of reverse knowledge transfer from subsidiaries in the form of business centres has not been sufficiently explored.

No single model of knowledge transfer from the business centre to the parent company can be identified based on our research.

- Knowledge is created and subsequently transferred in various areas (education system, rationalization of routine activities, or creation of innovative procedures and processes).
- The knowledge transfer we have identified cannot even be understood in the same way as the reverse knowledge transfer is defined in the literature. In the cases we studied, knowledge transfer is clearly not only to the parent company. Knowledge generated by the business centres is subsequently transferred to other branches within the group. It is therefore a horizontal transfer of knowledge and know-how.

The limitation of the article is the limited number of research objects. In the future, our research can be expanded to include other business centers in the studied countries as well as business centers in other countries of the Central and Eastern European region.

Acknowledgement

This paper is a part of research project VEGA N.1/0270/22 Growth of Slovakia's innovative capabilities and competitiveness for foreign investors in post-covid deglobalization era from the aspect of knowledge creation and transfer.

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