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**Reallocation of organic  
functions on the example  
of domestic subsidiary  
- a case study**

**1. Introduction**

Every organization, regardless of the business profile, carries out certain functions. It is assumed that the functions performed in the company are primary and secondary. Within the basic functions, production, trade and services are distinguished, and the chosen profile decides which function actually will be the primary one. In general, the secondary functions include a number of functions which perform a role of supporting the main domain of activity. We can distinguish here: accounting, personnel, marketing, sales, maintenance, and research and development.

In organization and management sciences, functions are usually defined as recurring tasks for implementing the goals of the organization. Such functions are variously defined in the domestic and foreign literature. In Poland, the term organic functions<sup>1</sup> is used as a set of functions implemented in the business entities. In the foreign literature, especially English literature, the terms

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1 See: Haus B. (1983), *Ewolucja struktur organizacyjnych przemysłu*, PWE, Warszawa, p. 117.

business functions and corporate functions<sup>2</sup> are commonly used. Regardless of the terminology which is used, functions' content, name, and internal structure are similar or even the same. Together with changes in the environment of modern business entities, with their development, and with increase in complexity of the organization, change in their location takes place. It is accompanied by different organizational-structural effects, in the direction of far-reaching transformations in the parent organization structure. Opposite processes take place. On the one hand, flatten of the structure, on the other the extension as a result of emission of the new units, expand of existing ones, and on the other distinguishing the new organizational units. The distribution problem of organic functions in the structure of multi-entity organization was crucial in the scientific community in the seventies, eighties and nineties of the last century. Then, the significant academic achievement was made in this field<sup>3</sup>. However, then as well as today, issue of changes in location was and still is narrowly explored by the scientific community. There is a lack of scientific studies which indicate a change in the distribution of organic functions included in a complex way, i.e. taking into account the whole scope of realized functions. It empowers to a conclusion that the problem which has been discussed here will enrich the existing knowledge about the theoretical and practical solutions. In this context, it must be treated as current and valid for both theory and practice of management. Problem which is presented here has been formulated in the form of two following questions: What are the directions of distribution of functions in the subsidiary structure? What changes have taken place in the organizational structure of the company as a result of functions' distribution? Around such issue, the following research purpose has been formulated: Identification of functions' direction in the structure of subsidiary with particular focus on changes in its organizational structure. The problem of changes in the distribution of organic functions is considered in the context of the organizational structure. It gains a particular

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2 See: Goold M., Campbell A. (2003), *Structured Networks: How to create enough but not too much structure in your organization*, Ashridge Strategic Management Centre, London, p. 10.

3 See: Haus B. 1975 *Organizacja i funkcjonowanie przedsiębiorstw wielozakładowych*, PWE, Warszawa; Haus B. (1976), *Organizacja i zarządzanie wielkimi przedsiębiorstwami*, Wydawnictwo Akademii Ekonomicznej im. Oskara Lanego we Wrocławiu, Wrocław; Haus B. (1983), *Ewolucja struktur organizacyjnych przemysłu*, PWE, Warszawa; Koziński J. (1996), *Struktury Typu SBU w ugrupowaniach gospodarczych*, w: M. Przybyła (oprac.), *Zarządzanie i Marketing, Zarządzanie firmą*, Wydawnictwo Akademii Ekonomicznej im. Oskara Lanego we Wrocławiu, Wydawnictwo Akademii Ekonomicznej im. Oskara Lanego we Wrocławiu, Wrocław.

significance in the case of large complex business units in which internal units take the form of joint stock companies, limited liability companies, and factories. Examples of such organisms are concerns, holding companies, and multi-plant companies. In these economic groupings movement in the location of the function (sub-functions)<sup>4</sup> at the level of the parent entity or subsidiary, causes changes not only in the parent structure, but also in the entire group. The aim of the elaboration is to identify the directions of changes<sup>5</sup> in the distribution of organic functions at the level of the subsidiary which is a part of a family holding, and indication on the changes that have taken place in the organizational structure of the analyzed company.

## **2. The evolution of the organizational structure and directions of changes in the distribution of organic functions - selected issues**

A.D. Chandler (1962) in *Strategy and structure. Chapters In The History Of The American Industrial Enterprise*, drew attention to the role of structures in the development of enterprises<sup>6</sup>. In those days, in Poland a dynamic development of multi-plant companies occurred, and in the west corporations and holding companies were dominating. Until the eighties of the twentieth century, ideas connected with the development of strategies and organizational structures were main factors in the development of enterprises (Zajac 2012, p. 79). In the middle of nineties, G. A. Hedlund (1994, pp. 73–90) has conducted a research which showed that the environmental turbulence, progressive globalization and technological progress should be accompanied by the network structure based on integration, cooperation and lateral communication. Then, the Polish literature on the subject generally emphasized the evolution of the structure in the process direction (Piotrowicz 2002; Piotrowicz 2004; Hopej 2004). Nowadays, an increasing role in the practice of functioning of domestic and foreign entities is attached to the network structure. Among its characteristics we can distinguish: decentralization, large internal autonomy of business units, network connections, and full responsibility of individuals for the costs.

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4 Sub-functions - function components.

5 More on the possible directions of change in the distribution function in the: Sobotkiewicz D. (2013), *Changes in placing organic functions in structure of German concern subsidiary - case study*, Management, Vol 17, No. 1, Zielona Góra, pp. 172-179).

6 See: Chandler A.D. (1962), *Strategy and Structure. Chapters In The History of The American Industrial Enterprise*, MIT Press, Massachusetts.

According to P. Grajewski, the next direction in evolution of structures will be the transformation of enterprises into organizations of horizontal type, not vertical. The task and team groups will dominate, middle management will disappear, virtual corporations will develop, and new positions and professions will become more popular (Grajewski 2010, pp. 123-124). As a result of evolution of the organizational structure, the movement of organic functions takes place. It can be seen at the level of the parent entity and subsidiaries. Table 1 shows the attempt of comparison the selected types of organizational structures in terms of organic functions.

**Table 1. Type of structure and the direction of change the location of organic functions**

Type of the structure	The direction of change the location of the function	Organizational results
Divisional	<ul style="list-style-type: none"> <li>• Movement of the organic functions to the subsidiaries as a result of the division between a parent unit and subsidiary/ subsidiaries.</li> <li>• Location of basic functions at the level of subsidiary/subsidiaries.</li> <li>• Location of all or selected functions at the level of subsidiary/subsidiaries .</li> </ul>	<ul style="list-style-type: none"> <li>• Development of the economic unit.</li> <li>• Duplication of functions, especially in particular economic units.</li> </ul>
Process	<ul style="list-style-type: none"> <li>• Integration of organic functions.</li> <li>• Location of the function around processes.</li> <li>• Emission of the new functions.</li> <li>• Resignation from realization of functions.</li> </ul>	<ul style="list-style-type: none"> <li>• Integration of the organization units which is connected with the liquidation of the managerial positions.</li> <li>• Decreasing role of the autonomous functional units.</li> <li>• Flattening of the organizational structure.</li> </ul>

Source: own elaboration

In every business entity the structure is changing, as a result of the implementation of development activities. In consequence, managers use more efficient and effective structural solutions. Increasingly, in management practice departure from traditional functional models to more pro-consumer organizations can be observed. If these solutions with a different result, are

implemented in single companies, in complex economic groupings they are accompanied by a greater range of barriers, obstacles which interfere with their proper functioning. Business practice provides us a variety of structural solutions. However, in the case of process structures, it comes to considerable transformations of the parent structure as a result of the location of a series of functions around specific business processes.

### 3. Directions of subsidiaries activities within selected organic functions

Holdings, which are organisms with a multi-entity structure are subject to the developmental processes. They can occur in three areas (Koziołski 1996, pp. 49-50):

- quantitative, consists in increasing the scale of current operations,
- territorial, consists in penetration of larger area (territory),
- diversification of activities, consists in enrichment of current objects.

According to M. Romanowska (2009, pp. 68-69) there are many reasons why companies choose diversification. They are the following: reducing the risk of a business activity by its dispersion, a synergistic effect due to a combination of different types of economic activity, rationalization of a business portfolio by entering into sectors with large and growing attractiveness. It increases the value of the company and builds the image of the enterprise and customer's loyalty to the supplier who is able to satisfy almost all his needs (which is of particular importance in the service sector).

In the late seventies of the last century, American scientists have recognized three types of key management activities which are significant for the development of large companies, namely:

- stimulating and directing the enterprising process,
- integration of globally distributed resources and competencies in order to create effectively functioning organization,
- growth of the company's ability to renew in order to build a permanent organization<sup>7</sup>.

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7 See: Bartlett Ch., Ghoshal S. (1977), *The evolution of the transnational*, w: I. Islem, W. Shepherd, E. Elgar (eds.), *Current Issues in International Business*, Cheltenham, pp. 108-13; Czupiał J. (2010), *Nowe tendencje w zarządzaniu dużymi przedsiębiorstwami międzynarodowymi*, w: J. Lichtarski (oprac.) *Nowe kierunki w zarządzaniu przedsiębiorstwem*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu nr 89, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław, p. 11.

The first steps are crucial in the context of the issues connected with reallocation of organic functions. Undoubtedly, stimulating and directing the management process should be a domain of managers of subsidiaries, when they have a direct contact with the recipient's market. Therefore they fulfill tasks related to the sales and procurement. Due to the proximity of these markets, they can quickly identify the needs and requirements of buyers and have an impact on their preferences or even expectations. It will be similarly with the supply market, provided that the company will use the local or regional resources. As a result, managers can recognize the opportunities within sales and procurement, and then transfer this knowledge to the superior units. Undoubtedly, the new role for managers of subsidiaries – role of businessman – will encourage the increase of the scope of economic independence. The result will be regroup of the current organizational order, in order to give initiative and creativity to the lower managers. They will be the “driving force” of the organization. Thus, subsidiaries with a direct contact with the recipient's market will have greater internal autonomy as before.

Therefore, tendency to decentralization of management will occur, and as a result it will enable managers creation of further directions of development. Although they still will be under the strict control of a parent unit, their initiatives will be taken into account to a greater extent. It will be accompanied by decentralization processes. These processes, at least in the initial phase should relate to the sales and procurement. With the passage of time they may include other functions, including marketing function. The second management activity is the ability to integrate globally distributed resources and competences in order to build effectively functioning organization. This can affect the use of possessed resources and competences, often geographically distributed to intercept the occasions and opportunities for the further development of the holding. The most desirable action is the integration of global resources. This integration generate ‘task forces’ that will be created by employees with high competences, specific skills, representing different internal holding units. Their main task will be identification of the opportunities and chances, then their transformation into concrete actions. Significant is informational communication which uses the Internet. Using IT tools seems to be something natural and necessary, especially in a situation of distance communication. Internal holding units are often located at considerable distances from each other, and information technologies allow a large-scale communication regardless of the distance. Qualified units can be transformed into economic entities responsible for using the opportunities.

Such international subjects may be located close to the potential market (sales market, procurement market) with a wide range of decision-making privileges. Also in the case of this activity, far-reaching decentralization processes of sales and procurement functions will occur.

The mentioned and briefly described directions of actions of subsidiaries indicate greater as before usage of human potential for realization of the objectives and plans of the entire holding. It is a turning direction in managing the holding because, as a result, it is accompanied by functions and management decentralization and whereas in the last few decades one could observe greater centralization tendencies.

#### **4. Research results for directions of changes in the distribution of organic functions at the level of the subsidiary**

In this part of the study research results for organic functions reallocation at the level of the subsidiary are presented as well as the changes that took place in its organizational structure within the last six years. To obtain crucial information a number of interviews were conducted not only with the President of the Board but also general managers for production, maintenance, logistics, sales, research and development and finance among others. What is more, in order to supplement the interviews, the organizational structures and organizational regulations of the company were examined. Studies were conducted in 2014. In the research process a case study method was used. According to the formal procedure case study involves several steps<sup>8</sup>:

- defining the research problem: What are the functions' directions in the structure of the subsidiary?, What changes have occurred in its organizational structure?,
- selection of cases: when choosing a subsidiary, the availability of data and the ability to conduct interviews with the President of the Board and key managers was suggested,
- choice of research methods and techniques: individual interview and the analysis of the content of organizational documents (organizational structures, organizational rules) was used,
- research conduction, data analysis,

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8 See: Czakon W. (2011), *Zastosowanie studiów przypadków w badaniach nauk o zarządzaniu*, w: W. Czakon (red.), *Podstawy metodologii badań w naukach o zarządzaniu*, Oficyna Wolters Kluwer Business, Warszawa, s. 92-113.

- development of generalizations, confrontation with the literature and the results of the secondary researches,
- generalization which is an introduction to the further studies.

The examined company with its headquarters located in Lower Silesia specializes in production of specialized papers. In terms of employment it belongs to small businesses. It is a part of a family holding in which each of the entities (limited liability companies) has a different operational profile, operates in different markets, supports different purchasers. These diversified holding operations provide shareholders (meaning the family) with minimizing risk in the event of any economic crisis or downturns, lower demand or other unfavourable macroeconomic phenomenon. There are no personal, capital or pecuniary relationships between the entities. The only one existent is of contractual nature. Such group of companies can be seen as a financial holding. The owners (shareholders) manage the holding by using financial instruments.

In the scope of conducted studies (years 2008-2014) on the level of the subsidiary the implementation of many developing actions were observed. The most important ones are:

- introducing on domestic and international market new special products, including the goods produced only in the domestic market,
- modernization of outdated machinery park on a large scale,
- creation of Research and Development department,
- cooperation with technical universities,
- intensification of the cooperation with global raw material suppliers through i.e. participation in workshops and training courses dedicated for R&D and Sales Department employees organised by suppliers,
- taking on new staff in almost all of the organizational units in the company,
- setting up teams for preparation of the application for funding under EU projects,
- participation in international trade fairs.

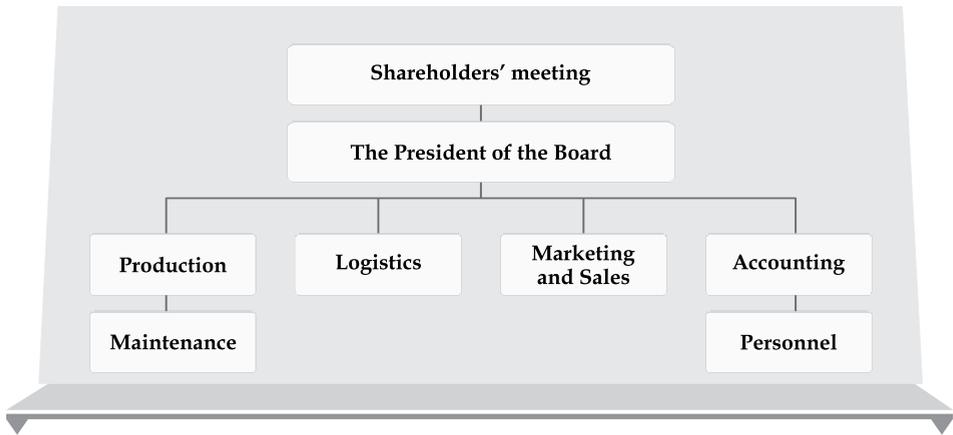
As a result of implementation the above actions significant benefits were observed in the surveyed period:

- annual growth of sales turnover, also during the period of so called economic crisis,
- significant rise of turnover on international markets, EU market especially,
- rise in number of domestic and international recipients,
- strengthening the competitive position. The company did not analyse this matter. However, according to the President of the Board the competitive position of the company in recent years has greatly strengthened.

On the one hand, the mentioned actions forced changes taking place in distribution of organic functions or sub-functions and resulted in the organizational structure transformation. On the other hand, the uncertainty regarding the right directions for change influenced the subsequent function (sub-function) displacement implementation. Thus, as the literature commonly states, the organizational structure was constantly being subjected to modification processes. The best structural solution that would balance the limited budget for changes and break reasoning in terms of autonomous spheres of communication in the direction of the process with ever increasing challenges that faced the company was being searched for. Worth noting is the fact that the company has been implementing process orientation in management for the last two years with different effects.

Starting point for the further consideration is the 2008 organizational structure presented in figure 1. The picture of a significant organizational chaos, took place within the organization at that time, which emerged after interviewing the respondents. To begin with, the production manager, apart from the production tasks, had to carry out a number of tasks of logistics function, including being responsible for in-house warehouses as well as being involved in operational matters of maintenance department. That reflected badly in carrying out core production functions. One could observe obstructions in current execution of orders because of hurried production planning and controlling. The most serious issue at that time was constantly growing in volume so called production waste as production was bad planned and claims emerged. That affected pricing and made the goods to be regarded as commercially unattractive. The study concluded that putting various tasks on the production manager not linked to his core function resulted in inability to carry out tasks professionally and taking care of number of things. Yet, the manager was the most experienced person among others. For that reason, new tasks not necessarily of production matter were ceded to this manager. At that time Logistics was only responsible for ordering raw materials from the steady suppliers. Nobody was searching for sources of cheaper raw materials. The staff was short of people with sufficient language skills. It is very important in this sector of industry as most of the contractors are of foreign origin (including Asian) with no local offices in Poland. Under a separate marketing function limited tasks were performed. Firstly, these were mostly of advertising nature. Secondly, there were no marketing studies, no development of new products, no competition intelligence in place. Finally, the department was limited in staff comparing to domestic competition. The vast majority of time was devoted to satisfying the needs of regular customers

and search for new recipients. Dominant orientation was sales. The marketing function rank, compared with other functions, was low. In accounting, which also paid the role of the personal function, the financial affairs were conducted. It also helped unit managers with recruitment processes. It was the second largest department in the company whereas the biggest was production.



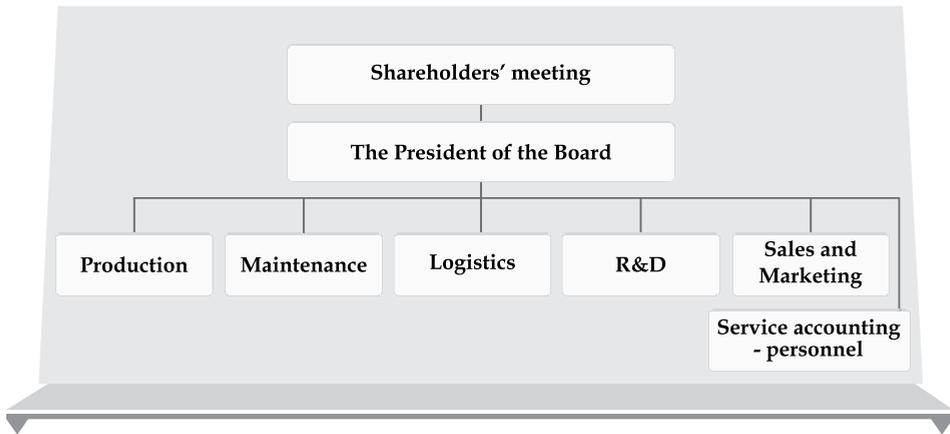
**Figure 1.** Organizational Structure for the studied subsidiary in 2008

Source: own elaboration based on studies

The company started implementing changes from 2010. A year before, though, it was noted that if the company had continued operating without any changes in place, it would have meant a great threat to its further existence. Lower competitiveness, problems getting new recipients, low margins were all strong arguments for convincing the shareholders about the very strong need to exercise risky but highly anticipated actions. The breakthrough was 2010 when a separate organizational unit directly supervised by the President was set up. Its main tasks were research and development. The reason for separation of R&D was taking part in European Union project where companies carrying out research and development on their own could gain extra points. After receiving the grant for the purchase of a modern technological line an intensive development of R&D function took place. The department received modern measuring equipment and what is more new qualified staff was employed. Currently this department is the originator for many new products, optimizes the production,

searches for novel technical solutions as well as supports substantively Sales and Production departments. Another change took place in 2012. A separate Maintenance department was set up. There had been far-reaching changes in the delegation of tasks between production and maintenance. The reason for change was relieving the production manager from maintenance matters, organizing technical area and extending the scope of tasks executed within the functions for maintaining the condition of buildings and production supporting equipment, including those of R&D. At the same time the changes for marketing and sales area were being implemented. Here in the foreground was sales function and in its scope the implementers of each function were given the substantive support by the management board and organizational units managers. Orientation for process started being introduced at that point where informal business processes leaders were (and still are) the sales specialists responsible for the complete sales process, starting at the first contact with the client, up to supervising the shipment of goods to them. The division for domestic and international sale was made. The division grew in staff. Close cooperation between R&D and sale resulted in numerous new projects, which in turn led to the acquisition of new customers and systematic increase in turnover. The changes within marketing function, especially regarding the scope of executed tasks, were observed as well. Extensive marketing studies were started, particularly those concerning operations of domestic and international competitors and marketing and advertising campaigns are in plans. The company mainly advertises itself on the Internet. Still sales function is dominant over marketing one. The management board is considering separating the marketing function from sales department and turning it into a separate department. However, these are long-term measures.

There is a strong pressure in the company for development of technical (production, maintenance, research and development) as well as sales and logistics functions. Therefore accounts were displaced to a central level. Only operational part of functions necessary for subsidiary's proper work were left. This is mostly executed in accounts. For instance, decreeing (annotating) invoices is the responsibility of employees that invoices relate to. Debt collection is also the sales, logistics and even R&D department domain. The content that makes up the content of HR function was narrowed. Each organizational unit's manager is responsible for independent recruitment process execution, participation in interviews and finally selection of new staff etc. These actions resulted in downsizing the staff working for accounts. The current organizational structure of the studied company is presented in figure 2.



**Figure 2.** Studied company's current organizational structure

**Source:** own elaboration based on studies

During the studied period a tendency for expansion of the organizational structure was visible. This was due to new functions secretion, changing the position of already executed functions and creating new posts. Without a doubt among the results of functions relocation resulting in the organizational structure changes one can list:

- novel technology implementation,
- orientation for process implementation,
- cost optimization,
- competition.

## 5. Conclusions

In dynamically changing environment of the organization its organizational structure must go under different modification processes. One of them is, and especially important, when it comes to a group of companies is organic functions relocation. The decision about change in organic functions or sub-functions execution should be based on an extensive analysis of possible benefits and an attempt to diagnose the effects of structural and organizational changes that the changes might bring. One should bear in mind that the managers are the initiators of functions displacement. They implement changes under the pressure of the external environment. Thus, one can assume that organic

functions reallocation takes place influenced by internal and external reasons. A greater or lesser extent, they determine changes in:

- organic functions distribution,
- the tasks that make up the contents of the function,
- functions' structure,
- functions' rank.

Changes which occurred in the process of functions' distribution were accompanied by economic consequences. They can be generally reduced to increasing the labor costs due to the development of almost all functional areas, in particular the research area. The presented theoretical assumptions are confirmed by the results of the research. The reallocation of functions was influenced by different internal as well as external causes. As a consequence the organizational structure of the studied entity was modified.

## Summary

### **Reallocation of organic functions on the example of domestic subsidiary - a case study**

This elaboration discusses organic functions problem with respect to changes of their distribution based on an example of a domestic subsidiary that is a part of a holding. The theoretical part shows that the evolution of organizational structure and the change in the perception of the role of subsidiaries in the entire holding affect the reallocation of organic functions. The empirical part looks closely at the attempt to identify the changes that took place in organic functions placement at the level of a subsidiary as well as recognition how the changes affected organizational structure transformation. The elaboration ends with a summary in which the main findings of research are presented.

**Key words:** *parent institution, subsidiary, organic functions, sub-functions, distribution of functions.*

## Streszczenie

### **Realokacja funkcji organicznych na przykładzie krajowej spółki zależnej - studium przypadku**

W opracowaniu poruszono problem funkcji organicznych w kontekście zmian ich lokalizacji na przykładzie krajowej

spółki zależnej będącej częścią holdingu. W części teoretycznej opracowania wykazano, iż ewolucja struktury organizacyjnej oraz zmiana w postrzeganiu roli jednostek zależnych w całym holdingu wpływa na realokację funkcji organicznych. W części empirycznej natomiast podjęto próbę identyfikacji zmian jakie zaszły w rozmieszczeniu funkcji na poziomie spółki zależnej oraz rozpoznano jak te zmiany wpłynęły na przekształcenia struktury organizacyjnej. Opracowanie kończy podsumowanie, w którym wyartykułowane główne wnioski z badań.

### **Słowa**

**kluczowe:** *jednostka nadrzędna, jednostka zależna, funkcje organiczne, subfunkcje, rozmieszczenie funkcji*

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