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Strategic choice of implementing IT function in multidisciplinary companies

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Abstract
The article is devoted to the analysis and characteristics of possible factors influencing the choice of an IT function implementation model in multidisciplinary companies (MNCs). Today, there are a number of IT function management models for managers of multidisciplinary organizations, but the conditions of choice (factors), as well as practical ways to implement IT function management, depending on the chosen model, have not been widely discussed in the scientific community.
The purpose of the article is a comprehensive analysis of existing models and ways of managing IT functions in multidisciplinary companies, as well as factors influencing their choice in multidisciplinary companies.
A behavioral analysis of the literature sources on the research topic was carried out, as a result of which the main models of IT function management in multidisciplinary companies were characterized, the factors influencing the choice of a certain model of interaction between the MNC business and the IT function were identified, and practical ways of managing IT functions were presented. From a practical point of view, the business community is presented with a description of possible forks in the selection and management models of IT functions, as well as the conditions for their selection. From a scientific point of view, it contributes to the enrichment of research on the management of affiliated IT companies. To date, a comprehensive classification of effective management models for subsidiary IT companies has not been formed, and there is no assessment of the impact on the effectiveness of a multidisciplinary company, depending on the strategic choice of managing the company's IT functions. The scientific community has not presented practical ways to implement a centralized or decentralized model for managing IT functions.
Keywords: management model, business management, information technology, IT, holding company, subsidiary, strategy

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多元化公司实施信息技术功能的战略选择

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简介
这篇文章专门分析了影响多元化公司选择信息技术功能实施模式的可能因素及其特点。如今，多元化组织的管理者有许多信息技术功能管理模式，但选择的条件（因素）以及根据所选模式实施信息技术功能管理的实际方法在科学环境中并未得到广泛讨论。本文旨在全面分析多元化公司现有的信息技术职能管理模式和方法，以及影响其选择的因素。文章分析了与研究课题相关的文献资料，在此基础上总结了多元化公司 IT 职能管理的主要模式，确定了影响业务与 IT 职能互动模式选择的因素，并介绍了 IT 职能管理的实用方法。迄今为止，还没有对信息技术子公司的有效管理模式进行全面分类，也没有评估公司信息技术职能管理的战略选择对多元化公司效率的影响。在研究环境中，也没有提出实施集中或分散 IT 职能管理模式的实用方法。本文对信息技术附属管理的研究做出了贡献，其对企业界的实际意义在于对信息技术职能管理模式、可能的选择和条件的描述。
关键词：管理模式、企业管理、信息技术、控股公司、子公司、战略

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Introduction

Over the past twenty years, a method of managing IT functions in companies based on allocating IT functions to a subsidiary organisation has gradually been developed in Russia. In 2020-2023, it was chosen by a number of large Russian companies, according to the ComNews VISION study 'Captive IT Companies in the Russian Information Technology Market'[1], During this period, 99 new IT subsidiaries were formed, which is comparable to the total number of newly founded subsidiary IT companies from 2010 to 2019.

Despite the fact that the problem of strategic choice in the allocation of subsidiaries in academic research has already been addressed in a number of studies, it has become particularly relevant in relation to IT industries relatively recently. However, studies confirming the effectiveness and feasibility of this management model have been practically non-existent.

The growth and development of subsidiary IT companies (outsourcing) is a trend in the IT market. Their share in the overall IT market is becoming more significant. Thus, by the end of 2024, there will be about 270 subsidiary IT companies affiliated with 101 holding companies from various industries. A year ago, there were only 250, but their revenue exceeded 1,027 billion roubles with a market size of $ 2.9 billion (35% of the market).

The relevance of the article is based on a study of a problem that is currently on the agenda of many large Russian enterprises. It has been little studied by the scientific community [Kedrov, 2024]. Today, there are no studies on the influence of IT function management factors on the choice of an IT model within a multidisciplinary organisation or on practical ways to implement this model. The development of this gap is a pressing task for researchers, and is useful both for its practical application in the business community, due to the sharply increased number of IT subsidiaries in Russian businesses in recent years, as well as from a scientific perspective, since it opens up a discussion on the interaction between multidisciplinary organizations and their IT subsidiaries. In addition, this work structures current approaches to defining IT function management models and factors influencing the choice of an IT function model.

This study is based on a study of a number of IT function management models in a multidisciplinary company, presented by researchers. The analysis and structuring of factors are the root causes for the company's choice of one management model or another. The result of this work is the author's classification of practical methods for implementing IT management in various models of MNCs.

The first part of the work discusses theoretical issues related to defining a multi-profile company and IT functions, and describes models for managing subsidiaries depending on the organisational structure of MNCs. The second part identifies a number of factors that influence the choice between a more centralised and decentralised model for managing IT functions. Finally, the paper presents the author's classification of practical implementations of the IT function management model based on the influencing factors, as well as the model itself.

1. Models of IT function management

The issue of choosing an optimal model for managing IT functions in a multi-industry company plays a key role in its development and gaining a competitive advantage.

Multidisciplinary companies include a number of large multi-industry organisations that are represented in different markets and have a common goal and management. Most often, the group of companies included in a multidisciplinary company is understood as a set of legally independent but to some extent dependent on each other business entities with a single control system [Tsovma, 2018].

The functions of IT in multi-industry companies include a set of organisational and technical processes that are performed in parallel with the main business processes, bringing value to clients. The quality of the services or goods provided by the MNC to its clients depends on the speed and stability of these IT functions.

Multidisciplinary companies operate in different industries and markets, which creates the need for subsidiaries to adapt to the competitive environment of specific markets. They also need to be able to combine information flows and data between all divisions and subsidiaries. Managing IT functions in multinational companies (MNCs) involves storing, processing, and using disparate data between divisions.

In this article, IT function management refers to the choice of an organisational form for a multi-industry company that allows it to best manage the flow of IT processes. The way in which the organisational form of IT management is implemented largely depends on the policies and management style of the multi-industrial company, the goals set by management, and the environment and culture within which the MNC operates.

The researchers presented a number of classifications of models for managing IT functions in a subsidiary organisation, as reflected in Table 1.

Based on the frequency of references in scientific papers, the most common classification is the model of IT function management using three different management

[1] https://www.comnews.ru/content/234875/2024-09-10/2024-w37/1180/keptivnye-it-kompanii-rynke-informacionnykh-tekhnologiy-rossii-2024?ysclid=mbs7r5bk5t251792360.

directions: centralised IT management, decentralised IT management, and a federal model [Ein-Dor, Segev, 1982]. In foreign studies, there is active discussion about these three methods of IT function management with a gradual transition from one dominant model to another.

In recent decades, subsidiary autonomy has become a focus of research on multinational and transnational corporations. Scholars generally identify the late 1970s as the starting point for the stream of literature on subsidiary management.

It was later found that neither centralisation, decentralisation, nor federal forms of Information Technology Governance (ITG) have a significant impact on IT synergies and firm performance. Centralised governance provides greater control over IT standards and provides more opportunities to benefit from economies of scale, while decentralised governance allows tailoring solutions for each business unit.

The strategic focus of a firm with a centralised structure is to minimise costs by maximising process efficiency. A centralised model provides maximum control and economies of scale, but it may not be flexible enough to respond quickly to change.

A firm with a decentralised structure focuses on increasing flexibility in order to respond as quickly as possible to the needs of local consumers. The decentralised model provides a high degree of autonomy for business units, but it is fraught with duplication of functions and loss of control over costs.

The federal model, being a compromise solution, combines the advantages of both approaches, but requires a high level of organisational maturity and developed coordination mechanisms.

The role of a multi-profile company in shaping a model for IT function management is crucial, as it is the corporate strategy, organisational culture and value system of the parent company that sets the framework for possible management decisions. It is important to take into account not only internal factors but also the external environment, including competitive pressures, technological trends, and regulatory requirements. Choosing the optimal management model requires a comprehensive analysis of all these factors and taking into account the specific characteristics of each business.

2. Factors in choosing IT management functions

In general, the prerequisites for choosing a specific model for managing the IT function can be presented as the following groups of factors:

- factors at the country level: economic, political, social, regulatory.

Table 1
Classifications of IT function management models according to different authors

Публикация	Description of the composition and classification of IT function management models
[Ein-Dor, Segev, 1978; 1982]	IT governance can be divided into three different types, depending on the location of decision-making: centralised, decentralised, and hybrid (federal)
[Agarwal, Sambamurthy, 2002]	Partner model: IT department is an active partner in business innovation Platform model: focus on providing IT resources for innovation Scalable model: provides flexibility by using sources for innovation outside the firm
[Adams et al., 2007]	Three types of IT management: centralized, decentralised, and hybrid. Interviews provided evidence that supports the trend towards greater centralisation of IT management
[Van Grembergen et al., 2007]	There are four models of managing IT subsidiaries: federal, anarchic, IT monarchy and business monarchy
[Kiryushkin et al., 2010]	Four models of IT function management are distinguished in the form of a graph with two axes: the level of centralisation of functions and the provision of IT with rules and policies: 1) IT shared service center 2) centralised IT management 3) decentralised IT management 4) federated IT management

Source: compiled by the author.

- industry (market) factors - market dynamism, the level of competition in the industry and requirements for innovation.
- factors at the level of a multi-industry company - technological, organisational culture (methods of creating subsidiaries, ownership strategy, degree of autonomy of divisions and business units of companies, culture).

This is not a complete list of factors that influence the choice of direction for the IT function management model. The direction towards autonomy of the company leads to decentralisation and increased likelihood of forming subsidiaries with a low level of independence. On the contrary, the controlling direction leads to centralisation and a decrease in possibility of separating IT from the organisation, forming a more closed and monolithic structure.

Each of the factors proposed for analysis has a different impact on the choice of the IT function management model. The cross-combination of these factors is still to be studied, but it remains to be seen what their impact will be.

Country-level factors reflect the macroeconomic situation and the social status of multinational corporations. The level of economic development in the country, complexity and security of economic relations, their volume and consistency create a certain bias towards centralisation or autonomy (state of GDP per capita, presence of sanctions or external political restrictions, digital literacy of population, severity of regulatory restrictions) [Kirca et al., 2011].

In highly regulated countries, multisector companies invest more in data security, privacy, auditing and compliance. For example, in the financial sector where there are many regulatory requirements, companies may implement more stringent security protocols, use encryption and conduct regular audits. Additional financial costs for compliance with regulatory requirements slow down development processes and create a more conservative environment, which facilitates compliance with all necessary regulations from the state. Thus, in countries with stricter regulation, centralisation of IT functions within the company ensures proper control over compliance with legislative requirements, while there is a decrease in flexibility in business processes [Jentsch et al., 2017].

In countries with less strict government regulations, MNCs are more flexible and can use cloud technologies and outsourcing to reduce costs. However, they still need to take into account basic requirements such as protecting user data. Multinational companies focus on innovation and the speed of bringing products to market without spending a lot of resources on complying with multiple regulatory requirements. One of the most common and successful strategies in the competitive struggle is decentralised IT management structures that allow for immediate responses to changes in market conditions [Chen et al., 2019].

Among the factors influencing the degree of centralization or decentralisation of the management of IT in a company, one can also highlight the state of MNC itself, which forms information policy and determines the organisational structure of a company.

The scientific literature notes the influence of two factors on the formation of different models of IT function management in multidisciplinary companies: the stage of MNC's life cycle and organisational culture of MNCs.

The stages of a company's life cycle, related to the market and the economy of a country, influence its choice of centralising or decentralising its organisational culture. During the transition from one phase of the life cycle to another, strategic goals change, which affects the type of management structure, as implementing a strategy requires appropriate personnel. Therefore, when a company's strategy changes, its organisational structure must also change.

The influence of the life cycle of an organisation on the degree of control over internal corporate processes has been noted by many researchers. For example, the work [Gurianova et al., 2014] describes a higher degree of centralisation of processes at earlier stages in the life cycle of an organisation. Centralisation at the early stages of a company's formation and growth allows it to organise its growing business and establish a foothold in the market. This process requires control and stability, but there is no single organisational structure that can be applied throughout the entire lifespan of a company.

At later stages of maturity and saturation, there is a tendency towards greater decentralisation of processes associated with business expansion and diversification. In such an environment, great importance is attached to the management of new products, markets, and technologies, as well as to the qualification skills of administrative personnel.

The authors of [Meagher, Wang, 2009] agree that the optimal organisational structure depends on the stage of industry life cycle. Management models can be correlated with stages of life cycle. Thus, in the initial stage decentralisation is prevalent since quick actions are important in realising 'low hanging fruit'. In the intermediate stage, joint exchange of knowledge between parents and subsidiaries facilitated by centralisation proves optimal, as it becomes increasingly difficult to find profitable innovations. Finally, at the decline and bureaucratisation stages, decentralisation once again becomes dominant, as complete adaptation to existing conditions becomes necessary to extract the remaining profit.

Each company goes through life cycle stages in its own way, using different methods to deal with external

environments, which determine different management decisions regarding product lines and competitive policies. For example, [Martins et al., 2020] found, based on an analysis of 280 questionnaires from MNC managers in Brazil that sudden changes to the environment lead to changes in market orientation and create ambiguity in possible strategic decisions for company management.

Another factor influencing the choice of an IT management model in multinational corporations (MNCs) is the organisational culture of the company. The organisational culture, as a set of assumptions, values, and norms shared by members of an organisation, largely determines their opinions and behaviours. Organisational culture imposes on its members the meaning of things and events inside and outside the organisation, thereby directing them to understand the world around them and act in it in a certain way. Thus, organisational culture is an important element of the context in which processes are carried out within the organisation. This also applies to the principles of managing IT functions in the company.

Organisations with a dominant autocratic leadership style are, by definition, highly centralised both horizontally and vertically. In contrast, organisations with a democratic style have varying degrees of decentralisation, depending on the size and structure of their decision-making groups. Laissez-faire organisations are highly decentralised both vertically and horizontally [Čudanov et al., 2009].

In a later study [Janicijevic, Milovanović, 2015] the opposite effect is also observed. The opposite effect occurs or the influence of IT technologies on management in an organisation occurs depending on their area. 'The introduction of IT into people management leads to a high degree of decentralisation. The development of IT for cultural tasks leads to moderate decentralisation; the introduction of IT in cultural powers leads to moderate centralisation; and the development of IT as a cultural center leads to a high degree of culturalisation.' Thus, the implementation of IT technologies and management styles are interconnected. The implementation accelerates and simplifies internal processes related to documentation and control, allowing management to strengthen its position by centralising management, or, conversely, increasing decentralisation.

In general, it can be said that the organisational culture largely determines further management actions towards centralising or decentralising the management of IT functions. The introduction and development of IT technologies in a company's division, depending on its current culture, can lead to both centralised management and greater decentralisation.

In this regard, the authors of the article [Adams et al., 2007] note an emerging trend in the management of American companies in 2007. Evidence has been presented confirming the trend towards ever greater centralisation of IT management. Most companies in the sample have demonstrated centralised IT management, both in initiating and approving decisions regarding the management of IT functions. Only in the area of decision-making regarding the improvement/change of business processes do business units have approximately equal rights with the centralised corporate IT organisation.

The formed opinion of management may be one of the unaccounted factors influencing decision-making in IT functions management.

One of the main reasons for choosing an organisational structure is compliance with market conditions in the industry in which the company operates [Kang et al., 2016]. Traditionally, organisational structures can be classified as centralised or decentralised. A firm with a centralised structure has a strategic focus on minimising costs by maximising process efficiency. In contrast, a firm with decentralised structure focuses on flexibility to respond quickly to the needs of customers.

In a stable market, where demands are relatively predictable, firms may prefer a centralised structure due to the ease of management control. In a centralised structure, a few managers control all decision-making processes.

As the market becomes more volatile, firms are tending to favor a decentralised structure in order to provide greater organizational flexibility in order to effectively meet market needs.

This thesis is supported by an extensive study of 23,337 foreign subsidiaries conducted by the authors [Geleilate et al., 2019]. In a market with less predictable fluctuations, autonomy contributes more to improving firm performance in conditions of high industry dynamism ($r = 0.215$, $p < 0.05$) compared to lower industry dynamism ($r = 0.023$, $p > 0.05$).

3. The influence of management factors on the choice of the method for implementing the IT function

Under the influence of the factors described in the previous section of the article, a certain management and organisational model is formed in a multi-industry company. This model builds the interaction between business and IT functions into a single working mechanism.

Several methods of managing IT functions can be distinguished, depending on the chosen model: centralised management (insourcing, shared service center), decentralised management (subsidiary organisation, outsourcing).

The author's classification of organisational models for IT function management, presented in Table 2, postulates a binary division of factors' influence and

Table 2
Classification of practical ways to manage the OT function based on the chosen MNC model

Direction of influencing factors	MNC management model	Method of practical implementation of IT functions management in MNCs
Country factors: strong government regulation. MNC factors: company founding, growth and autocratic leadership within MNC. Industry factors: a stable and predictable industry.	Centralised management of IT functions	Insourcing - internal distributed IT departments
		Shared service center/competence center (at the level of the MNC head office)
Country factors: weak government regulation. MNC (multinational corporation) factors: life cycle stages (maturity and saturation), democratic management style within MNCs. Industry factors include an unstable market situation and a high level of competition.	Decentralised management of IT functions	Subsidiary IT organisation (captive company)
		Outsourcing of IT functions

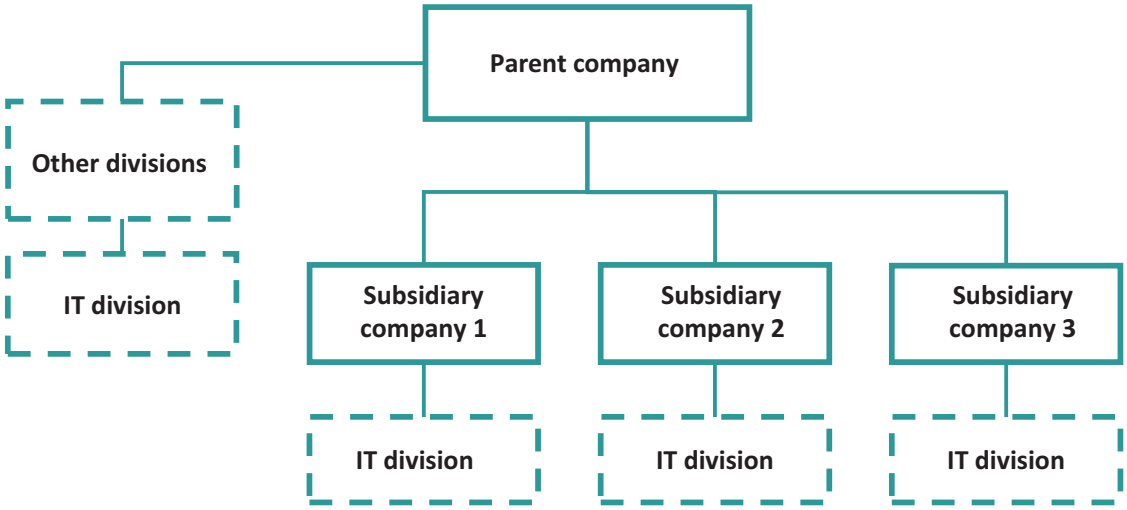
Source: compiled by the author.

is based on a study of several works on this subject. However, these factors do influence each other and lead to changes in influence. The aim of Table 2 is to present a logical approach to analysing and generalising the factors that influence the choice of an IT function management model for MNCs (multinational corporations). The classification presented allows us to make assumptions about the relationship between elements of the table with high certainty, although it requires revision and further expansion, including a study into the cross-influences of factors, their compositions, and details of influence.

If we talk about classification itself, the preservation of IT functions within an organisation under a centralised model does not involve creating a separate legal entity to implement these functions; instead, their implementation remains within either a multi-profile company or each subsidiary organisation, with separate IT departments within each one.

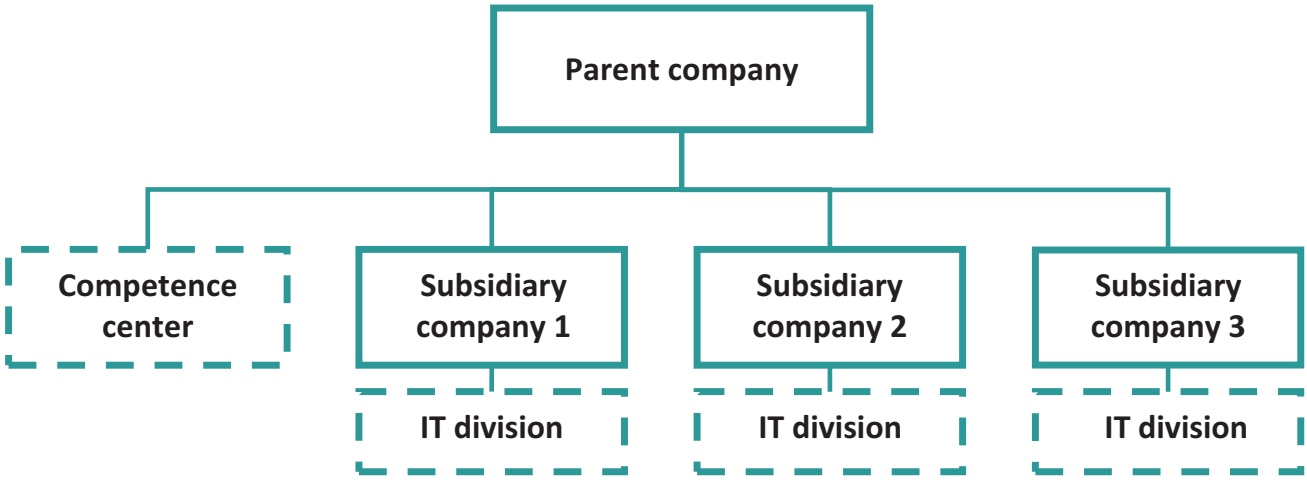
By maintaining distributed IT departments within each individual subsidiary, organisations use virtually individual levels of technology support. However, this can lead to inefficient use of resources and the redundancy of IT processes [Boetoro, Welly, 2022].

Fig. 1. IT function management model within MNCs



Source: compiled by the author.

Fig. 2. IT function management through the creation of a competence center



Source: compiled by the author.

Insourcing can be used for two reasons.

- temporary excess of resources (free capacity, low staff utilisation, etc.)
- competitive advantage in the market (efficient processes, unique resources, databases, and technologies).

The IT functions and operating model are distributed between parent and subsidiary companies. Each company maintains its own IT department, which consists of IT assets, including personnel (talents), applications, platforms, and infrastructure. However, these departments have different scales, leading to redundancy in production capacities and IT resources, as well as suboptimal use of resources within the group.

When forming IT functions within a single competence center, the IT assets of a multidisciplinary organisation are combined into one organisational structure at the MNC level for centralised servicing of the needs of all subsidiaries. In such an organisational form, the IT functions of subsidiaries remain to support basic system functionality and infrastructure maintenance, while R&D, system refinement, integration of new functionality, and internal custom development are all transferred for execution to the competence center without the formation of a separate legal entity[2].

The most general functionality of the competence center:

- development of training programs on IT technologies for employees of subsidiaries.
- accumulation, processing and storage of useful data and experience in a single knowledge base.
- creation and updating of material and technical bases for a multi-industry company.
- formation of project-team skills among employees in subsidiaries.
- support and development of corporate information systems.
- ensuring compliance with corporate standards and the quality of business processes.
- streamlining, centralising and optimising information flows.

The separation of IT functions from a multidisciplinary organization within the framework of a decentralised model creates two different management models: transferring IT functions to an external partner through outsourcing, or creating a subsidiary company that performs IT functions.

There are two scenarios for justified use of IT outsourcing: for companies at the growth stage and for companies in a stable competitive market [Tushavin, 2014]. Insourcing is often a transitional stage on the way to outsourcing, while large companies will gradually transfer more IT functions to outsourcing as the market develops [Stapran, 2017]. The main purpose of using outsourcing companies' services is to reduce transaction costs and focus on core business processes.

Today, the revenue leaders among IT companies that use in-sourcing are subsidiaries of the largest Russian holdings, including vertically integrated oil companies like Lukoil, Rosneft, Gazprom, and Gazprom Neft. Russian Railways and Sber are also among the top 20 by revenue. The list also includes structures of metallurgical and electricity holdings [Stapran, 2017].

Diversified companies use the subsidiary formation strategy for a number of reasons:

- narrowing the possibilities of business development in the current market;

[2] https://habr.com/ru/companies/T1Holding/articles/707852/.

- strengthening the company's competitive position;
- entering related industries;
- reducing the costs of duplicating functions [Kobiashvili et al., 2015];
- reduction of agency costs
- reduction of risks for the company and investors
- obtaining tax benefits [Oliveira et al., 2023].

Regardless of the reasons, a decision is made only if it benefits the shareholders.

Creating a subsidiary reduces the size of a parent company, while allowing it to focus on a single type of activity that benefits both the company and the shareholders.

The positive aspects of creating a separate division for a parent company can be formulated as follows:

- focusing on your area of activity;
- increasing the number of products/services offered;
- developing new markets by creating an additional division;
- strengthening your advantage in negotiations with suppliers;
- preserving your jobs by transferring some employees to other positions;
- attracting more specialised human resources with greater expertise.

The decision to create a subsidiary is made by shareholders in order to increase their own capital and obtain benefits. It can be implemented for various reasons. In Russia, the most common practice of creating subsidiaries is in the financial, oil and gas, and telecommunications sectors.

Conclusion

The paper presents a comprehensive study of the strategic choice of implementing IT functions in multidisciplinary companies. It identifies a number of models for managing these functions, as well as internal and external factors that influence their selection. The author proposes a vision of how these factors influence the choice of specific models, and one such model is described. The paper also analyses the state of the Russian IT industry for 2024 and identifies trends in the growth of subsidiary IT companies within multinational corporations.

Based on the conducted analysis, it can be concluded that the management of IT functions in multidisciplinary companies can be implemented using various models, including centralised and decentralised options. In this work, we analysed both directions for implementing IT management (decentralisation and centralisation) under the influence of specific factors, which makes this study different from others. It is essential to have a comprehensive understanding of possible strategic approaches to implementing IT functions, as well as to consider the factors influencing the choice between centralising or decentralising the management of these functions in multinational companies.

Prospects for further research include studying a wider range of factors influencing the choice of IT function management implementation within or outside MNCs, as well as a broader range of IT management models in MNCs. At the same time, the issue of cross-influences between the factors and the identification of their relative strength remains open, based on empirically substantiated data.

The study of strategic options for managing IT functions in multidisciplinary companies is important for the business community from a practical perspective, as it provides a description of potential choices and models for managing these functions. It is also valuable to the scientific community because it allows for a more comprehensive examination of the topic.

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