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US AND THEM:
DISENTANGLING FORMS OF IDENTIFICATION IN MNCs

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ABSTRACT

When employees identify with both the subsidiary and multinational corporation (MNC), they are likely to make decisions and engage in behaviors that benefit both. Previous work has concentrated on strength of identification, but we know much less about form – how the two identification foci relate to each other in employees' minds. Introducing an innovative methodology focusing on pronoun usage, we identify three empirical forms: single, extended, and coupled. Single refers to when individuals only identify with one entity (in this case the subsidiary). Extended is similar to single in that there is no separate MNC identification, but some MNC identification is intertwined with subsidiary identification. Coupled occurs when individuals identify with both the subsidiary and the MNC separately, and these identifications are also intertwined. We also explore some work-related factors that may provide tentative insights into ways MNCs might manage the development of form of identification. Preliminary results indicate that expatriation, prior within-firm international mobility, prior within-firm role mobility, job interdependence with headquarters, and job interdependence with other units, are associated with the coupled form of identification. This research demonstrates differences from previous theoretical work and provides empirical insight into how MNCs might manage the development of form of identification.

Keywords: form of organizational identification; MNC; subsidiary

1. Introduction

Organizational identification – defined as an individual's "perception of oneness with or belongingness to an organization, where the individual *defines* him or herself in terms of the organization(s) in which he or she is a member" (Mael & Ashforth, 1992: 104) – is associated with many benefits such as cooperation, trust, social capital creation, job retention, job and career satisfaction, and citizenship behaviors (e.g. Abrams, Ando & Hinkle, 1998; Ashforth & Mael, 1996; de Ruiter, Lub, Jansma, & Blomme, 2018; Dutton, Dukerich, & Harquail, 1994; Kramer, 1993; Mael & Ashforth, 1992; Reiche, 2007; Shen, Kang, & Dowling, 2018). Nowhere is such identification more important than in multinational corporations (MNCs), which, due to their complexity, must rely on a variety of informal mechanisms to support formal control (e.g. Doz & Prahalad, 1981; Martinez & Jarillo, 1991; Nohria & Ghoshal, 1994). More specifically, MNC employees who identify not only with their own unit, but also with the firm as a whole, experience less role conflict (Vora, Kostova & Roth, 2007), cope better with international assignments (Ishii, 2012), and are better boundary spanners (Barner-Rasmussen, Ehrnrooth, Koveshnikov & Mäkelä, 2014).

Previous empirical work in the MNC context has focused on the strength, or relative magnitude, of identification foci (e.g. Reade, 2001a; Smale, Björkman, Ehrnrooth, John, Mäkelä & Sumelius, 2015; Vora et al., 2007), but we know less about form – how the two identification foci relate to each other in employees' minds. Yet, the extent to which the subsidiary and MNC are experienced as essentially one versus two separate entities may be equally important (Vora & Kostova, 2007). When employees see their own subsidiary and the MNC as one whole, they see the goals and values of these units as similar and could be expected to make decisions and engage in behaviors that benefit both (Vora & Kostova, 2007). Working towards these goals is imperative for the creation of a globally integrated and coordinated organization (Bartlett & Ghoshal, 1998). However, employee identification with both the subsidiary and the MNC is neither straightforward, nor to be automatically expected, since the MNC context is characterized by geographic, cultural, and linguistic boundaries that create powerful psychological barriers that are difficult to cross (Kostova & Roth, 2003; Mäkelä, Kalla & Piekkari, 2007).

The aim of the current paper is to shed light on form of organizational identification in the MNC context, focusing on employee identification with the subsidiary and the MNC. Using interview data from subsidiary employees of four Finnish multinationals, we develop an innovative methodology of word counting (see Pennebaker, Mehl, & Niederhoffer, 2003) and inductively identify three forms of identification. Our research contributes to existing literature in the following three ways. First, the key contribution of this study is that we empirically identify three forms of identification: "single" (identification with only the subsidiary); "extended" (similar to single in that there is no separate MNC identification, but some MNC identification is intertwined with subsidiary identification); and "coupled" (identification with both the subsidiary and the MNC separately, and these identifications are also intertwined). To our knowledge, forms of identification in the MNC context have thus far not been the subject of empirical examination in the international business literature. Our findings, which diverge from previous theoretical work (Vora & Kostova, 2007), help to broaden our understanding of the construct of organizational identification and provide an empirical foundation for further theoretical development of forms of identification. Second, our exploration of potential facilitators of form provides tentative advice for MNCs about ways they can influence employee form of identification, as expatriation, prior international and role mobility, and job interdependence were found to be associated with coupled identification. Finally, we contribute to research on identification in the MNC context. Given that variation in institutional environments and geographic dispersion may lead to differences between units, yet the necessity of working across units, often with boundary spanning personnel (Celo, Nebus, & Wang, 2015; Håkanson & Ambos, 2010; Kostova & Roth, 2003), organizational identification in MNCs is likely to be particularly relevant.

2. Organizational Identification in MNCs

With its roots in social identity theory (e.g. Tajfel, 1978, Tajfel & Turner, 1985), organizational identification is an individual-level construct where individuals have a sense of psychological connection to the organization, linking their self-identity to their organization (Ashforth & Mael, 1989; Dutton, et al., 1994). Research on organizational identification has explored a multitude of different topics since Ashforth

and Mael's (1989) seminal article. These include extending the conceptualization beyond cognition to include affective and evaluative components (e.g. Sguero, Bagozzi, Huy, Boss, & Boss, 2020; van Dick, Wagner, Stellmacher, & Christ, 2004), and different ways individuals can define themselves in terms of the organization such as dis-identification, ambivalent identification, and neutral identification (e.g. Eury, Kreiner, Treviño, & Gioia, 2018; Kreiner & Ashforth, 2004). Both antecedents and consequences of organizational identification have been examined (e.g. Lee, Park, & Koo, 2015; Mael & Ashforth, 1992; McDonald, Keeves, & Westphal, 2018; Zhu, Tatachari, & Chattopadhyay, 2017). There has also been increased recognition of multiple foci of identification (e.g. van Dick et al., 2004; van Knippenberg & van Schie, 2000) and individuals' ability to simultaneously identify with different foci (e.g. Ashforth, Harrison, & Corley, 2008; Ashforth & Johnson, 2001; George & Chattopadhyay, 2005; Horton & Griffin, 2017).

Our paper is specifically concerned with organizational identification in the context of MNCs. MNCs face geographic, cultural, linguistic, and institutional differences between units, and yet these units must work together to achieve mutual outcomes (Ambos & Ambos, 2009; Kostova, Roth, & Dacin, 2008; Roth & Kostova, 2003; van Hoorn & Maseland, 2016). One way to facilitate coordination, cooperation, and knowledge transfer in such a complex environment is through employees' dual organizational identification with the subsidiary and MNC (Vora & Kostova, 2007). Perhaps the first researcher to explore organizational identification in MNCs was Reade (2001a), who found that managerial employees identify to varying degrees with their subsidiary and the MNC as a whole, although they tend to identify more with the subsidiary than the MNC. Research since then has explored various antecedents and consequences of employee identification with the subsidiary and MNC (e.g. Björkman, Ehrnrooth, Mäkelä, Smale & Sumelius, 2013; de Ruiter et al., 2018; Lee, You, & Bae, 2017; Reade 2001b; Smale et al., 2015; Vora et al., 2007; Vora & Kostova, 2020), primarily focusing on individuals' strength of identification. One exception is Vora & Kostova (2007), who propose that not only strength of identification, but also form (i.e. configuration) of identification is relevant to MNCs, and that individuals may have varying degrees of overlap between their MNC and subsidiary identifications.

Configuration of different identities has been explored in multiple literatures. For example, in psychology, it has been suggested that individuals with multiple cultural identities may blend their cultures in different ways (e.g. Benet-Martínez & Haritatos, 2005; Cheng, Lee, Benet-Martínez, & Huynh, 2014; Phinney & Devich-Navarro, 1997). Taking a cognitive perspective, Lücke, Kostova, and Roth (2014) suggest that cultural schemas can be organized in different ways, which is also argued by Fitzsimmons (2013). Adopting a more organizational perspective, Ashforth and Johnson (2001) suggest that identities can be nested in others, with formal and informal groups cross-cutting some of these identities. Drawing from the communication literature, Scott, Corman, and Cheney (1998) suggest that the identities of an individual can vary in terms of their extent of overlap and assigned importance, his or her ability to draw upon them for identification or dis-identification, and the length of time. Meanwhile, based on a review of the literature in different fields, Ramarajan (2014) summarizes and illustrates different configurations of multiple identities: they can vary hierarchically, in number, and in terms of independence. She concludes that there is a "need to pay attention to the relationships between identities" (p. 613) and suggests that overlap between identities is a key theme in the literature on multiple identities that is crucial to examine. Drawing upon these important conjectures, we argue that a focus on strength of identification (ranging from low to high levels) is not sufficient. A more complete exploration would include form of identification (overlap or fit in identification foci), which is why we examine form of identification in the MNC context.

While related, form of organizational identification is different from organizational identity and configuration of identities. Organizational identity relates to central, enduring, and distinctive attributes of the organization that reside at the organizational level of analysis (Albert & Whetten, 1985), whereas organizational identification is an individual-level construct that relates to psychological attachment with the organization (Dutton et al., 1994). Configuration of organizational identities concerns the extent to which units in the organization have different values, philosophies, goals, and practices (Albert & Whetten, 1985; Vora et al., 2007), while form of identification relates to individuals consciously or subconsciously distinguishing between these units to different extents (Vora & Kostova, 2007).

While research has made progress in examining strength of identification with different foci (e.g. Horton & Griffin, 2017; Reade, 2001ab; Riketta & van Dick, 2005; Smale et al., 2015; van Dick et al., 2004; Vora et al., 2007; Vora & Kostova, 2020), previous research has found it difficult to empirically study form of organizational identification. Indeed, most research on organizational identification has focused on foci of identification in an organizational context, and/or the antecedents and consequences of strength of identification (e.g. Riketta & van Dick, 2005; Farooq, Rupp, & Farooq, 2017; van Knippenberg & van Schie, 2000; Zhu et al., 2017). Although some researchers have suggested organizational identifications can overlap or be nested in one another (e.g. Ashforth & Johnson, 2001; Vora & Kostova, 2007), empirical research on this aspect of organizational identification is largely missing from the literature. Thus, an examination of form of identification in an organizational context contributes to a more comprehensive understanding of the construct of organizational identification, which may be particularly relevant to MNCs. In what follows, we address this important void in the literature using an innovative methodology based on respondents' pronoun use to identify three different forms of identification.

3. Methodology

The impetus for this project arose as part of a large-scale research project in four Finnish MNCs. The overall theme of that study was interaction between corporate headquarters and focal subsidiaries in China and Russia. Although this paper focuses on forms of organizational identification, interviewees were not asked any direct questions about identification. Our original inquiry, rather, focused on issues the interviewees deemed relevant to headquarters-subsidiary interaction and collaboration. When analyzing the interviews, we noticed that the way in which different interviewees referred to the MNC on the one hand, and the subsidiary on the other, varied notably in terms of the pronouns they used to describe each entity. This intriguing observation led us to consider how language reflects relationships with organizations, and to develop a systematic method of examining organizational identification based on pronoun use (see the data analysis section).

3.1 Data Collection

The data for this study consists of 41 semi-structured interviews in four MNCs. The four MNCs in our sample (which we refer to as A, B, C and D) are from different industries (process manufacturing, telecom, consumer goods, and the chemical industry, respectively), yet they are similar in terms of being headquartered in Finland and having major, strategically important operations in the key emerging markets of either China (A, B) or Russia (C, D). The strategic importance of these subsidiaries and the frequent interaction between them and the headquarters were key criteria in identifying the case firms and are important aspects of the empirical setting.

The interviews were conducted with managers and professionals in the Chinese units of MNCs A (11) and B (10), and the Russian units of MNCs C (10) and D (10). All interviewees were involved in headquarters-subsidiary interactions as a part of their job. The initial interviewees were identified through company contact persons (in either the human resources or corporate development departments). Thereafter, a snowballing method was used such that we asked our interviewees who else was involved in focal inter-unit interactions, until a data saturation point was reached (i.e., we could not identify any further individuals actively involved in inter-unit interactions). The majority of interviewees (33) were host-country nationals (HCN) with Russian or Chinese as their mother tongue, 4 interviewees were parent-country nationals (PCN) with Finnish as their native language, and 4 were third-country nationals (TCN), of which 2 were native English speakers. The interviews lasted between 45 and 120 minutes and were conducted face-to-face. 28 interviews were conducted in English, which was the official corporate language of all four firms. Interviewees were generally fluent or relatively fluent in English. Nonetheless, 13 respondents in MNCs C & D preferred to speak their mother tongue and thus these interviews were conducted in Russian. All interviews were audio recorded and transcribed in English.

The interviewees were not asked direct questions about identification. The organic emergence of both MNC and subsidiary identification from the data means that the observed identification foci were genuine and relevant for each interviewee (rather than being assumed a-priori). The interview questions were also formulated in a way that did not bias interviewees' pronoun use: interviewers did not use "we" or "they" or leading expressions like "you in the subsidiary" or "they at headquarters" to refer to different

units. Finally, since interviewees were encouraged to give many examples throughout, the interviews provided unprompted, yet contextualized data on pronoun use (Barner-Rasmussen et al., 2014; Scandura & Williams, 2000). Such unprompted discussion gives both richness and further credence to the findings.

3.2 Data Analysis

The process of analyzing our data can be described as an iterative set of processes in which the data are revisited repeatedly and understanding of it develops and deepens in parallel with the emergence of new questions and more complex links (Berkowitz, 1997; Bryman, 2015). In what follows, we describe each phase of our data analysis process separately, but it should be noted that the iterative nature of the analytic process meant that in practice there was overlap between the phases.

3.2.1. Phase 1: Reading the data and deciding on a coding scheme.

When reading the qualitative interview transcripts, we observed that subsidiary employees consistently referred to the MNC and the subsidiary with the pronouns "we" and/or "they", as illustrated in the following quote:[1]

> *"**They** are like big company, always have more to focus on; **we** are located here*
>
> *in China, **we** only focus on **our** unit in China." (Manager 23, HCN, MNC A)*

This use of we/they struck us as interesting since, theoretically, employees who identify with an organization are likely to define themselves in terms of the organization and personalize its successes and failures (Mael & Ashforth, 1992). Thus, we might expect them to consciously and unconsciously use the pronouns "we" and "they" to provide situational cues about their oneness with or separation from each entity. In support of this notion, the use of collective pronouns such as "us" and "them" can emphasize in-group related biases (Perdue, Dovidio, Gurtman, & Tyler, 1990) and relate to managers' cultural identities (Kane & Levina, 2017). In addition, work on organizational identification in the communication literature suggests that the use of the term "we" both fosters organizational identification (e.g. through organizational rhetoric) and demonstrates identification with an organization (e.g. a person describes herself in terms of the organization) (Chaput, Brummans, & Cooren, 2011; Cheney, 1983; Scott et al., 1998). Further, research

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[1] We have made some grammatical corrections to the original comments of the interviewees in order to improve the readability of the quotations presented.

in linguistics also suggests that "we" taps into group identities (e.g. Cramer, 2010; Du Bois, 2012; Gordon & Luke, 2016; Lee, Tak, Kwak, & Lim, 2019). This, coupled with our observations of employees' pronoun use, prompted us to embark on a systematic analysis focusing on how our interviewees used the pronouns "we" and "they" and their derivatives in reference to the MNC and the focal subsidiary.

Narrative researchers generally assume that language is contextual, and the inherent complexity of communication requires human judges to decode meanings (Pennebaker et al., 2003). In contrast, proponents of counting approaches argue for the potential of frequencies or percentages in detecting and understanding patterns in large sets of qualitative data (Bryman & Burgess, 2001). Pennebaker et al. (2003) compare narrative and counting approaches using a metaphor of two people trying to understand a city – one driving around the streets, the other viewing it from a helicopter; each gets a different but equally valid picture of the city. Counting can help researchers detect patterns that cannot be distinguished up close (Barner-Rasmussen et al., 2014; Hannah & Lautsch, 2011; Silverman, 2015), and vice versa. In the case of our data, given that we did not directly ask about organizational identification, a narrative approach to analyzing statements would not yield much insight. However, as noted earlier, a pronoun counting approach enabled us to explore such naturally occurring, unconscious relationships with the organization without asking about this topic directly. A pronoun counting approach is also consistent with research exploring identities and ingroup-outgroup dynamics (e.g. Gordon & Luke, 2016; Housley, Claypool, Garcia-Marques & Mackie, 2010; Lee et al., 2019; Perdue et al., 1990; Qasim & Afsar, 2017).

Research in both linguistics and international business suggests that pronoun use can tap into identification across linguistic and cultural contexts. In linguistics, several researchers have explored the relationship between "we" and identities (e.g. Cramer, 2010; Du Bois, 2012; Gordon & Luke, 2016; Lee, Tak, Kwak, & Lim, 2019), including in different linguistic and cultural contexts (e.g. Du Bois, 2012; Qasim & Afsar, 2017). For our study, there also is the question of whether Chinese and Russian native speakers would use "we" similarly in English. Du Bois (2012) states that Chinese and Russian languages form "we" through compounding, which is simpler than in English, where context is more vital in determining what "we" refers to, and Guo (2018) states that the pronoun "we" functions similarly in Chinese and English.

This suggests that, at least linguistically, we might expect few issues when translating "we" into English from Chinese and Russian, particularly when context is taken into account in English. There also is evidence to suggest that "we" has been used in non-Western, non-English contexts to subconsciously tap into identities (e.g. Qasim & Afsar, 2017). However, this naturally does not mean that there are no cultural or cognitive differences between individuals of different cultures, particularly if speaking a non-native language.

Related to pronoun use, previous research has highlighted the close relationship between language, culture, sensemaking, and identification (e.g. Brannen, 2004; Giles & Byrne, 1982; Lauring, 2008, Reiche, Harzing & Pudelko, 2015). Weick and colleagues (1995; Weick, Sutcliffe, & Obstfeld, 2005) suggest that communication is fundamental to sensemaking, which influences identity construction, and several authors argue that language is a marker or expression of one's identity and identification (e.g. Giles & Byrne, 1982; Lauring, 2008; Larson & Pepper, 2003). Similarly, Vaara, Tienari, Piekkari, and Säntti (2005) suggest that language is the lens through which sensemaking occurs, while Brannen (2004) emphasizes the importance of language and cultural context for sensemaking, including how different power dynamics influence communication.

Given these points, in the context of our study, there is the question of how language, communication, and sensemaking may influence results. Considering Brannen (2004), respondents may feel pressured to speak in a certain way and interviewers may interpret responses based on power dynamics. However, since all our interviewers were researchers unaffiliated with the MNC, it seems unlikely that power dynamics would have played a strong role in the interviews. Brannen (2004) also argues that communication is likely to be more effective if the communicators share similar cultural backgrounds. Of our interviews, 39/41 were conducted with a researcher from the home country of the respondent who was fluent in the respondent's native language in addition to English. The presence of a native speaker whose cultural background matched that of the interviewee likely facilitated greater linguistic and cultural understanding given their shared codes.

3.2.2. Phase 2: Coding.

We started the coding process by highlighting all instances in the transcripts where the interviewees used the pronoun "we" or associated terms ("us, our, ours, ourselves"), and "they" or associated terms ("them, their, theirs, themselves"), in reference to the subsidiary or the MNC. This resulted in five coding categories that we termed MNC-we, MNC-they, SUB-we, SUB-they, BOTH-we (see below). We/they references to the location of individual people, departments or functions, competitors, or specific individuals were excluded since these did not refer to the foci of interest (i.e. MNC and subsidiary). This qualitative verification was important, as it enabled us to pinpoint and code the instances relevant for our analysis, while excluding irrelevant ones. For example, in the quote below we coded the "we" and "our" as SUB-we as these referred to the subsidiary. However, we excluded the "their" (shown as crossed out in the quote below) as this referred to the managers – a specific subset of individuals within the subsidiary, not the subsidiary or MNC.

> *"**We** never had cases where **our** managers could not handle ~~their~~ responsibilities." (Manager 9, HCN in MNC D)*

During the data analysis process, we extended the coding scheme based on two additional observations. First, employees seemed to frequently equate corporate headquarters with the MNC in their interviews. For example, one interviewee said:

> *"Right now I cannot recall any template that **we** copied from HQ. Also, **our** finance department is smaller here, **we** have less people and the distribution of responsibilities therefore is not the same as it is in [MNC D]...You see in [MNC D] **they** do not build anything so **they** do not have these issues there." (Manager 9, HCN in MNC D)*

She mentions headquarters in the first sentence, and then states the name of the MNC when contrasting it with subsidiary responsibilities in the rest of this statement. The MNC thus seemed to be viewed as separate from the subsidiary, specifically in terms of headquarters' activities that may vary from those of the subsidiary. After in-depth consideration, we included such instances in the MNC category. Our rationale was that firm-level decisions, exertion of control, and establishment of coordination mechanisms are often

done at or through headquarters (Bartlett & Ghoshal, 1998; Doz & Prahalad, 1981), thereby making it very difficult to differentiate between the MNC and its headquarters.

Second, we observed that when interviewees used the term "we," they seemed at times to be talking about or on behalf of both the MNC and the subsidiary at the same time, in a way that the two seemed intertwined or that the unit was denoted to act as an agent of the firm. For example:

> *"One thing that I think can help **us** to be more effective, not only in [the subsidiary]*
>
> *for example in Russia, but all [MNC C], it is to have some corporate standard in*
>
> ***our** activities." (Manager 19, HCN in MNC C)*

In this quote, we coded both pronouns ("us" and "our") as BOTH-we as the interviewee explicitly refers to both the subsidiary and the MNC. After saying "*help **us**,*" he mentions both the subsidiary and the MNC, which also is indicated with the later pronoun of "***our** activities*," suggesting that "we" and "our" simultaneously refer to both the subsidiary and the MNC. To provide another illustration:

> *"This [the Chinese unit] is really **our** main manufacturing facilities right now*
>
> *although **we** are quite small. Maybe takes a bit too long to grow here but I think*
>
> ***our** intentions are good and **we** will develop eventually." (Manager 33, TCN in*
>
> *MNC A)*

Here we also judged the manager to be wearing both a subsidiary and an MNC hat, discussing the development of both in an intertwined way. Since there is only one Chinese subsidiary, "***our** main manufacturing facilities*" seems to refer to both the MNC's manufacturing in China as well as the subsidiary that focuses on manufacturing. Similarly, "***our** intentions*" and "***we** will develop*" seem to refer to both the MNC and the subsidiary in tandem. In contrast, in the following example the manager more clearly takes an MNC perspective, which is amplified by the manager's use of the word "there" despite his being an expatriate working in the subsidiary. In this case we coded all instances of "we" as MNC-we:

> *"I consider the Chinese unit a very valuable asset. Not from the asset point of view,*
>
> *but from a human resources point of view. **We** have been having a platform where*
>
> *we have lots of qualified people…**We** have extremely low turnover there versus*

*other companies so it's a kind of talent pool that **we** can further develop within*

China." (Manager 40, PCN in MNC A)

Even though at first glance "we" could refer to the Chinese subsidiary, the MNC, or both, upon further examination of this quote, it becomes clear that this manager is referring to the MNC. He says, "the Chinese unit," "there," and "within China," rather than "here," although he is currently located in the Chinese subsidiary. Further, the statement that "***We** have extremely low turnover there*" indicates that a larger entity (i.e. the MNC) has experiences in a particular part of its operations. Given all these indicators, the "we" pronouns were coded as MNC-we in this example.

Although theoretically feasible, we did not find any instances where interviewees referred to both the MNC and subsidiary as "they," so we do not have a "BOTH-they" coding category. We also coded for instances where interviewees used "we" to refer to both the MNC and subsidiary, but clearly meant these as separate units. Since interviewees were using "we" as shorthand to group the two units together, rather than referring to both units in an embedded fashion, or referring to their identification with one unit, these instances were not used to determine forms of identification. For example:

*"**We** [top management of the subsidiary and MNC] gathered...in Lapland, **we***

*discussed what could be improved, what are misunderstandings between **us** in*

terms of communication and so on..." (Manager 10, HCN in MNC D)

Please see Table 1 for more examples on how we coded our data.

---- Insert Table 1 about here ---

In order to ensure the quality of our coding, we viewed triangulation between investigators as imperative (Andersen & Skaates, 2004). To ensure inter-coder reliability, the four co-authors of this paper independently coded one interview transcript from each company (i.e., four people independently coded the same four interviews, one per company). We then discussed and debated our codes one by one, until we reached >90% inter-rater agreement on how to code instances of "we" and "they" in the four pilot transcripts. The resulting coding rules were then followed carefully with subsequent interviews. Each researcher coded interviews from one company to maximize contextual understanding. We met frequently

throughout the coding phase, and all uncertainties and questions were resolved jointly. For particularly challenging interviews, we returned to our initial process of all four researchers coding a specific transcript separately, and then discussing the results together to reach consensus on how to code the interview.

3.2.3. Phase 3: Categorizing.

Upon finalizing our coding, we proceeded to enter all mentions of MNC-we, MNC-they, SUB-we, SUB-they, BOTH-we into an excel spreadsheet for each individual interviewee, together with the respective quotes to maintain a chain of evidence. The number of "we" and "they" instances were then summed to get total frequency counts of MNC-we, MNC-they, SUB-we, SUB-they and BOTH-we for each individual. This process is similar to Shelby and Reinsch's (1995) process of counting "I," "you," and "we" in written statements to develop categories and determine levels of satisfaction and commitment. The total counts were simplified in such a way that we deducted the total "they" count from the total "we" count for each locus (i.e. for each interviewee, MNC total was "MNC-we" minus "MNC-they" and subsidiary total was "SUB-we" minus "SUB-they"). At the end of this process, we had three different total counts: 1) MNC total (which was either positive [we > they] or negative [they > we]); 2) subsidiary total (again positive or negative); and 3) BOTH-we total. To determine the robustness of a total count approach, we also calculated percentages of each person's "we" and "they" to total MNC and subsidiary pronoun use (i.e. the sum of "MNC-we," "MNC-they," "SUB-we," "SUB-they," and "BOTH-we"). This led to five overall percentages for each individual: 1) MNC-we percent, 2) MNC-they percent, 3) Subsidiary-we percent, 4) Subsidiary-they percent, and 5) BOTH-we percent. This percent method controls for respondent overall loquaciousness. Table 2 shows the final counts for the individuals in each category as well as percentages of "we" and "they" compared to total counts of "we" and "they" for the MNC and subsidiary as well as BOTH-we.

---- Insert Table 2 about here ---

Examining the counts and percentages of pronoun use for each individual, we were able to inductively detect certain patterns. Most interviewees identified with their local subsidiary, as shown by a positive "Total" pronoun count for references to the subsidiary and a non-zero percentage for "we"

references to the subsidiary. However, there was substantial variance in interviewees' pronoun use with reference to the MNC as well as the use of BOTH-we. We therefore used MNC and BOTH-we references to split the interviewees into three categories[2]. First, we made a distinction between interviewees who had very low or no instances of BOTH-we and those who had some or substantial instances of BOTH-we.[3] Second, we made a distinction between the positive and negative totals for MNC pronoun counts.[4] These columns are highlighted in Table 2. The resulting three categories are discussed in more detail below. It should be noted that although we, for purposes of analytical clarity, highlight three distinct forms of identification based on our data, we believe these forms lie on a continuum, which we discuss more in the next section.

Although our word counting method also could indicate strength of identification, we choose to focus on form for the following reasons. First, strength of identification has been the focus of the literature on organizational identification. Indeed, most research on organizational identification has discussed correlates, antecedents, and consequences of the strength of identification (e.g. Mael & Ashforth, 1992; Reade, 2001ab; van Knippenberg & van Schie, 2000). Second, there are quantitative measures of strength of identification that have been used extensively to capture this construct (see Lee et al., 2015 for some examples). As such, an alternative counting method may not be as desired as other,

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[2] We had one outlier in our sample who did not fit into any of the three categories. This was an individual from MNC B who referred to both entities predominantly as "we," but had very few instances of referring to both simultaneously as "we." He had recently changed jobs within the organization and referred to the MNC as "we" when talking about his previous job, and to the local subsidiary as "we" when talking about his current job. He fits the distinct form of identification depicted by Vora and Kostova (2007), but our overall data suggests that this form was driven by specific circumstances rather than being a typical case.

[3] Although we depict three distinct forms, we consider these to lie on a continuum, so cutoff points are therefore somewhat subjective. To promote robustness, in determining a cutoff point between the single and extended categories, we triangulated between the total counts and percentages for BOTH-we together with our qualitative understanding of the interviewees' identification. When we compared this cutoff with the percentages, we found that individuals with 7 or fewer BOTH-we mentions (below 5% of all pronoun usage) fit better in the "single" category. We therefore use 5% as a cutoff, but it is relevant to note that, given our conceptualization of forms along a continuum, the interviewees that have close to 5% BOTH-we mentions may be considered borderline cases.

[4] There were two instances where the negative MNC pronoun counts did not seem to indicate the best form of identification. Individuals 26 and 27 were on the border between "extended" and "coupled" categories. We chose to place them in the coupled form based on our qualitative understanding of their identification and their overall pattern of pronoun use. Individual 26 had a high percentage of MNC-we mentions compared to members of the extended category and a low negative "Total" count for the MNC, and thus seemed to fit better in the coupled category. Individual 27 had much higher percentage of BOTH-we mentions and a low negative "Total" count for the MNC compared to members of the extended category. Considering these pronoun counts and percentages for BOTH-we and MNC totals, as well as our qualitative understanding of these individuals through the interviews, these two individuals were placed in the coupled category.

more direct methods of measurement. Third, our qualitative approach suggests that it is not only relevant to examine the strength of identification with the subsidiary and MNC respectively, as has been done in the past and is consistent with prior research on organizational identification (e.g. Reade, 2001ab; Vora et al., 2007; Vora & Kostova, 2020), but also the configuration of identifications. Our qualitative reading of interviews suggests a third, "Both-we" identification category, that has not been previously explored. This category captures something beyond separate identifications with an entity. It relates to viewing organizational entities as being intertwined, and thus is more related to form than strength of identification. Indeed, it is unclear how this "Both-we" category would be captured in a measure of strength of identification – for example, would you add this count to both subsidiary identification and MNC identification counts to increase overall numbers, or ignore it? Finally, since these forms may have different antecedents and consequences than strength of identification (Vora & Kostova, 2007) and to our knowledge have not yet been empirically studied and therefore have a greater potential contribution to the literature, we chose to focus on form of identification.

4. Empirical Forms of Identification

We found three forms of identification in our data. The first group consisted of individuals who had a positive total count for the subsidiary, a negative total for the MNC, and no or very few (less than 5% of all pronoun use) instances of BOTH-we. In other words, they predominantly referred to the subsidiary as "we," the MNC as "they," and had none or few instances of referring to both simultaneously as "we." Respondents in this group appeared to see the MNC and subsidiary as separate, identifying only with the subsidiary. The following quote illustrates this separation:

> *"**We** still sell **our** products under **our** brand, but **we** position **ourselves** as a*
>
> *company within the [MNC C] Group." (Manager 1, HCN in MNC C)*

Although the interviewee positions the subsidiary within the MNC C group, she makes a clear cognitive distinction between the subsidiary and the MNC. All the pronouns in this statement refer to the subsidiary and suggest her identification is primarily with the subsidiary. Further emphasizing this,

individuals in this group not only used "we" to refer to the subsidiary, but also the term "they" to refer to the MNC. For example,

> *"It seems that **they** think that **we** do not need it or maybe **they** think that **we** are not at the right level to be included in this project and I think that is not right."* (Manager 1, HCN in MNC C)

Similarly,

> *"**We** developed a training program specific to every position in accordance to prepared in advance specialists' manuals and various requirements that **we** had to follow, then **we** developed a schedule for this training program individually, of course **we** agreed this program with [MNC D] cos **they** needed to allocate people for these training programs who had to participate in ~~**them**~~ in order to transfer knowledge, so **our** training program was planned in details, day by day and after that people were sent to [MNC D] and had training there."* (Manager 10, HCN in MNC D)

Similar to the previous quote, there is a clear demarcation between the "we" of the subsidiary that needed to obtain approval from the MNC, while the MNC is explicitly referred to as "they." Note that we omitted the last "them" from analysis (shown as a strikethrough in the quote), since it referred to training programs rather than an organizational unit.

This same pattern was observed in the other interview transcripts in this group. We call this group "single" as they only identify with the subsidiary, viewing the MNC as a separate "they" entity. This first category consisted of 17 individuals in total (42.5% of all individuals in our dataset).

The second "extended" category also had a positive total count for the subsidiary and a negative count for the MNC, but this was combined with notable observations of BOTH-we (more than 5% of all pronoun use). In other words, while respondents in this group predominantly used "we" in reference to the subsidiary and "they" for the MNC, there also were a number of instances where "we" referred to both the subsidiary and MNC, suggesting a degree of overlap in identification between the two, which differentiates

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respondents from those in the "single" category. This "extended" identification category where there is subsidiary identification as well as MNC identification to the extent it overlaps with the subsidiary, is illustrated in the following quote:

> *"Sometimes when **we**, I mean not **we** but [MNC C] (laughs), sometimes it is difficult to divide [MNC C] and [the subsidiary] and sometimes it is easy to divide [MNC C] and [the subsidiary]!" (Manager 19, HCN in MNC C)*

This interviewee explains that he sometimes cognitively views the MNC and subsidiary to be the same entity, and sometimes as separate. This is evident in the rest of his interview, as well as in the interview transcripts of the other individuals in this group. Individuals in the "extended" category alternate between using "we" to refer to only the subsidiary and to both entities concurrently, but tend to refer to the MNC as "they." For example,

> *"...it is very important if **we** want to develop in Russia, as I see that **they** want to develop in Russia, **they** want to acquire new companies...in that case it must be some real project work and in that case **we** must have some real schedule for this project work cos of course [MNC C] has a lot of documents about project work and project teams. As I see [MNC C] managers read these documents...**our** Finnish guys, **our** Finnish colleagues and managers...Yes, of course **they** want to see and control all processes." (Manager 24, HCN in MNC C)*

This quote begins with a "we" that relates to both the subsidiary and MNC – it is the MNC that would like to develop in Russia, which it does through its Russian subsidiary, and thus the subsidiary is viewed as an agent of the MNC. Directly after, however, the interviewee uses "they" to refer to the MNC, saying "***they want to develop in Russia, they** want to acquire new companies."* Later, he uses the pronoun "we" to refer to the subsidiary, stating "***we must have some real schedule**.*" The use of "our" to refer to Finnish colleagues indicates that he identifies with the MNC and subsidiary in tandem at times. Apart from these uses of "we," the manager uses "they" or the name of the firm to refer to MNC C. This suggests that he also at times views the MNC as a separate entity and does not identify with it. Thus, the subsidiary and MNC together

are at times viewed as "BOTH-we," but at other times only the subsidiary was referred to as "we" and the MNC was referred to as predominantly "they." This is a typical example of individuals in the extended category. In our sample, 8 individuals were in this category (20% of all individuals in the dataset).

Lastly, the third category had a positive total score (i.e., we > they) for both entities as well as considerable mentions of BOTH-we. In this "coupled" category, individuals appeared to identify with both foci, and also displayed substantial overlap in identification between them. The managers in this group predominantly used the pronoun "we" when they talked about their own subsidiary (for example, "*processes that **we** implemented*" in the below quote), and they also used "we" when they were referring to the MNC (for example, "*originated from **our** European units*" in the below quote):

> "*Of course, there are very good policies or ways of doing things, processes that*
>
> **we** *implemented originated from* **our** *European units. Lot, a lot of value into the*
>
> *operations." (Manager 37, PCN in MNC A)*

These individuals also commonly used "we" to refer to the MNC and the subsidiary together, in a way that the two were intertwined, which (as discussed above) we coded as BOTH-we. In the following example, the interviewee is talking about collaboration with a local partner. He explicitly names the company as "we" ("*One side, **we** have [MNC B]*" in the below quote), in a way that depicts the local subsidiary as the agent of the firm. He then refers to both implementation and challenges that take place at the local level, as well as the standards that are set at the MNC level, all in the same sentence as aspects of one and the same entity.

> "*One side,* **we** *have [MNC B], the other side* **we** *will have* **our** *partner...***we** *have a*
>
> *lot of implementation and* **we** *have a lot of challenges or comment from customers*
>
> *which make* **us** *to be more and reaching* **our** *standards." (Manager 31, HCN in*
>
> *MNC B)*

It is noteworthy that this manager could just as easily have referred to the subsidiary alone (e.g. "*One side, **we** have the subsidiary*" instead of "*...**we** have [MNC B]*"), as the partner was local, but instead, in a seemingly unconscious way, used BOTH-we language. Similarly, managers in the "single" or "extended" categories typically referred to MNC standards or comparable situations as "they" and "their," whereas this

group consistently used "we" and "our." In our sample, 15 employees (37.5% of all individuals in the dataset), belonged to this "coupled" category.

In summary, our inductive analysis of respondents' use of pronouns for the MNC and subsidiary suggested they had different forms of identification. Although these can be viewed along a continuum, in our analysis we separate them into three categories for conceptual clarity: single identification where they only identify with the subsidiary; extended where they identify with the subsidiary as well as the MNC when it is intertwined with the subsidiary (but not separately with the MNC); and coupled where their identification with the subsidiary and MNC is both separate and intertwined. See Figure 1 for a visual depiction of these three forms. Figure 2 depicts our empirical data with regard to three aspects: individuals' identification with the subsidiary (vertical axis), individuals' identification with both the MNC and subsidiary simultaneously (i.e. BOTH-we, shown with bubble size), and individuals' identification with the MNC as a separate unit (horizontal axis). Individuals may fit anywhere on this continuum, which shows not only differences in form, but also instances where individuals are on the border of different categories. Those on the left side of the chart with a small-sized bubble fit the "single" category; those on the left with larger bubbles fit the "extended" category where bubble size indicates the extent to which MNC and subsidiary identification is perceived as being intertwined; while those on the right side of the chart fit the "coupled" category where individuals identify with both units separately as well as together, with bubble size showing the extent to which identifications are intertwined.

--- Insert Figures 1 & 2 about here ----

Next, we go on to tentatively explore some ways that the MNC may be able to influence employees' forms of identification.

5. Facilitators of coupled identification: Preliminary findings

Looking at the different forms, we noticed there seemed to be a switch from "we-they" to refer to the subsidiary and MNC separately in the single and extended forms to "we-we" in the coupled form. Considering that there are benefits to identifying with both the MNC and subsidiary (e.g. Vora & Kostova, 2007; Vora et al, 2007), this form of identification may be particularly relevant for MNCs.

Therefore, we were curious to explore factors that might influence coupled identification, especially those within the MNC's scope of control. We returned to our data for this purpose.

While the nature of our data was beneficial for examining naturally occurring instances of "we" and "they," unfortunately the lack of direct questioning about identification made it difficult to delve into causes of form of identification using rich quotes from our interviews. However, in discussing their backgrounds and roles, respondents provided information on potentially relevant factors. Omitting individual characteristics such as age and gender that were outside of the firm's scope of influence, our data included five work-related variables that we believed might influence coupled identification. We examined if each respondent was currently an *expatriate*, had *prior within-firm international mobility* (spent over 3 months in units outside their home country before their current position), and had *prior within-firm role mobility* (previously occupied different positions in other functions or units in their home country). Our reasoning was that time spent in another unit (either currently as an expatriate sent from headquarters or previously on a short- or long-term assignment abroad within the firm) can increase awareness, understanding, and a sense of connection to this unit and to the firm as a whole. Similarly, having had other roles in the organization might also influence identification through exposure to additional aspects of the firm. The extent to which our interviewees' job roles were related to those of people in headquarters or in other units also seemed relevant to examine. In line with Shea and Guzzo (1987) we define job interdependence as the extent to which employees interact and depend on each other in order to complete their work. We distinguished between *job interdependence with headquarters* (i.e. the individual's job requires working interdependently with headquarters), and *job interdependence with other units of the MNC* (i.e. the individual's job requires working interdependently with non-headquarters units of the MNC). Our rationale was that job interdependence would facilitate communication and understanding of other units (headquarters or other MNC units), which could enhance identification with the MNC. We separated our coding of these two foci of interdependence since interviewees did not consistently discuss one foci: some interviewees only discussed interdependence with headquarters, while others only discussed interdependence with other units.

Although our dataset was too small to conduct quantitative analyses such as multinomial logistic regression, we were able to conduct χ^2 tests. We coded forms of identification as 1=single and extended and 2=coupled. We combined the single and extended categories for a few reasons: a) both included "subsidiary-we" and "MNC-they" statements, b) the sample size was too small to conduct separate tests for the extended form, and c) we were fundamentally interested in comparisons with the coupled form, which was the only form that included "MNC-we," so it theoretically made sense to compare it to "MNC-they" forms. We coded expatriate status, prior within-firm international mobility, and prior within-firm role mobility each as 0=No, 1=Yes; and job interdependence with headquarters and with other units as 1=Low, 2=Moderate and High (we combined moderate and high since these related to higher rather than "low" levels of interdependence, and also due to our low sample size).

Our χ^2 tests showed that expected counts were between 1 and 6 for all variables. Although expected frequencies above 5 are often used as a rule of thumb in χ^2 tests, research suggests this is an arbitrary number and that χ^2 tests are robust for expected frequencies as low as 1 (e.g. Camilli & Hopkins, 1978; Lewontin & Felsenstein, 1965; Slakter, 1966). More recent research recommends that in small samples such as ours, if expected counts are above 1 but less than 5, the N-1 χ^2 test be used (Campbell, 2007). In 2x2 tables, the N-1 χ^2 test has also been found to be more theoretically sound and accurate than Pearson's χ^2 (Busing, Weaver, & DuBois, 2016). We report both Pearson and N-1 χ^2 values in Table 3a. Results indicate that all five facilitator variables (expatriate status, prior within-firm international and role mobility, and job interdependence with headquarters and other units) are significantly related to form of identification. To determine directionality, we performed separate χ^2 comparisons of each facilitator between forms. Results indicate that being an expatriate, having prior within-firm international and role mobility, and having job interdependence both with headquarters and other units is associated with the coupled form, while the opposite was generally related to the other forms. Results are shown in Table 3b.

--- Insert Tables 3a and 3b about here ---

These findings are not surprising. The organizational identification and social identity theory literature suggest that those who see themselves as members of the organization may develop a sense of

belongingness and connection with the organization, and thus organizational identification (Ashforth & Mael, 1989; Tajfel, 1982). Our finding that all expatriates were in the coupled category fits this explanation, as expatriates can be argued to have gained membership in both the MNC and subsidiary. As such, we could expect them to identify with both entities and be in a position to have overlaps in their identification with both. The significance of prior within-firm international and role mobility points to the potential importance of mobility for generating a sense of membership in both the MNC and subsidiary. By working in different countries and across functions and units of the MNC, individuals may develop a sense of connection with the MNC in addition to the current subsidiary and perceive areas of overlap between the two. Finally, job interdependence with headquarters may facilitate an understanding of how the MNC and subsidiary relate as well as a sense of connection to both, while interdependence with other subsidiaries may also achieve an understanding of how the broader MNC fits with the current subsidiary, as well as a sense of membership and identification with both.

6. Discussion

This paper is among the first to empirically examine different forms of organizational identification in MNCs. Adopting an inductive approach of focusing on the pronouns individuals used in relation to the MNC and subsidiary, we detected three forms of identification in our empirical data: single, extended and coupled. In addition, we shed light on some of the possible means through which organizations can influence the development of the coupled form of identification among MNC subsidiary employees. Our preliminary findings suggest that expatriates, those with previous international and role mobility in their current firms, and those with job interdependence with headquarters and/or subsidiaries may be more likely to develop coupled identification. Our study broadens the existing perspective on organizational identification in MNCs and lays the foundation for further theoretical development.

We contribute to existing literature in three main ways. First, despite its potential relevance for MNCs – particularly for inter-unit cooperation and knowledge transfer (Vora & Kostova, 2007) – the empirical disentanglement of form of identification in the MNC context has proved challenging. Our study lends empirical evidence to the existence of form of identification as a distinct phenomenon. Our method

of focusing on employees' use of the collective pronouns "we" and "they" in the MNC-subsidiary context presents a method for examining how "parts of speech generally taken for granted can reflect and convey important meaning about a person's organizational identification" (Cramer & Schuman, 1975: 232). Our approach is novel, yet consistent with the definition of identification as oneness with the organization (Dutton et al., 1994; Mael & Ashforth, 1992). It may provide additional insight into individual-level psychological processes in groups and organizations, and hence be a fruitful avenue for future research. Pronoun use might also be a useful method to gain insight into other topics in the field of international business, such as headquarters-subsidiary relationships or boundary spanning.

Second, our inductive approach served to extend our theoretical understanding of form, as our findings differ from previous research. Whereas the three theoretical forms suggested by Vora and Kostova (2007) all entail some identification with both the subsidiary and the MNC, findings based on our inductive approach indicate that identification with two organizational foci is rare and should not be presumed. Most individuals in our data referred to the MNC primarily as "they" (62.5% of our sample, 25 individuals who comprise the "single" and "extended" categories). This suggests that Vora and Kostova's (2007) theoretical forms may be uncommon in practice, and it could be beneficial to explore additional forms such as identification with only one entity (our "single" form) as well as the extended form where individuals do not separately identify with the MNC, but nonetheless identify with some overlap between the MNC and subsidiary. Based on our findings, only those in the "coupled" category (37.5% of our sample) predominantly used "we" when talking about the MNC, displaying identification with both the MNC and subsidiary separately. As such, while our "coupled" form provides support for Vora and Kostova's (2007) compound form, we did not find evidence in our sample for their distinct or nested forms. While their theoretical forms may exist, our results suggest that identification with the subsidiary is far more common, though subsidiary employees may recognize some overlap with the MNC that extends their identification to these aspects, and may at times identify with the MNC even beyond overlap with the subsidiary.

The third contribution of this paper to existing theory is that we shed light on how the MNC can orchestrate the development of the coupled form of identification among subsidiary employees. Our data

suggest that expatriation, prior within-firm international and role mobility, and job interdependence with employees at headquarters and other units of the firm facilitate coupled identification. This is consistent with research suggesting that group membership and prolonged exposure to values of different organizational entities are associated with identification (e.g. Smale et al., 2015; Tajfel & Turner, 1985) as well as the notion that interdependence in one's role can facilitate organizational identification (Ashforth & Mael, 1989; Sluss & Ashforth, 2008). It is also relevant to note that simply having interactions across units is not sufficient to develop the coupled form of identification: everyone in our sample had cross-border interactions.

6.1 Managerial Relevance

From a practical perspective, a fundamental question arises from our findings: What is the ideal form of identification, and if there is one, how can it be achieved? Whether an organization benefits from one form of identification over others is an empirical question and is likely to vary based on MNC strategy, structure, industry, and local institutional contexts. For example, we expect firms with a globally integrated strategy to benefit more from coupled and extended identification among their employees than firms with low levels of global integration. This is because identification with both the subsidiary and the MNC positively influences boundary spanning, cooperation, and knowledge transfer (Barner-Rasmussen et al., 2014; Vora & Kostova, 2007), which is crucial for the organizational functioning and performance of globally integrated firms (Bartlett & Ghoshal, 1998). In contrast, cooperation and knowledge transfer is likely less vital in multidomestic MNCs whose units are fairly independent (Bartlett & Ghoshal, 1998), where single or extended identification may be sufficient. Managers may wish to consider what forms of identification are needed for different job roles when determining the value of single, extended, or coupled identification.

Taking this a step further, considering our preliminary findings that expatriation, prior within-firm international and role mobility, and job interdependence are associated with coupled identification, we might expect that increasing formal and informal integration mechanisms, socialization, similarity in business practices and norms, and interdependence across units (Gupta & Govindarajan, 2000, Vora &

Kostova, 2007) would increase awareness and acceptance of other units. It may also highlight similarities between them, thereby developing coupled identification among employees.

6.2 Limitations and Areas for Future Research

Our study involves a number of limitations that need to be considered and which also provide ideas for future research. First, interviewees' pronoun use will likely vary due to interview questions, individuals' own loquaciousness, language fluency, and cultural differences in language use, which limits our ability to generalize from the actual number of "we" and "they" responses across interviewees. That being said, considering that our method accounted for within-person rather than between-person differences using both raw counts and percentages and that English was the corporate language of the MNC, we are confident that our approach is capturing genuine variation in forms of identification. In addition, researchers may wish to use our approach of triangulating data to determine cutoffs, but should be aware of different approaches and use a transparent, justifiable approach that is grounded in both theory and methods (Cascio, Alexander, & Barrett, 1988, Vora, Martin, Fitzsimmons, Pekerti, Lakshman, & Raheem, 2019). It may also be beneficial to use a mixed method approach, triangulating qualitative results of pronoun use with quantitative, survey data on identification.

Second, we depict the forms as three distinctive categories in this paper, but recognize that they lie on a continuum ranging from no overlap ("single"), to different degrees of partial overlap, all the way to coupled where there is identification with both entities as well as overlap. Although our cross-sectional data cannot provide insight into the stages of development of form of identification, we conjecture that individuals may start with one identification foci. For example, individuals may tend to identify with the unit in which they are working (Reade, 2001a) or the one that is viewed as more similar to themselves or more linked to their own fate (van Knippenberg & van Schie, 2000). Then, individuals may either remain in the single identification category, or gradually develop towards more overlap, changing their form of identification over time. Longitudinal research on the changing dynamics of form of identification and the reasons for such changes may be beneficial given research suggesting that organizational changes can influence identification (e.g. Dutton et al., 1994; Lipponen, Wisse, & Jetten, 2017). Related, although we

adopt the common approach of organizational identification being relatively stable, in light of research on the malleability of self-concept and contextual influences on group identification (e.g. Markus & Kunda, 1986; Sagiv, Roccas, & Hazan, 2012; Tajfel, 1978) future research could benefit from taking a situation-based approach to identification (e.g. Scott et al., 1998), exploring whether organizational identification is stable across situations. It also would be interesting to explore the role of language more deeply, both in terms of language used and researcher-respondent cultural and linguistic similarities (e.g. Brannen, 2004; Brannen, Piekkari, & Tietze, 2014).

Third, while our approach provided a unique way to examine forms of identification, there is the question of whether we were capturing MNC or headquarters identification. In our initial reading of the interview transcripts, we found that our interviewees typically equated headquarters with the MNC, which led us to consider headquarters as an embodiment of the MNC; however, headquarters is also a unit within the MNC and further work is required to distinguish between the two.

Lastly, future research would benefit from examining facilitators of form at different levels of analysis, such as organizational- and country-level factors as proposed by Vora and Kostova (2007). Our data showed that mostly employees from MNCs C and D were in the single category, while the coupled category only included individuals from MNC A and B. Given these results, it is possible that MNC or subsidiary strategy (Bartlett & Ghoshal, 1998) or country-level distance factors may have influenced form of identification. Unfortunately, we did not have information on firm-level strategies and a sample of four firms with subsidiaries in two different countries was too small to assess the influence of cultural or institutional distance. However, we did a post-hoc χ^2 test, combining MNCs A and B into one category, and C and D in another, finding significant differences by MNC and form (Pearson χ^2=24.000, N-1 χ^2=23.400, $p < 0.001$, N=40), as well as MNC and job role interdependence (Pearson χ^2=24.630, N-1 χ^2=23.981, $p < 0.001$, N=38). All respondents from MNCs C and D had low job role interdependence, with most in A and B having high job role interdependence, suggesting that perhaps MNCs A and B may have more transnational strategies, or that these subsidiaries play strategic leader roles (Bartlett & Ghoshal, 1998). Ideally, future research would explore these additional potential facilitators of form, as well as whether

factors shown to increase strength of identification with MNC and/or subsidiary such as prestige of the unit, career opportunity, and positive interaction (e.g. Reade, 2001b; Vora & Kostova, 2020), also impact form. Considering that local subsidiary employees may not have the same mobility opportunities as parent country nationals, exploring non-mobility-related antecedents to form may be relevant. Further, as our sample size was too small to compare facilitators across all three forms of identification, this is an interesting area for future research. Finally, it also would be fruitful to explore the outcomes of form of identification. For example, Reade (2003) suggests several antecedents to subsidiary employees' willingness to exert effort toward local and MNC goals, including organizational identification. More generally, research on the strength of identification in the MNC context suggests that identification influences work effort, helping intentions, and role fulfillment (Reade, 2003; Shen et al., 2018; Vora et al., 2007). Form of identification could have these or other effects.

In conclusion, our study takes an important step towards shedding light on forms of organizational identification in the MNC context. We empirically show that there is notable variation in form of identification in MNCs and that dual identification cannot be automatically presumed. We also found preliminary evidence for expatriation, prior within-firm international and role mobility, and job interdependence with headquarters and other MNC units being associated with the coupled form. We encourage further research on the theoretical bases for form of identification, their antecedents and consequences, and boundary conditions.

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Table 1
Coding examples.

Interview excerpt	"..between Europe culture and Chinese culture, it can be big difference, but basically that *we* are so long time staying in MNC A, *we* are already familiar with Europe habits and Europe culture, so on."
Interviewee	Interviewee # 20, a local Engineering Manager located in the Chinese subsidiary of MNC A
Interpretation	Interviewee #20 uses the pronoun "we" in reference to the subsidiary
Coded as	SUB-we
Interview excerpt	"..maybe *they* don't know much about *their* Chinese staff. Sometimes I try to play like a loop in-between, delivering some messages to the management, and sometimes I also talk to local people."
Interviewee	Interviewee #25, a local sales account manager located in the Chinese subsidiary of MNC B
Interpretation	Interviewee #25 uses the pronoun "they" in reference to the MNC
Coded as	MNC-they
Interview excerpt	"Well, first of all, for this site, *we* have been around for so long now, *we* have a very good grand reputation. For me it's so refreshing, because it's very difficult to build this type of grand reputation. *We* have to be careful, you can ruin a reputation overnight. But *we* have this reputation and *we* can actually gain a price premium, over many of the competitors. So if *we* could build on that, I think *we* can be successful. And then if you look at the market, besides Competitor 1, there is not a strong second player. So I think there is an opportunity for *us* being maybe that strong second player."
Interviewee	Interviewee #33, an expatriate managing director of the Chinese subsidiary of MNC A
Interpretation	Interviewee #33 uses the pronouns "we" and "us" in reference to both the subsidiary and the MNC
Coded as	BOTH-we
Interview excerpt	"*We* have a lot of communication with MNC C, a lot of people were here for *they* analysed *our* production area, *our* technologies..."
Interviewee	Interviewee #3, a local manufacturing director located in the Russian subsidiary of MNC C
Interpretation	Interviewee #3 uses the pronoun "we" in reference to the subsidiary and "they" in reference to the MNC in the same passage.
Coded as	MNC-they and SUB-we
Interview excerpt	"MNC D is not a big company, we have only two factories and it is kind of constraining."
Interviewee	Interviewee #9, the local managing director of MNC D
Interpretation	Interviewee #9 uses the pronoun "we" in reference to the MNC
Coded as	MNC-we

Table 2
Identification category frequency counts and percentages.

Individual	Pronoun Counts							Pronoun Percentages[b]				
	References to Subsidiary			References to MNC			BOTH-WE	References to Subsidiary		References to MNC		BOTH-WE
	WE	THEY	Total[a]	WE	THEY	Total[a]		WE	THEY	WE	THEY	
Single identification												
1	295	0	295	0	45	-45	0	87	0	0	13	0
2	168	0	168	5	35	-30	0	81	0	2	17	0
3	166	0	166	0	18	-18	0	90	0	0	10	0
4	165	0	165	1	9	-8	0	94	0	1	5	0
5	124	0	124	0	33	-33	0	79	0	0	21	0
6	23	0	23	0	21	-21	0	52	0	0	48	0
7	23	0	23	0	5	-5	0	82	0	0	18	0
8	160	0	160	4	28	-24	1	83	0	2	15	1
9	160	0	160	1	20	-19	1	88	0	1	11	1
10	143	0	143	0	10	-10	1	93	0	0	6	1
11	21	0	21	0	5	-5	1	78	0	0	19	4
12	153	0	153	1	22	-21	2	86	0	1	12	1
13	71	0	71	0	25	-25	2	72	0	0	26	2
14	43	0	43	1	38	-37	2	51	0	1	45	2
15	296	0	296	2	6	-4	3	96	0	1	2	1
16	189	1	188	0	21	-21	3	88	0	0	10	1
17	153	0	153	0	15	-15	7	87	0	0	9	4
Overlapping identification												
18	49	0	49	0	7	-7	10	74	0	0	11	15
19	213	0	213	3	41	-38	26	75	0	1	14	9
20	130	0	130	1	20	-19	27	73	0	1	11	15
21	222	0	222	0	29	-29	31	79	0	0	10	11
22	124	0	124	5	19	-14	31	69	0	3	11	17
23	147	0	147	0	23	-23	36	71	0	0	11	17
24	113	0	113	12	62	-50	43	49	0	5	27	19
25	40	0	40	5	82	-77	144	15	0	2	30	53
Coupled identification												
26	57	0	57	14	16	-2	11	58	0	14	16	11
27	31	0	31	2	3	-1	154	16	0	1	2	81
28	65	0	65	2	0	2	16	78	0	2	0	19
29	191	0	191	5	0	5	36	82	0	2	0	16
30	95	0	95	9	0	9	16	79	0	8	0	13
31	24	0	24	14	4	10	240	9	0	5	1	85
32	71	0	71	18	6	12	22	61	0	15	5	19
33	71	9	62	41	8	33	34	44	6	25	5	21
34	150	0	150	50	12	38	69	53	0	18	4	25
35	12	0	12	48	2	46	93	8	0	31	1	60
36	85	0	85	63	2	61	40	45	0	33	1	21
37	29	0	29	67	1	66	47	20	0	47	1	33
38	0	0	0	77	0	77	37	0	0	68	0	32
39	14	14	0	96	0	96	145	5	5	36	0	54
40	21	0	21	188	0	188	41	8	0	75	0	16
Outlier												
41	33	0	33	65	3	62	2	32	0	63	3	2

[a] Total was calculated as the number of WE-mentions minus THEY-mentions.
[b] Percentages were calculated for each category based on total pronoun use (i.e. all WE, THEY, and BOTH-WE mentions).

Table 3a

Overall χ^2 comparison between single & extended forms vs. the coupled form for facilitators.

Facilitators of Form	N	Pearson χ^2	Pearson *df*	N-1 χ^2	N-1 *df*
Expatriate	40	19.355***	1	18.871***	1
Within-Firm International Mobility	39	14.278***	1	13.912***	1
Within-Firm Role Mobility	39	11.517**	1	11.222**	1
Job Interdependence with Headquarters	38	33.874***	1	32.983**	1
Job Interdependence with Other Units	38	9.827**	1	9.568**	1

* p <0.05
** p < 0.01
*** p < 0.001

Table 3b

A categorical breakdown of comparisons between single & extended forms and the coupled form.

Facilitators of Form by Category	Single & Extended Forms Number of Observations	Coupled Form Number of Observations	$\chi^{2\ a}$
Non-Expatriate	25	6	4.35*
Expatriate	0	9	15.00***
No Within-Firm International Mobility	25	6	3.84
Within-Firm International Mobility	1	8	9.89**
No Within-Firm Role Mobility	22	0	11.66***
Within-Firm Role Mobility	3	9	7.03**
No Job Interdependence with Headquarters	24	0	12.72***
Job Interdependence with Headquarters	1	13	27.23***
No Job Interdependence with Other Units	19	3	6.05*
Job Interdependence with Other Units	6	10	10.43**

[a] All significant relationships except non-expatriate stay significant if using the Bonferroni Correction
* p <0.05
** p < 0.01
*** p < 0.001
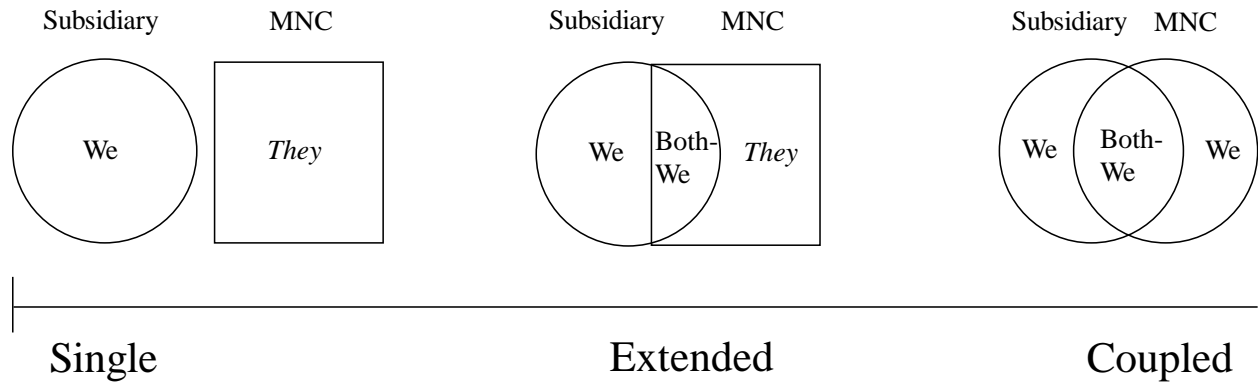
Figure 1
Empirically found forms of identification.

Figure 2
Forms of identification in our data.