



# Exploring the Impact of Foreign Language Use on Managerial Decision-Making – A Qualitative Study with German-Speaking Managers

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## **Abstract**

As global business becomes increasingly multilingual, understanding how foreign language use affects decision-making is essential. This study investigates how managers in a multinational company perceive the influence of the foreign language effect on cognitive processing, risk perception, emotional engagement, and moral judgment. Using semi-structured expert interviews with 15 native German-speaking managers who regularly use English at work, the study employs qualitative content analysis to explore how foreign language use is perceived to shape different aspects of managerial decision-making.

While many participants appeared to experience stable cognitive and emotional engagement across languages, others described slower reasoning, greater deliberation, or more restrained communication – particularly in unfamiliar or high-stakes contexts. These findings suggest that subtle yet meaningful changes might have occurred in both decision outcomes and the processes by which decisions were made and communicated. Cultural norms may have exerted a more substantial influence on ethical judgments than language, and linguistic confidence appears to be a relevant but insufficiently examined variable.

The study expands the current literature by offering context-sensitive insights that challenge the generalizability of experimental foreign language effect findings. It emphasizes the importance of considering language proficiency and organizational context when assessing foreign language use in managerial decision-making in research and practice. Furthermore, the results highlight the importance of raising awareness about these often-overlooked dynamics and encouraging the integration of language-sensitive reflection and training into managerial practice and future research.

**Title:** Exploring the Impact of Foreign Language Use on Managerial Decision-Making – A Qualitative Study with German-Speaking Managers

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**Key Words:** Foreign Language Effect, Managerial Decision-Making, Cognitive Processing, Risk Perception, Emotional Engagement, Ethical Reasoning, Linguistic Confidence, Cultural Influence

## **Resumo**

À medida que os negócios globais se tornam mais multilíngues, torna-se crucial compreender como o uso de línguas estrangeiras pode influenciar a tomada de decisões de gestão. Este estudo explora como gestores de uma empresa multinacional percebem o impacto do uso de uma língua estrangeira no processamento cognitivo, na percepção de risco, no envolvimento emocional e no julgamento moral. Com base em entrevistas semi-estruturadas com 15 gestores nativos de língua alemã que utilizam regularmente o inglês no trabalho, foi realizada uma análise qualitativa de conteúdo.

Embora muitos participantes parecessem manter um envolvimento cognitivo e emocional estável, outros relataram raciocínio mais lento, deliberação aumentada ou uma comunicação mais contida, especialmente em contextos desconhecidos ou críticos. Tais relatos sugerem que o uso da língua estrangeira pode influenciar sutilmente não apenas os resultados das decisões, mas também os processos através dos quais estas são tomadas e comunicadas. As normas culturais foram percebidas como tendo maior influência nos julgamentos éticos do que a língua em si, e a confiança linguística surgiu como um fator relevante, embora pouco explorado.

O estudo oferece uma perspectiva sensível ao contexto que questiona a generalização dos resultados experimentais sobre o efeito da língua estrangeira. Destaca a importância de considerar a proficiência linguística e o contexto organizacional na investigação e prática. Além disso, sugere que vale a pena promover a sensibilização para essas dinâmicas e integrar estratégias linguísticas no treino e desenvolvimento de gestores.

**Título:** Explorar o impacto da utilização de língua estrangeira na tomada de decisões de gestão – um estudo qualitativo com gestores de língua alemã

**Autor:** Lea-Marie Kürbis

**Palavras-chave:** Efeito De Língua Estrangeira, Tomada De Decisões De Gestão, Processamento Cognitivo, Percepção De Risco, Envolvimento Emocional, Raciocínio Ético, Confiança Linguística, Influência Cultural

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## **List of Abbreviations**

FLE	Foreign Language Effect
CLT	Cognitive Load Theory
IP	Interview Partner
AI	Artificial Intelligence

# 1 Introduction

Increasing globalization in business means that hundreds of millions professionally speak more than one language daily (Grosjean, 2010; Keysar et al., 2012). Decision-making is a fundamentally cognitive process, and, as decision-makers, people must constantly choose between multiple alternative courses of action based on the conflicting information and probabilistic cues available to them (Del Maschio et al., 2022). This decision-making process becomes more complex in a foreign language, as linguistic and cognitive factors can influence how people process information (Keysar et al., 2012; Costa et al., 2014).

The phenomenon known in the literature as the Foreign Language Effect (FLE) refers to the systematic differences in decision-making when a person makes a decision in a foreign language (Keysar et al., 2012). Previous research shows that the use of a foreign language can influence cognitive processing (Costa et al., 2014), risk perception (Keysar et al., 2012), emotional engagement (Caldwell-Harris, 2015), and moral judgment (Hayakawa et al., 2017). These results suggest that decision-making in a foreign language is less influenced by intuitive, emotion-driven reactions and more characterized by analytical, systematic thinking (Kahneman, 2011). Especially in managerial decision-making, it is crucial to assess risks, communicate effectively, and make strategic and risky decisions conscientiously, even in a foreign language.

In multinational organizations, the use of foreign languages in business interactions has become increasingly common due to international operations and diverse workforces (Fredriksson et al., 2006; Neeley, 2012; Tenzer et al., 2017). Managers in multinational companies vested with decision-making authority often must make important decisions that require careful reasoning. This is often done in a foreign language. Therefore, it is essential to comprehend how the cognitive and emotional challenges associated with using a foreign language influence executives' decision-making. Knowing whether organizations can implement strategies to mitigate potential disadvantages is also relevant.

Thus, the current study examines how managers in a multinational company perceive the FLE to influence decision-making in a real-world organizational setting.

## **1.1 Research Problem and Objectives**

While experimental research (Keysar et al., 2012) has established cognitive and emotional effects of foreign language through controlled experiments (Keysar et al., 2012), it remains unclear whether these effects manifest similarly in professional, high-stakes environments.

To address this, the present study analyses how German-speaking managers working in a multinational company perceive the influence of foreign language use on their decision-making process. The focus lies on four dimensions: cognitive processing, risk perception, emotional engagement, and moral judgment. Furthermore, the study examines whether multinational companies proactively address potential language-related challenges in decision-making through targeted strategies.

This study contributes a unique perspective compared to previous experimental literature by using a qualitative research approach based on interviews. Therefore, it seeks to bridge a gap in existing research, namely the lack of empirical insight into whether managers' experience resonates with the literature by examining how decision-makers in multinational companies perceive the influence of foreign language use on their decision-making. It also aims to provide practical insights for multinational companies by identifying strategies to mitigate potential challenges associated with decision-making in a foreign language.

## **1.2 Academic and Managerial Relevance**

The academic relevance of this study lies in its focus on how managers in a multinational company perceive the influence of foreign language use on their decision-making processes. While previous studies (Keysar et al., 2012; Costa et al., 2014) have primarily investigated the FLE through experiments, this study contributes a complementary perspective by exploring the experiences and awareness of decision-makers operating in multilingual environments. Rather than attempting to measure objective effects, the qualitative approach allows for a more nuanced understanding of how managers interpret the role of language in real-life decision-making situations. This includes exploring whether they perceive language to affect cognitive processing, risk perception, emotional engagement, and moral judgment.

Focusing on managers who use a foreign language at least occasionally in their work and hold decision-making responsibilities, the study offers insights into how these individuals reflect on the potential cognitive and emotional dynamics involved in multilingual decision-making. Thus, it extends the existing literature on FLE with qualitative, context-sensitive insights drawn from professional experience.

From a managerial perspective, the findings shed light on whether foreign language use is perceived as a relevant factor in decision-making. This includes identifying whether managers are aware of potential challenges, whether they regard language-related influences as significant, and whether they or their organization has developed strategies to address them. Such insights can have practical implications by highlighting the need for language-sensitive recruitment, onboarding, and leadership development. In addition, the study may support companies in developing targeted training programs to provide managers with tools to better manage potential biases or uncertainties when using a foreign language.

By investigating these aspects, the study contributes to a better understanding of the awareness and relevance of foreign language use in decision-making processes. It provides a foundation for further research into its practical implications.

### **1.3 Outline of the Thesis**

This thesis consists of two main parts: a theoretical part and an empirical part. The second chapter forms the theoretical foundation and presents the relevant literature to the research question. Chapter 2.1 introduces the concept of the foreign language and illustrates it through experimental findings. Subsequently, Chapters 2.1.1 (dual-process theories), 2.1.2 (cognitive load theory), and 2.1.3 (role of emotions) present possible explanations for the FLE. In the further course of the thesis, Chapter 2.1.4 discusses potential moderating factors in language decision-making, such as the similarity between native and foreign languages. Chapter 2.1.5 then outlines different types of decisions that the FLE may influence, such as risk assessments or moral choices. Finally, Chapter 2.2 explores how foreign languages are used in managerial contexts, focusing on challenges and opportunities in multilingual decision-making environments. The empirical part of this thesis begins in Chapter 3, outlining the methodological approach. Chapter 3.1 introduces the qualitative research design and explains why expert interviews were chosen. Chapter 3.2 outlines the rationale for using semi-structured interviews. Chapter 3.3 details the data collection procedure, including the interview setting and the development of the interview guide. Chapter 3.4 presents the participating company anonymously, followed by Chapter 3.5, which introduces the selected experts and explains the sampling criteria. Finally, Chapter 3.6 describes the method of data analysis based on Mayring's (2002) qualitative content analysis. Chapter 4 presents the study's findings using illustrative quotes from the interview to highlight key themes and patterns. The final chapter, Chapter 5, summarizes the study's findings, answers the research questions, and reflects on practical implications, limitations, and avenues for future research.

## 2 Literature Review

### 2.1 Foreign Language Effect

Recent research (Keysar et al., 2012; Costa et al., 2014) has investigated the influence of language on decision-making and how choices are presented. The systematic influence of foreign language on decision-making is termed the foreign language effect (Keysar et al., 2012).

In a seminal study, Keysar et al. (2012) examined how using a foreign language affects decision-making under risk. The authors employed an adapted version of the Asian disease problem, originally developed by Tversky and Kahneman (1981), in which decision-makers must choose between a safe and a risky medical intervention to treat a pandemic (Tversky & Kahneman, 1981). Tversky and Kahneman (1981) demonstrated that the way options are framed, either as gains or losses, influences individuals' preferences, even when the outcomes are objectively equivalent.

In Keysar et al.'s (2012) first study (Study 1a), native English speakers who had acquired Japanese as a foreign language were randomly assigned to receive the problem either in their native or foreign language and to a gain-frame or loss-frame condition (Keysar et al., 2012). In the gain-frame version, participants read: "If you choose Medicine A, 200,000 people will be saved. If you choose Medicine B, there is a 33.3% chance that 600,000 people will be saved and a 66.6% chance that no one will be saved" (Keysar et al., 2012, p. 2). In the loss-frame version, the problem stated: If you choose Medicine A, 400,000 people will die. If you choose Medicine B, there is a 33.3% chance that "no one will die and a 66.6% chance that 600,000 people will die" (Keysar et al., 2012, p. 3).

In the native language condition, participants showed the expected framing effect: most participants chose the safe option, Medicine A, in the gain-frame problem. In contrast, only a minority chose Medicine A in the loss-frame problem, thus replicating the classical results of the Asian disease problem (Tversky & Kahneman, 1981; Keysar et al., 2012). These findings illustrate a framing asymmetry in decision-making: individuals tend to respond differently depending on whether outcomes are presented as gains or losses (Tversky & Kahneman, 1981; Keysar et al., 2012). However, this asymmetry disappeared when the decision was made in a foreign language – in this case, Japanese (Keysar et al., 2012). The results indicate that using a foreign language favors systematic decision-making (Keysar et al., 2012). It reduces the influence of decision bias and weakens the effect of framing on risk preferences, making individuals less susceptible to gain-loss asymmetry (Keysar et al., 2012).

To test the generalizability of their findings, Keysar et al. (2012) conducted two additional experiments. In Study 1b, the participants were native Korean speakers using English as a foreign language (Keysar et al., 2012). In Study 1c, the participants were native English speakers using French as a foreign language (Keysar et al., 2012). In both studies, the structure of the task remained consistent, while the decision context was slightly modified: instead of saving lives, participants were asked to prevent the loss of 600,000 jobs (Keysar et al., 2012). Again, participants showed the typical asymmetry when making decisions in their native language, while this pattern disappeared in the foreign language condition (Keysar et al., 2012). In conclusion, the researchers (Keysar et al., 2012) found a significant interaction between language and framing. The experiment's results demonstrate that using a foreign language eliminates the framing effect (Keysar et al., 2012). Overall, the use of a foreign language was found to reduce risk aversion (Keysar et al., 2012).

These findings raise a central question: What may explain this impact of language? The following chapters describe the theories and explanations of the effect of foreign language in detail.

### **2.1.1 Dual-Process Theories**

Dual-process theories are widely used in the psychological literature (Chaiken & Trope, 1999; Sherman et al., 2014) and describe how individuals process information, as well as how emotional and cognitive factors influence decision-making (Kahneman, 2011). Dual-process theories assume two qualitatively different reasoning processes (Sherman et al., 2014; Moors, 2014). In the literature, these processes are often referred to as System 1 and System 2 (Stanovich & West, 2000; Kahneman, 2003; Greene et al., 2008). Each system influences decision-making and judgment and, according to Kahneman (2011), they are characterized as follows: System 1 refers to quick, automatic processes that require little or no effort and no conscious control, while System 2 involves analytical, rational, and systematic processes that rely heavily on mental resources.

Kahneman (2011) describes the division of work between the two systems as highly efficient, optimizing performance and minimizing effort. System 1 operates automatically, while System 2 is typically in an energy-saving mode, utilizing only a small portion of its capacity (Kahneman, 2011). System 1 constantly supplies System 2 with stimuli such as emotions, intentions, impressions, and intuitions (Kahneman, 2011). When these are confirmed by System 2, impressions and intuitions become beliefs, while impulses become conscious actions

(Kahneman, 2011). This transition usually takes place smoothly, and System 2 adopts the impulses from System 1 unchanged (Kahneman, 2011).

Individuals usually trust their impressions and follow their preferences, which is generally unproblematic (Kahneman, 2011). However, System 1 has its limits in processing difficulties, and, in this case, System 2 becomes active to support more specific and detailed processing that contributes to solving the problem (Kahneman, 2011). While everyone's thoughts originate in System 1, System 2 intervenes when difficulties arise and usually has the last word (Kahneman, 2011).

The distribution of work between the two systems usually functions well, as System 1 is generally very competent: it creates precise models of familiar situations, usually makes short-term predictions accurately, and reacts quickly and appropriately to challenges (Kahneman, 2011). Nevertheless, System 1 is limited because it has biases and tends to make systematic errors under certain conditions (Kahneman, 2011). Sometimes, these errors cannot be prevented, as System 2 may not be aware of the error (Kahneman, 2011). If signs of possible errors are recognizable, these can only be avoided through increased monitoring of System 2 (Kahneman, 2011). Continuously scrutinizing one's thoughts, however, would be inefficient, as System 2 is too slow and resource-intensive to support System 1 in most routine decisions (Kahneman, 2011).

One theoretical explanation for the foreign language effect is that the language in which a decision is made can influence whether individuals rely more on System 1 or System 2. On the one hand, System 1 is activated when people intuitively make decisions in their native language (Kahneman, 2011). On the other hand, using a foreign language, such as in scenarios like the Asian disease problem, leads to a shift towards System 2, as the information processing is more complex due to the additional cognitive effort (Kahneman, 2011). Accordingly, the foreign language effect can be explained by a reduced influence of System 1 and a stronger favoring of System 2 (Kahneman, 2011).

### **2.1.2 Cognitive Load Theory**

Cognitive load theory (CLT) analyses the cognitive effort required by an individual to comprehend and execute a complex task (Sweller et al., 1998). In this context, the "learners are often overwhelmed by the number of interactive information elements that need to be processed simultaneously before meaningful learning can commence" (Paas et al., 2010, p. 116). Instructional control of the excessive load caused by complex tasks is central to CLT (Paas et

al., 2010). CLT uses current knowledge of human cognitive architecture to develop instructional techniques for managing this load (Paas et al., 2010). Within this architecture, individuals are assumed to have a short-term or working memory for processing information and a long-term memory for storing information (Sweller, 1988). Due to limited cognitive capacity, cognitive overload can impair performance in complex tasks, such as decision-making and problem-solving (Eppler & Mengis, 2004; Kolfschoten et al., 2014).

CLT distinguishes between three types of cognitive load: intrinsic, extraneous, and germane (Sweller et al., 1998; Paas et al., 2003b). These indicate how excessive mental effort can either improve or impair performance, depending on the circumstances (Sweller et al., 1998; Paas et al., 2003b).

Intrinsic load describes the cognitive load inherent in the task and is defined by its complexity (Sweller, 2011). According to Sweller and Chandler (1994), the intrinsic load depends on the interactivity of elements, i.e., how many elements must be simultaneously processed by the learner. High-element interactivity increases task complexity and requires greater working memory resources (Sweller & Chandler, 1994). Furthermore, intrinsic load is personal and dependent on the individual's experience level. Extraneous load refers to the unnecessary mental effort imposed by how information is presented rather than by the content itself (Paas et al., 2010). Poorly designed instructional materials, for example, when information is spread across multiple sources that must be mentally integrated, can increase extraneous cognitive load and hinder learning (Chandler & Sweller, 1991). Extraneous load is ineffective and should be minimized, though it cannot be eliminated (Kolfschoten et al., 2014). Finally, germane load explains the mental effort required to overcome the intrinsic cognitive load and build schemata stored in long-term memory (Paas et al., 2010; Kolfschoten et al., 2014). To focus not only on processing information but also on storing it in long-term memory, germane load should be stimulated during learning (Kolfschoten et al., 2014).

Intrinsic and extraneous cognitive load have an additive effect. As extraneous cognitive load increases, fewer resources are available to cope with intrinsic load (Paas et al., 2010). Consequently, the capacity to engage in germane load may be reduced. It is, therefore, important to minimize extraneous cognitive load when intrinsic cognitive load is already high. Otherwise, their interaction may overload cognitive capacity and impair processing. At the same time, reducing extraneous load can free up capacity, which may then be redirected toward germane processes (Paas et al., 2003a, 2003b).

Additionally, cognitive overload can lead to stress and impair memory, creativity, and learning (Eppler & Mengis, 2004). Cognitive overload leads to inefficiency, while too little cognitive load can also be ineffective because concentration is lost (Kolfshoten et al., 2014).

According to Costa et al. (2014) and Hayakawa et al. (2017), the FLE can be explained using the CLT framework. Processing information in a foreign language, such as translating and interpreting a non-native language, imposes additional extraneous cognitive load (Paas et al., 2010). This additional load demands working memory resources, making it more challenging to rely on intuitive, automatic processes and instead encouraging slower, analytical (System 2) thinking (Keysar et al., 2012; Costa et al., 2014). However, when a task already imposes a high intrinsic cognitive load due to its complexity, the additional extraneous load of language processing can exceed cognitive capacity, leading to impaired decision-making (Eppler & Mengis, 2004). In this way, CLT offers an explanation of the FLE by demonstrating how using a foreign language can either reallocate cognitive resources toward more conscious reasoning or lead to overload, depending on the task complexity and available capacity (Hayakawa et al., 2017; Costa et al., 2014). Thus, while a foreign language can support more systematic thinking under the right conditions, it may become a hindrance when the overall cognitive load becomes too high.

### **2.1.3 The Role of Emotions**

If a foreign language is mainly learned and used formally in the classroom, its lexical items are unlikely to have the same emotional depth as those of the mother tongue (Segalowitz et al., 2008; Costa et al., 2014; Circi et al., 2021). Emotionality in a language is influenced by the context in which the language is learned and used (Boucher & Osgood, 1969; Dewaele, 2004; Pavlenko, 2004, 2012). It has also been found that the strong emotional meaning of a word is developed through repeated exposure to a word in different emotional contexts (Opitz & Degner, 2012). For example, highly emotional words (e.g., swear words) learned early in life may be associated with childhood experiences (Costa et al., 2014). In contrast, when these expressions are acquired later in life, they are often used in emotionally neutral contexts (Costa et al., 2014). As a result, such words tend to evoke less physiological arousal in a foreign language despite their literal meaning (Dewaele, 2004). Additionally, research (Bond & Lai, 1986) has demonstrated that individuals find it easier to discuss unpleasant topics in a foreign language than in their mother tongue. Whether this also applies to highly proficient bilinguals is disputed in the literature (Białek & Fugelsang, 2018; Brouwer, 2020): on the one hand, studies indicated that individuals with high proficiency in a foreign language (Geipel et al.,

2015a) and well-balanced early bilinguals do not exhibit significant emotional differences between their first and second languages. This is because greater language competence and an earlier age of acquisition can enhance the emotional impact of the second language, making it more comparable to the first (Čavar & Tytus, 2017; Wong & Ng, 2018; Brouwer, 2019). On the other hand, studies (Dewaele, 2004) suggested that even highly competent bilinguals experience weaker emotions in the second language than in the first, for example, when using swear words.

Another possible explanation for the FLE is rooted in the human emotional system, which plays a role in decision-making (Naqvi et al., 2006; Slovic et al., 2007; Quartz, 2009). Studies have shown that when scenarios are presented in a foreign language, people experience dampened emotionality. Thus, active thinking in a foreign language makes decisions less distorted by emotional reactions (Keysar et al., 2012).

#### **2.1.4 Potential Moderating Factors in Language Decision-Making**

The FLE may be moderated by various factors that shape how individuals process decisions in a foreign language. One that may be relevant is the linguistic similarity between the native and the foreign language, such as Swedish and Norwegian, even when there is a significant difference in language levels (Dylman & Champoux-Larsson, 2020; Miozzo et al., 2020).

Another factor is the cultural familiarity of the foreign language. Recent studies (Dylman & Champoux-Larsson, 2020; Miozzo et al., 2020) have shown that the FLE does not occur when a foreign language has a strong cultural influence, such as English in Sweden.

#### **2.1.5 Scope of Decisions influenced by the FLE**

Research (Keysar et al., 2012; Díaz-Lago & Matute, 2019; Costa et al., 2014) on FLE ranges from risk-benefit assessments to causal reasoning and moral decision-making. The language in which individuals make decisions can influence how they process information. The following section describes different domains in which FLE has been shown to shape decision-making processes.

One domain affected by the FLE is risk perception. Studies (Keysar et al., 2012; Costa et al., 2017; Hayakawa et al., 2017) have shown that processing information in a foreign language can reduce loss and risk aversion. According to this perspective, foreign languages have been found to lower risk perception while focusing more on potential benefits (Costa et al., 2017). In the Asian disease scenario, the emotional trigger for risk aversion was weakened when presented in a foreign language (Keysar et al., 2012).

Another domain in which FLE plays a role is causal reasoning. Research (Purpuri et al., 2025) suggests that a foreign language influences how people perceive events in the world. Specifically, it was found that illusions of causality and illusory correlations are reduced using a foreign language (Purpuri et al., 2025). Previous experiments (Díaz-Lago & Matute, 2019) also investigated the extent to which a foreign language influences the causality bias – the assumption that two events are causally linked even though there is no actual connection. The results of these experiments showed that participants who performed the task in their native language reproduced the illusion of causality. In contrast, participants using a foreign language could better recognize that no causal relationship existed. According to Díaz-Lago and Matute (2019), presenting information in a foreign language could serve as a strategy to protect individuals from causal illusions and promote accurate judgments and informed decisions.

The FLE also appears in the domain of moral decision-making (Costa et al., 2014). It has been found that individuals are more likely to make utilitarian decisions – those maximizing overall outcomes – when using a foreign language compared to their native language (Costa et al., 2014). As previously mentioned, individuals experience a less intense emotional response in their foreign language than in their native language (Caldwell-Harris, 2015; Pavlenko, 2012, 2017). Reducing emotionality encourages a controlled and considered process, which leads to a utilitarian decision (Costa et al., 2014). This is illustrated by the well-known footbridge dilemma, in which participants must decide whether to push a stranger off a bridge to stop a runaway trolley that would otherwise kill five people on the tracks (Thomson, 1985; Foot, 2002). The results suggest that people are more willing to sacrifice when presenting the dilemma in a foreign language (Costa et al., 2014). The footbridge dilemma was conducted with different language combinations (Geipel et al., 2015b; Ciolletti et al., 2016), showing that this effect is not limited to a specific culture or language (Geipel et al., 2016). Furthermore, people tend to judge moral violations – actions that violate social or moral norms but have no direct consequences – less harshly when processing them in a foreign language (Geipel et al., 2015a).

These findings suggest that the FLE can influence a range of decisions, from judgments about risk and causality to deeply personal moral choices, by reducing emotional involvement and promoting more deliberate reasoning.

## **2.2 Foreign Language Use in Managerial Context**

Language skills are widely recognized as a crucial factor in achieving international success (Clarke, 1999). They enable access to market-specific information, strengthen negotiation skills, and promote a deeper understanding of business partners' cultural and institutional environments (Clarke, 1999). Therefore, language training has played a central role in government policy to support international trade (Morgan, 1997; Clarke, 1999; Hagen, 1999). Although English is a globally recognized lingua franca, scholars have questioned whether foreign language skills are necessary for native English speakers, given their apparent advantage (Enderwick & Akoorie, 1994).

At the same time, language use in multinational companies can create challenges. Employees who use a foreign language at work fear that their understanding of important information will suffer (Urbig et al., 2020). Such actual or perceived comprehension gaps can impair intra- and inter-organizational processes (Harzing & Feely, 2008; Harzing et al., 2011; Neeley, 2013; Tenzer et al., 2014; Neeley & Dumas, 2016). As workplace communication becomes increasingly multilingual (Fredriksson et al., 2006; Neeley, 2012; Tenzer et al., 2017), these concerns gain strategic importance for global companies.

While the relevance of language in international business has received increasing academic attention, research has yet to address one crucial area: the FLE in an organizational or managerial decision-making environment. Existing studies, such as Aharoni et al. (2011), provide a theoretical overview of the contextual influences on international managerial decisions; however, they do not consider the role of language. Tenzer et al. (2017) analyze how language affects communication and group dynamics in multinational firms, yet they do not address its impact on cognitive decision-making. Urbig et al. (2020) experimentally examine how language use affects cooperation through comprehension. While some of these works (Urbig et al., 2020) make partial reference to the FLE, they typically assume that the findings by Keysar et al. (2012) apply directly to the managerial context without empirically testing this assumption. To date, no study I am aware of has investigated whether decision-making by managers is systematically influenced by language context within organizational environments.

Given the global nature of today's corporate landscape, exploring this question is both timely and necessary. Understanding whether and how managers perceive the use of foreign languages in influencing their decision-making can offer valuable insights into international business practices and enhance the effectiveness of cross-border decision-making.

### **3 Methods**

#### **3.1 Research Method**

This chapter presents the methodological approach of this thesis in the form of qualitative research and explains the relevance of the chosen technique to the thesis (Gephart, 2004). Interviews were conducted as part of this thesis to analyze the influence of foreign language use on managerial decision-making in a multinational company. Qualitative research enables a fast, thorough, high-quality, and comprehensible collection of relevant knowledge that quantitative methods may not fully capture (Gläser & Laudel, 2010). This depth of information is relevant to the present research question, as it aims to uncover the underlying mechanisms rather than merely determining statistical correlations and testing hypotheses (Raithel, 2008). Furthermore, qualitative research methods are primarily used to open up previously unexplored research areas (Sinkovics & Alfoldi, 2012). This is another reason why a qualitative method is used to answer the research question.

Interviews are a method of qualitative social research (Gläser & Laudel, 2010). The qualitative research method, also known as ‘theory-building’ or ‘inductive,’ involves the detailed analysis of one or a few cases to find the causal mechanisms that produce specific effects under certain conditions (Gläser & Laudel, 2010). Interviews enable an in-depth understanding of personal and social processes through an empathetic and open approach, whereby increased transparency and consideration of the views of all participants play a central role (Arnould & Thompson, 2005; Kuckartz et al., 2007).

Expert interviews focus on interviewing individuals who possess specific knowledge and experience in the area under investigation (Eckey et al., 2008; Gläser & Laudel, 2010). An expert is often understood to be a member of an elite (e.g., a politician) or a person with specific knowledge (e.g., a scientist) (Gläser & Laudel, 2010). Interviewing individuals in such roles is crucial, as their function provides them with relevant expertise (Gläser & Laudel, 2010). Many people have specific knowledge that they have acquired about the social contexts in which they operate, the company in which they work, and their work processes (Gläser & Laudel, 2010). Only those directly involved can access this knowledge. Additionally, each person directly involved has a unique perspective on the issue due to their position and personal perception (Gläser & Laudel, 2010). In this study, managers are selected as experts because they operate in a multilingual environment, and their experiences provide valuable empirical data for

understanding the cognitive and communicative challenges of decision-making in another language (Rubin & Rubin, 2011).

### **3.2 Data Collection Procedure**

Interviews can be divided into three categories according to their degree of standardization: fully structured, semi-structured, and unstructured (McGrath et al., 2018). The main difference is how much control the participants have throughout the interview. In a fully structured interview, the questions are fixed in wording and sequence (Atteslander, 2006; Gläser & Laudel, 2010). As Qu and Dumay (2011) note, this format typically aims to elicit brief responses or answers from a given list. In contrast, unstructured interviews have no predefined questions, allowing for a flexible conversation course dependent on the interviewee's answers (McGrath et al., 2018).

Semi-structured interviews were chosen to answer the research question as they offer two main advantages. Firstly, semi-structured interviews are particularly appropriate when expert knowledge is not fully known beforehand (Atteslander, 2006; Gläser & Laudel, 2010). The low level of standardization of the questionnaire allows exclusive knowledge to be tapped and further explanations to be provided (Kvale & Brinkmann, 2009; Qu & Dumay, 2011) to analyze managerial decision-making in a foreign language. Secondly, although the guidelines drawn up by the interviewer contain predetermined questions, they leave room for maneuver regarding the sequence and wording (Bortz & Döring, 2006). They serve as a guide to encourage the conversation to flow as naturally as possible. The questions are deliberately open, neutral, and formulated so the interviewees can answer them according to their expertise (Rubin & Rubin, 2011). In addition, the qualitative research approach employs an interview mode, allowing experts sufficient time to present their perspectives on the research topic in their own words (Yin, 2015). This flexibility enables experts to introduce relevant aspects independently (Kvale & Brinkmann, 2009; Qu & Dumay, 2011).

### **3.3 Materials and Procedure**

Given the research question of this thesis, managers of a multinational company formed the target group of its empirical study. A total of 15 interviews were conducted. To focus exclusively on one interviewee, the form of the individual interview was selected. During this study, the interviews were conducted on-site or remotely via Microsoft Teams to ensure control and manageability of the conversation, allowing questions to be asked directly and ambiguities to be clarified immediately (Gläser & Laudel, 2010). Furthermore, the interviews were held in

German to ensure smooth communication. The interviewees were not familiar with the interview guide prior to the interviews.

Two mock interviews were conducted in advance to optimize the interview guide's structure and clarity. These were conducted in collaboration with experts from a different international company and were not included in the analysis. Their purpose was to ensure that the interviewer and interviewees understood the questions the same way, which was intended to ensure informative communication.

An interview is often an unfamiliar situation for both parties (Gläser & Laudel, 2010). Therefore, the interview guide serves to structure and orientate the conversation (Bogner et al., 2014). The full interview guide is presented in Appendix A. Each interview began with a brief introduction of myself and a short explanation of the research question. Informed consent (Appendix B) was obtained from all experts before the interviews.

The interview guide was divided into four phases.

In the first phase, experts were asked general questions about their role in the company, their native language, their proficiency level in the foreign language, and the use of the foreign language in a professional context. These questions aimed to determine the extent to which the expert has decision-making powers in the company, the quality of their foreign language proficiency, and how frequently the foreign language is used in a professional setting.

The second phase, which focused exclusively on technical issues related to decision-making in a foreign language, was divided into four thematic blocks. Each thematic block covered the following contents: cognitive processing, risk perception, emotional engagement, and moral judgment. Within each thematic block, experts were asked three questions. The first question aimed to identify, in the interviewee's experience, a specific case related to the respective topic block. The second question asked the experts whether they thought the foreign language could influence the respective thematic block. Finally, the third question aimed to determine whether, after careful consideration, the experts believed there was an effect between the decision-making process in a foreign language and the respective thematic block.

In the third phase, the interviewer briefed experts on the foreign language effect and the impacts previous literature had shown.

In the fourth phase, it was investigated whether the experts, independently of their own experiences but with the context provided in the third phase, believed that language influences decision-making and what strategies they considered important to limit this influence.

Furthermore, at the end of the interview, experts were asked to summarize the impact of a foreign language on decision-making. The interview concluded with an open-ended question – “Is there anything more you would like to share?” – which was identical for all experts.

### **3.4 Presentation of the Company**

The company under study was a global supplier of technological components for the medical and advanced industrial sectors. At the time, it employed over 3,000 people and operated in more than 25 locations worldwide, including Asia, Europe, and North America.

### **3.5 Experts**

In qualitative research, the quality of the data and the study findings correlate with the selection of experts (Gläser & Laudel, 2010). The experts had to qualify based on two criteria. Firstly, all experts are native German speakers and speak English as a foreign language in their work activities. This makes it easier to compare the experts’ statements without having to differentiate between the native language and the foreign language. Secondly, the experts were selected based on their position within the company. Only managerial or higher-level experts were selected to ensure they could make decisions for the company.

The final sample included 15 experts who met these criteria. Their ages ranged from 28 to 65 years. Their positions ranged from product manager to senior vice president, and the experts held diverse educational backgrounds, including economics, business administration, engineering, and law. Five experts identified as female and ten as male. Given the study’s focus on decision-making in a foreign language, the experts’ self-assessed English proficiency was also of interest: twelve experts described their command of English as business fluent, while three reported that they do not consider themselves fluent.

Following the informed consent of the 15 interviewed experts, the data was recorded and later anonymized, and their names were not mentioned during this study. In this thesis, the interviewed experts are anonymized and referred to in a random order.

### **3.6 Methods of Analysis**

A qualitative content analysis, according to Mayring (2002), was performed to analyze the data in this study. This method systematically analyzes expert interviews by extracting relevant information from the transcripts (Gläser & Laudel, 2010). All interviews were audio-recorded using a smartphone and transcribed verbatim using Microsoft Word. The audio file was listened to again, after being transcribed using Microsoft Word, and compared with the generated

transcript to correct any deviations (Misoch, 2015). As part of the qualitative content analysis, a detachment from the original material occurs early by attempting to reduce the wealth of information using a systematic procedure. Relevant content is identified, structured, and processed separately from the source material. This breaks down the relevant material into individual units of analysis, which are processed gradually (Mayring, 2002; Gläser & Laudel, 2010).

A key characteristic of qualitative content analysis, according to Mayring, is the development of a category system (Gläser & Laudel, 2010). This determines which aspects will be filtered out of the material (Mayring, 2002). The aim is to identify overarching commonalities by comparing the interviews (Meuser & Nagel, 1991). Mayring (2002) distinguishes between the analysis forms of summarization, explication, and structuring. The summarization is particularly suitable for inductive category formation, in which evaluation points are systematically derived from the material (Mayring, 2002). Therefore, summarization was chosen to reduce the material so that the essential content is retained and a manageable yet representative corpus is created (Mayring, 2002).

According to Mayring (2002), qualitative content analysis is performed in seven steps. First, the material is analyzed based on the research question. In the second step, the units of analysis are systematically derived from the interview guide questions. In the third step, paraphrasing, relevant text passages are reproduced in condensed, standardized language, taking Mayring's Z1 rules into account. One example of a Z1 rule is that coding units are rewritten in a grammatically concise form on a standardized language level. In the fourth step, generalization occurs by selecting and deleting elements with the same meaning, achieving a higher level of abstraction (Mayring, 2022). In the fifth step, the paraphrases are further reduced by bundling and integrating to bring together the essential content at the desired level of abstraction (Mayring, 2022). The resulting statements are compiled into a category system in the sixth step. In the seventh and final step, a review must determine whether the new statements still represent the original material. If not, it is essential to repeat the process from the fourth step (Mayring, 2022). This ensures the internal validity of the category system and the traceability of the analysis process.

## **4 Results**

The results of the qualitative summarizing content analysis, according to Mayring (2002), are presented below. As part of the analysis, the original material was summarized into key

statements, which were then used to develop the main categories and their corresponding subcategories. These main categories reflect the units of analysis in step two of the content analysis procedure. They were primarily derived from the four thematic blocks of the interview guide: cognitive processing, risk perception, emotional engagement, and moral judgment. In addition, further categories emerged inductively during the analysis when relevant patterns or themes appeared across multiple interviews that were not explicitly promoted by the initial questions. A total of 12 main categories were formed, including decision-making process, cognitive processing, decision-making pace, risk, emotions, analytics, ethics, communication, language barrier, language level, culture, and strategies. Subcategories were developed through further reduction of the material. The category system can be found in Appendix C.

### **Decision-making process**

At the beginning of the interviews, experts were asked to describe their decision-making process when working in English and to reflect on how it compares to their process in German. Based on their responses, the category decision-making process examines whether and how using a foreign language is perceived to influence managers' approach to decision-making. The interviewees' statements were categorized into three subcategories.

The first subcategory includes experts who considered their decision-making process independent of the language used. Seven out of fifteen interviewees (IP1, IP2, IP8, IP9, IP10, IP11, and IP14) expressed this view. They described a high level of routine in using a foreign language at work, which made the language feel natural or automatic rather than an influencing factor in the decision-making process. IP1 explained: "Since I speak English more or less all day, I also think in English. So, everything works in English."

The second subcategory captures experts who stated that their decisions are primarily guided by rational and objective considerations, such as data or business logic, regardless of the language used. Six interviewees (IP2, IP5, IP7, IP9, IP10, and IP14) described this process as one grounded in weighing arguments and relying on hard facts. IP7 explained: "So numbers, data, facts, no matter what language they are in, they typically speak the same language. [...] Nevertheless, in the end, the figures, data, and facts form the basis for every decision." This category partly overlaps with the first, as some responses reflected both routine and data-driven reasoning.

The third subcategory includes experts who reported that the decision-making process is indeed affected by using a foreign language. They (IP3, IP4, and IP5) described how the need to

translate thoughts or uncertainty in expression shaped their process. IP5 reflected: “I do not think in English; I think in German. Then, in my mind, I practically translate the decision I have made into English and communicate it to the other person.”

In conclusion, while most experts either viewed their decision-making as unaffected by language or rooted in objective logic, a smaller group emphasized the added cognitive effort required when reasoning or communicating in a foreign language. These findings suggest that the perceived influence of language on decision-making was generally low.

### **Cognitive Processing**

In the following question, experts were asked whether they perceived any changes in their thought process when reasoning in a foreign language. The category cognitive processing explores how managers experienced the influence of a foreign language on their internal thought processes when making decisions. While closely related to the previous category on decision-making, this section focuses more on how managers subjectively experience and describe the mental effort and internal processing steps involved when using a foreign language.

Nine out of fifteen interviewees (all except IP3, IP4, IP5, IP6, IP12, and IP14) stated that they did not perceive any noticeable difference in their cognitive processing when thinking in a foreign language. These experts reported that the thought process remains identical in both language contexts, implying no significant differences between the native and foreign languages in information processing or decision-making. IP7 remarked: “So I no longer claim that my thought process changes because I now also think in English. It has become second nature to me. We speak English every day. We have so many meetings in English that I do not really think there are any differences anymore.”

In contrast, two interviewees (IP3 and IP4) noted that their thought processes felt more demanding when working in a foreign language. They associated this with additional cognitive tasks, such as translation, reformulation, or ensuring clarity in expression. IP4 explained: “The thought process is slower, and I think harder because I have to process what the other person wants from me, what I want to say, and how I communicate it so that the other person understands it. The thought process is slower and more complex in English.”

The remaining four interviewees did not express a clear position on this topic.

In conclusion, while most managers did not perceive a change in their cognitive processing when using a foreign language, a smaller number described their thought process as more effortful due to additional cognitive tasks such as translation. Compared to the previous

category, which examined whether the decision-making process is seen as language-dependent or language-independent, this section sheds light on the more subtle cognitive aspects of working in a foreign language, such as internal reasoning and mental clarity.

### **Decision-making pace**

In a further step, experts were asked whether the language in which they decide influences the pace of their decision-making. While this was not a dedicated question in the interview guide, the topic emerged organically in several interviews and was followed up when relevant. The category decision-making pace explores whether managers perceived delays when working in a foreign language.

Some interviewees (IP1, IP7, IP8, IP10, and IP11) reported that their decision-making speed remained consistent in both languages. For example, IP8 noted: “I do not think I am any slower in English than I am in German in my daily standard work, which is probably 80-90% of my work.”

Conversely, others (IP4, IP5, IP8, and IP15) indicated that their decision-making is slower in a foreign language, attributing this to the need for translation or compensating for missing vocabulary. IP8, who also appeared in the previous category, differentiated between routine and complex decision-making contexts. While he described no difference in everyday tasks, he emphasized a slowdown when dealing with specialized content. He explained: “Furthermore, when it comes to contracts written in legal language that I simply do not understand, it naturally slows down my decision-making process because I have to translate it to make sure I understand exactly what it says.”

In conclusion, while several experts described their decision-making pace as unaffected by the language used, others reported delays when operating in a foreign language, especially in contexts involving complexity or technical specificity. The case of IP8 illustrates that decision pace may vary not only between individuals but also within individuals, depending on the decision context.

### **Risk**

As part of the second thematic block, experts were asked whether using a foreign language influences their risk perception. The category risk examines whether managers perceived changes in their risk attitude depending on the language used.

Most interviewees (all except IP1, IP5, and IP6) stated that their risk perception remains unchanged, regardless of whether they are working in their native or a foreign language. IP7 emphasized: “My risk assessment does not change because, in this case, I need to understand it completely, regardless of the language. Yes, it may take longer. [...] So, if anything, it is a purely technical language barrier, but the risk assessment itself is independent of the language.”

However, three interviewees (IP1, IP5, and IP6) reported a change in risk perception when using a foreign language. IP5 underlines that he is generally more cautious when evaluating risks in English. He explains: “I am less quick to make spontaneous decisions, but operate in this safety net between native speakers, lawyers, and my legal counsel.”

In conclusion, while most experts did not perceive any change in their risk perception when using a foreign language, a smaller group reported feeling more cautious and attentive in such situations. These findings suggest that using a foreign language creates heightened uncertainty, which translates into risk-averse behavior for some. In contrast, others see their risk evaluation as stable and unaffected by language.

## **Emotions**

Within the third thematic block, experts were asked whether using a foreign language influences their emotional engagement in decision-making. The category emotions captures whether managers perceive differences in the emotional intensity or decision-making involvement depending on the language used.

A common statement from several interviewees (IP2, IP5, IP6, IP7, IP8, IP9, IP10, IP11, and IP12) was that their emotional engagement in decision-making remained constant in both languages. These managers described themselves as emotionally neutral or detached in professional decisions and reported that the language does not affect their emotional reactions. For example, IP11 remarked: “I do not let things get too close, especially when they are at work,” adding that emotional situations occur in German and English and that his approach remains the same.

However, some interviewees (IP3, IP4, IP13, and IP15) reported that their emotional reactions were less pronounced when using a foreign language. IP3 mentioned a sense of emotional distance when communicating in a foreign language, as the connection to words is less intense than in his native language.

The remaining three interviewees did not make relevant statements regarding this topic.

These findings indicate that, while many managers perceive their emotional engagement as stable across languages, others experience subtle emotional distancing when working in a foreign language. This distancing is linked to a reduced emotional connection to non-native vocabulary and expressions.

### **Analytics**

Experts were asked, in the third thematic block, whether they feel more analytical or detached when making decisions in a foreign language. The category analytics examines managers' reflections on whether using a foreign language influences their analytical mindset.

Almost half of the interviewees (IP1, IP2, IP3, IP4, IP7, IP8, and IP9) reported feeling more analytical in a foreign language. Some stated that the foreign language forces them to organize their thoughts more precisely and evaluate them more critically. IP3 observed: "My decisions in English are a bit more analytical. Simply because I take a closer look to make sure I have understood everything correctly."

In contrast, some interviewees (IP5, IP6, IP12, IP14, and IP15) said they maintain the same analytical approach in both languages. IP14 stated this stability clearly: "So I am analytical in both languages. [...] I cannot do that at all, so maybe I can do it emotionally, but I do not do it in either language. When it comes to strategic decisions, my mind is there all the time, so it makes no difference."

One interviewee (IP13) shared a slightly different perspective, stating that she tends to ask fewer analytical questions when working in a foreign language. She attributed this to a situational lack of confidence, particularly in professional interactions such as customer meetings: "I think that I am probably less analytical in English, so sometimes, for example, when I think of a customer meeting where we are supposed to test devices, I feel less confident in English than in German, and then I do not question things as much. In German, I might ask one or two analytical questions that I might not even ask in English."

Two interviewees did not provide statements that could be assigned to this category.

This category highlights a nuanced finding: Although many experts did not perceive substantial emotional or risk-related differences across languages, some still felt more analytical when using English. However, others perceived their analytical style as consistent across languages. Notably, one interviewee suggested that lower confidence in a foreign language might reduce their willingness to engage analytically, indicating that linguistic certainty may play a significant role in strategic dialogue.

## **Ethics**

In the fourth thematic block, experts were asked whether using a foreign language influences ethical or moral decision-making. The category ethics summarizes whether managers perceive their moral judgments affected by language use.

All interviewees indicated that their ethical and moral decisions do not depend on language. They emphasize that their moral principles and ethical judgments are grounded in personal values and experiences, which remain consistent across different linguistic contexts. IP11 said: “Morality also comes from an imprint and what you carry with you. So, it does not matter whether you speak a foreign language or not. You are still yourself. You make the decision.”

Several interviewees (IP5, IP6, IP9, IP10, IP12, and IP15) reflected on the influence of cultural and social differences on ethical decisions. These managers emphasized that differences in the legal system, labor practices, and social discussions regarding ethics play a more significant role than language. For example, IP5 explained how national labor law affects how moral support is expressed across cultures: “I cannot give an American employee that much moral support because he would interpret it as inappropriate interference in his private life. In German, more is possible, but of course, you cannot go infinitely far, so at some point, you must keep out of things that do not concern you. [...] So, you can say morally no, but there are also labor law influences.”

This category stands out due to the unanimity of responses: none of the managers perceived their ethical reasoning to be influenced by language. While cultural contexts may alter how ethical situations are interpreted, the individual moral principles guiding those decisions were consistently seen as independent of linguistic factors.

## **Communication**

Although communication was not a distinct focus of the interview guide, several experts raised the topic independently while responding to other questions. The category communication was developed inductively during the content analysis and explores how managers perceive the impact of using a foreign language when communicating their decisions to others.

Several interviewees (IP3, IP6, IP7, IP9, IP13) reported that communicating their decisions in their native language is often more detailed and comprehensive. In contrast, their communication in a foreign language tends to be more concise and stripped of stylistic detail. IP6 noted: “In any case, I speak much more extensively with people in German. I also tend to

do verbal pirouettes. I do not do that in English. I will probably also talk much longer with people in German than with those in English.”

Other interviewees (IP2, IP9, and IP12) described English as more direct, structured, and easier to grasp. They perceived English as a more precise language, leaving less room for ambiguity. IP12 reflected: “I would say that English is a more transparent language because it is generally easy to understand, even at a technical level. This makes it easier for me to make decisions and not hide behind formulations. In principle, I would say that English writing is perhaps clearer and easier to understand than German.”

Further interviewees (IP6, IP9, and IP15) highlighted that their communication style in the foreign language tends to be more objective and focused. IP9 illustrated this by describing a shift in his negotiation style when switching to English: “It is also a negotiation tactic to talk about the matter for an hour, but you can also use language-based elements to loosen up situations, distract from the topic and stir up the other person's emotions differently to how you would in English. I would use these stylistic elements in negotiations less in English because I would not know if the joke I was trying to make would be received in the same way by the other person. That is why I would simply refrain from doing so.”

In conclusion, these reflections indicate that language choice can influence what is communicated and how, including shaping tone, detail, and emotional nuance. While core content may remain unchanged, the way decisions are framed or delivered may differ across languages, subtly shaping professional interactions and receptions.

### **Language barrier**

Some experts also raised the issue of language barriers in their responses. The category analyses the extent to which misunderstandings or communication problems arise due to these barriers and whether these barriers influence managers' decisions.

Some interviewees (IP2, IP5, IP9, and IP15) described situations in which language barriers caused misinterpretations. IP5 recalled: “There were certainly decisions where there were either misinterpretations or misunderstandings, where you can then say yes, that was definitely due to the language barrier.”

One interviewee (IP4) stated feeling more compliant when communicating in English due to language barriers. She noted that, while she tends to follow up on decisions and express her opinions clearly in German, there have been instances in English where she thought, “Well, then that is the way it is,” because she could not or did not want to discuss it more intensively.

Her response suggested that linguistic discomfort may lead to reduced participation or even premature agreement, which can subtly alter decision dynamics.

In summary, while language barriers did not fundamentally alter decision-making, they could subtly shape outcomes by influencing how confidently decisions were expressed, discussed, or challenged.

### **Language level**

This category also emerged from spontaneous comments made by experts during the interview. It addresses the role of linguistic proficiency in shaping how managers approach and execute decisions in a foreign language.

Several interviewees (IP4, IP9, IP10, IP12, IP13, and IP15) emphasized that proficiency in a foreign language and routine experience jointly increase their confidence when making decisions. They describe how frequent use of a foreign language over time reduces hesitation, sharpens clarity, and improves overall decisiveness. IP9 said, “I think the confidence to make good decisions comes with routine and language level. [...] So I do not think the two things should be viewed in isolation from each other; there is also a correlation between routine and ability.”

Others (IP1, IP2, and IP7) viewed strong language proficiency as essential for making informed decisions rather than routine. IP2 clarified this: “So I do not think it is routine; it is the language level. Because when I make a decision, I have to be sure it is the right one. And that is not so much routine as I must be clear about the content.”

The interviewees’ reflections indicate that language proficiency can boost confidence in foreign language decision-making, whether developed through routine or independently.

### **Culture**

Although not directly prompted in the interviews, several experts reflected on the role of cultural background in international decision-making. This category explores how cultural expectations shape managerial decisions beyond language use alone.

Some interviewees (IP1, IP5, and IP11) underlined that cultural aspects influence decision-making and communication more than language. IP11 noted: “We come from different cultures, which tends to influence the way we make decisions. So, I think culture is a more significant factor than the foreign language itself. A foreign language is a tool we use, but it does not affect my decisions.”

These perspectives suggest that language and culture are deeply intertwined but not interchangeable. While the language may serve as the medium of decision-making, the cultural background can define its tone, timing, and interpretation.

### **Strategies**

The category strategies is based on a specific interview question that asked experts to reflect on how they attempt to mitigate the influence of foreign language use on their decision-making. Their responses highlight a range of individual and organizational approaches aimed at limiting the potential impacts of foreign language on decision-making.

Several interviewees (IP1, IP5, IP7, IP9, IP10, IP12, and IP15) emphasized the value of team-based strategies. They reported turning to colleagues for support, especially native speakers, when facing linguistic uncertainty. Team communication was described as a safeguard that enhances clarity and reduces misunderstandings. For instance, IP10 explained: “If there are major language deficits, I think it always makes sense to turn to a native speaker in the team and ask them specifically for understanding.”

Another frequently mentioned approach involves the use of translation tools. Interviewees (IP1, IP2, IP7, IP8, and IP15) mentioned using translation tools to bridge the language barrier. This strategy enhances communication and ensures that decisions are based on accurate information. IP7 stated: “I do not claim to know every word in English, but when I stumble across words that I am not really comfortable with, I translate them for myself.”

A few interviewees (IP4, IP9, and IP10) stressed the importance of avoiding spontaneous or rash decisions, mainly when working in a foreign language. This strategy shows that a careful and considered approach is preferred to minimize errors caused by misunderstandings or language barriers. IP4 advised: “You do not make ad hoc decisions, but really think about it thoroughly beforehand in your native language and then transfer it mentally into the foreign language. I would say that you can then have the fewest deviations.”

IP8 and IP14 discussed proactive behaviors to reduce uncertainty ahead of linguistically demanding conversations. IP8 recalled: “The last time I had a conversation where someone behaved unethically [...] I looked at the vocabulary for that case beforehand to be strong in my arguments. [...] But for someone a bit more insecure, you must also include the foreign language in your preparation.”

Additionally, written documentation also emerged as a useful method. IP6 and IP13 highlighted the significance of written documentation in enhancing clarity in decision-making and

structuring their thought processes in the foreign language. As IP6 said, “And a lot of it is in writing. I think that is a good idea, so you can look it up again to ensure you have understood everything correctly. [...] I try to write protocols myself, which also helps when you are in a different language context.”

IP3 and IP6 also mentioned turning to artificial intelligence tools to facilitate their communication in a foreign language. For example, IP3 shared his outlook: “But I am really waiting for the future, and I hope it will not be too long. [...] I will have something in my ear, and I will be talking to the American, and he will hear my language, and he will have something in his ear, and it will translate instantly and the other way around.”

In summary, the interviewees proposed various strategies to mitigate potential FLEs in decision-making. The strategies are not mutually exclusive but reflect a multidimensional understanding of how managers cope with linguistic complexity in decision-making contexts. These findings suggest that, while language challenges persist, they can be addressed through intentional practices that enhance clarity, reduce stress, and strengthen collaborative outcomes.

### **Reflection after Literature Briefing**

Toward the end of each interview, experts were given a brief overview of the findings from the academic literature on the FLE. The summary covered the four thematic blocks of decision-making discussed during the interview.

After hearing this explanation, most interviewees (all except IP5, IP7, IP10, and IP14) became more open to the idea that language might play a role. For example, IP11 noted: “At some point, you reach a stage where you are no longer translating, but rather it simply flows out of your head. I think once you have reached that point, it does not matter anymore whether you decide in a foreign language or not. But until you get there, and it probably depends on the situation, I believe you should approach a problem more structured to reduce the translation and simply understand the problem better.”

A few interviewees (IP5, IP7, and IP10) remained unconvinced of the FLE’s relevance in professional settings, although they acknowledged that the FLE might exist in other contexts. IP5 explained: “In a business context, I think what I said applies, that language does not influence me regarding these contents [...]. However, if I focus on the whole thing more neutrally or in private life, then I would say yes, I agree.”

One interviewee (IP14) questioned the relevance of language and shifted the focus to culture: “In a business context, I think it is impossible to make different decisions in a foreign language

because otherwise, you will have problems. When a discussion becomes heated, it is impossible to separate language from intercultural aspects. That is difficult. You would have to make the same decision within the same culture, so to speak, and that is difficult because the question is whether the decisive factor is the language or the cultural influence, and that is interesting.”

While the literature input did not lead to a complete shift in views for everyone, it prompted reflection for most. Many saw connections to their own experiences they had not considered before.

## **5 Discussion**

This chapter discusses the main findings in relation to existing literature on the FLE.

The current thesis revealed five main findings regarding how experts perceive the influence of foreign language use on decision-making.

First, most experts reported that foreign language use may have had little to no influence on their cognitive processing or decision outcomes in routine or well-structured contexts. They often cited professional routine and reliance on data, figures, or established frameworks as stabilizing elements. This perspective aligns with the nature of managerial decision-making in professional environments, where strategic or operational choices are often embedded in formal processes and supported by data. Such structures may reduce the opportunity for language-induced bias to surface, thereby weakening the effect typically described by FLE studies. Moreover, this aligns with the idea from cognitive load theory that intrinsic cognitive load is not only task-dependent but also shaped by the individual’s experience and proficiency (Kalyuga et al., 2003; Kolfschoten et al., 2010). However, a smaller group reported cognitive strain when mentally translating or formulating thoughts in English, which aligns with the increased extraneous cognitive load (Sweller et al., 1998). This indicates that language may become more relevant as complexity or uncertainty increases.

Second, subtle effects were recognized in more complex areas – particularly in moral judgment, emotional expression, and communication – though the perceived relevance varied by individual fluency and context. While moral reasoning was mainly shaped by cultural norms rather than language, some noted that using English reduced emotional intensity or increased the need for deliberate articulation, especially when communicating sensitive content. These insights reflect the nuanced and context-sensitive nature of the FLE, though not all are clearly reflected in current experimental literature. One expert provided a contrasting account, noting

that she felt less analytical when using English because she lacked confidence in her language skills. As a result, she held back from asking probing questions that she would have readily posed in her native language. This suggests that self-confidence in language use may moderate how the FLE unfolds. While experimental studies tend to focus on formal language proficiency, they often overlook perceived fluency and situational comfort, which the present findings indicate may influence cognitive engagement. This observation aligns with the literature on foreign language anxiety (MacIntyre & Gardner, 1994), which suggests that individuals with lower linguistic confidence may avoid complex or confrontational tasks.

Third, experts described various coping strategies, from seeking team input and using translation tools to preparing vocabulary in advance or relying on written documentation. Interestingly, several experts only became aware of potential FLE-related mechanisms after being introduced to relevant literature during the interviews. This suggests that the FLE may operate subconsciously in practice, surfacing only through reflection. It also highlights the potential value of raising awareness through training or leadership development programs.

Fourth, additional influences on decision-making were identified that, while not the primary focus of the interview guide, consistently surfaced across conversations. Some experts noted that their decision-making pace remained unaffected in routine tasks, whereas others experienced delays in more complex or technical contexts—particularly when unfamiliar terminology was involved. These observations suggest that the FLE is more likely to arise under high intrinsic cognitive load (Paas et al., 2010).

Experts also noted changes in their communication style, such as being more direct or avoiding humor and metaphors to prevent misunderstandings. While subtle, these adjustments may influence how decisions are conveyed and received.

Language barriers were seen to limit precision in expressing or clarifying decisions. Occasional misunderstandings or difficulty articulating views—despite high proficiency—could subtly affect how decisions are framed or challenged. This complements earlier findings that language gaps can impair intra- and inter-organizational processes (Harzing & Feely, 2008; Harzing et al., 2011; Neeley, 2013; Tenzer et al., 2014; Neeley & Dumas, 2016).

Language level was seen as key to ease of decision-making. Experts with high proficiency described their reasoning and emotional engagement in English as nearly identical to their native language, while others reported more effort and slower processing. This is especially

relevant in light of the ongoing academic debate about whether the FLE applies to highly proficient bilinguals (Białek & Fugelsang, 2018; Brouwer, 2020).

Experts also raised the issue of culture. Some experts emphasized that cultural norms influenced their decision-making more strongly than language. This observation echoes criticisms in the literature that FLE studies often conflate linguistics with cultural effects (Dylman & Champoux-Larsson, 2020; Miozzo et al., 2020). The distinction is crucial, especially in multinational settings where language serves as a tool, but more profound cultural logic may shape decisions.

Fifth, the study suggests two possible interpretations regarding the FLE's visibility in real-world contexts. On one hand, the effect may exist but remain unnoticed unless managers are explicitly prompted to reflect on it. Conversely, the structured and routinized nature of managerial work may shield professionals from the influence observed in laboratory studies. Both interpretations appear valid and highlight the importance of further research on situational awareness and metacognitive sensitivity in language-related decision-making.

Moreover, some experts appeared to recognize the influence of the foreign language more as the interview progressed. Since the structure of the interview guide did not vary across experts, it is possible that the cumulative discussion of cognitive, emotional, and moral aspects made it easier for them to detect subtle effects. This raises the possibility that FLE awareness may build progressively through guided reflection. This dynamic may be worth exploring further.

While experts unanimously denied any effect of language on ethical reasoning, this finding may reflect a strong social desirability bias. Given the expectation that ethics should remain stable, managers may be reluctant to acknowledge that language could shape moral choices. This highlights the difficulty of capturing implicit influences in socially sensitive domains and may necessitate the use of more indirect or behavioral measurement techniques.

Building on this, the findings also offer a theoretical contribution to CLT. CLT holds that performance suffers when cognitive load exceeds capacity (Sweller et al., 1998; Paas et al., 2010). In this study, experts did not consistently report positive effects of foreign language use – despite experimental research suggesting that using a foreign language promotes System 2 reasoning (Costa et al., 2014). This discrepancy may be explained by the nature of the tasks: while lab experiments often isolate low-stakes, abstract choices, real-life managerial decisions tend to be more complex, time-sensitive, and emotionally embedded. As such, the additional extraneous load from using a foreign language may outweigh potential cognitive

benefits. CLT, therefore, helps clarify the conditions under which the FLE may or may not emerge as beneficial.

Overall, the findings offer exploratory insights into how language may influence decision-making in practice. They suggest the relevance of task complexity, perceived fluency, and organizational context in determining whether foreign language use has a meaningful impact.

### **5.1 Academic Implications**

This study makes a novel contribution to the FLE literature by investigating how foreign language use is perceived to influence decision-making in real-world managerial settings, a context that has been not studied previously. Previous research has primarily been conducted in controlled experimental settings, focusing on cognitive processing, risk perception, emotional engagement, and moral judgment. This study builds on these foundations by examining how experienced managers perceive these exact dimensions in real-world, high-stakes decision contexts.

One of the key academic implications is that the FLE is neither uniform nor consistently visible across contexts. While earlier studies reported systematic effects, such as reduced emotional engagement or increased risk tolerance, this study suggests that such effects may be moderated or suppressed in highly structured professional environments. Managers often describe their decisions as rooted in facts, data, or regulatory frameworks, which may act as buffers against language-related biases. This finding suggests caution in assuming that effects observed in experimental studies (Keysar et al., 2012) readily transfer to organizational decision-making, where structural and procedural factors may mitigate such influences.

The findings underscore the importance of routine use and familiarity with the foreign language. Drawing on the CLT (Sweller & Chandler, 1994), the study supports the notion that experience and proficiency can reduce intrinsic cognitive load. For some managers, frequent exposure to English in their work environment led to a near-native level of comfort, which appeared to reduce or even eliminate perceived cognitive disruptions. However, others perceived occasional challenges, such as slower thinking or reduced fluency in unfamiliar or complex settings.

Another important implication is the emergence of communication as a distinct theme. While most managers stated that their decision outcomes remained constant across languages, they frequently described adjustments in how those decisions were communicated. German was often seen as more expressive, while English was associated with clarity and precision. The fact

that these adaptations were not about what was decided but how it was expressed introduces an interpersonal and performative dimension largely absent from prior FLE literature.

Finally, the reflections after the literature briefing revealed that awareness of language-related effects is not always present but can be prompted. This highlights the academic relevance of studying the awareness of FLE and suggests that perceptions of language influence can be dynamic rather than fixed. Furthermore, the study highlights the importance of distinguishing between linguistic and cultural effects. This was particularly evident in the ethics category, where experts consistently emphasized that their moral frameworks remained stable across languages. However, cultural norms (e.g., differing labor laws) played a decisive role.

## **5.2 Managerial Implications**

From a practical standpoint, the findings offer several implications for multinational organizations and their decision-making practices. First, while many managers claimed their decisions were not altered by language, several described changes in how decisions were formulated, presented, or justified, particularly in English. This suggests that delivery can shift subtly, yet meaningfully, even when the content remains constant.

Managers often reported avoiding rhetorical or emotionally nuanced expressions in English, opting for more structured and neutral formulations. These adaptations, driven by linguistic caution and audience sensitivity, can impact how decisions are received, especially in diverse teams. Acknowledging this dynamic could help organizations better navigate cross-cultural communication and reduce misunderstandings arising from what is decided but from how it is conveyed.

The study also reveals that language proficiency and routine use significantly contribute to confidence and clarity in decision-making. While most experts described their English as fluent, several still reported hesitation or uncertainty in complex discussions. This suggests that language training should not only focus on fluency but also on building situational confidence for specific tasks, such as strategic negotiations or high-stakes discussions.

In addition, the experts highlighted the importance of culture as an intertwined factor. Several experts felt that cultural expectations, not just language, shape how decisions are framed and evaluated. This was particularly evident in discussions of ethical reasoning, where experts cited national labor laws or culturally specific norms as shaping appropriate behavior. For managerial practice, this means that language training alone may be insufficient. Organizations should

consider integrating cultural awareness programs that help managers navigate the nuanced interplay between local norms, communication style, and decision-making logic.

Lastly, managers' strategies, such as team-based decision-making, translation tools, or increased written documentation, reflect a strong tendency to seek structure and support in multilingual environments. Organizations can formalize and share these approaches to promote best practices and mitigate potential language-related risks.

### **5.3 Limitations and Future Research**

This study offers novel insights into how the FLE is perceived in real-world managerial contexts. However, as with all qualitative research, several limitations should be acknowledged alongside promising avenues for future exploration.

A primary limitation lies in the sample composition. The study included 15 experts, all of whom were native German speakers from a single multinational company and used English as a foreign language. This yielded in-depth insights into a specific context but limited the generalizability of the results. For instance, the findings may not hold in contexts where the foreign language and the native language are less or more linguistically or culturally aligned. Prior research has shown that the FLE may be diminished when the foreign language is culturally embedded or linguistically similar to the native language (Dylman & Champoux-Larsson, 2020; Miozzo et al., 2020). Whether similar perceptions would emerge in other language and cultural combinations remains unclear.

Another limitation concerns the structure and flow of the interviews. Although the guide was systematically designed around key themes from the literature, not all experts engaged equally with each section. Furthermore, topics such as communication styles, language barriers, or proficiency levels emerged inductively and were not explicitly covered in every interview. As a result, the salience of some themes may reflect the flow of individual conversations rather than their objective importance across the sample. Additionally, experts may have responded with caution or strategic framing. Especially in professional contexts where decisiveness and expertise are highly valued, managers may have hesitated to admit that foreign language use could hinder the quality, speed, or confidence of their decisions.

The reliance on retrospective self-reporting is another methodological constraint. As the interviews captured personal reflections rather than observable behaviors, the results represent perceived influence rather than actual outcomes. Managers may be unaware of or underreport subtle language-related biases due to workplace norms or concerns about self-presentation.

Future research could complement this approach with behavioral or experimental designs –such as scenario-based decision tasks or simulated environments – to observe the concrete impact of language on decision-making and reveal discrepancies between subjective assessments and observable behavior.

In addition, the study relied on experts' self-assessments of their language proficiency. Although this provided valuable insights into how they experienced language use in practice, the absence of standardized measures makes it difficult to differentiate between formal competence and situational fluency. Future studies could incorporate objective language testing or third-party assessments to explore how different dimensions of language ability, such as grammar, vocabulary, and pragmatic competence, interact with decision-making processes.

From a methodological perspective, the analytic approach also presents challenges. While qualitative content analysis enabled the development of rich thematic categories, all coding was performed by a single researcher. Despite efforts to ensure rigor and consistency, this carries a risk of interpretation bias. Employing multiple coders and conducting interrater reliability checks would increase the robustness and transparency of future studies.

This study's notable conceptual contribution is highlighting the role of linguistic confidence. While language proficiency has received substantial attention in the FLE literature, one expert emphasized how self-perceived confidence shaped her behavior, especially when expressing analytical thoughts or engaging in complex discussions. This finding echoes insights from foreign language anxiety research (MacIntyre & Gardner, 1994) and invites future studies to explore confidence as a moderator in language-related decision-making. This could be particularly relevant in high-stakes or ambiguous situations, where hesitation or a lack of clarity may have greater consequences.

The study also shed light on the relevance of cultural norms in shaping ethical reasoning. Although experts generally did not perceive language to influence their moral judgments, they did note that local norms and legal frameworks played a substantial role. For example, differences in labor law or norms of professional conduct were described as more influential than language. These findings reinforce critiques that the FLE should not be examined in isolation from the cultural context and that future research would benefit from distinguishing between linguistic and cultural variables.

In sum, while the study was designed to explore perceptions of language-related influence, the findings capture reflections rather than direct behavioral effects. To deepen these findings,

future research should broaden the linguistic and cultural framework, integrate complementary methods, apply standardized competence measures, and further investigate previously understudied moderators such as self-confidence and organizational norms. This would contribute to a more comprehensive understanding of how foreign language use shapes cognition, communication, and decision-making in international business settings.

## **6 Conclusion**

This thesis explored how managers perceive the influence of foreign language use on decision-making in professional contexts. The findings show that while core decisions were often seen as language-independent, subtle shifts emerged in how decisions were processed and communicated, particularly concerning analytical reasoning and expression style.

The main contribution lies in revealing that the FLE, as experienced by practitioners, may manifest more in internal processes and interpersonal dynamics than in overt choices. By focusing on real-world perceptions rather than experimental outcomes, the study adds a new perspective to existing FLE research. It underlines the importance of context, routine, and self-perceived confidence in shaping language-related experiences in decision-making.

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## **Appendix**

### **Appendix A: Interview Guide**

#### **Interview Guide**

##### **General Background**

1. Good morning/afternoon Mr./Ms./Mrs. [surname]
2. Can you briefly describe your role in your company and your main responsibilities?
3. What is your native language?
4. How would you describe your proficiency level in English?
5. How often and in which work-related situations do you use English? Can you give some examples?

##### **Foreign Language and Cognitive Processing in Decision-Making**

6. Can you describe your decision-making process when working in English? How does it compare to your decision-making process in German?
7. Do you think your reasoning process can change when making decisions in English versus German? If so, how?
8. Have you ever noticed that your way of thinking or solving problems shifts depending on the language you are using? Can you give an example?

##### **Foreign Language and Risk Perception**

9. Can you recall a situation where you had to assess risks while using English? How did you approach that situation? Do you think your assessment would have been different if you had used German?
10. Have you ever made a decision in English that, in hindsight, you thought you might have made differently in German? If so, what happened?
11. Have you ever noticed differences in your risk perception when making decisions in English compared to German?

##### **Emotional Engagement and Decision-Making in a Foreign Language**

12. How would you describe your emotional connection to decisions made in English compared to those made in German?
13. When making strategic decisions in English, do you feel more analytical or detached compared to making the same decision in German?

14. Have you ever noticed that foreign language use impacts emotional engagement in decision-making? Why or why not?

### **Ethical Decision-Making in a Foreign Language**

15. Can you describe a situation where you had to make an ethical decision while using English? How did you navigate it?
16. Have you ever considered that using a foreign language might influence your moral reasoning in such situations?
17. Now that you have reflected on it, do you think language has an impact on ethical decision-making? Why or why not?

### **Brief explanation of the foreign language effect by the interviewer:**

The Foreign Language Effect refers to the cognitive and emotional changes that occur when people make decisions in a non-native language. Research suggests that using a foreign language can lead to more analytical, less emotionally driven decision-making due to increased cognitive load and emotional detachment. This can affect several aspects of decision-making:

**Cognitive Processing:** Foreign language use may reduce biases by encouraging a more systematic, deliberate thought process.

**Risk Perception:** Studies show that people often take more risks in a foreign language because emotional resonance is weaker.

**Emotional Engagement:** Decision-making in a native language is often more emotionally charged, whereas foreign languages can create psychological distance.

**Ethical Reasoning:** Moral judgments may shift in a foreign language due to reduced emotional impact, potentially leading to more utilitarian choices.

### **Final Reflection on Foreign Language Effects**

18. Regardless of whether you have personally experienced it, do you believe that language may impact the way we think? If so, in what ways?
19. What strategies do you think are most effective in curtailing potential foreign language effects on decision-making?

### **Closing Questions**

20. Looking at your experience overall, how would you describe the impact of working in English on your decision-making?
21. Is there anything more that you would like to share?

## **Appendix B: Informed Consent Form**

### **Informed Consent Form**

Welcome and thank you for participating in this interview. I, Lea-Marie Kürbis am conducting this interview as part of my master thesis at Católica Lisbon School of Business and Economics, under the supervision of Cristina Mendonça.

Please answer at honestly as possible. This interview will be recorded and later transcribed; the transcription will be anonymized and may be shared, in part or in whole, as part of the thesis, while the original recording will be kept confidential and will be deleted after the thesis defence. This means that there will be no way to link your responses to your identity. The information collected will be used for research purposes only. There are no expected side effects of participating in this study. If you wish, you are free to leave the interview at any point in time without providing a reason.

Lea-Marie Kürbis

Do you agree to participate in this study by being interviewed by me?

Do you accept that this interview gets recorded for research purposes only?

Hereby I agree and confirm:

Signature

## Appendix C: Interview Summary

### Analysis unit: Decision-making process

IP	Paraphrase	Generalization	Reduction	Category
1	Since I speak English more or less all day, I also think in English. Now that I think about it, I do not know if I make different decisions in English than I do in German.	The daily use of a language can lead to decisions being made directly in that language.	Decisions are made directly in the language used.	Language independent
14	I think my decision-making process is the same in both languages. [...] I usually decide according to certain criteria [..]. These are questions that I ask myself in English and in German, because I work through these criteria in my mind. I have a checklist inside my mind that changes depending on the decision I am making, but in the broadest sense, I have a checklist in my mind that I work through and put green check marks in. And because the green check mark knows no language, I would assume that I make the same decision in both languages.	My decision-making process is the same in both languages, as I work through certain criteria in my mind, regardless of the language.	Consistent decision-making process in both languages.	
2	So, what speaks for A, what speaks for B, what speaks against A, what speaks against B, and then make sure that you	Rational decision-making involves evaluating arguments for and	Rational decisions are based on facts.	

	decide in favor of A or B based on the information you have. I would say that is the very rational approach.	against options in order to make an informed decision.		
7	So, figures, data, facts speak the same language, regardless of the original language. I think the basis, no matter in which language, must always be identical in the end, whether it is negotiated or discussed. To some extent, my gut feeling is also part of this, i.e. the emotional level. But in the end, it is the figures, data, and facts that form the basis for every decision.	Figures, data and facts provide a consistent basis for decisions, regardless of the language.	Fact- and data-based decision.	
3	I am at home in German first and I would think about it in German and then I would have to see how I get it conveyed in English. I work with translators a lot and think about it in German and then, if I cannot say it in a way that makes sense in English, then I put it in a translator and then I take it from the translator.	The decision-making process takes place primarily in the native language, followed by translation assistance into the foreign language.	Decision-making process takes place in native language.	Language dependent
5	So actually, I do not think in English; I think in German. Then, in my mind, I practically translate the decision I have made into English and	The decision-making process takes place primarily in the native language, followed	Decision-making process takes place in native language.	

	communicate it to the other person.	by a translation into the foreign language.		
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### Analysis unit: Cognitive Processing

IP	Paraphrase	Generalization	Reduction	Category
7	So, I no longer claim that my thought process changes, because I now also think in English. It has become second nature to me. We speak English every day. We have so many meetings in English that I do not really think there are any differences anymore.	Though process is unchanged, as thinking in a foreign language has become a habit.	Thought process remains the same.	Unchanged thought process
10	I do not think the thought process changes, and I can explain why. Because I make the decision for myself and in many ways, I decide for myself, it is not necessarily the case that I have to switch languages when I make the decision.	Thought process remains constant, as decisions are made independently without the need to change language.	Thought process remains the same.	
3	Yes, you could say that in English my thought process is extended to incorporate the translators.	The thought process in a foreign language becomes more complex through translation.	Extended thought process through translations.	Complex thought process
4	The thought process is slower, and I have to think more because I have to work out what the other person wants from me,	The thought process in a foreign language is slower and more complex, as	Slower and more complex thought	

	<p>what I want to say and how I can communicate this in a way that the other person understands. The thought process is slower and more complex in English. In the native language, it all happens at once.</p>	<p>additional considerations are required for communication and understanding.</p>	<p>process in English.</p>	
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**Analysis unit: Decision-making pace**

IP	Paraphrase	Generalization	Reduction	Category
8	<p>I do not think I am any slower in English than I am in German in my daily standard work, which is probably 80-90% of my work.</p>	<p>In standard work, decisions in a foreign language are just as quick as in the native language.</p>	<p>Same speed in standard work.</p>	<p>No change</p>
11	<p>Yes, even in German you have decisions where you have to think about it for a moment, you have to pause for a moment and that is probably, I think it will balance out. If I translate something from English again and then make the decision, or if I pause again in German and say, I have to think about it for a moment. I do not think there is any difference. I do not think my decision-making process is slower in the foreign language, at least based on my experience.</p>	<p>The decision-making process requires a similar amount of thought in both languages, regardless of the language.</p>	<p>Same decision time in both languages.</p>	
5	<p>Yes, you could say that the decision-making process is</p>	<p>The decision-making process is slower in</p>	<p>Slow decisions on big issues</p>	

	sometimes slower in English. I used to make elementary contracts for the company, which then decided the next 10 to 15 years, so that is what I do in German and then partly consult in German and then it is just transferred into English. So, you could say that minor decisions go from English to German and major decisions go from German to English.	the foreign language, especially for major decisions that are first thought through in the mother tongue.	and faster on small ones.	Delay due to translation
8	Furthermore, when it comes to contracts written in legal language that I simply do not understand, it naturally slows down my decision-making process because I have to translate it to make sure I understand exactly what it says.	The use of technical language in contracts can slow down decision-making, as a lack of vocabulary leads to a need for translation	Slower decision-making due to technical language.	

### Analysis unit: Risk

IP	Paraphrase	Generalization	Reduction	Category
7	My risk assessment does not change because, in this case, I need to understand it completely, regardless of the language. Yes, it may take longer. [...] So, if anything, it is a purely technical language barrier, but the risk assessment	Risk assessment remains unchanged, regardless of the language, as I claim to fully understand the information.	Unchanged risk perception regardless of language.	Unchanged risk perception

	itself is independent of the language.			
15	So, I would say that my perception of risk is the same in both languages. Of course, it depends again on the complexity of a topic, but then I might simply need longer in English to understand the issue or the risk, but I think I would perceive it the same regardless of the language.	Risk perception is language-independent, although complexity influences how quickly I understand the facts.	Risk perception remains the same regardless of language.	
1	My perception of risk is more sensitive in English; I pay more attention to making sure that what I am doing is right. So, I tend to slow down the process rather than making a decision that I am not sure about.	My perception of risk is more sensitive in a foreign language, which slows down the decision-making process.	More sensitive risk perception in the foreign language.	Changed risk perception
5	In English, I am always more cautious when it comes to risk assessment, and I am less quick to make spontaneous decisions. Instead, I make them within the safety net I described to you earlier, between native speakers and lawyers or my legal counsel.	Risk assessment in the foreign language is carried out more carefully and with the support of native speakers and legal advisors.	Cautious risk assessment in the foreign language.	

### Analysis unit: Emotions

IP	Paraphrase	Generalization	Reduction	Category
9	Because I generally do not make decisions based on emotions, I always try to be rational and just as I would weigh up arguments and positions against each other in German, I do the same in English. So, I would not say that I make emotional decisions in English and rational ones in German.	I make decisions rationally in both languages and do not let myself be guided by emotions.	No emotional deviation in one language.	Emotional neutrality
11	So, in a business context, there are situations that are emotional, but they are emotional in English as well as in German. And overall, I would say of myself that I am relatively detached when it comes to some things. So, I do not let things get too close, especially not when they are at work. And that is why the emotional connection does not depend on the foreign language.	In a business context, emotional situations are present in both languages, but I remain distanced, which means that the emotional bond is independent of language.	Emotional attachment is independent of language.	
3	In German, I understand the words directly and know every word. When I read a text in English, it is initially quite neutral for me, as I do not understand it directly in case of doubt. That is why I am more emotional in my native language than I am now in English. But as	I feel more emotions in my native language, whereas foreign-language texts are more neutral for me. The result of the decisions is the same in both languages.	Emotional response in native language is stronger.	Emotional distance

	I said, I would say that the result of the decision is still the same in both languages. I just have a different emotional reaction to it in German.			
13	So, I think there are more emotions in German because it is my mother tongue, and that comes across directly. There is still a small barrier between Englisch and me because it is simply a foreign language, and I think that is definitely the case.	I feel more emotion in German because it is my mother tongue, whereas English seems more distant due to the language barrier.	More emotions in the mother tongue.	

### Analysis unit: Analytics

IP	Paraphrase	Generalization	Reduction	Category
3	My decisions in English are a bit more analytical. Simply because I take a closer look to make sure I have understood everything correctly.	In a foreign language, I make decisions more analytically to be completely sure.	More analytical decisions in a foreign language.	Analytics in foreign language
7	Oh, then I might be more analytical in English, because you might have to analyze the words you do not know again in order to fully understand them, and that is easier for us in our native language because the vocabulary is simply bigger.	I am more analytical in a foreign language because I analyze unknown words more closely to understand them better.	Analytical approach in a foreign language.	
6	I act analytically in both languages and in neither more than in the other. As I said,	I act analytically and equally in both languages; my	Analytical action the same	Same analytics

	everything happens in my mind in German, and it is only ever a question of whether I have really understood everything one hundred percent. In this respect, I would say it is almost identical.	considerations are made in my mother tongue.	in both languages.	
14	So, I am analytical in both languages. [...] I cannot do that at all, so maybe I can do it emotionally, but I do not do it in either language. When it comes to strategic decisions, my mind is there all the time, so it makes no difference.	I am analytical in both languages, especially when it comes to strategic decisions where the mind plays the main role.	Analytical in both languages.	
13	Yes, well, I think that I am probably less analytical in English, so sometimes, for example, when I think of a customer meeting where we are supposed to test devices, I feel less confident in English than in German, and then I do not question things as much. In German, I might ask one or two analytical questions that I might not even ask in English.	I sometimes feel less confident in a foreign language, which means that I ask fewer analytical questions than in my mother tongue.	Fewer analytical questions in a foreign language.	Analytics in native language

**Analysis unit: Ethics**

IP	Paraphrase	Generalization	Reduction	Category
11	Morality also comes from an imprint and what you carry with you. So, it does not matter whether you speak a foreign language or not. You are still yourself. You make the decision.	Morality remains independent of language; it is based on personal imprinting.	Moral judgment is independent of language.	Language-independent ethics
15	No, it does not affect my moral judgment. So, if I felt that my understanding of morality and ethics in English was lacking, I would question it. Because the subject of morality and ethics is too important.	Language has no influence on moral judgment.	Moral judgment is independent of language.	
5	I cannot give an American employee that much moral support because he would interpret it as inappropriate interference in his private life. In German, more is possible, but of course you cannot go infinitely far, so at some point you have to keep out of things that do not concern you. But it is much less difficult in German for it to be used against you than in American labor law. So, you can say morally no, but there are also labor law influences.	I can offer less moral support to American employees as this is seen as interference; in German this is easier but also restricted by labor law.	Moral support varies culturally.	Cultural influence

12	This was also noticed by other colleagues who evaluated such a situation and for the American colleagues it was completely clear, so they almost laughed their heads off about it and that perhaps does not have so much to do with the language, but simply with the that social discourse there regarding ethical behavior in the company and in society in general is already much more advanced.	American colleagues evaluate a situation differently, which has more to do with advanced social discourses on ethics than with language.	Cultural differences shape ethical assessments.	
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#### Analysis unit: Communication

IP	Paraphrase	Generalization	Reduction	Category
6	In any case, I speak much more extensively with people in German. I also tend to do verbal pirouettes. I do not do that in English. I will probably also talk much longer with people in German than with those in English.	Communication in the native language is more comprehensive and detailed compared to the foreign language.	More comprehensive communication in the native language.	Communication scope
7	What I do notice, however, is that the discussions, the controversial discussions that may be held, are more intense and certainly richer in content in the native language than in English.	Discussions in the native language are more intensive and more comprehensive in content than in a foreign language.	More intensive communication in the native language.	

9	In English, some of the nuances that you might be able to articulate in German do not necessarily come across due to the larger vocabulary. In other words, the English language is almost clearer in its expression because you do not necessarily fall into legal German.	In English, certain nuances are lost due to the smaller vocabulary, which makes the language clearer and more direct.	English can promote clear and direct expression.	Direct language
12	I would say that English is a more transparent language because it is generally easy to understand, even at a technical level. This makes it easier for me to make decisions and not hide behind formulations. In principle, I would say that English writing is perhaps clearer and easier to understand than German.	The English language is perceived as more transparent and comprehensible, especially at a technical level, which makes it easier to formulate decisions clearly.	English is a more understandable language.	
6	I will be able to communicate better, more empathetically, clearly, understandably and to the point in German, which will simply be more objective in English.	I communicate more empathetically and clearly in my native language, whereas communication in a foreign language is more objective.	More objective communication in the foreign language.	Objective language
9	It is also a negotiation tactic to talk about the matter for an hour, but you can also use language-based elements to loosen up situations, distract from the topic and stir up the other person's	In negotiations, I use language-based elements to lighten up situations; in a foreign language, I use these stylistic	Fewer linguistic stylistic elements in the foreign language.	

	<p>emotions differently to how you would in English. I would use these stylistic elements in negotiations less in English because I would not know if the joke I was trying to make would be received in the same way by the other person. That is why I would simply refrain from doing so.</p>	<p>elements less because I am unsure whether my jokes will be understood.</p>		
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**Analysis unit: Language barrier**

IP	Paraphrase	Generalization	Reduction	Category
5	<p>There were certainly decisions where there were either misinterpretations or misunderstandings, where you can then say yes, that was definitely due to the language barrier.</p>	<p>Misunderstandings when making decisions can be due to language barriers.</p>	<p>Misunderstandings due to language barriers.</p>	<p>Misunderstandings</p>
9	<p>If the decision I want to make is 100%, then what is communicated to the other person is not 20% of what I want to communicate, but maybe 80 or 90% in English and German, we are still at 85 to 95%. So maybe there are differences at the marginal level.</p>	<p>Language barriers can lead to misunderstandings, as the actual message being conveyed may differ from the original intention.</p>	<p>Language barrier can lead to misunderstandings.</p>	

4	I think that I do not know if more compliant is the right word, but perhaps more compliant, where I would perhaps question a decision again in German or where I would perhaps say, no, I do not agree with that. It has happened to me in English that I have thought, oh well, okay, that is just the way it is, because I could not or did not want to deal with it.	The language barrier can lead to less strict decisions being made in English and less follow-up.	Less strict decisions due to language barriers.	Acceptance
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#### Analysis unit: Language level

IP	Paraphrase	Generalization	Reduction	Category
9	I think the confidence to make good decisions comes with routine and language level. [...] So I do not think the two things should be viewed in isolation from each other; there is also a correlation between routine and ability.	The confidence to make good decisions depends on both routine and language level; both factors are linked.	Routine and language level are correlated.	Impact of routine
13	Yes, definitely both, the routine and the language level, I am very sure of that. Because I have been speaking English for so long, I no longer have any inhibitions and feel confident and then of course the decision I make, this kind of decision, I	Routine and language level help me to feel confident in the foreign language.	Routine and language level promote decision-making confidence.	

	<p>have already made it several times and of course you are quicker at some point when you remember that I have been in a similar situation before and we made that decision and it was the right one and then we will make the same decision this time.</p>			
2	<p>So, I do not think it is routine; it is the language level. Because when I make a decision, I have to be sure it is the right one. And that is not so much routine as I have to be clear about the content.</p>	<p>A good level of language is crucial for communication and the ability to make informed decisions, which improves with routine.</p>	<p>Good language level promotes well-founded decisions.</p>	<p>Importance of language level</p>
7	<p>So, language is the prerequisite for being able to communicate at all. If you have to make decisions, i.e. make good decisions, I think they come again with routine. So, to put it another way, I think a good language level is a prerequisite for making good decisions.</p>	<p>Language is a prerequisite for communication and good decision-making; a good language level promotes decision-making.</p>	<p>Good language level supports decisions.</p>	

### Analysis unit: Culture

IP	Paraphrase	Generalization	Reduction	Category
5	<p>So, I tend to think that since I have to be interculturally fit in order to adapt to my counterpart, it is more like this, so let's take the example of the Japanese managing director, then I would tend to adapt my English to the Japanese culture, of course, not to English, but to Japanese. So, it depends less on the language whether I speak English with him, because I do not speak Japanese, and I cannot speak German with him. But if I speak English with him, then I adapt to his Japanese culture.</p>	<p>I adapt to the culture of my counterpart, regardless of the language I speak.</p>	<p>Cultural adaptation regardless of language.</p>	<p>Culture before language</p>
11	<p>We come from different cultures, which tends to influence the way we make decisions. So, I think culture is a more significant factor than the foreign language itself. A foreign language is a tool we use, but it does not affect my decisions.</p>	<p>Cultural differences have a greater influence on decisions than language.</p>	<p>Cultural influence on decisions.</p>	

### Analysis unit: Strategies

IP	Paraphrase	Generalization	Reduction	Category
9	On the one hand, I think I always have colleagues with me in the negotiations. One brain simply thinks less than two brains.	In negotiations, it is advantageous to involve colleagues, as two brains think more effectively than one.	Cooperation increases the effectiveness of negotiations.	Team support
10	If there are major language deficits, I think it always makes sense to turn to a native speaker in the team and ask them specifically for understanding.	In the case of severe language deficits, it makes sense to ask a native speaker in the team for understanding.	Ask native speakers for support.	
7	As I said before, I do not claim to know every word in English, but when I stumble across words that I am not really comfortable with, I translate them for myself. I think that is easy.	If I come across words in the foreign language that I feel uncomfortable with, I translate them.	Translate words in the foreign language.	Translation support
8	I mean, once you start negotiating in writing, there are all the tools in the world. It is no longer a disadvantage to use a foreign language, because then I can use the translation programs or the AI and it is all in perfect Oxford English, or vice versa, I can translate something, and the tool writes in perfect German.	In written negotiations, tools such as translation programs and AI help to overcome language barriers.	Tools to help with written negotiations.	

4	That you do not make ad hoc decisions but really think about it thoroughly beforehand in your native language and then transfer it mentally into the foreign language. I would say that you can then have the fewest deviations.	You should not make ad-hoc decisions but think carefully in your native language beforehand.	No ad-hoc decisions.	No ad-hoc decisions
9	Then I would not make an ad hoc decision but deliberately drag out the decision-making process. And then I might talk to a native speaker again to find out how they would perceive the answer and whether the effect I wanted was really the one I wanted.	I avoid ad-hoc decisions and deliberately prolong my decision-making process in order to speak to a native speaker and check the impact of my answers.	Deliberately delaying decisions for better results.	
8	The last time I had a conversation where someone behaved unethically [...] I looked at the vocabulary for that particular case beforehand to be strong in my arguments. [...] But for someone a bit more insecure, you must also include the foreign language in your preparation.	Before a conversation about ethical behavior, I prepared myself with relevant vocabulary; those who are unsure should also consider the foreign language.	Preparation includes specific vocabulary.	Preparatory measures
14	So, prepare a bit more, when it gets critical, think again, objectify things [...].	In critical situations, additional preparation is important in order to	Additional preparation.	

		be able to act objectively.		
6	And a lot of it is in writing. I think that is a good idea, so you can look it up again to ensure you have understood everything correctly. [...] I try to write protocols myself, which also helps when you are in a different language context.	Written documentation improves understanding, especially in multilingual contexts.	Writing things down promotes understanding.	written record
13	Well, I think it is quite good that we say that an email should actually be in English, because these are also internal emails, and sometimes they are not that long, so you do not make a decision in every email. I think it is quite good that the company does a lot in English, because it is basically also a kind of training. [...] So I think it is quite good that sometimes you are forced to communicate in English.	The company promotes communication in English through internal emails, which serves as training and forces employees to use their English skills.	English emails promote language training.	
3	But I am really waiting for the future, and I hope it will not be too long. [...] I will have something in my ear, and I will be talking to the American, and he will hear my language, and he will have something in his ear, and it will translate	I am waiting for future-oriented electronic help, such as AI translators, which will enable communication between me and American	Waiting for AI translator for real-time communication.	AI tools

	instantly and the other way around.	conversation partners in real time.		
6	So, AI is our friend, it makes our lives easier. I find the relevant tools and subtitles and the fact that it all works automatically really helpful.	AI tools and automated translations make our lives much easier.	AI tools make everyday life easier.	

## **Appendix D: Data Availability**

### **Interview Transcripts:**

[https://drive.google.com/file/d/1HXLQPqSVF1ddvEQ32fLCsGTTZ2CXub2u/view?usp=share\\_link](https://drive.google.com/file/d/1HXLQPqSVF1ddvEQ32fLCsGTTZ2CXub2u/view?usp=share_link)

### **Full Interview Summary:**

[https://drive.google.com/file/d/1s3jiSPF7I1HNwCACZa-cl7eSaQJFWwgQ/view?usp=share\\_link](https://drive.google.com/file/d/1s3jiSPF7I1HNwCACZa-cl7eSaQJFWwgQ/view?usp=share_link)