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**Acknowledged but Untapped:  
National Diversity and Knowledge  
Sharing in a Multinational Professional  
Services Firm**

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## **Abstract**

National diversity has become a defining feature of multinational professional services firms, yet the conditions under which it translates into knowledge sharing within teams remain poorly understood. This dissertation examines how a multinational professional services firm manages national diversity to enable knowledge sharing, using EY Ireland as a case study. The study combines document analysis of nine publicly available EY reports and policy documents with three semi-structured interviews conducted with employees at different levels and national backgrounds. The findings reveal that EY has developed a substantial formal DEI infrastructure, publicly framing diversity as a genuine resource for organisational learning and knowledge creation. In practice, however, national diversity is acknowledged and valued at team level rather than actively drawn upon as a knowledge resource. Social clustering, unequal integration burdens falling on minority-culture employees, and communication friction shape who participates fully in the informal socialisation through which tacit knowledge moves between colleagues. The study concludes that formal DEI commitment, however genuine, does not automatically produce the team-level conditions through which diversity's knowledge potential is realised, and that closing this gap requires moving from institutional infrastructure to everyday team practice.

**Key Words:** National diversity, knowledge sharing, tacit knowledge, professional services firms, DEI, socialisation, EY Ireland

## **Resumen**

La diversidad nacional se ha convertido en una característica definitoria de las grandes empresas multinacionales de servicios profesionales, aunque las condiciones bajo las cuales se traduce en intercambio de conocimiento dentro de los equipos siguen siendo poco comprendidas. Este TFG examina cómo una empresa multinacional de servicios profesionales gestiona la diversidad nacional para facilitar el intercambio de conocimiento, utilizando EY Irlanda como caso de estudio. El estudio combina el análisis de nueve documentos públicos de EY con tres entrevistas semiestructuradas realizadas a empleados de distintos niveles y orígenes nacionales. Los resultados revelan que EY ha desarrollado una infraestructura formal de DEI sustancial, enmarcando públicamente la diversidad como un recurso genuino para el aprendizaje organizacional y la creación de conocimiento. En la práctica, sin embargo, la diversidad nacional es reconocida y valorada a nivel de equipo, pero raramente utilizada como recurso activo de conocimiento. La agrupación social, la desigualdad en la carga de integración que recae sobre los empleados de culturas minoritarias, y la fricción comunicativa condicionan quién participa plenamente en los procesos informales de socialización a través de los cuales se transfiere el conocimiento tácito entre compañeros. El estudio concluye que el compromiso formal con el DEI, por genuino que sea, no produce automáticamente las condiciones a nivel de equipo necesarias para aprovechar el potencial de conocimiento que ofrece la diversidad, y que cerrar esta brecha requiere pasar de la infraestructura institucional a la práctica cotidiana de los equipos.

**Palabras claves:** Diversidad nacional, intercambio de conocimiento, conocimiento tácito, empresas de servicios profesionales, DEI, socialización, EY Irlanda

## **Glossary**

**DEI (Diversity, Equity, and Inclusion):** An organisational framework encompassing commitments to building representative workforces, ensuring equitable access and treatment, and fostering a culture of belonging for all employees (EY Global Executive DEI Statement, 2024).

**Ely and Thomas Perspectives:** A framework developed by Ely and Thomas (2001) identifying three distinct orientations through which organisations approach workplace diversity. The discrimination-and-fairness perspective treats diversity as a matter of equal representation and legal compliance. The access-and-legitimacy perspective values diversity for its commercial utility in connecting the firm to diverse markets. The integration-and-learning perspective treats employees' different backgrounds and experiences as a genuine resource for organisational learning and improved work processes. Of the three, only the integration-and-learning perspective produces sustained knowledge benefits from diversity.

**EY:** Ernst & Young, one of the four largest multinational professional services networks in the world, operating across more than 150 countries and territories in assurance, consulting, tax, strategy, and transactions (EY Ireland Societal Impact Report, FY2025).

**Explicit Knowledge:** Knowledge that can be written down, stored, and communicated through documents, manuals, and formal procedures, as distinct from tacit knowledge (Nonaka, 1994).

**SECI Model:** A framework for organisational knowledge creation developed by Nonaka (1994), describing four stages through which knowledge moves within organisations: Socialisation, Externalisation, Combination, and Internalisation.

**Socialisation:** The first stage of Nonaka's (1994) SECI model, referring to the transfer of tacit knowledge between individuals through direct shared experience, observation, mentorship, and working alongside one another.

**Tacit Knowledge:** Personal, experiential, and uncodified knowledge rooted in lived practice, as distinct from explicit knowledge which can be written down and formally communicated (Nonaka, 1994).

# **Acknowledged but Untapped: National Diversity and Knowledge Sharing in a Multinational Professional Services Firm**

## **1. Introduction**

Workforces across the developed world are more nationally diverse than at any previous point in recent history, with permanent migration reaching record levels and foreign-born workers accounting for a growing share of employment across OECD economies (OECD, 2024). For the multinational professional services firms that increasingly dominate high-skilled labour markets, this is not a distant trend but a present organisational reality: teams drawn from dozens of national backgrounds working together daily on complex, knowledge-intensive client engagements. Managing this reality well has become one of the more consequential challenges in contemporary organisational life, not because national diversity is inherently difficult, but because the conditions under which it genuinely contributes to how knowledge is created and shared within teams are not well understood and even less consistently achieved.

The academic literature has established that nationally diverse teams carry a broader and more varied pool of tacit knowledge than homogeneous ones, and that this pool can, under the right conditions, translate into better decision-making, richer problem-solving, and more effective organisational learning (Stahl et al., 2010; Bourke, 2016). What the literature has examined less thoroughly is how this actually works in practice within a specific type of firm: the multinational professional services organisation, whose core product is knowledge itself (Empson, 2001) and whose workforce is typically among the most nationally diverse in any sector. Understanding the specific organisational conditions and practices through which national diversity either contributes to knowledge sharing or fails to is the central concern of this dissertation.

The research question guiding the study is: How does a multinational professional services firm manage national diversity to enable knowledge sharing within teams? To address this question, the dissertation uses EY Ireland as a single instrumental case study (Stake, 1995). Ernst & Young ("EY"), one of the so-called "Big Four" professional services firms (EY Ireland Transparency Report, FY2023), operates across more than 150 countries and territories in assurance, consulting, tax, strategy, and transactions. Its Irish operation employs over 5,400 people representing 110 nationalities, making it one of the most nationally diverse professional services workforces available for study (EY Ireland Societal Impact Report, FY2025). It is

examined not as a uniquely Irish case but as a strong exemplar of the multinational professional services category more broadly.

The study combines two qualitative methods. Document analysis of nine publicly available EY reports and policy documents published between 2018 and 2025 provides insight into how the firm formally frames and manages national diversity. Three semi-structured interviews with EY employees at different levels and national backgrounds provide primary empirical insight into how national diversity is experienced in everyday team practice. Together, these sources allow the research to examine both what EY says about national diversity and what employees actually experience when working within nationally diverse teams.

The dissertation proceeds as follows. The literature review develops the theoretical foundation of the study, covering national diversity as a construct, the distinction between tacit and explicit knowledge, the conditions under which national diversity supports or hinders knowledge sharing, and the specific gap this study addresses. The methodology section explains the research design and analytical approach in detail. The case description introduces EY Ireland as the empirical setting. The analysis presents findings organised around five themes identified through thematic analysis of both data sources. The discussion interprets those findings through the lens of Ely and Thomas's (2001) diversity perspectives and Nonaka's (1994) socialisation framework, drawing out implications for how multinational professional services firms can move from formal DEI commitment to active knowledge sharing in nationally diverse teams.

## **2. Literature Review**

### **2.1 Defining National Diversity in Organisations**

Globalisation has fundamentally transformed the composition of workforces across the developed world. The share of foreign-born workers in OECD countries rose from 9% to 11% between 2013 and 2023, with permanent migration reaching record levels (OECD, 2024). Ireland reflects this trend acutely. By 2024, non-Irish nationals accounted for 27.5% of all employment in Ireland (CSO, 2025). For the multinational professional services firms that have come to dominate Ireland's high-skilled labour market, this means working with a workforce drawn from dozens of national backgrounds simultaneously. Understanding how organisations make sense of and manage diversity has become a central concern in both management practice and academic research.

The definition of diversity itself has been a long-running source of ambiguity in the literature. Harrison & Klein (2007) addressed this directly by reframing diversity as the distribution of differences among unit members with respect to a specific attribute. Their argument is that a team is never simply “diverse” in the abstract, it is diverse with respect to one or more specific features of its members. This dissertation focuses on nationality as that attribute. Nationality was chosen because it captures systematic differences in values, knowledge systems, and ways of working that are directly relevant to how knowledge is shared within organisations, differences that are also the most visible in the workforce composition data described above.

As a diversity attribute, nationality captures far more than geographical origin. Hofstede’s (2001) cross-cultural research argues that national background shapes the “collective programming of the mind”, influencing values, attitudes, and behaviours in ways that are deeply embedded and often unconscious. On this view, employees from different countries bring not only different lived experiences to the workplace, but systematically different approaches to hierarchy, collaboration, and decision-making. Meyer (2014), drawing on observation of multinational teams in practice, similarly maps national variation across dimensions such as communication style, feedback norms, and how trust is built, though she emphasises practical workplace consequences more than Hofstede’s broader value-systems framing.

Hofstede’s framework has been influential, but it has faced significant critique. McSweeney (2002) argues that Hofstede’s reliance on a single-employer dataset (IBM employees in the late 1960s and 1970s) produces an overly tidy picture of national cultures as homogenous, stable and bounded by political borders, when in reality cultures are internally diverse and constantly evolving. It is also worth acknowledging that nationality and culture, while closely related, are not interchangeable. A person’s passport does not perfectly capture their cultural identity. For example, someone may hold Irish citizenship while having grown up in another country or may have spent significant time abroad absorbing values and norms from multiple national settings. Despite these limitations, nationality remains a practical and widely used variable in organisational research because it is observable, measurable, and consistent across studies. As Stahl et al. (2010) note, while no single attribute captures cultural identity perfectly, national background tends to correlate strongly enough with values and workplace behaviours to remain analytically useful.

What makes nationality especially relevant for this study, beyond its practical measurability, is what it implies about knowledge. People from different national backgrounds bring with them different ways of knowing, shaped by distinct educational systems, professional cultures, and modes of professional socialisation, that are difficult to replicate or transfer through formal organisational means alone (Stahl et al., 2010; Nonaka, 1994). National background is therefore not just a marker of where someone is from; it signals systematic differences in how individuals are likely to think, work, and share knowledge within an organisational setting. A nationally diverse workforce is consequently likely to possess a broader and more varied pool of knowledge than a homogenous one. Drawing on research with over 1,000 global leaders, Bourke (2016) finds that teams with diverse perspectives consistently outperform individual decision-makers, making better business decisions up to 87% of the time, and generate breakthrough ideas that homogeneous teams typically miss. Whether that pool of knowledge actually translates into organisational benefit, however, is as Stahl et al. (2010) argue, a question of how diversity is managed, a point this dissertation will return to throughout.

Understanding nationality as a diversity attribute that operates at both surface and deep level, shaping not just where people are from but how they think, work, and approach problems (Harrison et al., 1998), has a direct implication for knowledge-intensive organisations. A nationally diverse workforce is not simply one that looks different on paper; it is one whose members are likely to hold systematically different bodies of knowledge and ways of sharing it (Stahl et al., 2010; Nonaka, 1994). Whether organisations actually draw on that potential, however, depends on how knowledge itself works within them, which is the question the next section addresses.

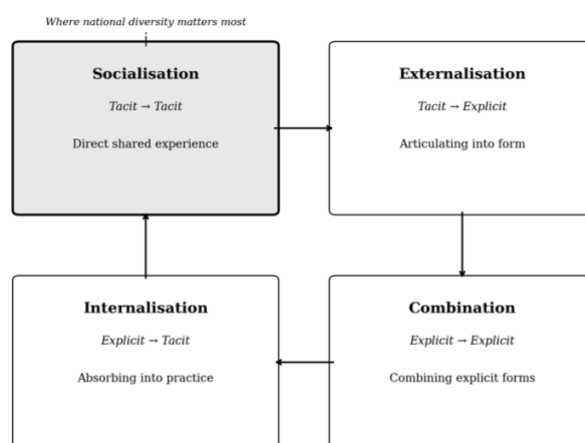
## **2.2 Types of Knowledge in Organisations**

Knowledge has come to be widely recognised as the most strategically significant resource an organisation can possess. The knowledge-based view of the firm, developed by Grant (1996) and Spender (1996) challenges the older resource-based view by arguing that what really distinguishes firms is not their physical or financial assets but the specialist knowledge held by their members. Under this view, the primary role of an organisation is to integrate and apply that knowledge, and it is this coordination of distributed expertise that ultimately underpins what an organisation can actually do. This matters for the present study because it means that the knowledge individual employees bring with them, shaped by where they are from and what they have experienced, can directly contribute to a firm's strategic capability.

The concept of organisational knowledge is itself far from uniform. Nonaka (1994) draws on the foundational distinction between explicit knowledge, information that can be written down, stored, and shared through documents, manuals, and procedures, and tacit knowledge, which is personal, experiential, uncodified, and rooted in lived practice. The contrast becomes clear when comparing a new employee following a written procedure with a senior manager who has spent years developing judgement and instincts within a particular industry.

Both possess knowledge, but only the first kind can be straightforwardly written down and handed to someone else. The second is invisible, deeply embedded, and fundamentally tied to the person who holds it (Nonaka, 1994).

Beyond identifying these two types of knowledge, Nonaka (1994) also explains how organisations actively create new knowledge through the interaction between them. He proposes the SECI model, the framework this dissertation adopts, which describes a spiral process consisting of four stages: socialisation, externalisation, combination, and internalisation. In short, tacit knowledge is shared between individuals through direct experience (socialisation), gradually articulated and converted into explicit form (externalisation), combined with existing organisational knowledge (combination), and finally absorbed by employees as new tacit understanding (internalisation), beginning the cycle again. Davenport and Prusak (1998), writing in a more managerial register, reinforce a similar point: knowledge becomes valuable to organisations only when it circulates, and circulation depends on direct human interaction, not on databases or formal documentation alone.



**Figure 1**

*The SECI Model of Organisational Knowledge Creation, with the Socialisation Stage Highlighted*

*Note.* Adapted from "A Dynamic Theory of Organizational Knowledge Creation," by I. Nonaka, 1994, *Organization Science*, 5(1), p. 18.

Of the four stages in Nonaka's model, socialisation is the most directly relevant to this study, and the choice deserves explicit justification. Socialisation refers specifically to the sharing of tacit knowledge through shared experience and direct interaction between colleagues observation, conversation, mentorship, and working alongside one another. Because tacit knowledge cannot be transferred through manuals or formal training, socialisation is the only stage of the SECI cycle through which tacit knowledge actually moves between people. For nationally diverse workforces, this is decisive: If employees from different national backgrounds carry distinct bodies of tacit knowledge, that knowledge can only ever reach the wider organisation if socialisation actually happens across national lines. The other stages of the cycle depend on tacit knowledge having first been shared person-to-person; if socialisation breaks down, the rest has nothing to work with.

Recent empirical research supports this theoretical claim. Morillas and Hansen (2025), in a qualitative study of highly skilled migrants in multinational companies, demonstrate that the tacit knowledge carried by internationally mobile employees does not simply reside in individuals but is actively mobilised through direct organisational interaction. The findings show that internationally mobile employees contribute to key organisational processes, fostering cross-unit knowledge flows and overcoming communication barriers through direct interaction with colleagues. This aligns with the kind of socialisation that Nonaka (1994) identifies as the primary mechanism through which tacit knowledge moves between people, reinforcing a point central to the knowledge management literature: tacit knowledge only becomes useful to an organisation through sustained interpersonal interaction, not through formal training or written documentation alone (Nonaka, 1994; Davenport & Prusak, 1998).

The SECI model is not without limitations, however, and one of these is particularly relevant to a study of national diversity. Glisby and Holden (2003) argue that the model was developed in a Japanese organisational context and that each of its four stages is deeply rooted in Japanese social values and workplace norms. What Nonaka presents as a universal framework for knowledge creation is, on their reading, partly a reflection of a very specific cultural setting. Rather than undermining the framework's relevance, this observation actually reinforces a central premise of the present study: if knowledge creation processes are themselves culturally shaped, then in a nationally diverse team, employees from different backgrounds may engage with and interpret the socialisation stage quite differently from one another. National

background, in other words, shapes not just what knowledge people hold, but how they share it.

Having established what tacit knowledge is and why socialisation is the stage at which national diversity is most likely to shape knowledge creation, the next section turns to the central question: whether and how nationally diverse teams actually realise the knowledge benefits this theoretical foundation suggests they could.

### **2.3 National Diversity and Knowledge Sharing**

To understand why national diversity is particularly positioned to shape knowledge sharing, it helps to draw on a further distinction from the diversity literature. Harrison, Price and Bell (1998) differentiate between surface-level diversity, observable characteristics like nationality, age or gender, and deep-level diversity, which refers to underlying differences in values, attitudes, and ways of thinking that only really emerge through sustained interaction. What makes nationality analytically distinctive is that it operates at both levels at once. On the surface, it is immediately visible. But underneath, it points to a much richer set of differences: how people were educated, how they were socialised into their professions, and how they approach problems. A nationally diverse team is therefore not just a team that looks different on paper. It is a team whose members are likely to think differently, tackle challenges differently, and bring different bodies of tacit knowledge to the table.

Building on this, the information-processing perspective in organisational research argues that this combination of surface and deep-level differences should produce richer knowledge work. Williams and O'Reilly (1998), in their review of forty years of demographic diversity research, argue that diverse teams have access to a broader pool of perspectives, skills, and information than homogeneous ones, and that this variety can improve the quality of decision-making and problem-solving. In the context of national diversity specifically, this pool includes distinct bodies of tacit knowledge rooted in different ways of working, learning, and problem-solving, knowledge that would be out of reach for a group drawing on a single national context. A professional whose training and early career took shape in Brazil will have absorbed assumptions about negotiation, hierarchy, and team interaction that differ, sometimes subtly, sometimes substantially, from those of a colleague whose formation occurred in Ireland or India. Empirical research broadly supports this argument. Lorenzo et al. (2018), in a study of 1,700 companies across eight countries conducted for Boston Consulting Group, found that

companies with above-average management diversity generated 19% more revenue from new products and services than less diverse firms, evidence that diverse perspectives translate into measurably greater innovative output. At the team level, Inegbedion et al. (2020), in a study of multinational firms, found that managing cultural diversity effectively was a significant driver of organisational efficiency, but only where organisations actively addressed the interpersonal and cultural dynamics that diversity brings with it.

This caveat runs through the literature. Stahl et al. (2010), in their meta-analysis of over 100 studies on multicultural teams, found that cultural diversity does not directly improve team outcomes. Its effects are mediated by team processes; how members actually interact, communicate, and integrate their different perspectives. National diversity, in other words, sets up potential; whether that potential is realised depends on what the organisation does with it.

This is where how a firm manages national diversity becomes decisive. Ely and Thomas (2001), in what has become one of the most cited studies on workplace diversity, identify three different perspectives through which organisations approach diversity. The first, the discrimination-and-fairness perspective, treats diversity primarily as a matter of equal representation and compliance, ensuring the workforce reflects the population. The second, the access-and-legitimacy perspective, values diversity for its commercial usefulness in connecting the firm to diverse markets and customers. The third, the integration-and-learning perspective, treats employees' different backgrounds and experiences as a genuine resource for organisational learning and growth. Of the three, only the integration-and-learning perspective actually produces sustained learning and improved work processes; the other two, in Ely and Thomas's findings, fail to translate diversity into knowledge benefits even when the diversity itself is real.

**Table 1**

Three Perspectives on Workplace Diversity

<b>Perspective</b>	<b>How Diversity is Treated</b>	<b>Organisational Goal</b>	<b>Knowledge Outcome</b>
Discrimination and Fairness	A matter of equal representation and legal compliance	Ensure the workforce reflects the broader population	Diversity does not translate into knowledge or learning benefits

Access and Legitimacy	A commercial asset for connecting the firm to diverse markets	Match workforce diversity to the diversity of clients and customers	Diversity is valued instrumentally but not integrated into work processes
Integration and Learning	Employees' different backgrounds as a genuine resource	Use diverse perspectives to improve organisational learning and decision-making	Sustained learning, improved work processes, and knowledge sharing

*Note.* Adapted from Ely and Thomas (2001).

For a study concerned with how multinational firms manage national diversity to enable knowledge sharing, this is the central distinction: not whether national diversity exists in a workforce, but whether the firm has positioned itself to actually learn from it.

Recognising the potential of nationally diverse knowledge pools is one thing; realising that potential in practice is another. The literature points to a set of organisational and team-level conditions that determine whether national diversity actually produces knowledge sharing, and to a corresponding set of barriers that can prevent it.

## **2.4 Challenges and Enabling Conditions**

Despite the knowledge benefits that national diversity can offer, realising those benefits in practice is frequently hindered by communication and cultural barriers. Language is perhaps the most immediate. In nationally diverse teams, differences in fluency, accent, and communication style can get in the way of open discussion and create unequal participation, where those less confident in the dominant language end up contributing less, regardless of the quality of their knowledge (Stahl et al., 2010). This is particularly significant for tacit knowledge sharing, which depends on rich, direct interaction between colleagues. Where language barriers reduce the depth and frequency of that interaction, the tacit knowledge that nationally diverse employees carry is likely to stay unshared, which limits the very benefits that diversity is supposed to deliver.

Beyond language, deeper cultural differences can generate misunderstandings that undermine trust and collaboration. Hofstede (2001) demonstrates that national cultures differ

systematically in their approaches to hierarchy, conflict, and communication style, and when these differences go unacknowledged, they can lead to friction and misinterpretation between colleagues. A team member from a high-power distance culture such as Malaysia or China, for instance, may be reluctant to challenge a senior colleague's idea, while a team member from a low-power distance culture such as Ireland or Denmark may interpret that silence as disengagement or a lack of contribution (Hofstede, 2001; Meyer, 2014). Beyond language and cultural differences, social identity theory suggests that people naturally gravitate toward those who are similar to themselves, creating in-group and out-group dynamics that can fragment nationally diverse teams into separate clusters and limit cross-national knowledge exchange (Tajfel & Turner, 1979).

Acknowledging these barriers does not lead to the conclusion that national diversity is unmanageable or that its challenges outweigh its benefits. The literature points to a set of organisational practices that can help mitigate barriers and create the conditions for productive cross-national knowledge sharing. Foundational among these is psychological safety: the extent to which employees feel safe to speak up, ask questions, and share perspectives without fear of judgement (Edmondson, 1999). In nationally diverse teams, where communication styles, language fluency, and professional norms vary considerably, psychological safety is especially decisive. Without it, the tacit knowledge that diverse employees carry stays locked within individuals rather than flowing into the team. Inclusive leadership matters as well. Bourke (2016) argues that leaders who actively seek out diverse perspectives, create space for different communication styles, and show genuine curiosity about cultural difference are essential to unlocking the knowledge potential of diverse teams.

Not all organisational interventions aimed at managing diversity, however, actually produce the intended results. Dobbin and Kalev (2016), drawing on three decades of data from over 800 US organisations, find that many standard diversity interventions, including mandatory training and diversity performance evaluations, have little effect, and can even backfire by generating resistance among managers. What works, their evidence suggests, are approaches that bring managers directly into the solution: mentoring programmes, cross-functional taskforces, and targeted recruitment initiatives. The implication for management practice is that the design of diversity programmes matters at least as much as their existence. At a more granular level, structured opportunities for cross-national collaboration; joint projects, mentoring relationships, and communities of practice, facilitate the kind of direct interaction through

which tacit knowledge is shared, gradually building the trust and mutual understanding that diverse teams need to function (Nonaka, 1994). Together, these barriers and enablers describe the organisational conditions under which national diversity either contributes to knowledge sharing or fails to. Whether a particular firm has those conditions in place is, in turn, an empirical question and it is precisely the question this dissertation seeks to address.

## **2.5 Gap in the Literature**

While there is now a substantial body of research linking national diversity to knowledge-related outcomes, two specific gaps remain that this study seeks to address.

First, much of the existing research operates at the firm or cross-firm level. Meta-analyses such as Stahl et al. (2010) and aggregate cross-company reports such as Lorenzo et al. (2018) examine the effects of diversity on broad organisational outcomes. Useful as these are for establishing that the diversity-knowledge relationship is real, they leave the specific team-level mechanisms, the everyday practices and organisational conditions through which national diversity actually shapes knowledge sharing, relatively underexplored. What conditions need to be in place, what practices distinguish firms that successfully draw on national diversity from those that do not, and how knowledge sharing actually happens in nationally diverse teams remain comparatively under-examined.

Second, while the diversity literature offers theoretical frameworks for how organisations might approach diversity (Ely & Thomas, 2001; Bourke, 2016), there is comparatively little detailed empirical work on how multinational professional services firms in particular manage national diversity in service of knowledge sharing. These firms are an analytically rich setting: their workforces are typically among the most internationally diverse in the knowledge economy (Boussebaa, 2009; Muzio & Faulconbridge, 2013), their work depends heavily on tacit professional knowledge (Empson, 2001), and they operate within strongly defined organisational cultures shaped by international consolidation (Muzio & Faulconbridge, 2013). Yet most existing studies of diversity management focus either on cross-sectoral US samples (Dobbin & Kalev, 2016) or on surveys spanning multiple industries, rather than on the specific dynamics of multinational professional services.

This study aims to address both gaps by examining how a multinational professional services firm manages national diversity to enable knowledge sharing within teams, using EY as a case

study. The Irish operation provides a particularly suitable empirical setting: a country whose workforce has shifted from comparatively homogeneous to substantially internationalised within a single generation, with non-Irish nationals now accounting for 27.5% of all employment (CSO, 2025), and where multinational professional services firms employ a distinctively nationally diverse workforce. The analytical focus, however, is on EY as an exemplar of the multinational professional services category rather than on Ireland-specific organisational dynamics.

### **3. Methodology**

#### **3.1 Research Design**

This study asks how a multinational professional services firm manages national diversity to enable knowledge sharing within teams. To answer this question, the study uses a qualitative case study design. A qualitative approach fits the research question because it asks how a firm manages, organises around, and acts on national diversity to enable knowledge sharing. Those are questions about meaning, practice, and experience, rather than questions that can be answered through statistical measurement alone. The case study design is, in turn, the most appropriate format for "how" questions about something that is currently happening in a real-world setting (Yin, 2018).

EY is the chosen case. Its Irish operation employs people of more than 110 nationalities, which makes it one of the most nationally diverse workforces it would be possible to study at the team level (EY Ireland, 2025). Its work also depends heavily on the kind of tacit professional knowledge that this study is concerned with. EY publishes a substantial amount of public material on its diversity practices, which makes document analysis a feasible and appropriate primary method. The case is what Stake (1995) calls an instrumental case study: EY is examined not because it is unique, but because looking at it closely gives a way into the wider category of multinational professional services firms. The study is exploratory rather than hypothesis-testing; the goal is to contribute to theoretical understanding rather than to produce findings that generalise statistically.

#### **3.2 Document Analysis**

The primary data for this study comes from a set of public documents published by EY between 2022 and 2025. The set includes EY Ireland's Societal Impact Reports from FY22 to FY25, EY Ireland's Transparency Reports for FY23 and FY24, EY's Culture and Inclusion Policy (2023),

EY's Global DEI Statement (2024), and EY's global report on harnessing diversity. These documents were chosen because they represent how EY publicly defines, frames, and reports on the diversity of its workforce, making them the most direct available source for examining how a representative multinational professional services firm articulates and manages its approach to national diversity. Document analysis is particularly suited to this kind of study because organisational reports and policy documents are not simply records of what firms do; they reveal the frameworks through which firms make sense of diversity and the language through which diversity commitments are communicated to employees and stakeholders (Bowen, 2009). The way an actor like EY publicly frames national diversity carries significant power implications. As one of the Big Four professional services networks, EY's discourse on diversity does not merely reflect organisational practice; it shapes how other firms, clients, and individuals across the sector understand and model their own approaches to diversity management (DiMaggio & Powell, 1983; Muzio & Faulconbridge, 2013).

The selection criteria were that each document had to be publicly available, published by EY itself rather than written about EY by a third party, and had to deal substantially with national diversity, inclusion, or workforce composition. Press releases and short marketing pieces were excluded in favour of more substantial reporting and policy documents. Each document was read in full and coded for content relevant to the research question, using the framework described in section 3.4.

### **3.3 Semi-structured interviews**

To provide primary empirical insight that contextualises and deepens the document analysis, three semi-structured interviews were conducted with EY employees. Participants were selected to capture different perspectives on how national diversity operates at team level: a director consultant who could speak to organisational practices and intent, a non-Irish senior consultant who could speak to the experience of working across national boundaries, and a graduate programme junior consultant who could speak to how national diversity is experienced at the early career stage. Details of each participant are provided in Table 2.

Interviews were conducted by video call with P1 and P2. P3 was unable to attend a scheduled call and instead provided written responses to the interview questions via email. The interview guide (see Annex) was built from the literature review and organised around three areas: how national diversity shows up in everyday team interactions; what helps or gets in the way of

knowledge sharing across national boundaries; and how EY's public reporting on diversity compares with what employees actually experience. A semi-structured format was chosen so that each of these areas could be covered consistently across participants while still leaving room to follow up on points that emerged naturally during the conversation (Bryman, 2016). The video call interviews were recorded with participant consent and transcribed for analysis; P3's written responses were retained as a text document.

**Table 2**

*Interview Participant Overview*

<b>Pseudonym</b>	<b>Role</b>	<b>Gender</b>	<b>Nationality</b>	<b>Age</b>	<b>Interview Duration</b>
<b>P1</b>	Former Director (Technology Consulting)	Male	Irish	58	30 mins
<b>P2</b>	Senior Consultant (People Consulting)	Female	American / Filipino	30	60 mins
<b>P3</b>	Junior Consultant, (Business Consulting )	Male	Irish	24	Written

*Note.* Pseudonyms are used throughout the analysis to protect participant confidentiality.

### **3.4 Data Analysis**

Both the documents, the interview transcripts and written responses were analysed using thematic analysis, following Braun and Clarke's (2006) approach. Thematic analysis was selected because it allows the researcher to identify, organise, and interpret recurring patterns of meaning within qualitative data. It is particularly well suited to this study because the research question is concerned with how national diversity is understood and experienced across different organisational levels, which requires a method flexible enough to capture both institutional framings and individual accounts. In this study, this meant treating the documents and interview data as two distinct but complementary textual datasets, coding both for evidence of how national diversity is framed institutionally and how it is experienced at team level, and comparing the resulting themes across sources to identify points of convergence and divergence.

Coding was conducted in two stages. The first stage used pre-defined codes drawn from the literature review. These included Ely and Thomas's (2001) three perspectives on diversity: discrimination-and-fairness, access-and-legitimacy, and integration-and-learning. The analysis also used codes relating to organisational conditions identified in the literature as important for cross-national knowledge sharing, including psychological safety, inclusive leadership, structured opportunities for cross-national contact, language inclusion, and recognition of cultural difference. The analysis also drew on Nonaka's (1994) socialisation stage as a lens for identifying evidence of tacit knowledge sharing through direct cross-national interaction.

The second stage of coding was more inductive. This involved looking for themes that emerged from the data itself but were not anticipated by the original framework, keeping the analysis open to findings that did not fit neatly into the theoretical categories established in the literature review. Figure 2 summarises the coding structure applied across both data sources.

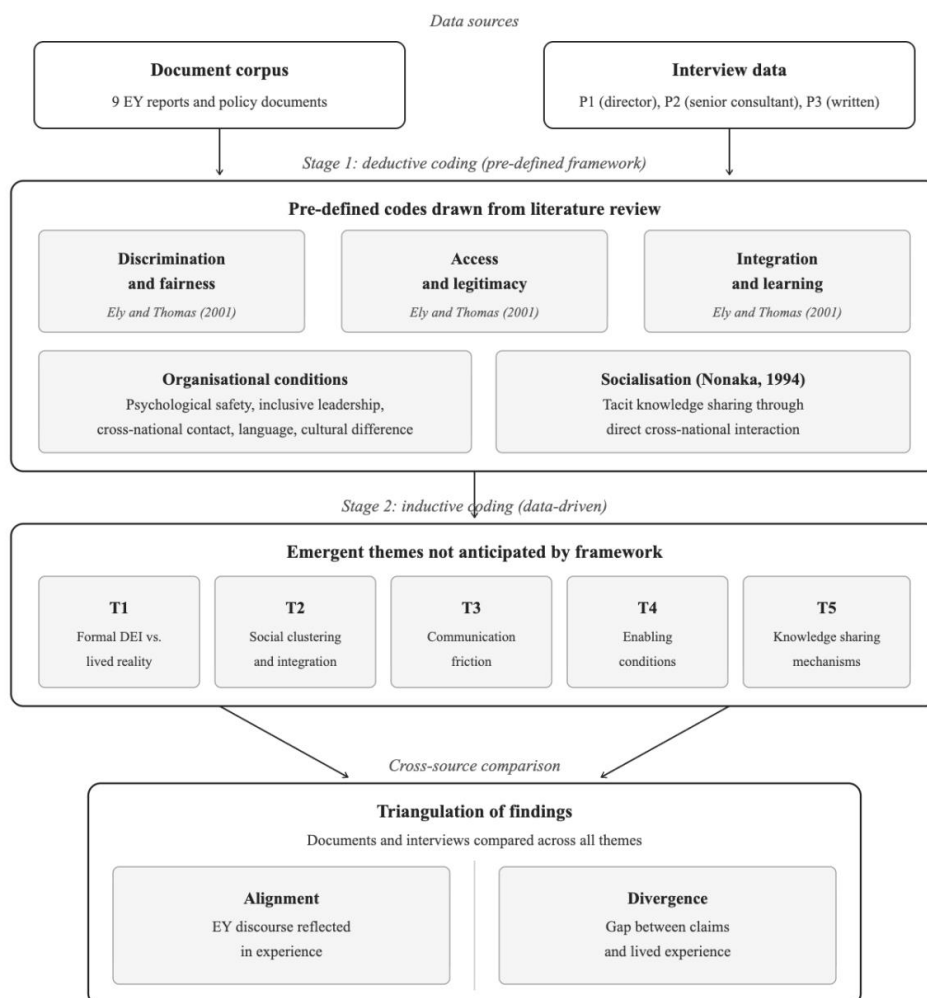


Figure 2. Two-stage thematic analysis coding process (Braun and Clarke, 2006).

Once both data sources had been coded, the findings from the documents were compared with the findings from the interviews through a process of triangulation. Where the two sources aligned, this was treated as evidence that EY's public discourse was broadly reflected in employee perceptions. Where they differed, the gap between official organisational claims and lived experience became an important finding in its own right. This comparison was central to the study because it allowed the research to examine both how EY presents national diversity and how employees actually experience knowledge sharing within nationally diverse teams.

### **3.5 Ethical Considerations**

All interview participants were informed in advance about the purpose of the research, the voluntary nature of participation, and their right to withdraw at any point. Verbal and written consent was obtained before each interview. Participants' identifying information was removed from the transcripts, and they are referred to throughout the analysis using the pseudonyms assigned in Table 2.

Interview recordings and textual data were stored securely and used only for the purposes of this study. They will be deleted after the completion of the research, in line with GDPR requirements. As the document analysis relied only on publicly available EY materials, no confidential internal organisational documents were accessed. However, care was taken when analysing interview data to ensure that individual employees could not be identified through specific comments, roles, or examples.

### **3.6 Limitations**

Several limitations should be acknowledged. First, because the study is based on a single case, the findings cannot be directly generalised to all multinational professional services firms. However, the aim of the research is not statistical generalisation, but theoretical and analytical insight into how national diversity may be managed to support knowledge sharing.

Second, the interview sample is small. As a result, the interviews cannot be treated as representative of the wider EY workforce. Their purpose is instead to provide additional qualitative insight and to help contextualise the document analysis. Additionally, one participant (P3) provided written responses via email rather than participating in a video call interview. While these responses addressed all areas of the interview guide, the format did not allow for real-time probing or follow-up, which may limit the depth of the data obtained from

that participant. Full interview data and coding tables are not appended due to length constraints but are available upon request. Furthermore, only one non-Irish participant was interviewed. To partially address this, the interview with P2 was conducted in greater depth than the others, lasting 60 minutes, in order to capture her experience of working across national boundaries as fully as possible within the constraints of the sample.

Third, EY's public documents are produced by the firm itself and therefore reflect its own organisational self-presentation. They may emphasise positive achievements, frame challenges selectively, or omit issues that are less favourable to the organisation. The interviews are included partly to address this limitation, although they cannot fully remove it.

Finally, all three interview participants were known to the researcher prior to the study. This is acknowledged as a potential source of bias, both in terms of what participants chose to disclose and how the researcher interpreted their accounts. To reduce this risk, the study maintains a clear analytical distinction between EY's public claims, participant accounts, and the researcher's own interpretation throughout the analysis. One participant had recently left EY at the time of interview, meaning their account reflects conditions at the firm as they experienced them rather than necessarily its current state.

#### **4. Case Description: EY Ireland**

EY Ireland operates as part of EY Global, a multinational professional services network present in over 150 countries and delivering assurance, tax, strategy, and consulting services. The choice of a professional services firm as a case site is analytically significant because the core product of such firms is knowledge itself (Empson, 2001). Unlike manufacturing or retail, where value is generated primarily through physical production or distribution, professional services firms compete on the quality of the expertise their people hold and their ability to apply it to complex client problems. This means that the conditions under which employees share, integrate, and build on one another's knowledge are not peripheral concerns but central operational ones. A firm that fails to move knowledge effectively across its teams is, in a direct sense, failing at its primary activity.

EY Ireland is among the most nationally diverse professional services firms operating in Ireland. As of FY2025, the firm employed 5,460 people across the island of Ireland, representing 110 nationalities (EY Ireland Societal Impact Report, FY2025). This pace of

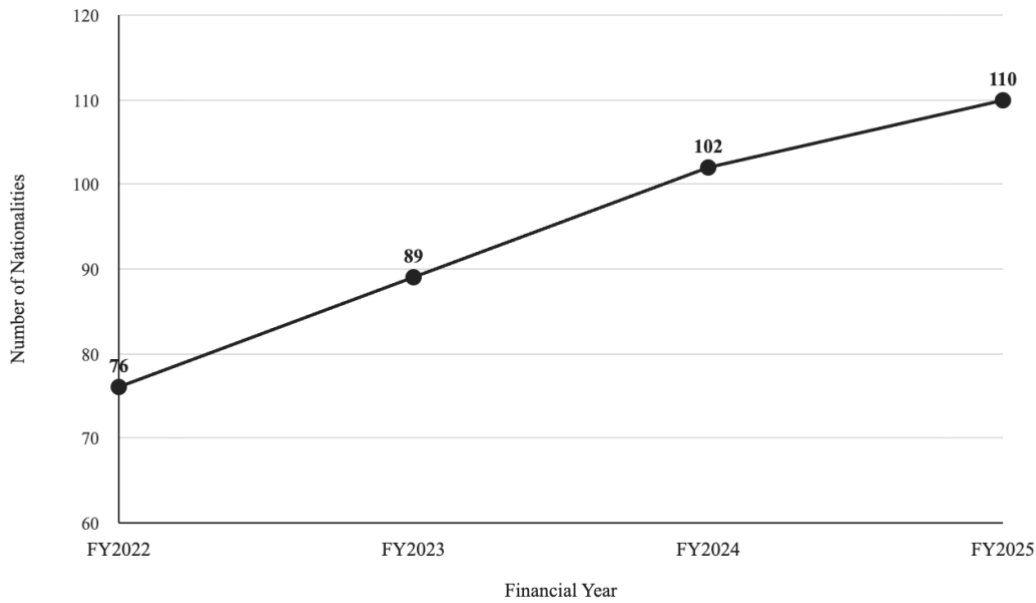
diversification reflects both the internationalisation of Ireland's labour market and EY's deliberate positioning of national diversity as a strategic asset, and it makes EY Ireland an unusually rich empirical setting in which to examine how national diversity is managed to enable knowledge sharing, precisely because the organisational challenge of integrating nationally diverse teams is not a future consideration but an active and evolving one.

EY Ireland is not selected because it is a uniquely Irish case, but because it is a strong example of a broader type of organisation: the multinational professional services firm. EY Ireland shares the key characteristics of this category, including a highly educated workforce, project-based teamwork, a service model built on knowledge, and a level of national diversity that is representative of large multinational firms operating in internationalised labour markets (EY Ireland Societal Impact Report, FY2025; EY Ireland Transparency Report, FY2024). For this reason, the findings of this study are intended to shed light on how firms of this type manage national diversity to enable knowledge sharing, rather than to make claims specific to Ireland. As Yin (2018) notes, the goal of a single case study is analytical insight rather than statistical generalisation.

## **5. Analysis of Results**

### **5.1 Formal DEI versus Lived Reality**

Across the nine documents analysed, covering the period from 2018 to 2025, EY Ireland consistently frames DEI, understood here as the organisational commitment to building representative workforces, ensuring equitable access and treatment, and fostering a culture of belonging for all employees (EY Global Executive DEI Statement, 2024), as a strategic resource rather than a compliance obligation. The firm's public reporting shows a clear trajectory of workforce internationalisation: from 76 nationalities recorded in FY2022 to 89 in FY2023, 102 in FY2024, and 110 by FY2025 (EY Ireland Societal Impact Reports, FY2022-FY2025), as illustrated in Figure 3.



*Figure 3: Growth in number of nationalities employed by EY Ireland, FY2022–FY2025.*

*Note: Data from EY Ireland Societal Impact Reports*

This growth is not presented as incidental. EY Ireland's own D&I report asks directly "could inclusivity be your competitive advantage?" and argues that firms need to "gain the competitive advantage that diverse and inclusive workplaces bring" (EY Ireland, 2018), linking diverse perspectives explicitly to better decision-making and problem-solving. This framing aligns with what Ely and Thomas (2001) call the integration-and-learning perspective, in which employee differences are treated as a genuine resource for organisational learning rather than simply a matter of representation or market access. To support this stated orientation, EY Ireland has built a substantial formal infrastructure, including a dedicated DEI lead, a Culture Connector Programme, a Refugee Access Programme, an International Network, and from FY2025 a firm-wide Intercultural Competence Programme. The FY2024 Transparency Report further records EY's signing of the Global Executive DEI Statement, embedding diversity as a governance obligation with top-level accountability. It is worth noting, however, that the same 2018 report warned that organisations "freely acknowledge that diversity and inclusion has a positive impact on multiple facets of business, but do not make the connection with the bottom line," identifying the gap between stated values and operational practice as the central failure of diversity management in Ireland (EY Ireland, 2018). As the interview evidence below reveals, this diagnosis applies as much to EY itself as to the organisations it was advising.

When interview participants were asked whether national diversity is genuinely drawn upon in how work gets done, all three responses pointed in the same direction. P2, a non-Irish senior consultant with three and a half years at the firm, was direct: "I think it's more just acknowledged. The only times we really bring up their nationality is when we talk about the time zone.". P1, a former director who managed teams that were approximately 65% internationally recruited, described EY's DEI statements as valid but largely taken for granted, noting that diversity was simply part of the team's composition rather than something actively leveraged. P3, an Irish junior consultant, was the most positive about EY's formal commitments, stating that he did not believe EY was simply putting out public statements, and pointing to specific initiatives such as the Refugee Access Programme and CSR activities as evidence of genuine organisational intent.

What emerges across both data sources, then, is a gap between a well-developed institutional commitment to national diversity and its translation into daily team practice. EY's formal DEI infrastructure is genuine and visible, but at team level national diversity is acknowledged rather than actively leveraged, reflecting what Ely and Thomas (2001) would identify as an access-and-legitimacy orientation in practice, despite the integration-and-learning framing present in the firm's public documents.

## **5.2 Social Clustering and Integration Burden**

EY Ireland's public documents describe a range of mechanisms designed to support the integration of internationally diverse employees into the firm. These include the Culture Connector Programme, which matches international joiners with a colleague from their home country, a buddy system pairing new employees with a peer for their first six months, and a network of employee-led DEI groups providing community and connection across national backgrounds (EY Ireland Societal Impact Report, FY2024). Notably, however, none of the documents analysed acknowledge the tendency of employees to cluster along national lines. Social clustering refers to the tendency of employees to form informal networks and working relationships predominantly with colleagues from the same national background (McPherson et al., 2001), resulting in reduced cross-national interaction in everyday team practice. What the documents leave unaddressed, and what the interview data reveals as a consistent pattern, is the question of who bears the burden of initiating cross-national integration. This silence is itself analytically significant, as the interview data reveals clustering to be one of the most consistent features of the lived experience of national diversity at EY.

P2 provided the most direct account of this dynamic, describing how during the graduate programme her cohort quickly separated along national lines: "All the Irish people kind of grouped together, and then all of the non-Irish people tried to find little groups separately. There wasn't necessarily anything to help with that." She noted that this clustering had structural consequences beyond the social, observing that Irish colleagues were able to build relationships with senior staff more easily because leadership at higher levels tended to be predominantly Irish. This pattern extended to project staffing, with P2 noting that high-profile projects tended to be led by Irish partners who would then hand-select teams that were also predominantly Irish. P1, who managed highly internationally diverse teams, described clustering as relatively permeable at senior level, with people moving between groups rather than remaining rigidly separated, suggesting that tenure and seniority may reduce the sharpness of national clustering over time. Across the accounts of both P2 and P3, however, the adjustment required of newcomers was consistently unidirectional, falling on employees from minority national backgrounds rather than being shared across the team. P2 named this plainly: "The initiative of starting those interactions with the dominant culture is on the minority culture."

It is worth noting that when clustering became particularly visible during P2's graduate cohort, senior partners did notice and intervened, deliberately placing non-Irish employees on mixed projects to facilitate interaction. This response demonstrates that EY is capable of addressing the pattern when it becomes apparent. However, the intervention was reactive and ad hoc rather than built into the firm's onboarding structures from the outset, suggesting that while EY's formal DEI infrastructure acknowledges integration as a challenge, it has not yet resolved the asymmetry of who is expected to initiate it.

### **5.3 Communication Friction**

EY Ireland's public documents acknowledge the importance of inclusive communication in general terms. The Culture and Inclusion Policy (2023) commits to creating an environment where all employees can participate fully, and the FY2025 Intercultural Competence Programme is described as equipping leaders and teams to navigate a multicultural environment, explicitly framing intercultural communication as a professional skill rather than a personal attribute (EY Ireland Societal Impact Report, FY2025). None of the documents analysed, however, address the specific communication style differences that arise between nationally diverse colleagues in practice, such as differences in directness, formality norms, or the role of language and idiom. The absence of this specificity is notable, as the interview data

reveals communication friction to be one of the most consistently present features of cross-national working at EY.

P2 provided the richest account of this, drawing on her own experience as a non-Irish employee navigating a predominantly Irish professional environment. She described how her more direct American communication style was misread within the Irish context, recounting feedback she had received that she was "a really loud voice in the room," not because she was speaking over colleagues, but because Irish colleagues were accustomed to a more indirect style and deferred to her rather than contributing themselves. She also observed friction operating in the other direction, describing a client interaction in which an Indian woman's reluctance to engage in small talk was interpreted by Irish colleagues as unfriendliness, when P2 believed it simply reflected a different cultural norm around the boundary between professional and personal life. P2 further noted that Irish-specific idioms created recurring moments of exclusion, describing having to screenshot phrases sent by colleagues and ask for translations. P1 offered a counterpoint, arguing that corporate language functions as a shared professional register that cuts across national differences, describing it as "a business Esperanto that we all speak." However, P1 also noted that in practice, tasks requiring strong written English, such as drafting CVs for tender bids, would not be assigned to colleagues whose first language was not English, illustrating how language difference quietly shapes the distribution of work within nationally diverse teams.

Across all accounts, national cultural differences in communication style generate recurring friction within teams at EY, which the firm's formal documents acknowledge only in general terms, and which is typically navigated through unidirectional adaptation by employees from minority national backgrounds rather than through any structured or mutual process of adjustment.

#### **5.4 Enabling Conditions for Knowledge Sharing**

Of the five themes identified, enabling conditions is the area where EY's public documents and interview evidence converge most closely. The documents describe a range of structural mechanisms designed to create the conditions under which nationally diverse employees can participate fully and share knowledge effectively. These include the firm-wide Intercultural Competence Programme launched in FY2025, bias awareness training embedded in performance review processes, the Global Executive DEI Statement establishing top-level

accountability for inclusion, and the Culture Connector Programme providing structured support for international joiners during onboarding (EY Ireland Societal Impact Reports, FY2024, FY2025; EY Ireland Transparency Report, FY2024). The FY2024 Societal Impact Report links national diversity, perspective diversity, and psychological safety in a single statement, implicitly recognising that employees feeling free to be themselves is a prerequisite for diverse perspectives to surface in practice. This alignment between EY's documented approach and Edmondson's (1999) concept of psychological safety suggests that at the level of organisational intent, EY has internalised the conditions its own diversity requires.

The interview data broadly supports the documents on this theme, though with important nuances about where enabling conditions are felt most strongly and where they remain insufficient. P3 was the most direct, identifying inclusive leadership as the single biggest factor determining whether national diversity translates into knowledge sharing in practice, arguing that when managers actively create space for different voices and viewpoints, it unlocks the full potential of a diverse team. P1 located the enabling condition at the individual level rather than the structural one, arguing that attitude was the primary determinant, describing how in his experience the right attitude consistently outweighed any cultural or national difference in enabling effective teamwork. P2 offered the most structurally grounded account, arguing that enabling conditions require mutuality: "It has to be a two-way thing," meaning that cross-national knowledge sharing cannot rest solely on the initiative of minority-culture employees. She also pointed to specific structural interventions she found genuinely effective, including the bias awareness training for counsellors co-led by EY's DEI lead and HR, which she described as reframing performance feedback away from cultural or personality traits toward evidence-based assessment. She further noted that EY's public reaffirmation of its DEI commitments in response to both the rollback of diversity programmes in the United States and the rise of xenophobic incidents in Ireland sent a meaningful signal to non-Irish employees that their participation was valued and protected.

Taken together, the data points to a consistent conclusion: national diversity translates into knowledge sharing only where inclusive leadership, psychological safety at team level, and mutual cross-national initiative are present simultaneously, and while EY's formal structures provide meaningful scaffolding for these conditions, they remain insufficient on their own without the team-level behaviours that give them effect.

## 5.5 Knowledge Sharing Mechanisms

EY's public documents present a picture of a firm that invests heavily in formal knowledge sharing infrastructure. The FY2024 Societal Impact Report records 212,939 learning hours delivered that year, up from 121,985 in FY2022, alongside a dedicated Learning Hub in Dublin that hosted 128 events with over 4,000 attendees (EY Ireland Societal Impact Reports, FY2022, FY2024). Mandatory learning programmes exist for new joiners, and structured initiatives such as the Global Voices programme in EY Assurance deliberately bring junior professionals from different national contexts together to share knowledge across borders. The documents also describe less formal mechanisms, including employee-led cultural events, storytelling sessions, and monthly network gatherings, framed as creating spaces for tacit cultural knowledge to be shared across national lines. Taken together, the documents portray an organisation with both the formal infrastructure and the informal cultural architecture for knowledge sharing at scale. What they do not address, however, is the balance between formal and informal knowledge sharing in daily practice, nor whether national diversity is actively drawn upon as a source of knowledge within these mechanisms.

The interview data reveals a consistent picture across all three participants: informal knowledge sharing dominates over formal channels in practice, and national diversity is rarely drawn upon explicitly as a source of knowledge at project team level. P1 estimated the ratio of informal to formal knowledge sharing at approximately two to one, describing the prevailing culture as one where people actively shared knowledge through direct interaction, mentoring, and on-the-job learning rather than through structured programmes. P2 echoed this, describing her primary learning as coming through observation of how superiors interact with clients and stakeholders, and through bilateral coaching relationships within the reporting line, noting that "learning by doing and learning by seeing" were where she learned the most. P3 similarly described informal experience as the deepest form of knowledge transfer, with formal training providing a foundation but hands-on practice building real understanding over time. On the specific question of whether national diversity functions as an explicit knowledge resource within these mechanisms, the evidence is thin. P2 struggled to identify a concrete example of a colleague's national background adding direct value to project work. The clearest example across all three interviews came from P3, who described a Swedish team member on the Nordea engagement communicating directly with the client in their native language, translating requirements back to the wider team and significantly reducing the risk of misunderstanding. This stands as the most direct illustration in the dataset of national diversity functioning as an active knowledge

resource, but its singularity across three interviews and multiple years of combined experience is itself a finding.

Knowledge sharing at EY operates primarily through informal socialisation, the stage in Nonaka's (1994) SECI model where tacit knowledge moves between people through direct interaction and shared experience, but national diversity is rarely drawn upon as a deliberate source of knowledge within these mechanisms, leaving the tacit knowledge potential of a 110-nationality workforce largely untapped in day-to-day team practice.

## **6. Discussion**

### **6.1 From Formal Commitment to Team-Level Practice**

This study asked how a multinational professional services firm manages national diversity to enable knowledge sharing within teams. The findings, taken together, point to a consistent answer: EY manages national diversity through a well-developed formal DEI infrastructure that creates partial conditions for knowledge sharing, but does not actively leverage national diversity as a knowledge resource at team level. The result is a firm that has moved convincingly toward an integration-and-learning framing in its public discourse, yet operates closer to an access-and-legitimacy orientation in daily practice (Ely & Thomas, 2001).

This gap is not explained by a lack of institutional commitment. EY's formal architecture is genuine: a dedicated DEI lead, bias awareness training embedded in performance processes, structured onboarding support for international joiners, and a firm-wide Intercultural Competence Programme launched in FY2025. What the findings reveal is that formal infrastructure, however substantial, does not automatically translate into the team-level conditions through which tacit knowledge actually moves. Stahl et al. (2010) argued that cultural diversity's effects on team outcomes are mediated by team processes rather than by diversity itself, and the EY case bears this out precisely. The 110-nationality workforce provides the raw material for knowledge sharing; whether that material is activated depends on what happens between colleagues in everyday practice, and there the picture is considerably more uneven than the documents suggest. This level-divergence and the specific team-level dynamics that drive it are examined in what follows, before returning to their broader theoretical implications.

The gap between institutional commitment and daily practice is not uniform across the organisation. The findings reveal it operating at three distinct levels simultaneously. At the structural level, EY's formal DEI infrastructure creates genuine scaffolding for inclusion but stops short of the team-level conditions through which tacit knowledge actually moves. At the interpersonal level, social clustering and asymmetric integration burdens mean that cross-national contact, when it occurs, tends to be initiated by employees from minority national backgrounds rather than distributed mutually across teams. And at the discursive level, the language through which EY publicly frames national diversity, as a competitive advantage already being realised, leaves little room for the frictions and tensions that the interview data consistently reveals. P2's observation that nationality is acknowledged only "when we talk about the time zone" captures this precisely: national diversity is present in the room but absent from the work. The gap, in other words, is not between intent and effort but between a well-developed institutional architecture and the everyday team behaviours that would be needed to animate it.

What makes this gap particularly striking is its self-concealing quality. EY's public discourse does not merely fail to close the distance between institutional commitment and daily practice; it may actively conceal it. By framing national diversity in consistently celebratory terms, as a competitive advantage, a source of innovation, and a marker of organisational progress, the firm's documents produce an image of diversity that is conflict-free and already realised. Yet as the interview data reveals, the everyday experience of nationally diverse employees is shaped by social clustering, asymmetric integration burdens, and communication friction that the formal discourse does not acknowledge. There is, in other words, a paradox at the heart of EY's approach: the very discourse that celebrates national diversity may unintentionally suppress the tensions through which diversity's knowledge potential is actually unlocked. Organisations that embrace an idealised, celebratory view of diversity may find that it obscures rather than enables the productive tensions through which genuine integration and knowledge sharing actually occur (Ely & Thomas, 2001).

## **6.2 Theoretical Implications**

The findings make three contributions to the theoretical literature.

Ely and Thomas's (2001) integration-and-learning perspective is typically treated as an organisational-level descriptor: a firm either orients toward genuine learning from diversity or

it does not. The EY case complicates this. What emerges here is an organisation that holds an integration-and-learning orientation at the institutional level while operating closer to an access-and-legitimacy dynamic at team level. Reflecting on what this means for the framework itself, the most striking thing is not simply that EY falls short of the integration-and-learning ideal in practice. It is that the two orientations appear to operate simultaneously within the same organisation at different levels. The documents genuinely reflect an integration-and-learning ambition. The daily experience of employees reflects something closer to access-and-legitimacy. That gap suggests the framework may need to be applied at multiple levels of analysis rather than treated as a single organisational-level descriptor. A firm can invest authentically in the integration-and-learning framing, through formal programmes, stated commitments, and governance structures, while the team-level dynamics that would actually realise that ambition remain largely unaddressed. This has a direct implication for researchers and practitioners: assessing a firm's diversity orientation by examining its documents and stated commitments alone is insufficient. The more revealing question is what orientation actually governs team-level interaction, and that can only be answered through data from employees themselves.

The findings also add specificity to Stahl et al.'s (2010) argument that team processes mediate the relationship between cultural diversity and outcomes. That argument is well established, but the meta-analytic literature does not name which team processes matter most. The present study identifies one with particular force: the asymmetric integration burden. At EY, the initiative of cross-national contact falls disproportionately on employees from minority national backgrounds rather than being distributed across the team. P2's observation that "the initiative of starting those interactions with the dominant culture is on the minority culture" names a structural asymmetry that shapes who participates in the informal socialisation through which tacit knowledge actually moves. Where that burden is unevenly distributed, knowledge sharing across national lines is likely to be correspondingly uneven, regardless of how nationally diverse the team formally is.

A third contribution concerns Nonaka's (1994) socialisation stage, and adds practical texture to Glisby and Holden's (2003) critique of the cultural boundedness of his framework. Informal socialisation is active and functioning at EY; the problem is that it operates within channels shaped by the dominant national culture. Communication friction, nationally selective project staffing, and social clustering all quietly shape who participates fully in the informal processes

through which tacit knowledge moves. National diversity's tacit knowledge potential cannot be unlocked simply by ensuring that informal socialisation occurs. It requires that socialisation occurs across national lines with meaningful frequency and depth, a condition that EY's current infrastructure does not reliably create.

### **6.3 Practical Implications**

Several practical implications follow from these findings for multinational professional services firms managing nationally diverse workforces.

The most direct concerns the design of onboarding. EY's response to national clustering during one graduate cohort was effective, but it was reactive: senior partners noticed the pattern and intervened after it had formed. Converting this response from a corrective mechanism into a structural one, by building cross-national mixing into onboarding and early project assignment from the outset, would address the clustering tendency before it shapes the informal networks that persist throughout employees' tenure at the firm.

A related implication concerns the distribution of integration work. EY's formal DEI programmes are directed primarily at ensuring diverse employees are supported, but they do not address the asymmetry of who initiates cross-national contact. Programmes that create mutual integration responsibilities, placing the expectation of cross-national relationship-building on majority-culture employees as well as minority ones, would address a gap that no amount of formal diversity infrastructure currently resolves.

Finally, since informal knowledge sharing dominates over formal channels by a substantial margin, the most productive intervention point is not the formal learning programme but the everyday conditions of project work. Deliberately structuring mentoring relationships, project teams, and cross-national knowledge exchange as routine features of project staffing rather than standalone initiatives would intervene precisely where knowledge transfer already happens in practice.

### **6.4 Limitations and Future Research**

The boundaries of this study are discussed fully in section 3.6. In brief, the single-case design and small interview sample mean the findings are intended as analytical rather than statistically

generalisable, and a larger, more nationally varied interview sample would strengthen the evidence base for the claims made here.

Future research might extend this work in two directions. The first is sectoral. This study examines a traditional professional services firm characterised by office-based, project-centred teamwork. Technology firms and organisations that operate primarily in virtual or hybrid environments present a different set of conditions for cross-national knowledge sharing: the informal socialisation channels that this study found to be dominant at EY depend heavily on physical co-presence, and it is not yet well understood how the socialisation stage of Nonaka's (1994) model functions when that co-presence is absent or reduced. Whether the asymmetric integration burden identified here persists, intensifies, or dissolves in virtual-first environments is an open question with both theoretical and practical importance. The second direction is longitudinal. This study captures EY Ireland at a single point in time, during a period of rapid workforce internationalisation. A longitudinal design tracking how the relationship between national diversity and knowledge sharing evolves as the workforce becomes more heterogeneous, and as programmes such as the Intercultural Competence Programme mature, would allow researchers to assess whether the gap between formal DEI orientation and team-level practice narrows over time or remains structurally persistent.

## **7. Conclusion**

This dissertation asked how a multinational professional services firm manages national diversity to enable knowledge sharing within teams. The evidence points to a consistent answer: EY manages national diversity through formal DEI infrastructure that is genuine in its intent and substantial in its design, but that has not yet translated into active, deliberate use of national diversity as a knowledge resource at team level. The firm's public orientation aligns with the integration-and-learning perspective that the literature identifies as the only approach capable of producing sustained knowledge benefits from diversity. In practice, however, the daily experience of nationally diverse employees more closely reflects an access-and-legitimacy dynamic, one in which diversity is acknowledged and valued but not systematically drawn upon.

The broader implication extends beyond EY. As multinational professional services firms continue to operate in rapidly internationalising labour markets, the gap between formal DEI orientation and team-level practice is unlikely to close on its own. Closing it requires moving

from infrastructure to interaction: from programmes that support the presence of national diversity to practices that actively create the conditions under which that diversity becomes a genuine organisational resource. The 110-nationality workforce at EY represents a substantial pool of tacit knowledge. Whether firms of this kind find ways to unlock it is, ultimately, a question of organisational design rather than organisational intent.

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Por a presente, yo, Cristina Houlihan, estudiante de 4ºE4 de la Universidad Pontificia Comillas al presentar mi Trabajo Fin de Grado titulado "Acknowledged but Untapped:


National Diversity and Knowledge Sharing in a Multinational Professional Services Firm”

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3. **Corrector de estilo literario y de lenguaje:** Para mejorar la calidad lingüística y estilística del texto.
4. **Sintetizador y divulgador de libros complicados:** Para resumir y comprender literatura compleja.
5. **Revisor:** Para recibir sugerencias sobre cómo mejorar y perfeccionar el trabajo con diferentes niveles de exigencia.

Afirmo que toda la información y contenido presentados en este trabajo son producto de mi investigación y esfuerzo individual, excepto donde se ha indicado lo contrario y se han dado los créditos correspondientes (he incluido las referencias adecuadas en el TFG y he explicitado para que se ha usado ChatGPT u otras herramientas similares). Soy consciente de las implicaciones académicas y éticas de presentar un trabajo no original y acepto las consecuencias de cualquier violación a esta declaración.

Fecha: 3 de junio 2026

Firma:  \_\_\_\_\_

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## 10. Annexes

### Annex A: Interview Guide

*The following interview guide formed the basis of the semi-structured interviews conducted with P1, P2, and P3. The guide was adapted slightly for each participant to reflect their role and seniority level.*

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#### Opening Statement

This interview is being conducted as part of an undergraduate thesis exploring how national diversity shapes knowledge sharing within teams in a multinational professional services firm, using EY as a case study. The interview will be recorded and transcribed for analysis, and all information will be used solely for academic purposes. Do I have your permission to record this interview and use the transcription in my research?

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#### Q1: Background

- Could you briefly introduce yourself, your role at EY, and how long you have been with the firm?
  - How would you describe the national makeup of the teams you work with?
  - Would you say national diversity is something you actively notice in your day-to-day work, or does it fade into the background?
- 

#### Q2: Official Discourse versus Lived Experience

- EY has a number of public statements about diversity and inclusion. To what extent are you aware of these, and how do they show up in your day-to-day experience?
  - Do you feel national diversity is genuinely drawn on in how work gets done, or is it more acknowledged than actively used?
  - In team settings, do you think colleagues from different national backgrounds are equally heard and drawn into discussions?
- 

#### Q3: Knowledge Sharing in Practice

- Can you describe what knowledge sharing looks like in your team on a day-to-day basis?
  - Can you give a concrete example of a moment where a colleague's national or cultural background brought a perspective that genuinely added value to the work?
  - What tends to be shared more easily in your team: formal information and procedures, or more informal know-how gained through experience?
- 

#### Q4: Friction and Enabling Conditions

- In your experience, what makes it easier or harder for people from different national backgrounds to share knowledge with one another?
  - Have national or cultural differences ever created tension or misunderstandings within a team? How was that handled?
  - Do you think people ever adapt their communication style or way of working in order to fit more comfortably into the team?
- 

#### Q5: Closing

- What do you think is the single biggest factor that determines whether national diversity actually contributes to knowledge sharing in practice?

- Is there anything relevant to this topic that we have not covered today that you feel would be useful to include?

### Annex B: Interview Participant Overview

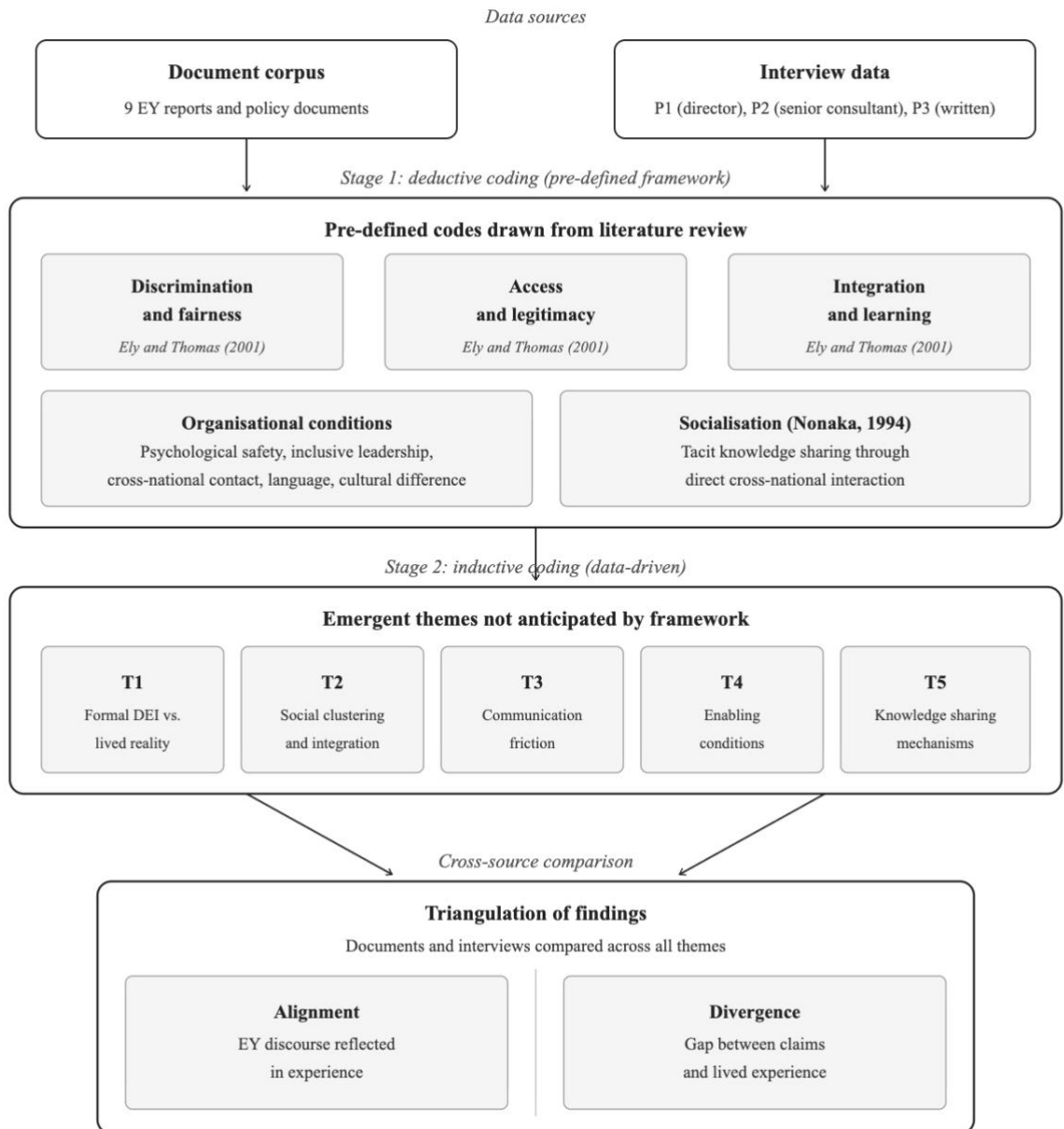
Pseudonym	Role	Gender	Nationality	Age	Interview Duration
P1	Former Director (Technology Consulting)	Male	Irish	58	30 mins
P2	Senior Consultant (People Consulting)	Female	American / Filipino	30	60 mins
P3	Junior Consultant, (Business Consulting )	Male	Irish	24	Written

### Annex C: Document Analysis Overview

*The following documents were selected for analysis on the basis that each was publicly available, published by EY itself, and dealt substantially with national diversity, inclusion, or workforce composition.*

Document	Year	Type
Time to Change Gear: A Diversity and Inclusion Survey of Organisations in Ireland	2018	D&I Survey Report
EY Ireland Societal Impact Report FY22	2022	Annual Report
EY Ireland Transparency Report FY23, Volume 1	2023	Transparency Report
EY Culture and Inclusion Policy	2023	Policy Document
EY Ireland Societal Impact Report FY24	2024	Annual Report
EY Ireland Transparency Report FY24, Volume 2	2024	Transparency Report
EY Global Executive DEI Statement	2024	Policy Document
Harnessing the Power of Diversity	2021	Research Report
EY Ireland Societal Impact Report FY25	2025	Annual Report

## Annex D: Coding Process



## Annex E: Extract from Document Analysis Coding Table

Source	Page / Section	Passage (own words or short quote)	Layer 1: Ely & Thomas Perspective
EY Ireland Societal Impact Report FY25	p.33 / Intercultural Competence Programme	EY launched a firm-wide Intercultural Competence Programme described as being 'about more than awareness — it's about action' and 'equipping leaders and teams to thrive in a global, multicultural environment.'	Integration and Learning: intercultural competence is framed as a strategic capability, not a compliance activity. The shift from 'awareness' to 'action' is explicit.
EY Ireland Societal Impact Report FY25	p.33 / International Network	EY's FY25 International Network launched an Intercultural Competence Programme in response to a rise in xenophobic incidents across Ireland, developed by the DE&I team and the International Network.	Discrimination and Fairness: the response to xenophobia demonstrates that inclusion is treated as a condition to be actively defended, not assumed.
EY Ireland Societal Impact Report FY25	p.17 / Refugee Access Programme	In FY25, the RAP continued in its fifth year, with a new collaboration with LinkedIn enabling speed networking and coaching. The programme focuses on mentoring, upskilling and career readiness.	Discrimination and Fairness: the programme continues to address structural barriers for displaced individuals, while the LinkedIn collaboration adds a network-building dimension.
EY Ireland Societal Impact Report FY25	p.5 / FY25 Highlights	EY Ireland contributed €745m to GDP and directly and indirectly supported over 8,800 jobs in FY25, with 5,460 direct employees, a 46% growth in regional jobs over four years.	Access and Legitimacy: EY's regional expansion requires drawing on locally embedded knowledge — regional offices must access and apply knowledge relevant to geographically dispersed client bases.
EY Ireland Societal Impact Report FY25	p.30 / Employee Networks	Employee networks in FY25 are described as being 'led by EY people for EY people' and as 'at the heart of our inclusive community — connecting colleagues, celebrating diversity and making a real difference.'	Integration and Learning: networks are positioned as strategic assets for community building and diversity celebration, not merely affinity groups.

Layer 2: Organisational Condition	Layer 3: Socialisation (Nonaka)	Emerging Theme	Notes / Interpretation
A formal programme building intercultural skills creates an organisational condition where diverse teams are better equipped to extract value from national diversity in day-to-day work.	Externalisation: tacit skills of intercultural navigation are being codified into a programme, then diffused across the firm so staff can internalise them through practice.	Intercultural competence as operational knowledge	This is the clearest evidence in the dataset of EY treating intercultural knowledge as a professional skill to be developed. Directly relevant to the thesis gap statement.
External societal conditions (rising xenophobia) create an organisational impetus to actively protect conditions for cross-national knowledge sharing. Threat to inclusion is a threat to knowledge flows.	Socialisation: the network's response involves peer-to-peer education and shared action — tacit norms of inclusive behaviour are transmitted through collective experience.	External conditions moderating internal diversity conditions	Methodologically important: this links the external environment to internal organisational conditions for knowledge sharing. EY does not operate in a vacuum; its diverse workforce navigates a broader social context.
The addition of speed networking extends the programme's socialisation function: participants are not just upskilled but connected to professional networks, amplifying their knowledge access.	Socialisation: speed networking is a direct tacit knowledge transfer mechanism — participants learn professional norms, sector knowledge, and career navigation through direct interaction.	Expanded socialisation through network building	The LinkedIn collaboration is new in FY25 and signals a maturation of the programme from training to network integration. Useful for tracking evolution across years.
Rapid regional growth creates an organisational condition where locally specific knowledge (legal, cultural, sectoral) must be integrated across a geographically distributed network.	Socialisation and Combination: regional teams develop tacit local knowledge through client practice; central teams must find ways to access and combine that distributed knowledge.	Geographic distribution as a knowledge integration challenge	Regional growth is a contextual condition: as EY expands beyond Dublin, the challenge of integrating diverse (including nationally diverse) knowledge across offices becomes more acute.
Peer-led networks create horizontal organisational conditions: knowledge flows laterally rather than only top-down, reducing the hierarchy-dependence of information access.	Socialisation: peer-led networks are self-organising socialisation structures where tacit norms, cultural knowledge, and professional insight transfer without formal instruction.	Peer-led horizontal knowledge flows	The phrase 'led by EY people for EY people' signals employee agency in designing knowledge-sharing conditions. This is a bottom-up socialisation mechanism, not management-imposed.

## Annex F: Extract from Interview Thematic Analysis Table

Participant	Role	Quote / Paraphrase	Initial Code	Sub-theme	Theme Code
P2	Senior Consultant (non-Irish)	"The initiative of starting those interactions with the dominant culture is on the minority culture"	Integration burden falls on minority	Asymmetric integration responsibility	T2
P2	Senior Consultant (non-Irish)	"All the Irish people kind of grouped together, and then all of the non-Irish people tried to find little groups separately. There wasn't necessarily anything to help with that"	Ethnic clustering in grad cohort – no structural intervention	Natural clustering without facilitation	T2
P2	Senior Consultant (non-Irish)	"Big ticket projects tended to start off with Irish partners leading it out, and they'd hand select people – they tended to also be Irish"	Homophily in high-stakes project staffing	Ethnic clustering in project allocation	T2

Theme Label	Literature Link	Note
T2 – Social Clustering & Integration Burden	Tajfel & Turner (1979) – social identity theory; in-group/out-group dynamics	Strongest direct quote on structural inequality of integration
T2 – Social Clustering & Integration Burden	Tajfel & Turner (1979); Harrison & Klein (2007) – diversity as separation	Important: EY later intervened when partners noticed – links to T4
T2 – Social Clustering & Integration Burden	Tajfel & Turner (1979); Stahl et al. (2010) – faultlines	Structural reproduction of clustering at leadership level – not just social