

Institutional Factors and HQ–Subsidiary Relationships Shaping the Transfer of Motivation-Related Human Resources Practices: Evidence from Iraq and Lebanon

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Abstract

This study examines how institutional pressures and headquarters (HQ)–subsidiary relationship dynamics influence the transfer and implementation of motivation-related human resources (HR) practices from a firm headquartered in Iraq to its subsidiary in Lebanon. Drawing on a qualitative case study, ten semi-structured interviews were conducted with senior organizational actors and HR personnel. Data were analyzed using ATLAS.ti 23. Findings indicate that HR practices related to employee motivation are predominantly adapted rather than standardized. This adaptation is explained by two principal factors. Institutionally, Iraq’s labor-law environment—described by participants as highly rigid and strongly employee-protective exerts substantial pressure on human resources decisions and contributes to practice modification. Internally, HQ–subsidiary relationship mechanisms, particularly centralized decision rights, intensive coordination and monitoring, frequent communication, and mutual interdependence, facilitate adaptation while maintaining alignment. By showing how institutions and HQ–subsidiary relationships jointly explain variation in HR practice transfer outcomes in a Middle Eastern cross-border setting, the study contributes to international HRM and offers implications for managers seeking to transfer “best practices” while retaining legitimacy and effectiveness in the host environment.

Keywords: Employee motivation; HR practice transfer; Institutional factors; Labor law; HQ–Subsidiary relationships; Adaptation; Qualitative case study; ATLAS.ti

العوامل المؤسسية وعلاقات المقر الرئيسي بالشركات التابعة في تشكيل نقل ممارسات الموارد البشرية التحفيزية: حالة العراق ولبنان

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للاقتباس: طاهر، غادة، العوامل المؤسسية وعلاقات المقر الرئيسي بالشركات التابعة في تشكيل نقل ممارسات الموارد البشرية التحفيزية: حالة العراق ولبنان، مجلة القرار للبحوث العلمية المحكمة، المجلد الثامن، العدد الخاص الأول، السنة 2، 2025، ص-ص: 954-985. <https://doi.org/10.70758/elqarar/8.s1.44>

المُلخَص

تتناول هذه الدراسة أثر الضغوط المؤسسية وديناميكيات العلاقة بين المقر الرئيسي والشركة التابعة في نقل ممارسات الموارد البشرية التحفيزية من العراق إلى لبنان. واستناداً إلى دراسة حالة نوعية، أجريت عشر مقابلات شبه منظمة مع أبرز الفاعلين التنظيميين، وحُللت البيانات عبر برنامج (ATLAS.ti 23) تُظهر النتائج أن ممارسات التحفيز تخضع غالباً للتكييف لا التوحيد، ويُعزى ذلك إلى عاملين: أولهما مؤسسي، يتمثل في صرامة قانون العمل العراقي الذي يفرض تعديل الممارسات لحماية الموظفين. وثانيهما داخلي، حيث تُسهّل آليات التنسيق، ومركزية القرار، والتواصل المستمر، عملية التكيف مع ضمان التوافق. وعليه، تكمن أهمية الدراسة في إظهار تباين نتائج نقل الممارسات عبر الحدود في الشرق الأوسط، وتقديم دلالات للمديرين حول كيفية نقل «أفضل الممارسات» مع الاحتفاظ بالشرعية والفاعلية في البيئة المضيفة.

الكلمات المفتاحية: تحفيز الموظفين، نقل ممارسات الموارد البشرية، العوامل المؤسسية، قانون العمل، العلاقات بين المقر الرئيسي والشركات التابعة، التكيف، دراسة حالة وفق المنهج النوعي، برنامج. (ATLAS.ti)

Introduction

Although scholars have been long focused on innovative management practices (Kimberly & Evanisko, 1981), recent decades have seen surging attention to the topic (Friel et al., 2018; Khosravi et al., 2019; Ozen & Ozturk-Kose, 2023). Innovative management practices play a significant role in achieving and maintaining competitiveness at an organizational, industrial, and national levels (Scur et al., 2021; Feng et al., 2025).

The term “best practice” refers to the methods that lead firms, to achieve high-performance results. However, “best” does not equate to “universally applicable” in global operations. Transferring practices across borders often limits their transferability, primarily due to variations in local norms, expectations, and relational dynamics.

As a result, research on cross-border practice transfer perceives transfer as a process which often involves partial implementation, reinterpretation, and adaptation, rather than a simple ‘copy and paste’ application of headquarter practices (Fortwengel & Kostova, 2023). Although advances in the broader literature on practice-transfer and institutions are evident, evidence from the Middle East remains relatively limited and uneven, highlighting the need for research that examines HRM practice transfer in the region closely (Budhwar et al., 2019).

More precisely, there is little empirical work that examines both the mechanism for cross-border HR practice transfer within the Middle East and how institutional constraints and HQ–subsidiary relationship mechanisms together shape the adaptation of employee motivation practices across two proximate but institutionally distinct settings, such as Iraq and Lebanon. In other words, there remains a significant lack of clear, practice-based research explaining why motivation-related HR practices are adapted (or constrained) across the Iraq–Lebanon operations and which institutional and relational mechanisms shape those results.

Accordingly, this study aims to explain how the transfer of HR practices related to employee motivation is shaped by institutional factors and the relationship between an Iraq-based headquarter and its Lebanon-based subsidiary. To achieve this, five employee motivation practices are studied—training and development, teamwork, co-worker relationships, compensation and benefits, and promotion. Additionally, the analysis investigates the influence of institutional constraints and HQ–subsidiary relationship mechanisms the adaptation of these during cross-border transfer.

The study addresses three primary questions1) :) To what extent are motivation-related HR best practices transferred from an Iraq-headquartered to its Lebanese subsidiary through standardized versus adapted, and why? (2) How do institutional factors shape the transfer of HR practices related to employee motivation? (3) How does the headquarter–subsidiary relationship enables or limits adaptation during implementation? In order to answer these questions, the study employs a qualitative case-study approach based on semi-structured interviews conducted at both the headquarter company and the subsidiary.

The findings show that most motivation-related practices were adapted to the local context, while promotion was more limited due to structural constraints. Two drivers help explain this pattern. First, internal mechanisms stemming from the centralized, communicative, monitored, and interdependent nature of the relationship between the headquarter and subsidiary translated pressures from the local context into organized adaptations. Second, institutional constraints, particularly pertaining to Iraq’s labor-law which is described by interviewees as highly rigid and strongly protective of employees, shape the practices the firm can implement while simultaneously raising the costs and risks of disputes.

As a result, the pressure to adapt motivation practices to remain compliant and effective is increasing (Svystunova et al., 2024). Therefore, firms operating between Iraq and Lebanon, or in similar contexts, should assume that the transfer of motivation-related HR practices needs strategic local adaptation, rather than a copy-paste strategy. Before adopting any practice, firms should1) :) check legal and regulatory constraints, (2) clearly define whether the headquarter or the subsidiary holds decision-making rights, and (3) maintain frequent cross-unit communication and monitoring to ensure adaptations remains consistent and purposeful.

1. Literature Review

1.1 Best Practice: The term “best practice” is widely used with broad meaning across the literature (Bloom & Van Reenen, 2010; Fortwengel & Kostova, 2023). This concept emerged prominently on the research agenda in the 1970s and early 1980s, coinciding with increased attention to the outstanding performance of the Japanese manufacturing industry (Laugen et al., 2005). This led Western organizations to focus on imitating Japanese best practices. It also received more stimuli of the increased popularity of benchmarking business processes and a set of quality awards emergence (Wen et al., 2020; Baig et al., 2024). Best Practices are positively associated with superior performance in the companies that adopts them (Laugen et al., 2005; Lee et al., 2024). Furthermore, these practices

can improve performance in organizations beyond their firm of origin. By implementing the appropriate best practices, a company will enhance its competitiveness (Melgarejo et al., 2022; Al-Okaily et al., 2024).

1.2 Best Practice Theory: Recently, the world has witnessed a growing academic interest in innovative management practices, which play a crucial role in achieving and sustaining competitiveness at the firm, industry, and national levels (Heij et al., 2013; Bloom & Van Reenen, 2010). Under the first paradigm of “Best Practice”, the underlying assumption was that the idea of “one best way” would lead to superior performance (Voss, 1995). The diffusion of this idea was supported by globalization factors like international consultancy firms, the popularity of management literature—and the positive approach of business school academics (Clegg et al., 1996).

However, management practices rarely qualify as “one size fits all” (Ansari et al., 2014). Some scholars emphasize that a “Best Practice” should be proven as the superior process for process for many organizations (O’Dell & Grayson, 1998), while others state that the only requirement is that it has shown to improve performance for a single company (Sousa et al., 2024). MNC’s ability to transfer a “Best Practice” effectively between two countries depends on the nature of the practice itself (Friel & Pinot de Villechenon, 2018; Fortwengel & Kostova, 2023). These practices most probably evolve during the implementation process, which requires domestication, reconfiguration, and even reconstitution to contextualize them within a specific organizational environment (Canato et al., 2013). Thus, variation in practice is likely the rule rather than the exception (O’Mahoney, 2007).

1.3 Exportation, Adaptation, and Integration of HRM Practices: Taylor et al. (1996) proposes strategies of exportation, adaptation, and integration to investigate how MNEs approach transferring HRM practices (Song, 2021; Patrick et al., 2023). It is claimed that these orientations shape the company’s overall international HR strategy to manage the conflict between integration and differentiation of HRM practices (Akhile, 2019; Chung & Sparrow, 2024). International HR managers might pick a blend of the three approaches, given that international human resource functions and practices consist of multiple duties and are structured around distinct groups of people (Taylor et al., 1996; Patrick et al., 2023). In this regard, MNCs’ choices of HR practices may be changed based on the duties and employee categories.

1.3.1 Exportation Approach: The exporting approach is based on the notion that there are universally applicable “best practices” that are not context-dependent in terms of their

efficacy (Gamble, 2003). When an MNC decides to move its HRM system to multiple subsidiaries, this method is referred to as exportation (Akhile, 2019). When it comes to the formation of practices in their overseas subsidiaries, MNCs may select the exporting approach for a variety of reasons. First, MNCs desire to maintain control over subsidiaries by transferring best HRM practices across borders (Ferner et al., 2012; Fenton-O’Creedy & Gooderham, 2025). Second, many experts emphasize the cost element, emphasizing the advantages of economies of scale (Latukha et al., 2020). Transferring universalistic HRM practices would save money on adaptation and localization (Song, 2021). Furthermore, universal best HRM practices foster a shared business culture and the formation of an international network (Chung & Sparrow, 2024).

1.3.2 Adaptive Approach: An adaptive approach emphasizes the relevance of the national cultural and institutional environment (Taylor et al., 1996). According to the adaptation approach, while transferring HRM methods, MNCs should adapt to the local environment or be more attentive to institutional or cultural variables in host nations (Song, 2021). The adaptive approach grants the subsidiary a high degree of autonomy, and practices may differ from those of headquarters and subsidiaries (Chung & Sparrow, 2024). This method is useful when MNCs do not consider their HRM systems to be core competencies, since it is indicated that HRM differs in the way it is defined and implemented according to the context of various countries.

1.3.3 Integration Approach: MNCs may adopt the integration strategy, which encompasses both exporting and adaptation strategies (Song, 2021). This strategy aims to implement effective HRM practices throughout the firm. Wright & Ulrich (2017) argue that integrative approaches combine elements of both adaptive and exporting strategies, allowing headquarters’ HR practices to be transmitted and modified to suit the local context. A key benefit is that HR practices can be transferred in any direction, from headquarter to subsidiaries or reversed (Edwards & Tempel, 2010), making all units comparable. Nevertheless, such practices may not function effectively in every national setting.

1.4 Host country specific factors and HRM transfer: Recent research has revealed that companies in different countries differ with respect to their HRM practices and policies (Mayrhofer et al., 2024). It has also been noted that transferring HR policies and practices to different countries can be quite problematic (Fenton-O’Creedy & Gooderham, 2025). Some of the major obstacles are closely related to the host country’s cultural and institutional environment (Svystunova et al., 2024). Research has shown that managerial

attitudes, values and behaviours differ across national cultures (Akaliyski et al., 2021; Sagiv & Schwartz, 2022; van Dun et al., 2024). There is no single best way to manage an organisation since, among other factors, differences in national cultures sometimes require differences in management practices (Mitter et al., 2024; Shenkar et al., 2022).

Failure to adapt HRM practices to a host-country's culture can lead to negative consequences that inhibit a subsidiary's performance, whereas subsidiaries that are managed consistently with national cultural expectations have been found to perform better compared to subsidiaries that are managed otherwise (Darwish et al., 2022). Cultural values are not the only determinants of individual behaviour that subsequently affect management practices. Empirical research has examined how institutional systems shape organizations as a function of their location in the environment, size, and structural position etc. (Scott, 2014).

With regard to the transfer of management practices to host countries, the extent to which firms are able to transfer country of origin practices depends on host country national business systems and their institutions, which can either facilitate or inhibit the transfer (Svystunova et al., 2024; Latukha et al., 2020). In a permissive institutional framework with few formal institutions, MNCs are less constrained in introducing country of origin practices. In contrast, where institutions are cohesive, integrated and have generated a distinctive business system, it is more likely that MNCs will have to adapt to local practices (Prince et al., 2022; Stavrou et al., 2023). Host country legal regulations represent a strong environmental pressure on MNC subsidiaries, and the legal environment in which the MNC subsidiary is embedded can constrain the transfer of HRM practices from its headquarters (Fenton-O'Creevy & Gooderham, 2025).

Furthermore, HQ-subsidary relationship mechanisms determine how these institutional and cultural pressures translate into actual HRM transfer outcomes. The final group of elements influencing HRM program implementation in subsidiaries involves internal attributes and the interaction between headquarters and subsidiaries (Parry et al., 2008). There are two types of relationships in the meta-analysis of studies on the topic of the headquarters-subsidary relationship: formal (Steger et al., 2011; Myloni et al., 2004), which captures power and control over a subsidiary and coordination mechanisms; and informal (Michailova & Mustaffa, 2012), which deals with networks and knowledge flows (Kostova et al., 2016). Due to geographical distance and the economic, cultural, and political disparities between host and home countries, it is hard for HQ to rely solely on formal

control and communication methods when managing international subsidiaries (Miricola et al., 2025; Zeng et al., 2023).

As a result, MNC headquarters must rely on informal mechanisms, such as high-quality inter-unit interactions, to provide more efficient coordination and control (Dasí et al., 2024; Kostova, 1998). Furthermore, data suggests that the greater the influence the headquarters exerts over a subsidiary, as reflected in formal criteria, the more likely it is to export its HRM practices without significant changes (Lin, 2023).

1.5 Employee Motivation: Motivation is a crucial part of positive effects which are frequently disregarded by emotion scientists (Gable & Dreisbach, 2021). Motivation in the workplace has been portrayed as a crucial component in organizational life throughout the years, and it is one of the hot topics in organizations since everyone wants to make the greatest use of their financial and human resources (Van den Broeck et al., 2021; Ryan et al., 2022). Human capital represents the most significant resource for any organization (Giamos & Stroehle, 2024), providing the leverage necessary to enhance both competitiveness and profitability. (Wang et al., 2024) states that understanding motivation is significant because low motivation contributes to low-quality work, high absenteeism, tardiness, superficial effort and indifference toward customers. Motivation not only improves the excellent work performance of employees but also enhances the creativity of an employee (Yesuf et al., 2023). Therefore, a manager's primary role is to maximize human capital, ensuring all efforts are directed toward the company's most essential and valuable outcomes. A manager should use the appropriate motivation to inspire the employees to work effectively because the manager is the key person who can secure optimum performance from each employee. Companies should build strong and good relationships with their workers and guide them toward task completion (Petrilli et al., 2024). It is critical to engage in employee development to improve the skills and capacities of employees and the organization (Cannon-Bowers et al., 2023).

1.6 AMO Model: The AMO framework was first developed by Bailey (1993), The framework posits that HR practices facilitate the development of employee characteristics categorized into three domains: Abilities (A), Motivation (M), and Opportunities (O). Numerous authors contend that individuals excel when they possess the capability, motivation, and a supportive work environment that facilitates expression. This article employed the AMO approach to choose its HR practices. Employee competencies are cultivated via training and development (A); employee motivation is augmented through promotions,

compensation, and benefits (M); and opportunities are improved through collaboration and the enhancement of relationships among colleagues (O) by providing support, interaction, and avenues for contribution.

2. Theoretical Framework

Over the years, different scholars in the field of HRM have put forth a number of frameworks for conducting international/cross-national HRM research (for details see Budhwar & Sparrow, 2002). Based on a critical analysis of the existing frameworks and extensive research in the field, Budhwar, and associates (see Budhwar & Debrah, 2001; Budhwar & Sparrow, 2002) have proposed a framework for examining cross-national HRM. These authors have developed a comprehensive list of factors that determine HRM practices in developed countries. These factors involve national culture, national insinuations, business sectors, dynamic business environment, contingent variables, and organizational strategies and policies. Collectively, these elements are instrumental in identifying the primary determinants of HRM and facilitating cross-national comparisons of HRM practices. Further, considering the infancy stage of HRM in many Middle East countries, and the argument that HRM in a cross-national context can be best analyzed by examining the influence of common national factors (Budhwar & Sparrow, 1998; Brewster et al., 1996). Therefore, this study at hand focuses on the influence of national factors on human resources practices including institutions factors. However, not every variable in Budhwar and Debrah's (2001) framework is incorporated, for two reasons: First, some framework variables have limited applicability or are difficult to observe empirically because HRM remains at a relatively early stage of development in parts of the Middle East, particularly in Iraq. Secondly, an unstructured interview is conducted previously with the top management to identify the study-dependent variables. Consequently, this study accounts for all empirically testable variables within the company context.

2.2 Institution theory: Institutional theory has been widely used to conceptualize cross-national differences as they relate to the transfer of management practices (Gooderham & Nordhaug, 2008; Björkman et al., 2007; Ferner et al., 2005). This article focuses on key institutional factors shaping HRM practices and their transfer: national labor laws (as constraints on organizational autonomy, the scope of regulated HR policies, and the maturity of regulation) (Rodríguez et al., 2017); trade unions and collective voice (as employee representation mechanisms that affect flexibility and increase the costs of misreading workforce attitudes) (Della Torre et al., 2019); educational and vocational systems (as the

skill-formation infrastructure influencing HR capability and labor-market competencies) (OECD, 2023); international business institutions and standards (as global frameworks and norms guiding employment and industrial-relations expectations) (ILO, 2023); and politics (as reforms and stakeholder power dynamics that shape HR priorities and implementation) (Mayrhofer, 2019).

2.3 HQ-Subsidiary Relationship: Finally, this research focuses on the headquarters-subsidiary relationship, as it is one of the main factors shaping how an HRM system is implemented with a subsidiary. Consequently, specific variables will be examined in depth. For instance, Farah et al. (2022) explored factors impacting the degree and type of control that a parent company exerts over its subsidiaries, utilizing comparative national culture frameworks and agency theory. They discovered that two factors influence HQ control: the extent of possession of the MNC, which impacts the quantity of control, and the nationality of the MNC's headquarters, which impacts the kind of control exercised. Furthermore, subsidiary size moderates the link between the degree of ownership and the level of output control exercised by headquarters.

The following variables are examined in this article; (1) trust, the degree of trust between the subsidiary and the headquarter company. Numerous studies have confirmed that the presence of trust among the knowledge sender and receiver improves knowledge transfer and exchange (Tian et al., 2025); (2) channels of communication include formal ties (Steger et al., 2011; Harzing et al., 2007) capture authority and control over a subsidiary and coordination mechanisms, and informal relationships (Michailova & Mustaffa, 2012) deal with networks and knowledge flows (Kostova et al., 2016), high levels of communication between HQ and subsidiary increased awareness of the subsidiary's local operations; (3) control system, organizational control comprises the specification of organizational standards for aligning the actions of employees with the goals of the organization, as well as the monitoring and rewarding of the extent to which such standards are met (Fenton-O'Creivy & Gooderham, 2025); (4) dependence -independence the subsidiary on the headquarters, according to study by Hannon et al. (1995) a subsidiary's HR practices will resemble those of the headquarter business more if the subsidiary is highly dependent on it. These dependent subsidiaries will be required to follow the practices of the headquarter firm.

Based on all that mentioned above, we can list the following proposition:

Proposition 1: National institutions influence HR practices related to employee motivation.

Proposition 2: The relationship between the headquarter-subsidary influences on shaping HR practices relating to employee motivation.

Figure 1 Conceptual Framework



3. Methodology

The main objective of this article is to investigate the main factors affecting the transfer of human resources practices related to employee motivation; Doz (2011) argues that only a qualitative methodology assists researchers in understanding the differences among countries that have mostly gone unstudied. The work conducted in this article was guided by a case-based, qualitative approach inspired by grounded theory (Glaser & Strauss, 1967). Specifically, grounded theory was used “as a flexible orientation towards qualitative research that is open to innovation, rather than a “cookbook” (Gioia et al., 2013).

Accordingly, a qualitative case study design was adopted using unstructured and semi-structured interviews with pre-prepared questions. Interviews remain the most prevalent method of data collection in qualitative research (Jamshed, 2014; King, 2004). Ten in-depth interviews were conducted with senior organizational actors, including the chairperson, the CEO, the HR managers in Iraq and Lebanon, and HR staff members (two Lebanon-based and two Iraq-based). These ten interviews obtained saturation in accordance with recommendations for saturation in qualitative research. (Fusch & Ness, 2015), Table 1 summa-

rizes participant characteristics.

The questions were delivered to the participants two weeks before the interviews.–The primary goal of gathering information in this manner was to allow participants enough time to consider their answers to the questions and the examples they would use regarding their daily operations before we conducted the interviews. Interview length ranged from approximately 90 to 120 minutes. The interviewees had a considerable room on how to reply, and each meeting allowed for detours from the original plan. These interviews were recorded and transcribed, then sent back to the interviewees for approval. For this article, texts were analyzed using ATLAS.ti software (version 23) to support systematic coding and theme development.

Table 1 Interviewers Profile

Code	Unit	Country	Position	Gender	Professional experience (years)
H-CEO1	Headquarter	Iraq	CEO	Male	55
H-BOARD1	Headquarter	Iraq	Active board member	Male	26
H-CHAIR1	Headquarter	Iraq	Chairman	Male	30
S-HRM1	Subsidiary	Lebanon	HR Manager	Female	15
S-HR1	Subsidiary	Lebanon	HR staff	Female	13
S-HR2	Subsidiary	Lebanon	HR staff	Female	9
H-HRM1	Headquarter	Iraq	HR Manager	Female	20
H-HR1	Headquarter	Iraq	HR staff	Male	10
S-EMP1	Subsidiary	Lebanon	Employee (non-HR)	Female	9
H-EMP1	Headquarter	Iraq	Employee (non-HR)	Male	15

4. Findings and Discussion

The main aim of this study is to examines how institutional pressures and headquarters (HQ)–subsidiary relationship dynamics influence the transfer and implementation of motivation-related human resources (HR) practices from a firm headquartered in Iraq to its subsidiary in Lebanon; and seek to answer the following questions:

4.1 RQ1: To what extent are motivation-related HR best practices transferred from an Iraq-headquartered firm to its Lebanese subsidiary as standardized vs adapted, and why?

This study examined five HR practices for employee motivation. The practices examined included training and development, teamwork, relationships between co-workers, compensation and benefits, and promotion. The leading transfer tactic for motivational practices is generally adaptation rather than standardization. Interviewees constantly stated that the practices implemented in Lebanon cannot-uniformly applied to the Iraqi context without significant adaptation. They clarified that the firm tends to motivate employees differently across the headquarters and subsidiary. However, the transfer of promotion tends to be more standardized and centrally controlled. The following sections explain why this pattern occurs. This conclusion is supported by the following quotes: This conclusion can be confirmed in the following quotes:

H-CHAIR1, *“Definitely we adapt. The practices that we implement in Lebanon cannot be implemented in Iraq. For example, the motivation in Iraq for our employees most of the time is materialistic in general. In Lebanon, it’s both materialistic and moral.”*

S-HR2, *“Certainly, the practices that we use to motivate our employees in each side are different.”*

4.2 RQ2: How do institutional factors shape the transfer of HR practices related to employee motivation?

4.2.1 Institutional Factors: Institutional theory has been widely used to conceptualize cross-national differences as they relate to transfer management practices (Ferner et al., 2005; Svystunova et al., 2024). The host country’s institutional environment is one of the strategic external factors encountered by MNCs in transferring HR practices (Collings et al., 2014). The sub-factors of institutional factors are discussed by trade unions, national labour law, educational & vocational setup, politics, and international business institutions).

4.2.1.1 Trade Unions: Trade unions are often considered the main source of pressure on multinational companies. The results obtained indicate that unions pose have no impact on human resource practices. In nations where unemployment is high, the emphasis is on taking jobs despite of unfavorable working circumstances (Abd Redah, 2021; Cerdin et al., 2002). Iraq and Lebanon share political tensions and persistent social and economic instability. Consequently, union organizations do not play a significant role in influencing

human resource practices within these regions.”

H-CEO1, *“It has no role either in Lebanon or in Iraq.”*

S-HR1., *“for Iraq, there is no comment. In Lebanon, its performance is very timid.”*

4.2.1.2 National Labor Law: In Iraq, the labor law is very complicated, and the problem is that the public sector has enacted laws for the private sector, which granted great rights to Iraqi employees, due to its socialist roots, and issues are still reflected in the socialist sector on employers as it gives the worker all the advantages over the employer. This is evident in:

H-BOARD1, *“So when we discuss motivation, we make a significant effort in terms of its complex composition on the one hand, and the Iraqi labor laws in his favor on the other. Iraq emerged from a socialist environment, and the labor law was written to benefit workers rather than capital owners, which created a major problem.”*

The results of this article are consistent with (Araji & Fakh, 2019) which noted that 27.5% of small businesses consider labor market systems as a major obstacle in Iraq, compared to 11.7% in the Middle East and North Africa, and 10.1% in the rest of the countries. -This is evident in:

H-EMP1, *“The Iraqi labor law is very complicated, and it gives all rights to the employees against the employer. For this reason, motivating Iraqi employees in my opinion is more difficult, and more challenging for us than Lebanese employees.”*

On the contrary, labor laws in Lebanon were enacted by the private sector, not by the socialist sector, making it in equilibrium and Lebanese employees are aware of their rights. For a company in Lebanon, everything related to the internal regulations is governed by the Lebanese Labor Law. This is consistent with (Nakhle, 2013). Despite Lebanon’s weak and permissive institutional framework, international corporations appear to completely comply with labor rules. This can be seen in:

H-CEO1, *“Any issues that arise with the employee in Lebanon are easily resolved. In Iraq, I can only terminate him with the approval of the Ministry of Labor, and there are many complications because an Iraqi employee who leaves the company wants all of the benefits and compensation.”*

P-HR2, *“Local law plays a large role in influencing the best practices of HRM. When establishing best practices in Iraq, we must first educate the employee about them, the*

conditions of their application, and their significance. Iraqi law strongly supports the employee, and if the employee does not like the application, it will be difficult to handle any judicial complaint they may file against the company. In Lebanon, it is possible to create and implement company-specific laws that protect both parties' legal rights."

4.2.1.3 Educational & Vocational Setup: The educational background and professional experience gained by working individuals greatly influence the practices needed to motivate them. The results obtained indicate that the professional and educational backgrounds of the Lebanese and Iraqi employees are different. On this basis, HR practices need to be adapted accordingly. These results are similar to (Du Plessis, 2009; Budhwar & Debrah, 2001), which emphasize the need to match the educational and professional backgrounds and practices of the formulated human resources. This conclusion can be confirmed in the following quotes:

H-CEO1, *"The Lebanese employees are more convincing; it's in their nature as a society, and that's what we use here; they're very good at selling, and the Iraqis don't understand. They have some excellent products, but they have no idea how to sell them. If we buy something from a company and want a discount, we will almost certainly ask the Lebanese employees."*

H-CHAIR1, *"They tend to be more organized in Lebanon; while Lebanese employees do not have the technical expertise of Iraqi employees, they do have the ability to communicate easily, and their language definitely helps them communicate with foreign companies in terms of writing or verbally over the phone. Employees in Lebanon are also well-organized in terms of paperwork."*

4.2.1.4 Politics: Political factors greatly affect business in the private sector. They affect recruitment, promotions, and other practices. The results obtained indicate the importance of political factors in human resource practices, especially in recruitment practices. These results are similar to several studies (Achkar, 2019; Siddique et al., 2016). This is evident in:

H-CHAIR1, *"The nature of our work, especially in Iraq; we face a lot of difficulty between the administration and the state departments, especially. We even try to appoint employees in Iraq that have relations with the state departments or belong to a certain party to facilitate our work, especially in processing transactions. They go to ministries, come to us with official papers, communicate with the relevant committees in the ministries."*

H-CEO1, “*When we hire Iraqi employees, we look for networks and connections that help us access government departments, especially the oil and gas sector. If a candidate has the right experience but lacks connections, we pair them with someone who has relationships, because people often will not engage unless there is a prior connection.*”

4.2.1.5 International Business Organizations: The limitations or requirements imposed by affiliation with international business organizations have an impact on human resource practices in some way. For example, criteria for occupational safety, training standards, and compensation all have an impact on the development of various international human resource practices. According to the findings of the study done by (Tasavori et al., 2021; López-Duarte et al., 2020) there is some evidence of this. This is demonstrated by:

P-HR2, “*Yes, the company has a unified guide for certain aspects, and other aspects are developed by the labor laws of the two countries. Also, the company earned the international ISO 9001 Quality Management System certification and ISO 18001 Certification.*”

In conclusion, one of the major variables influencing a company’s decision to change its practices, particularly labor law, is institutional. The literature supports the influence of institutionalization on the type of human resource practices in Iraq that contribute to employee motivation. Institutional theory helps to explain how the institutional composition and differences between host and home nations impact the process of internationalization (Sidani & Al Ariss, 2014), particularly when joining a less established marketplace (Edwards et al., 2019; Najeeb, 2013).

4.3 RQ3: How does the headquarter–subsidiary relationship enable or limit adaptation during implementation?

4.3.1 Headquarter-Subsidiary Relationship Factor: The last group of elements that influence how an HRM program is implemented in subsidiaries includes those dealing with internal attributes and the interaction between headquarters and subsidiaries. The key decisions in the firm are made solely by the senior management at the headquarter company, including decisions about human resources practices and HR practices for motivating employees. There is also a significant margin for flexibility in adjusting the practices, especially for the organization.

4.3.1.1 Decision-Making: One of the organization’s primary aims is to satisfy the staff, which is seen as critical. Thus, implementing these practices in the best way to achieve the greatest efficiency from its employees while also fitting the organizational culture and

being compliant with institutional regulations.

S-HR2, “*Human resources decisions are made by top management, and there are laws and regulations that we must follow. We can't make decisions from our minds, and if there is a decision or change, it must first be discussed with the administration for approval before being implemented in the company.*”

H-CHAIR1, “*Certainly, all decisions are made by the higher circle, and even in the case of human resources, we listen to suggestions and problems and try to come to an agreement, but we make the final decision.*”

H-CEO1, “*We give the subsidiary powers by making decisions, but only when they concern internal administration. However, any new decision that is proposed must be approved by senior management.*”

4.3.1.2 Trust: Regarding the trust, most of the interviewees emphasized strong trust between the headquarters and the subsidiary. This is evident by:

H-HRM1, “*Trust between us and the subsidiary is complete because they are the complements to our business without them, we would have no company and we believe in the company's vision.*”

H-CEO1, “*I'd say the trust is good because we are very open with the subsidiary, giving them all the information, we have and not hiding anything from them, which I believe is a successful strategy because the employees feel like they are a part of us. If there is a problem, we tell them and then we tell them who can help.*”

4.3.1.3 Communication Channel: The communication is direct between the employees and the top management. In certain cases, the employee has the full right to contact the management directly. If any employee has a problem or encounters an obstacle, communication will be direct.

H-CHAIR1, “*Direct communication channels between us and our subsidiary; if it's a technical issue, we must always be aware; if it's a problem of negotiation with companies, we must be aware and aware of the direct intervention. We welcome field personnel to visit the administration directly.*”

S-HR2, “*Regarding the channels of communication, it is direct.*”

H-CEO1, “*We prefer a family-run business. This is the result of our management practices with the employees; we are very close to them and are never separated from them. After*

40 years of experience in government sectors, particularly in the Ministry of Oil and my work as a minister for Iraqi oil, as well as experience with many international companies, particularly in the oil sector; we came to the conclusion that this type of management is the most successful. As a result, my approach is very close to that of my team. It is a very different strategy from the Iraqi administration because our system, especially the government and even some private companies, is based on a hierarchical system, which we are accustomed to. Let me explain how I do it in the government, and the main thing I have learned is that I do not leave any gaps between myself and the employee, and I talk to the most basic employee and sit with him.”

4.3.1.4 Control System: Control system is done on a daily basis by different means. During the 24-hour period, top management prefers direct contact via phone calls and emails. However, staff communicate through phone call, WhatsApp messaging, and daily reports, ensuring all work is documented via emails. Top management also conducts weekly and monthly site visits to the subsidiary. Due to the differing workweeks, where the weekend falls on Thursday and Friday in Iraq, and Saturday and Sunday in Lebanon, employees must remain reachable at all times and are not permitted to turn off their phones during weekends. This ensures constant availability across both locations. Consequently, the control system imposed by headquarters is exceptionally intense.

H-CEO1, *“We rely on direct contact with the subsidiary, phone calls, and emails 24 hours a day, even after work hours; they report to us during the 24-hour period. For example, if we in Iraq are on vacation on Fridays, but it’s a working day in Lebanon, I stay in touch with them on my day off, and vice versa in Lebanon they are off on Sundays, and we are at work and in contact with them. In other words, even when they are on vacation, they must communicate with us on a regular basis. Phone calls are what we rely on the most.”*

H-CHAIR1, *“Teams travel between Iraq and Lebanon every month for direct cooperation to make sure procedures are followed. Why? For example, we submitted a specific proposal, the customer refused, he was not convinced, the Lebanese might not understand why, unless he goes to Iraq. Then he will be on the site and see matters from a different perspective concerning culture differences and such. Therefore, these visits must be on a continuous basis.”*

4.3.1.3.5 Dependence-Independence of the Subsidiary on the headquarter: The work is divided between the headquarter and the subsidiary, according to their respective strengths, and both having the same goals. The headquarter utilized the Iraqi staff’s deep

understanding of local regulations and their constant presence in the country to streamline contract acquisitions and government follow-ups. On the other hand, the headquarter relies on the subsidiary for communicating with the other companies, which are often foreign, and for preparing contracts and tenders as the Lebanese side is distinguished in this regard.

H-CHAIR1, *“Iraq depends on the subsidiary company in sales and marketing. There are no two who disagree that the Lebanese are one of the strongest people able to negotiate.”*

S-HRM1, *“The Iraqi side has greater technical skills and experience than the Lebanese side, it is responsible for this aspect. The prowess and superiority of the Iraqi side in technical work are attributable not only to their intelligence in this field but also to their practical experience in it because of their presence in the workplace.”*

It is clear that the informal relationship between the headquarter and the subsidiary plays a significant role in the company’s decision to adapt practices. Trust and coordination mechanisms are intensive and occur on a daily basis, supported by weekly and monthly site visits and open communication channels between top management and employees. Consequently, management is deeply involved in the subsidiary’s operations, which helps the company adopt an adaptive approach regarding HRM practices related to employee motivation. In light of the above, we can conclude the following regarding propositions of this study:

Proposition 1: National institutions influence HR practices related to employee motivation.

Proposition 2: The relationship between the headquarter-subsidiary influences on shaping HR practices relating to employee motivation.

5. Conclusion

This study aims to explain how institutional factors and the relationship between the headquarters company and the subsidiary shape the transfer of HR practices related to employee motivation. The study reveals that the company has adapted the practices to motivate its employees, as the methods of motivating their employees vary. The two variables, institutional constraints and the HQ–subsidiary relationship had an impact on HR practices linked to employee motivation. As a result, the business decided to adopt a flexible strategy.

The company's choice to implement these practices is chiefly justified by two fundamental factors. First, the HQ–Subsidiary relationship allowed the adaptation of practices while maintaining control through central decision-making which is reflected in frequent and open communication, rigorous day-to-day monitoring supported rapid coordination, mutual interdependence. Second, institutional constraints set limitations on what the firm could truly adopt, especially practices that pertain to the labor law in Iraq. Iraqi labor regulations were found to be rigid and highly protective of employees in a way that the laws increase the costs and risks of HR disputes and make procedures for termination and related decisions difficult.

As a result, the firm chose to adapt its motivation related practices to stay compliant and to maintain employee motivation within such institutional limitations. Generally, the findings display that this adaptation was a cautious response to institutional pressures, implemented through headquarter–subsidiary relationship dynamics that lead both the decision-making and implementation processes. As a result, businesses that operate between Iraq and Lebanon or in similar environments should anticipate that the transfer of HR practices related to motivation requires strategic local adaptation rather than a copy-and-paste approach. Before implementing any practice, businesses should: (1) review legal and regulatory restrictions; (2) clarify whether the headquarters or the subsidiary has decision-making authority; and (3) maintain regular cross-unit communication and monitoring to ensure that modifications remain consistent and intentional.

5.1. Company Recommendations: Companies should study labor laws and regulations in host countries to take them into account when transferring practices. Labor laws and regulations in other nations considerably impact human resource practices. This element is distinct from factors other than the political history of the state. The laws are primarily concerned with the philosophy underlying their development. Therefore, practitioners

should analyze this component independently from other institutional aspects. Besides, companies should develop proper communication channels. Failure to investigate how to transfer HR practices to host nations can result in significant opposition from the subsidiary's workforce. As a result, the headquarters firm must maintain open lines of communication to comprehend the objections or critiques aimed at certain procedures in order to refine them. Alternatively, this can be accomplished by delegating authority to the company's management in the host nation to adjust these processes based on an assessment of the cases that necessitate such adjustments.

5.2. Academic Recommendations:

1. Given that this study employed a qualitative methodology, the results might be further examined using quantitative surveys to boost the validity of the qualitative findings. Such methods would provide more precise and generalizable results.
2. To determine if the discovered cultural, institutional, and HQ–subsidiary relationship processes are maintained across sectors and organizational structures, future study should use a comparative multi-case approach, for example, more Lebanese companies working in Iraq and/or other host countries.

5.3. Future Research

1. Future research may include more HR practices, for instance, recruitment and selection.
2. To further understand the practice-related host-country impacts, future study might focus on a single practice.
3. Given that this study compares two Middle Eastern contexts (Iraq and Lebanon), future research should extend the analysis to additional countries in the region to enable broader regional comparisons and to address the limited empirical evidence on cross-border HRM practice transfer within the Middle East.

5.4. Limitation

1. The first research restriction is the approach. Although the qualitative case study is thought to be a suitable method for this investigation, the problem of generalizability may be seen as drawback. Future study using a hybrid technique (qualitative and quantitative) would be intriguing.
2. The study time frame is another limitation. The study is conducted at a single point in

time, which may have made analyzing the general applicability of results problematic. Future studies might benefit from follow-up research (i.e., a longitudinal study) that takes place over time and requires multiple observations over a long period rather than a ‘snapshot’.

3. This study also dealt with some variables which determined based on what is consistent with the actual reality of the sample organizations, this may differ from one country to another. As for the results of the research, there may be other variables that could affect motivation. Hence, this represents one of the limitations of this study.

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