

Reverse knowledge transfer – Case of Business Service Center in Slovakia

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Abstract: Many multinational organizations all over the world have incorporated shared service centers into their company strategies and activities. These centers provide their parent company a number of benefits, including cost savings, low-cost and skilled labor force as well as the favorable geographic location and time zone. The reverse knowledge transfer from the center of shared services to the parent corporation is not given enough attention yet. Therefore the purpose of this article is to examine, using the example of a specific organization, the cooperation and reverse knowledge transfer between a shared service center and a parent company. The authors use the case study method analyzing the company Adient that chose to establish its center in Slovakia in 2007 in order to benefit from the advantages offered by the region of Central and Eastern Europe and Slovakia itself.

Keywords: shared service centers, Slovakia, reverse knowledge transfer

JEL Classification codes: L 80, L 84, D 80

INTRODUCTION

Globalization has had a significant impact on a number of changes that transnational corporations throughout the world must deal with. These changes have a greater or smaller impact on their competitiveness and position in the global market. Companies are therefore looking for efficient strategies to compete with the other players in their field. One of the choices is to construct a shared service center. The parent company usually assigns one or more tasks to this center. A new paradigm for businesses is the use of shared service centers to improve the efficiency and effectiveness of business support activities (Richter & Brühl, 2019). These are service functions, which were formerly scattered throughout the organization, according to Howcroft, & Richardson, (2012). They were centralized into a single department, which later evolved into an internal service provider (Knol, et al. 2014).

Thus, it can be said that shared service centers are a concept that offers their parent organization a variety of benefits. The fundamental benefit of the centers is that they complete these tasks more quickly as well as more efficiently compared to the dispersed solutions in different national units around the globe.

Investors have a greater selection of markets or nations to choose from when deciding where to locate a shared services center. Foreign investors have become more interested in constructing these centers in the region of Central and Eastern Europe during the 1990s. Several nations in this region share some similarities and distinctions do not seem to be important at the first sight. According to the authors' theory, Central and Eastern European centers are built for a variety of reasons, including (Ślusarczyk, 2017):

- the availability of a cheap and skilled labor force,
- the region's geographic location,
- time zone,
- residents' proficiency in other languages,
- the region's political climate,
- the country's tax structure,
- the currency euro, and others.

The above mentioned conditions encouraged a number of international investors to set up centers in these nations. In our paper, we concentrate on the Slovak Republic as the chosen destination since many multinational companies have established shared service centers in this country. Our analysis will focus on both the shared service center market in the Slovak Republic as well as the relationship between the chosen shared service center and its parent firm (headquarter).

The aim of this article is to examine the cooperation and reverse knowledge transfer between a shared service center/business center and a parent company, using the example of a specific organization.

The article is divided into several parts. In the beginning of the article, the authors introduce the reader to the issue of shared service centers, paying particular attention to the region of Central and Eastern Europe. The literature review section provides an overview of the literature related to shared service centers, or the reverse transfer of knowledge between the center and its headquarter. In the methodology, we present an overview of the basic methods that were applied during the processing of the article. In the results section, we examine the Shared Service Center and Business Service Center sector in Slovakia and issue on the selected case of a business center allocated in Slovakia. In the discussion, we present the questions that arose in our research, the limitations of our research as well as the possible direction of research in the future. At the end of the article, we present the most important findings that emerged from our research. In the references section, we list the sources of literature that were used in the article.

1 LITERATURE REVIEW

Headquarters of multinational corporations have been responsible for the bulk of a multinational's value creation and competitive advantages (Chandler, 1991; Ciabuschi, Dellestrand, & Nilsson, 2015) and "subsidiaries have traditionally been perceived as receivers of knowledge and theorized as inferior to headquarters on several dimensions, including questioning the stock and value of knowledge they possess" (Michailova & Mustaffa, 2012, p. 389).

The mainstream literature has focused on knowledge transfers from parent companies to subsidiaries and not from subsidiaries to parent company (Kogut & Cotta de Mello, 2017). Authors define this opposite flow (flow from subsidiary to parent company) like reverse knowledge transfer. A reverse knowledge transfer, according to mentioned authors, is a process in which knowledge is conveyed from an affiliated (subsidiary) source to the receiver (headquarters), and the recipient absorbs, assimilates, and executes their knowledge to obtain a competitive advantage.

In the context of transnational corporations, subsidiaries have emerged as vital creators of the knowledge and competencies. In order to remain competitive in a global business

environment, transnational corporations must effectively collect and implement the knowledge of their geographically dispersed network of subsidiaries (Sinai & Heo, 2022).

The subsidiaries have different roles in the corporations: some are supposed to commercialize products and services, others conduct research and development, and some manufacture products. The subsidiaries can either utilize the existing corporate knowledge and potentially adapt it if needed or generate new knowledge and create new skills (Mudambi et al. 2013).

Oh and Anchor (2017) make their research about reverse knowledge transfer in South Korea. According to authors knowledge development capability, subsidiary willingness, and autonomy are critical factors affecting the reverse transfer of local market information within multinational corporations networks. Managerial attention is a key factor in recognising potential source of knowledge within the multinational network, and a prior requirement for knowledge transfer to take place. Attention decisions are partially based on the knowledge source location, awareness/attractiveness, and the strategic importance. Thus, transnational corporations can adopt managerial practices and control mechanisms to influence the attention of executives and achieve higher knowledge flow from subsidiaries (Kumar, 2013).

Organizations can support knowledge transfer by the creation of conditions that are helpful for knowledge sharing: full ownership of the subsidiaries, atmosphere of trust, international human resource management, and frequent managerial contacts. Actors impacting transfer include culture, employee commitment and trust, and the use of incentives to encourage knowledge sharing, "knowledge-oriented culture, a technical and organizational infrastructure, senior management process orientation, clarity of vision and language, non-trivial aids, some level of knowledge structure and multiple channels of knowledge transfer" (Søndergaard et al. 2007).

Knowledge transfer can be strengthened by the implementation of organizational motivators that support absorptive capacity. Further, human resource practices such as position definition, appraisal, employee rotation, decentralization, integration, and innovative culture can stimulate knowledge sharing. The more intense the systems of the international human resource management system, the more knowledge is transferred from the subsidiaries (Chung, 2014). According to Ambos's et al. (2006) study, the advantage of the headquarters through reverse knowledge transfer is dependent on the strategic objective of the subsidiaries, the economic growth of the source nation, and the headquarters' absorption capability.

On the other side, Millar & Coi (2009) identify several barriers to successful reverse knowledge transfer including failure of psychological contracts, perceived lack of procedural justice, a lack of intrinsic motivation, psychic distance and liability of foreignness.

The writers have identified the transfer of knowledge from the branch to the main firm, based on the facts described above that come from theoretical sources in the literature. According to Ferencikova & Hrdlickova (2020), branches with markets in the Slovak Republic also exhibit reverse knowledge transfer. In our article, we'll concentrate on the reverse transfer of knowledge in the context of shared service centers, which can be regarded as a vital component of the aforesaid nation's national economy.

We established the following research questions to be used in processing our article:

Question 1: What is the performance of the selected shared service center/business center from the point of view of the parent company (are the original intentions and goals of the headquarters met?)

Question 2: Does the Slovak shared service center studied produce new information that is then shared with the parent company?

2 METHODOLOGY

Several scientific research methods are used in the article. The collecting, processing, and analysis of theoretical literature sources served as the foundation for the article's first section. These are domestic and foreign authors who were passionate about the subject we were looking at. In the empirical section of the article, the case study method predominated. With its implementation, it was able to use a specific transnational corporation as an example to highlight the problem of reverse knowledge transfer. In the case study, we discuss the fundamentals of the Slovakia-based shared services center that we looked at, as well as the particulars of how it operated there. According to Kogut & Cotta de Mello (2017), most studies in which experts investigate reverse knowledge transfer use quantitative methods (particularly surveys); therefore, case studies and other more qualitative methods could be used in future research to better understand this complex and contemporary phenomenon. A case study, according to Yin (2014) is an empirical approach that explores a current phenomena in its real-life environment, particularly when the boundaries between the phenomenon and the setting are not clear and visible. A case study as a research technique is a research strategy that combines many research methodologies, each with its own approach to data collecting and analysis. Based on the foregoing, it is possible to infer that the case study is more than just a data gathering technique or a design feature. It is a sophisticated research strategy. For the sake of digesting this post, we used the case study technique using one example.

The case study method for investigating reverse knowledge transfer was also implemented by Ferencikova & Hrdlickova, (2017); Ahmad & Batkhuu (2021).

Using the synthesis method, at the end of the article we present the basic and most important findings from this case study. To ensure clarity of the selected data, we present tables and a picture about Shared Service Center sector in Slovakia.

Both primary and secondary data were processed for the article's processing. Interviews served as the basis for gathering primary data. This was made possible by the director of the business center Adient in Slovakia (business center as a higher level of services compared to the shared service center). Based on the structured interview conducted on September 22, 2022, it was feasible to study the reverse transfer of knowledge on the specific example of a center functioning on the Slovak Republic market. During the discussion, we also discussed the reasons for joining the Slovak market, as well as the major opportunities and dangers related with running this center on the local market. A controlled interview with a representative of Form's Business Service Center in the Slovak Republic was also undertaken. On this basis, information regarding the sector of shared service centers in Slovakia might be included. We have contributed to a more thorough assessment of this subject by augmenting this material. In the case of secondary data, it was largely official Adient-related material. The provided case study might be processed using the data sources specified. In our article on the Slovak Republic, we also incorporated statistical data on the contribution of these centers to the national economy of the host country.

The company's official website as well as local and international organizations provided us with these statistics. Last but not least, secondary data also involve theoretical literature published in databases like Web of Science, Scopus, and others that served as the foundation for processing the theoretical portion of our article.

3 RESULTS AND DISCUSSION

In this section of the article, we will look into reverse knowledge transfer using a chosen corporation as an example, as well as the operation and details of the chosen center. In the example that we are looking at, it involves the corporation Adient, which has its business center in Slovakia, one of the nations in the region of Central and Eastern Europe. We shall study the aforementioned nation from the perspective of foreign investors in the section that follows. We will investigate it as a potential destination for the shared services or business center.

3.1 Shared Service Centers and Business Centers in Slovakia

Slovakia is a nation with a number of characteristics that authors have identified in the literature as reasons for the entry of shared service centers and business centers into this nation's market. These elements encouraged a lot of foreign investors to set up shared service centers and business centers in Slovakia. In Slovakia, 65 shared service centers and business centers were operational in 2021, according to the Business Service Center Forum's annual report (BSCF, 2022).

Examining the advantages of the parent business/investor for the host economy is crucial in addition to the benefits that flow to the parent company from the construction of such a center. These include the influx of capital, expertise, know-how, training and education programs for the workforce, technological influx, and last but not least, the creation of jobs in the host nation. The country's overall employment reflects this. The following table shows how the development of specific indicators as a result of the establishment of shared service centers and business centers has been connected to the generation of jobs in the nation.

Tab. 1 Annual contribution of BSCF member companies to the Slovak economy

	2017	2018	2019	2020	2021	2022
Employee income tax (in mil. eur)	80,-	113,-	129,-	136,-	162,-	167,-
Social insurance – employees (in mil. eur)	240,-	92,-	104,-	110,5,-	132,-	136,-
Social insurance – companies (in mil. eur)		248,-	278,-	296,-	352,-	375,-
Salaries expenditures (in mil. eur)	500,-	690,-	782,-	824,-	984,4	1017,-
Average monthly salary (in eur)	1 730,-	1 780,-	1 830,-	1 850,-	1 900,-	2050,-

Source: processed by authors according to BSCF (2017, 2018, 2019, 2020, 2021)

As can be seen from the table above, in the case of the sector of shared service centers and business centers in Slovakia, a growing tendency of individual indicators can be observed. The centers are a significant contributor to the state budget and their importance is still growing.

Slovakia stands out among other nations in the Central and Eastern European region for having a significant concentration of large business centers and centers of shared services, by which we define establishments with more than 1,000 employees. There were 13 of them in Slovakia in 2021, according to the BSCF annual report (2022). In that year, one member center had fewer than 100 employees, five centers had between 501 and 1,000 employees, and 18 centers had between 100 and 500 people.

3.2 Case study – Adient

The essential indicators related to the subject of our investigation — the Adient center — are presented in the following table for the purposes of processing the empirical portion of the paper.

Tab. 2 Adient Slovakia – basic information

Name of a company	Adient
Establishment	2007 – center in Bratislava 2016 – spin-off from Johnson Controls
Mission	advancing the mobility industry and bringing today's advancements.
Main activity	Providing global financial services to operations in Slovakia and in 33 other countries in the world
Other activities	<ul style="list-style-type: none"> • human resources, • purchase, • sales, • information and communication technologies
Localization	Bratislava – business center Trenčín – technical center Lučenec, Žilina – manufactory
Number of employees	800 employees (medium-sized enterprise)

Source: processed by the authors according to Adient (2022)

When a business center was established in Bratislava in 2007, the corporation Adient began documenting its history in Slovakia. It was established as a distinct organization within Johnson Controls. Since 1998, Johnson Controls has operated in Slovakia's automotive market, i.e. during a period when Slovakia was not yet a market leader. Then came a time of rapid growth. Employee performance was excellent, and business expansion was rapid to the point where, in 2016, the company made the critical decision to split off its automobile segment. At that time, Adient employed around one-third of the whole Johnson Controls workforce. At the moment, 800 people are employed at the Adient business center in Bratislava (Záhradníková, 2022).

Aside from the business center in Bratislava, Adient also operates two production facilities in Slovakia, in Lučenec and Žilina, as well as a technological center in Trenčín, the output of which is applied to plants around the world. The distribution of individual parts of Adient within Slovakia is shown in the following figure (Adient, 2022).

Figure 1 Locations of Adient in Slovakia



Source: Business Service Center Forum (2022)

The primary function of the Bratislava center is to provide international financial services to operations in 33 other countries around Europe, North America, Asia, and Africa in addition to Slovakia. The center also offers services in the following areas (Business Service Center Forum, 2022):

- human resources;
- purchasing;
- sales;
- information and communication technology.

The parent firm made the choice to build a shared service facility and then business center in Slovakia. One of the primary factors that the parent firm considered when deciding where to locate its shared services center was Slovakia's excellent geographic location. Due to its proximity to countries like the Czech Republic, Poland, Austria (particularly Vienna), but also Eastern European nations like Bulgaria and Romania, the country is in a very advantageous logistical location in addition to possessing an international airport (Záhradníková, 2022).

This center was initially established to offer accounting services (processing of financial transactions, settlement of receivables and payables, etc.). Later on, the center carried out a variety of programs. They concentrated on offering services in the fields of human resources, purchasing, information and communication technology, taxation, and the aforementioned accounting services (internal accounting, leasing accounting). They offered these services all around the world (Záhradníková, 2022).

Adient made the decision to move from centralized to decentralized administration in 2018. They want to make sure that customers can access services more easily. Although they primarily serve the EMEA region (Europe, the Middle East, and Africa), the business center in Bratislava nonetheless offers services to the entire world. These include financial services, human resources-related services, and information and communication technology services (Záhradníková, 2022).

The parent firm views the operation of the center in Bratislava as primarily serving a strategic purpose. The Bratislava center is special and plays a special role. It encompasses both local

and international activity. Slovakia is seen as a very essential site for Adient's corporate headquarters. Within this company, Bratislava is the only location where certain activities are carried out. Within Adient in Slovakia, particular financial activities or activities in the area of information and communication technology are conducted. Then, these initiatives are put into practice globally (Záhradníková, 2022).

Adient has no cause to move its headquarters abroad or within the country, even on the basis of the information in the previous section. This wasn't always the case, though. Prior to the pandemic brought on by the COVID-19 virus's spread in 2019, Adient seriously explored moving the center to Banská Bystrica. This idea, however, proved to be completely false in light of the present COVID-19 pandemic crisis, the subsequent measures, such as working from home-office, as well as other issues that the center had to deal with (Záhradníková, 2022).

There is no justification for moving the center to another nation, just as it has no plans to relocate within the country. Slovakia's services are of such high caliber and consistency that this change is not even taken into consideration. The Adient leaders are certain that the modification won't result in significant changes. However, Adient can be highly unexpected, thus this situation might alter in the future. The shortage of qualified labor in Slovakia is a concern that is regularly brought up. Adient has an experience with this issue. According to this center – Slovakia opening up as a country of healthy migration as both the solution and the opportunity for the growth of shared service centers and business centers (Záhradníková, 2022).

Slovakia's business center performs specific tasks that are unique to that country and cannot be found anywhere else in the world. The parent firm must consent to major decisions. This center possesses its unique expertise and is working to establish Slovakia as an international center of excellence (Záhradníková, 2022).

Adient has the ability to use support from the government or the state, just like any other institutions or businesses that operate in the market. Although Adient has frequently accepted public assistance, it does not work closely with government agencies (Záhradníková, 2022). However, AmCham, or the Business Service Center Forum which unifies shared service centers and business centers in Slovakia, has to be given a lot of attention in this context. The dynamism and speed of information exchange, the readiness to share information, or the chance to benefit from members' positive experiences are all provided by BSCF for its members. Therefore, this center has the chance to collaborate with other shared services centers and business centers in Slovakia, and collectively they have more impact in negotiations and other crucial steps (Rusiňák, P. 2023).

Along with more fundamental metrics like labor prices, the availability and equipment of real estate, or the influx of direct foreign investments in general, the so-called country mark is also used for the creation of shared service centers and business centers. Emotions associated with a particular nation are one of the deciding elements in the decision to create a center of shared services or business centers, according to the Adient center, along with economic indicators and the caliber and quantity of the labor force. The landscape is viewed from the perspective of a person – a tourist – who must be mesmerized by the landscape's fundamental qualities and traits. However, Slovakia is not one of the nations that attracts tourists from all over the world, therefore this raises concerns about the viability of building shared service centers or business centers there (Záhradníková, 2022).

In addition to considering the landscape from the perspective of a tourist, it is crucial to consider the country from the perspective of a foreigner who must work here in the shared services center. According to Adient, it's critical to be open to hiring foreign nationals and to give them desirable positions, but we also need to consider the substantial income tax burden that these potential foreign workers must bear. He suggests improving the business climate,

for instance by emphasizing green energy. The Adient center followed a similar course of action and works hard to raise brand awareness among employers as well as customers in the marketplace (Záhradníková, 2022).

The parent company's strategy is firmly ingrained in the Bratislava-based Adient center. It is up to the parent firm to decide whether to keep the center where it is or move it elsewhere. However, the parent firm has no need to move the center just yet because of the highly regarded activities that it provides. Bratislava produces goods of an unmatched caliber, however it is. The business world is uncertain, and the automotive sector responds strongly to global shifts (Záhradníková, 2022).

Based on the foregoing, it is possible to infer that the Adient Shared Services Center in Bratislava is unique and, with time, conducts operations with ever higher standards, while simultaneously executing services for ADIENT that are not performed anywhere else in the world. As a result, a so-called center of excellence is being established in Bratislava. One of the current trends in the field of sharing services is the establishment of centers of excellence, with centers of excellence primarily dedicated to services in the field of information and communication technology (Trend, 2014).

3.3 Discussion

From the point of view of the Slovak Republic, it is important if centers of shared services are built in the country. Not only are these centers reflected in the amount of direct foreign investment that flows into the national economy of this country, but they also significantly contribute to the creation of the country's gross domestic product, are a significant contributor to the state budget, and at the same time are important to employers in the country. Based on our article, it is necessary to draw attention to the know-how, technologies, information and knowledge that come to the country along with the construction of these centers. From this point of view, it is a traditional direction of knowledge transfer, which is devoted to many authors all over the world. Kogut & Cotta de Mello (2017) define the opposite flow of knowledge, the definition of which is presented in the literature review section. This knowledge backflow has not received much attention in the literature. In case the authors examine the reverse transfer of knowledge, few of them deal with the reverse transfer of knowledge on the example of shared service centers and business centers. There is therefore a literature gap in this area.

This reflects an outflow of direct foreign investments for the countries of origin of multinational firms that have these centers in the Slovak Republic (as well as any other country in the globe). On the other hand, these firms have the chance to enter new markets and do certain tasks more effectively. Furthermore, these branches in the host nations generate the research that we have conducted, collect expertise and information, and know-how that can subsequently be passed back to the home firm.

Foreign investors ceased depending on the labor economic model in the case of Adient, as well as many other international firms operating on the Slovak Republic market. Representatives from the shared service center and business center industries see enormous potential in the Slovak Republic for the creation of new centers, the expansion of existing centers, the hiring of personnel for new, more demanding jobs, and the stable building of centers of excellence. According to the Slovak Investment and Trade Development Agency, owing to competent people, shared service centers and business centers are evolving into centers with better added value and a stronger emphasis on service quality. They advance the value chain by developing centers of excellence and specialized posts (SARIO, 2022).

Even in the instance of the Adient business center in the Slovak Republic, which we investigated, the leaders are attempting to develop the Bratislava business center into a center of excellence. All of the duties done at the Bratislava retail complex are specialized and unique to the globe. As a result, the aforementioned center has its own expertise, yet fundamental decisions require the approval of the parent firm.

In this regard, it is important to note that our example is not typical of a division of a multinational firm. Centers of shared services are one example; there is no common approach for their statistics reporting, therefore they cannot be properly categorized into any category (Rusiňák, 2023).

Nonetheless, it is a branch of a foreign corporation, which is required for producing a reverse knowledge transfer. In the instance of the Adient business center that we investigated, its representative expressed an interest in establishing a center of excellence from the Bratislava business center. This focuses the management of the center's attention even more on specific operations that will not be carried out elsewhere for the given transnational organization. Based on the foregoing, we may infer that, even in its original form, we did not record a major transfer of knowledge to the parent business in the case of the center's primary operations in our instance of the shared services center. The establishment of a center of excellence, in our opinion, will result in a greater degree of specialization of the provided center, and the reverse transfer of knowledge to the parent firm will be even less than previously.

In this light, it is important to note that ours is a unique situation of a firm with only one such center, located in Bratislava. In fact, however, it is conceivable to encounter multinational organizations with several such centers across the world, and knowledge transfer can therefore occur not just back to the parent firm, but also between particular branches or shared service centers.

CONCLUSION

Parent firms can benefit from shared service centers and business centers in a number of ways, with the authors frequently mentioning cost savings, improved efficiency, and other advantages. It is also feasible to see the advantages that the host nations gain from the development of centers. These are advantages in the form of capital inflows, expertise, job creation and increasing employment, higher employee credentials, and similar advantages. The reverse transfer of knowledge from the center to the parent company is receiving more and more attention as time goes on and the level of quantity and quality of services provided by the centers rises. In our essay, using the example of a particular business center, we broadened the research on the reverse transfer of knowledge from Slovakia to the United States.

Increased worker skill levels and scientific and technological advancements in the target nations benefit the parent companies by bringing fresh insights, innovations, and know-how that may be used retrospectively within the parent company or throughout the entire group of enterprises.

The business center we looked at, which is located in Slovakia, exhibits a similar tendency. The Adient center, which was established in the aforementioned country in 2007, saw gradual growth in terms of the number of personnel and branches there as well as in the variety and caliber of services it offered.

The parent company has the following perceptions of the Adient business center in Bratislava:

- The Bratislava business center plays a strategic role and holds a unique position within the company;

- Activities carried out in Bratislava are not carried out anywhere else in the globe for Adient. It is based on the notion that shared service centers and business centers are set up specifically to undertake activities that will not need to be repeated for the given organization, hence lowering overall expenses. The services supplied by the center in Bratislava are not limited to Central and Eastern Europe, but are available on a global scale. However, it should be noted in this context that this does not apply to all shared service centers and business centers. In actuality, such transnational organizations may have multiple centers of shared services or business centers around the world, with these centers frequently performing comparable or similar activities. In such instances, the backward transfer of information is more visible. In the future, we will concentrate our efforts on locating such a shared services center, or business center, where the reverse transfer of knowledge may be more precisely defined;
- Even in the case of the Adient business center in Bratislava, it is possible to identify operations that are introduced in Slovakia, developed, and then integrated into the whole corporation's plan. These are primarily partly financial or information technology activities that are developed in Bratislava and subsequently exported around the world;
- A reverse transfer of knowledge in the field of sustainability and the center's involvement in diversity, equity, and inclusion may be witnessed in the case of the business center in Bratislava to the parent firm Adient. Although it is not one of the main key activities or tasks of the Bratislava business center in this particular case, representatives of the Bratislava business center regularly present not only their results in this area, but also individual steps, procedures, and know-how to the parent company and other branches around the world;
- The Adient firm is unique in that it not only has its business headquarters in Slovakia, but also many production plants here. The technological center in Trenn is especially noteworthy, as the reverse transfer of information from Slovakia to the parent company is entirely unambiguous. The findings of the technological center in Bratislava's research and development are implemented not only in the parent firm, but also in other Adient group companies around the world;
- As a result, we can conclude that the Adient company we investigated, or more specifically, its business center built in Slovakia, is not a traditional case of reverse knowledge transfer, as was the case in research by authors devoted to reverse knowledge transfer from Central and Eastern European countries (e.g. Ferencikova, Hrdlickova (2020) and others). Adient's strategy is founded on the main concepts of shared service centers and business centers – the center's mission is to perform one or more activities better (more efficiently, better quality, cheaper...) than the parent company would if the supplied activity was carried out by its own directors;
- The company we reviewed is unique in that it lacks an equivalent center elsewhere in the globe where it could supply its basic know-how, and its basic know-how is also not required for the parent company's activities. Despite this, we were able to uncover a few less substantial reverse knowledge transfers from the Adient business center in Bratislava to the parent corporation.

Therefore, it can be inferred that the existence of a reverse knowledge transfer from Slovakia (or from Central and Eastern Europe) to the United States, where Adient has its headquarters, was established in the case of the business center that we analysed. Knowledge is subsequently distributed to other branches of the group from there. Our study supported the potential of the nation in the Central and Eastern European region and exposed one of the fundamental elements that investors view as a justification for investing in this nation's market: a skilled workforce that is adaptable enough to meet the needs of the specific employer.

One of our study's limitations is that it only looked at one particular business center in Slovakia. Our future research could be extended to other providers of shared services operating in the

Slovak Republic as well as other countries in the Central and Eastern European region, to determine whether there is a backward transfer of knowledge in these cases, as well as in the case of the center studied by us, and to compare selected examples within and outside the country.

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