Cultural sensemaking of corporate social responsibility: A dyadic view of Russian–Finnish business relationships

Maria Ivanova-Gongne [a,*], Lasse Torkkeli [b], Martin Hannibal [c], Maria Uzhegova [d], Wilhelm Barner-Rasmussen [a], Olga Dziubaniuk [a], Ignat Kulkov [e,f]

[a] *School of Business and Economics, Åbo Akademi University, Vänrikinkatu 3B, 20500 Turku, Finland*
[b] *Turku School of Economics, University of Turku, FI-20014 Turku, Finland*
[c] *Department of Marketing & Management, University of Southern Denmark, Campusvej 55, 5230 Odense M, Denmark*
[d] *School of Business and Management, LUT University, P.O.Box 20, FI-53851 Lappeenranta, Finland*
[e] *Cambridge Judge Business School, University of Cambridge, Trumpington Street, CB2 1AG, Cambridge, UK*
[f] *Department of Chemical Engineering, Åbo Akademi University, Henrikinkatu 2, 20500, Turku, Finland*

A B S T R A C T

International Management (IM) needs a better understanding of how managers of small and medium-sized enterprises (SMEs) make sense of cultural differences in international business relationships, especially regarding corporate social responsibility (CSR) in relationships between firms from emerging and developed countries. We address this lacuna by uncovering how dyads of Russian and Finnish SME managers, engaged in mutual international business relationships, construct their understanding of CSR. The findings indicate that conceptualizations of CSR are embedded both in SME managers' cultural backgrounds and in the contextual environment. This extends previous research on the role of CSR in IM and respond to calls to study the microfoundations of CSR and internationalization, adding to the sparse knowledge of CSR in cross-cultural SME settings.

1. Introduction

Successful internationalization of small and medium-sized enterprises (SMEs) requires the ability to engage in business relationships with organizations and individuals at home and abroad (Freixanet, Renart, & Rialp-Criado, 2018; Lee, Jiménez and Devinney, 2020; Menzies, Orr and Paul, 2020). Although individuals and their personal cultural backgrounds remain essential in the framework of business relationships (Osland & Bird, 2000), very little is presently known about how individual managers of SMEs make sense of the international interfirm cooperation in which they engage. This lack of knowledge is an issue for International Management (IM) as the role of individual managers and their intentions is increasingly an important part of main internationalization theories (e.g., Dow, Liesch, & Welch, 2018) and of international entrepreneurship (Jones & Casulli, 2014), accentuating the need to shed light on microfoundations of internationalization (e.g. Jafari-Sadeghi, Mahdiraji, Bresciani, & Pellicelli, 2021; Vahlne & Bhatti, 2019) such as foreign language comprehension (Urbig, Muehlfeld, Procher and van Witteloostuijn, 2020) and international relationship

development (Vahlne & Bhatti, 2019). Individual sensemaking in particular is important for international management in small entrepreneurial firms, as international opportunities stem from cognition and sensemaking of individuals (Hannibal, Evers, & Servais, 2016; Mainela, Puhakka, & Servais, 2014). Hence, we take individuals as our main unit of analysis, and focus on individual sensemaking.

Individuals employ different cultural schemas when they make sense (Weick, 1979, 1995) of interaction events in general (Gould & Grein, 2009) and enact these schemas in cross-cultural interfirm cooperation (Ivanova-Gongne, 2015). In this perspective, culture is regarded as "a flexible network of specific and situational knowledge" with schemas representing "cognitive structures that constitute knowledge and serve as resources for ascribing meaning" (Ivanova-Gongne, 2015, p. 610). Cultural schemas can serve as elements of a "cognitive map that people use in understanding their environments and thus influence individual motivation and behaviour" (Shaw, 1990, p. 627). In sum, culture and sensemaking are tightly interrelated in their impact upon human action. However, more research is needed to shed light on the dynamics underpinning the application of cultural schemas to sensemaking in

international management contexts (see Leung & Morris, 2015). This is particularly true for dimensions of cross-cultural business activities that are crucial yet potentially contested, such as corporate social responsibility (CSR).

In contemporary IM literature (e.g., Egri & Ralston, 2008; Husted & Allen, 2007), CSR has become imperative for companies regardless of whether the managers involved appreciate it (cf. Morsing & Perrini, 2009, p. 4). However, there is little comparative international research on the cross-cultural aspects of CSR which stands in stark contrast to the increased global attention to social responsibility in general (see e.g. Corporate Knights, 2020; McKinsey and Company, 2020). Furrer et al. (2010) found general differences in attitudes toward corporate responsibilities between Western Europe and Central and East Europe (CEE), but no studies compare CEE managers' and Western European managers' understanding of CSR. This lacuna is significant considering its potential practical implications for the responsible conduct of business and the concomitant societal consequences. In fact, several CSR scandals occurred due to differences in attitudes to CSR across cultures. For instance, Müller (2016) describes a case where lack of knowledge of the cultural context resulted in the general manager of IKEA in Russia, an expatriate from Sweden, facing corruption and other irresponsible attitudes.

CSR builds on shared corporate values and beliefs (Galbreath, 2010), which in SMEs often stem from and are expressed by individual entrepreneurs or key managers (Lähdesmäki & Siltaoja, 2010). Thus, differences in individuals' cultural backgrounds shape the CSR engagement of international SMEs. Dahlsrud (2008) argues that understanding how CSR is socially constructed in specific contexts (e.g., different cultural contexts) is a prerequisite for applying CSR successfully. Since the 1990s, business relationships between managers from the CEE region and Western Europe have increased by several orders of magnitude, creating a business environment characterized by dense cooperation between enterprises from these regions. This provides a good opportunity to study how managers involved in cross-cultural interfirm cooperation make sense of international business relationships. Examining how CSR is manifested in cross-cultural business relationships between SME managers across the CEE–Western European divide is thus both theoretically promising, empirically important, and societally highly relevant.

Against this background, our aim is to illustrate how managerial sensemaking occurs in cooperation between SMEs, and how this is embedded in the CEE–Western European cross-cultural context. Specifically, in the context of Russian-Finnish business relationships, we apply metaphor analysis to illustrate how managers' understanding of CSR is embedded in their respective cultural backgrounds, and how they make sense of the role of CSR in their mutual business relationships. Focus on Russia is warranted both by the distinctive nature of international business relationships there (see Berger, Herstein, Silbiger, & Barnes, 2017), the country's importance as a trading partner for many Western European countries, its political significance for the whole European continent, and its crucial role in reaching global goals intimately related to CSR (such as reducing CO2 emissions; Srouji, Schumer, Fyson, Geiges, & Gidde, 2021). Through focusing on individual managers, this study seeks answers to the following question: *How do managers of SMEs from Russia and their Western European partners construct their understanding of CSR in cross-cultural business relationships?*

Our contributions to the literature are manifold. Theoretically, we shed light on the cross-cultural manifestation of CSR in the context of international business relationships between SMEs. Methodologically, we demonstrate the applicability of the sensemaking approach and metaphor analysis in the IM domain, building on previous advances in metaphor identification in consumer research (Woodside, 2008) to contribute to the research on inductive metaphor identification in language-in-use (Tosey, Lawley, & Meese, 2014) in the business-to-business context. Also, we highlight the role of culture and history in international entrepreneurs' sensemaking, thus responding to calls to clarify the microfoundations of CSR (Aguinis & Glavas, 2012). Finally, we stage this research in the politically and societally significant yet underexplored context of CEE-Western European business relationships.

The paper continues with an overview of the research on the microfoundations and sensemaking of CSR in cross-cultural relationships, followed by a brief review of CSR in Russia and Finland. Subsequently, we summarize our methods and empirical findings. After a discussion and conclusions, theoretical and managerial implications and suggestions for further research are outlined.

2. Sensemaking of CSR in cross-cultural business relationships

Pioneering the many definitions of CSR (see Dahlsrud, 2008), Davis (1973, p. 312) refers to it as "the firm's considerations of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social [and environmental] benefits along with the traditional economic gains which the firm seeks." Originally the CSR concept focused on companies' alignment of social expectations with profit maximization (Matten & Moon, 2008), However the phenomenon of CSR has evolved from being limited to the generation of profit from showcasing business responsibility to the generation of shared value as the company's main responsibility (Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019). Today, CSR has a variety of uses for companies beyond responding to societal needs: for example, CSR strategies can help companies develop a distinctive image for themselves (Hanke & Stark, 2009) and strengthen employer branding (Puncheva-Michelotti, Hudson, & Jin, 2018).

In a review of 50 years of research on CSR in international business (IB), Kolk (2016) states that the predominant topics in studies on CSR and IB have been the environment; ethics, rights and responsibilities; poverty and sustainable development, and were regarded mostly from an MNE perspective. However, CSR has distinct dynamics in smaller enterprises, and in SMEs in particular (Johnson & Schaltegger, 2016; Perrini, 2006; Tang & Tang, 2018). SMEs have challenges with both conceptualizing CSR (Murillo & Lozano, 2006) and incorporating CSR into their overall strategy (Perrini, Russo, & Tencati, 2007). When engaging in CSR, companies advance socially responsible initiatives internally as well as across their value chain (Aguilera, Rupp, Williams, & Ganapathi, 2007). Studies on CSR and sustainability in business-to-business (B2B) marketing and particularly in Industrial Marketing Management journal have been few (Sharma, 2020). However, CSR is crucial to consider in all the activities of B2B marketing, from supplier selection to trust and relationship performance (Han & Lee, 2021). In SMEs, due to their small size individual managers tend to be predominantly the face and main representatives of the company, thus it is crucial to understand their perspective both in B2B marketing and other activities (Ivanova-Gongne & Torkkeli, 2018).

Basu and Palazzo (2008) advocate a richer description based on sensemaking processes within which CSR is embedded. Thus, when explaining the CSR approach of firms, it is important to also understand the cognitive processes that underlie the CSR management process (Richter & Arndt, 2018). We start from Davis' (1973) original definition of CSR but allow for a more fine-grained description of it as it emerges from managers' individual sensemaking during the empirical analysis. From a micro-perspective, CSR can be regarded as a process by which managers deliberate "their roles in relation to the common good, along with their behavioral disposition with respect to the fulfillment and achievement of these roles" (Basu & Palazzo, 2008, p. 124). This suggests that the application of a sensemaking framework reveals a fine-grained representation of CSR through highlighting managers' enactment of it. This provides insights into the managerial dynamics and microfoundations of CSR actions at the firm level (Basu & Palazzo, 2008).

The seminal literature on sensemaking (Weick, 1979, 1995) offers a micro-level view that frames managers in an ongoing process of evaluating strategies, problems, possibilities, and opportunities (Zahra, Korri,

& Yu, 2005). Through the process of sensemaking, managers continuously form and incrementally adjust mental schemas that constitute knowledge and serve as resource for ascribing meaning to new information in a dynamic creational process of interaction with surroundings (Weick, 1995). This enactive process (Weick, 1995) generates and frames meaning, and is driven by plausibility rather than truth, whilst focusing on "the way people make bets on 'what is going on' and what to do next" (Colville & Pye, 2010, p. 373). It is influenced by the social and cultural contexts within which the individual acts and makes sense (Helms Mills, Thurlow, & Mills, 2010). This positions sensemaking as the constant activity of reflecting on an interpreting through and reframing of a cognitive schema to provide guidance for actions (Gioia & Chittipeddi, 1991).

In the sensemaking process, different actors are positioned differently in relation to one another (Arbuthnott, Hannibal, & Nybacka, 2011), a relationship captured in the terms of *sensemaking* and *sensegiving* (Gioia & Chittipeddi, 1991). Different actors offer their distinct sense of things and how this provides guidance for further actions, in an interactive process during which they may try to trump or outplay others, or simply improve their negotiating capacity (Dutton & Dukerich, 1991). Following this perspective, individual managers' sensemaking of CSR is contextually embedded in business relationships with other actors (Basu & Palazzo, 2008; Tang & Tang, 2018). Managers may try to affect how their business partners enact CSR (Aguinis & Glavas, 2012) and how they communicate it (Christensen, Morsing, & Thyssen, 2013). This managerial sensemaking of CSR may exert an underlying influence on international interfirm cooperation.

What is more, how individuals make sense of business relationships (Hannibal, 2017; Ivanova & Torkkeli, 2013) and specific business concepts (Ivanova-Gongne & Torkkeli, 2018) such as CSR, is also shaped by their cultural background. The cultural schemas perspective emphasizes cognitive structures that comprise cultural knowledge and guide our cross-cultural sensemaking (Ivanova-Gongne, 2015; Leung & Morris, 2015), thus accounting for cultural dynamics, as well as the situation-specific application of certain cultural knowledge (Leung & Morris, 2015). The latter depends on the *accessibility* of individual cultural schemas (that is, if a schema is used frequently and automatically or has been used recently); its *applicability* (its fit to a certain situation); and finally, the *ownership* (the extent to which the schema is ingrained in the individual's psyche; Ivanova-Gongne, 2015; Leung & Morris, 2015). These characteristics make the cultural schema perspective better equipped than traditional value-based and survey-oriented work to contextualize cross-cultural research and "demonstrate that context drives to a great extent how phenomena are perceived and abstracted at conceptual level" (Michailova & Holden, 2019, p. 6). Contextualization of theorizing, methodologies, and analyses makes cross-cultural research more relevant (Michailova & Holden, 2019) and is consistent with an emic perspective that aims to understand phenomena from a local "insider" perspective (Morris, Leung, Ames, & Lickel, 1999), as also applied in this study (see section 5).

The empirical context of this study (business relationships between Russian and Finnish SMEs) allows us to account for different theoretical and managerial environments for CSR. Research on CSR in SMEs has been primarily conducted in developed countries (see Fifka & Pobizhan, 2014; Morsing & Perrini, 2009) yet, as Li, Fetscherin, Alon, Lattemann, and Yeh (2010) have noted, CSR in emerging markets (e.g., Russia) can exhibit distinct dynamics. Yet CSR research has largely ignored companies in emerging markets where the application of these concepts is still limited (Fifka & Pobizhan, 2014). This is notable, as attitudes toward CSR can differ between developed and emerging markets (Furrer et al., 2010). Russia also provides an interesting context in which to examine international business relationships (Berger et al., 2017).

Focusing on Russian-Finnish international business relationships is due to several reasons. First, although Russia and Finland are neighbors with a common history and long-standing trade relationship (Ollus & Simola, 2006), they have distinct cultural and historical traits that affect managerial sensemaking of concepts and cross-border business relationships (Ivanova & Torkkeli, 2013). The Nordic countries are global leaders in the application of CSR (Strand, Freeman, & Hockerts, 2015). A severe recession in the 1990s forced Finnish companies to become more responsive to social needs (Juholin, 2004), EU membership in 1995 contributed to the government's focus on creating a CSR agenda (Gjølberg, 2010), and in the late 1990s CSR entered public and political discussion in earnest following the growing internationalization of Finnish companies (Kourula, 2010). Responsible businesses in Finland are "firmly rooted in the traditions of corporatism, consensus, and cooperation" (Gjølberg, 2010, p. 215). Finnish companies pursue CSR primarily to accrue competitive advantages, whereas the government provides a legal framework for appraising sustainable initiatives (Kourula, 2010). Currently, Finland is at the global forefront of CSR issues, and Finnish MNCs are constantly present in the top of various international rankings (e.g., Corporate Knights, 2020). However, there is sparse academic research on Finnish SMEs' CSR activities.

While CSR is deeply ingrained in the culture and strategy of companies in developed countries (Lång & Ivanova-Gongne, 2019), the Russian managerial mindset has tended to perceive CSR as something extraordinary, instead of a normative prerequisite for business activity (Kivarina, 2011), and CSR commitment is likely to be less developed (Kostin, 2010, Bhatia & Makkar, 2020). As a consequence of Soviet history, social responsibility toward employees has traditionally been emphasized in Russian CSR (Fifka & Pobizhan, 2014). However, since the changes in economic structure following the collapse of the Soviet Union, enterprises have decreased their commitment to social development (Avtonomov, 2006). More recently, the most commonly reported CSR actions have been related to society, employee and product responsibility (Bashtovaya, 2014; Preuss & Barkemeyer, 2011). Charitable donations are the most popular form of CSR in Russia, resulting from the scarce attempts by the government to promote CSR (Fifka & Pobizhan, 2014). Otherwise, the Russian government tends to be passive in advancing CSR implementation among businesses (Bhatia & Makkar, 2020; Kostin, 2010). Research has consistently indicated considerable differences in Russian managers' interpretations of CSR compared to prevailing Western conceptualizations: For example, Kuznetsov, Kuznetsova, and Warren (2009) survey of 127 executive managers from medium and large enterprises, or the recent findings by Uzhegova, Torkkeli and Ivanova-Gongne (2020) showing that Russia lags far behind Finland in many rankings in terms of environmental responsibility.

Based on this literature, it can be assumed a priori that sensemaking in mutual SME business relationships related to CSR will differ between Russian and Finnish managers. Our empirical engagement in this sensemaking, as detailed next, sheds light on the microfoundations of CSR from both sides of these cross-border business relationships.

3. Research method

We conducted in-depth pilot interviews in one Finnish–Russian business relationship dyad and complemented the story of this dyad with interviews in four additional Finnish–Russian dyads (see Table 1) 6 months later. Thus, the managers in the first dyad serve as the protagonists of our story, while the other interviews complement the first dyad and shed additional light on the topics covered in that interview. The reasoning for focusing on the first pilot dyad is that the interview with this particular case provided us with enough information to write out the narrative, whereas the subsequent interviews mainly confirmed the knowledge gained during the first interview. In-depth interviewing is appropriate given our aim to reach a deeper understanding and description of the topics discussed in the interviews (Crouch & McKenzie, 2006; Silverman, 1993). The interviews with the subsequent dyads raised similar issues regarding CSR understanding as the first dyad, which allowed for theoretical saturation (Saunders et al., 2018). All dyads were chosen based on the same criteria, namely 1) good access

Table 1
Interviewee information.

	Position of the interviewee	Fictional name in the text	Industry	Company size (persons)	Type of relationship
Dyad 1	Export manager	Liisa (FinBeta)	household appliances	30	Seller (FIN) -Distributor (RUS)
	CEO	Boris (RusAlpha)		12	
Dyad 2	CEO	Russian manager, dyad 2	Industrial automation	90	Joint R&D development
	Technical director	Finnish manager A, dyad 2	Innovation research	2103	
	CEO	Finnish manager B, dyad 2		Defunct	
Dyad 3	Head of marketing	Russian manager, dyad 3	Automotive (amphibious all-terrain vehicles)	32	Distributor (FIN) – Seller (RUS)
	CEO	Finnish manager, dyad 3		2	
Dyad 4	CEO	Russian manager, dyad 4	Healthcare industry (medical devices)	26	Seller (FIN) -Distributor (RUS)
	Export manager	Finnish manager, dyad 4		110	
Dyad 5	CEO	Russian manager, dyad 5	Construction	10	Seller (FIN) -Distributor/subsidiary (RUS)
	Chairman of the board	Finnish manager, dyad 5		166	

to data; 2) business relationships with a Russian/Finnish partner; 3) at least limited familiarity with the term CSR, which however did not guarantee full knowledge of this concept.

We employed a social constructivist approach relying on in-depth study of a limited number of cases to provide insights into "an instance of social reality" (see Crouch & McKenzie, 2006, p. 493). Through exhaustive examination of our dyads, we seek to provide a rich emic account of how specific respondents make sense of CSR in specific business relationships in culturally embedded ways. Emic accounts eschew strict requirements for cross-cultural equivalence for richer insights into the focal phenomenon (Buckley, Chapman, Clegg, & Gajewska-De Mattos, 2014). When the aim is not to compare, but to explore, even a single interview may suffice (Saunders & Townsend, 2016).

The first dyad represents the household appliances industry. Both companies within the dyad are small enterprises (European Commission, 2019) employing fewer than 50 persons, and their annual turnover is less than €10 million. The Finnish company's role in the relationship is supplier or seller, while the Russian company acts as the distributor in the Russian market. To preserve confidentiality, the Russian company is referred to as RusAlpha and the Russian manager as Boris; the Finnish company is referred to as FinBeta and the Finnish manager as Liisa. The other dyads are summarized in Table 1. All were SMEs from different industry sectors. Collecting data from interviewees involved in different industry sectors creates a qualitative diversity of narratives about their experiences, which is beneficial when applying a constructivist perspective such as sensemaking (see Kvale, 1996).

All interviews were conducted by three of the authors of this paper in the native language of the interviewees (Russian or Finnish), further contributing to the emic perspective and enabling us to understand the cultural embeddedness of CSR in "local" terms (Morris et al., 1999; Welch & Piekkari, 2006). The interviewers were of the same cultural background as the interviewees, which further enhances the contextualization of the methodology (see Michailova & Holden, 2019) and improves the credibility of the findings.

All interviews lasted between one and two hours, were undertaken at the respondents' offices or another location of their choice to ensure they would feel at ease and were of a topical conversational character. The interviewees were encouraged to share stories about their business relationships and perspectives on CSR with the interviewer acting as a conversation moderator. Thus, to some extent the interview setting resembled narrative interviewing, where the influence of the interviewer is minimal (Jovchelovitch & Bauer, 2000) and the core aim is "to capture the richness of meaning" (Gertsen & Søderberg, 2011, p. 788). The questions contained expressions as "in your opinion" or "how/what do you consider" that may trigger the interviewee to share personal experiences (Riessman, 1993). The interview guide involved themes and topics that were used to steer and initiate the dialogue rather than strictly steer it. Such semi-structured, in-depth interviewing is

particularly useful for understanding respondents' experiences, perceptions, and views on particular events or issues (Weiss, 2008). Among the topics covered during the interview were: understanding of CSR in Finland and Russia; understanding of how certain aspects of CSR should be considered in business (e.g., economic fairness, involvement in local community, ethical behavior); attitudes toward environmental responsibility; role of CSR in business relationships and its communication to the partner. The questions were formulated in a way to stimulate further discussion, for example. "What is business responsibility for you? What role does it have in business relationships with your partner(s)? How do you go about communicating your business responsibility activities to the partner?". Upon the permission of the interviewees, the interviews were recorded with a recorder application on a smartphone and subsequently manually transcribed verbatim. The transcribed texts were then analyzed by the authors native to the languages of interviews (two for Russian and one for Finnish), and then, the transcripts were translated to English for further processing and discussion within the researcher's group.

To the best of our knowledge, this study presents the first attempt to understand the cultural embeddedness of sensemaking of CSR through metaphor analysis. Metaphor analysis was used to reach an understanding of managers' sensemaking of CSR in business relationships. Metaphors are not solely a characteristic of language but are essential part of an individual's conceptual system and "govern our thought" and "everyday functioning" (Lakoff & Johnson, 1980, p. 3). Metaphor analysis is especially useful for obtaining "an in-depth and a culturally specific understanding of individuals' sensemaking processes" (Ivanova-Gongne & Törnroos, 2017, p. 110). To increase the credibility of the findings, the metaphors were identified and interpreted by native speakers, considering the original language of the stories. Being of the same cultural origin as the interviewees allowed the researchers to be more knowledgeable about the cultural context of their sensemaking. This represents one way to avoid the paradox in interpretive studies of "seeking an objective science of subjectivity", at the same time enhancing the credibility of the findings (Allard-Poesi, 2005, p.169). We have also considered previous literature when interpreting the findings.

The analysis of the interview transcripts was conducted manually and in the following manner. First, we analyzed the interviews by searching for the general meaning embedded in them. After reaching a general understanding, we focused on parts of text that uncovered the topics of the interview and turned to metaphor analysis because of its ability to reveal cultural meanings within respondents' sensemaking (Landau, Meier, & Keefer, 2010). Contrary to most organization and management research that employs deductive application of metaphors (Cornelissen, Oswick, Christensen, & Cornelissen, 2008), where researchers impose their own metaphors on respondents' experiences (e.g. Liu, Adair, & Bello, 2015; Morris, Sheldon, Ames, & Young, 2007), we took an inductive approach to metaphors by identifying and interpreting metaphors in the produced language from the interview transcripts

(Tosey et al., 2014). Our application of metaphor analysis consisted of metaphor identification in the interview transcripts through a comparison of basic and contextual meanings (Pragglejaz Group, 2007) and an interpretation of metaphors in relation to the cultural context/s in which the respondent operated (i.e., Russian and Finnish). Identification of metaphors is particularly useful when trying to grasp the meanings embedded in respondents' understanding of experiences and concepts (Gioia, Thomas, Clark, & Chittipeddi, 1994; Tosey et al., 2014). We considered single-word metaphors and longer metaphorical expressions, e.g., polywords, idioms, and phrasal words. The main metaphors are highlighted in bold in the respondents' quotes in the findings section.

Finally, we were inspired by the methodology applied by Gioia, Corley, and Hamilton (2012) to structure the findings that we arrived at with the help of metaphor analysis. Thus, metaphors can be seen as first-order informant terms and codes, which help the researcher to distill cultural schemas (second-order themes) and therefore, aggregate dimensions. Metaphors elicited from various types of narratives, including interviews, "allow a better and deeper understanding of the cultural schemas that are symbolically expressed in specific ways by informants" (Ivanova-Gongne & Törnroos, 2017, p. 103).

4. Findings

4.1. Establishing long-term collaboration

The business relationship between RusAlpha and FinBeta started in 2009 and was initiated by the Finnish side with the help of official authorities, which is a common cultural schema for Finnish companies to gain information and develop contacts for market entry into Russia (Ivanova & Torkkeli, 2013). The other dyads had also established their relationships either through official authorities or through personal connections. During the first meetings, however, RusAlpha offered to acquaint FinBeta with the Russian market and companies in Moscow. Then, FinBeta would decide whether RusAlpha was a suitable partner for them. Boris explained this approach as being sincere, allowing long-term relationships to be established. Similarly, the Russian manager from dyad 2 found the quality of being transparent and sincere in the beginning of the relationships very important: *"So from the first day **no one bragged in front of each other**…we drew an aim of what we want to do together, and we reached it together."*

Liisa highlighted mutual trust as the key factor for building FinBeta's relationship with RusAlpha. According to Liisa, trust developed based on being open and establishing a personal friendship with the Russian partner. The importance of *personal relationships for creating trust* is a common cultural schema, which was essential during the turbulent, transition period of the Russian economy and is still widely practiced today (Ivanova & Torkkeli, 2013; Johanson, 2008). Personal relationships for creating trust were also mentioned as crucial by Finnish managers from dyads 2 and 3. Furthermore, according to Boris, the financial crisis in Russia (due to sanctions enacted in 2014) only strengthened the relationship and enhanced trust through overcoming difficulties together. As Boris vividly described it, *"**A partner in need is a partner indeed.**"*

Furthermore, for Liisa, more formal agreements and commitments were considered metaphors symbolizing an increase in trust, which reflects the Finnish cultural schema of *keeping work separate from personal matters*. She stated, *"I think that's added to the trust, that we're ready to make this investment for them. That we're paying thousands of euros for a certificate."*

Correspondingly, the Finnish manager from dyad 3 thought that being in a business relationship with the Russian company is *"**a bit like raising children**. You have to coax them, you have to command them, sometimes you have to threaten them a little…there's nothing personal about it but **it's only a matter of business.**"*

4.2. Social significance of business

When making sense of the meaning of CSR, Boris widely emphasized the importance of the *"social significance"* of business. By applying this concept, Boris focused specifically on the social dimension of CSR and caring about employees. In a similar vein, the Russian manager from dyad 2 claimed the level of social responsibility of the company was the following: *"We have a decent salary, **very high salary, 100% white**, this I also think shows the level of corporate social responsibility, payment of taxes."* *White salary* is a metaphor for a salary that is official, and taxes are paid by the employer and the employee, whereas a "black salary" is a metaphor for a salary which someone receives oftentimes in cash, non-officially and does not report it for tax deduction. Similar thoughts about social responsibility being related to the employees' welfare were voiced by the Russian manager from dyad 3.

Apart from paying taxes and proper salary, Boris emphasized that the social significance of business is created by the employer, the employees, and the mutual contributions all the employees and employers bring to a business. He also stressed that this output should not be "*ostentatious*," and the responsibility effort should not be "*manipulated*" by the employees, or in other words, the employees should not just pretend to be responsible. Avoidance of responsibilities among Russian workers is a cultural schema that developed as an outcome of the highly hierarchical nature of business and centralized administration during the Soviet era (May, Bormann-Young, & Ledgerwood, 1998):

> The social significance of the business does not only come from the employer's side, but also from the current and future employees. If it is not present, the concept starts to devalue…and there is manipulation of social significance without the responsibility from the employee's side. (Boris, CEO of RusAlpha).

Furthermore, Boris emphasized that they are involved in charity to some extent, which corresponds to previous literature (see, e.g., Fifka & Pobizhan, 2014). However, he noted that instead of donating money, they take other actions, such as providing various orphanages with their products. By applying the metaphorical expression '*do not shout about it*', Boris implied a lack of CSR communication concerning their charitable activities and trying to remain modest about it, which is also discussed later (see section 5.4).

> In this case, there are orphanages in St. Petersburg, and we have given them our equipment. We **do not shout about it**, if we give it to them… (Boris, CEO of RusAlpha).

Correspondingly, the Russian managers from dyads 2, 3, and 4 all mentioned involvement in various kinds of charities without publicly announcing it, because they do not perceive it as good PR and a thing to brag about, but rather as a personal initiative by senior management. Charities are also chosen very selectively in accordance with the personal interests of the CEO, charities that they personally know, and they often do not give money to big charities that proactively seek funding.

The Finnish side did not have a strong opinion on these communal activities of their Russian partners. The Finnish managers felt that it did not affect their business relationships. However, they felt that in Russia the *"way of co-existing with the local community is **more close-knit** than in Finland"* (Finnish manager B, dyad 2) and that "it promotes being active" (Finnish manager, dyad 5). Close ties to society are a cultural schema deeply rooted in Russian national identity, in particular due to communal principles of the Orthodox religion with the traditions and institutions of the "narod" (Jahn, 2006), roughly translated as people or nation.

4.3. Sensemaking of the environmental dimension

While strongly emphasizing the social dimension of CSR, Boris mentioned that, due to the lack of social and customer understanding of

environmental matters and their importance, Russian companies do not deem it necessary to emphasize the environmental dimension:

*"Why it should bother me?" — a businessman thinks, "Why should I waste money on it?" There is no level of public reprimand. It is equal to zero. If there was some kind of **public reprimand**, either high or low, but **we do not even have a level from where to push forward.** (Boris, CEO of RusAlpha).*

Thus, according to Boris, there is no public pressure and no institutional framework to guide companies in terms of environmental CSR. This corresponds to the cultural schema of *high control by the government over business activities*, a long-established practice in Russia (Puffer & McCarthy, 2011). The feeling of being controlled often leaves managers waiting for instructions from the government, instead of being proactive. As Boris further noted, *"The **rules of the game** should be set."*

Finally, he mentioned that the competitive advantages of the environmental dimension are not yet apparent for Russian managers, which leads to a lack of CSR practice in this matter:

*Questions concerning the ecology are brought up [by institutions] in order to at least create some awareness, spread it, so that people understand that this is **not just an empty word**, that it also is a competitive advantage… (Boris, CEO of RusAlpha).*

The metaphorical expression *"not an empty word"* in Boris' case is similar to talk that is not proven by facts. Thus, Russian managers need to see the real, often monetary, value in implementing environmental CSR in their business. This corresponds to the Russian cultural schema of *being opportunistic and profit-oriented in business activities* (see Ivanova & Torkkeli, 2013). Furthermore, the active presence of the government in Russian business life implies that lobbying for CSR initiatives and values should be initially conducted at the government level.

In turn, Liisa's sensemaking also reflected the lack of concern for the environment from the Russian side, as well as opportunistic and profit-oriented behavior:

*I think they're **terribly independent**, they're not responsible for anything in society. They only think about themselves. At least for companies such as ours. What's important is that they get a new car, and they have a cottage, and they can invest money in real estate. (Liisa, export manager at FinBeta).*

Liisa's impressions correspond to that of the Finnish manager from dyad 4, who thought that the Russian attitude toward the environment is the following: *"On the personal level, it's a bit like, so what, **we have a big country, we have lots of space left**."*

4.4. The role of CSR in business relationships

Boris highlighted that the company's CSR initiatives were not triggered by its business relationship with RusAlpha's Finnish partner. However, he repeatedly referred to the Finnish partner and their high reputation as a motive to act in accordance with the partner's level. This is indicated by expressions, such as "*behind our backs*" is a major Finnish company. "*Behind our backs*" is an expression of support and vividly describes the responsibility that comes from being in business relationships with another company. Furthermore, it describes the general Russian cultural schema that *"foreigners are more progressive"* and thus, is *high praise of foreign businesses* (Fey & Shekshnia, 2011). Boris used another metaphor to describe the Finnish partners as a "*serious*" company. High praise for foreign businesses was also reflected in the sensemaking of the Russian manager from dyad 4, but in a contrasting way:

To think that for a Russian company it will be a joy that some Finnish or other foreign partner came and made it happy – it is not like that. I understand that there are remnants of the past, that to work with a foreign

company is great….But there is no need to act arrogantly, that "we are so cool, we have great products, bow in front of us, to work with us". No!… Not with this manufacturer then with some other, no problem. It will take time…you have to change your attitude and view. (Russian manager, dyad 4).

Although to some extent this quote confirms Boris's view, it also shows Russian "economic patriotism," which has further intensified as a consequence of sanctions introduced in 2014 (Klinova & Sidorova, 2016). The threat of additional economic sanctions that continue to dog Russian-Western European relations (see e.g., BBC, 2021; DW, 2020) may further intensify economic patriotism and may lead to Russian companies seeking partners within the country, instead of abroad.

Liisa expressed a different perception concerning CSR and noted that, although the Finnish company's quality management system is about responsible behavior in terms of providing the best quality, the Russian side widely applies it in advertisement, including the country of origin factor. This reflects the Finnish cultural schema of *long-term orientation and appeal to quality of offerings* (Granlund & Lukka, 1998; Ivanova & Torkkeli, 2013) in contrast to the Russian cultural schema of high praise for foreign businesses.

Liisa's view on Russian managers using various certificates and quality management systems merely as an advertisement was also reflected in the interviews with the Finnish managers from all the other dyads. They felt, for example, that having the products CE[1] marked was merely "***a cosmetic thing***" (Finnish manager, dyad 3) and that having a certain certificate often did not mean that the Russian company fixed the processes for making a product according to the quality mentioned in the certificate:

[I tried to explain to them that] the fact that you deliver that type of products means that you need to fix up your processes, so you need to fix up the quality control of your process so that you yourself know for sure that the products leaving your premises, fulfil those quality requirements. (Finnish manager B, dyad 2).

This view corresponds to that in the study by Murgulets, Eklöf, Dukeov, and Selivanova (2001), where the authors found that despite the researched business-to-consumer (B2C) companies having various certificates, the quality perceived by consumers was low. The authors claimed that this attitude of Russian companies toward certificates is a remnant of "the psychological stereotypes of a state-planned economy that was all based on standards and certificates" (Murgulets et al., 2001, p. 1045). Thus getting a certificate is often perceived as more important than fixing the processes that would allow for higher quality.

In relation to CSR, Boris also drew analogies between what he called social business and long-term orientation of relationships. A socially responsible business should be built on long-term relationships and full commitment and should be concerned with the quality of the products and services rather than maximizing profits. To illustrate unsocial business, Boris applied the metaphorical expression as "***to be one foot in something***", meaning not being fully committed to the cause. Such need to demonstrate commitment is especially related to foreign firms, due to the high expectations for foreign firms and the cultural schema of *high praise* for them. Therefore, successful foreign business leaders in Russia are those who assume "responsibility for company results and its people" (Fey & Shekshnia, 2011, p. 59).

The business could be social or unsocial. What does this mean?… *[Social business] means that the business direction chosen by the company involves a long-term perspective, establishment of contractual*

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[1] The letters CE imply that products marked by them have been assessed to meet high safety, health, and environmental protection requirements set out by the European Union and can be sold in the European Economic Area. (European Commission, 2021).

relationships in Russia with the companies that are in this business not for six months but for a year or two. (Boris, CEO of RusAlpha).

Russian managers from dyads 2 and 4 also felt that foreign companies often are not fully committed to their relationships with Russian companies. According to the managers, to be committed, a foreign company should "localize," which could be done through a joint company, investments or educating the partner company personnel about their products:

[Foreign companies need] to be more proactive. And to listen to Russian partners…Listen to recommendations, build relationships, not simply buy and sell, but from the point of view of developing a service base, organization of warehouses for product storage, localization of production…A partnership should be built in a comprehensive manner, in a way that it would be interesting for both sides… There are times when a foreign company says,"You buy from us and sell in Russia and that's it." And then we'll live and see. It does not work like that. (Russian manager, dyad 4).

4.5. Diverging understanding of CSR communication

In terms of communicating RusAlpha's CSR activities, Boris mentioned that it does not practice CSR reporting and does not advertise its activities. He used a specific verb for "*advertise*," which in Russian means "*to flaunt.*" Thus, CSR communication may be perceived as a PR activity that is seen as unfavorable by a manager. Such an approach also applies to RusAlpha's CSR communication with its Finnish partners. Boris characterized this type of communication as "unobtrusive." Whereas, such behavior might be related to the Russian cultural schema of *secrecy*, which is widely held by Russian managers and leads to reluctance to disclose information about the company (Puffer & McCarthy, 2011; Solberg & Osmanova, 2017):

We sometimes tell them what we do [in terms of CSR], but we do not try to make any PR campaign out of it. We do not believe that it is useful for us. Why? Because it is not within the PR framework…and they realize, that it is very good that we are doing this…It [CSR communication] is present in any case but unobtrusively, quietly. (Boris, CEO of RusAlpha).

*We, from our side, as it was before and it is happening now, **do not flaunt CSR activities.*** (Boris, CEO of RusAlpha).

Boris also perceived publishing any codes of conduct related to CSR as unnecessary. He clarified that it is irrelevant due to the company being fully Russian, without any foreign persons on the board. Boris then made an analogy between a code of conduct and a "*code of honor*":

*Regarding the codes, there are companies with an overseas management system. I mean that if there are foreigners among the founders, then it may be relevant. If it is a pure Russian company, the **code of honor** is more under the moral and ethical standards, which, in general, no one has prescribed, but everyone understands that they need to adhere to it.* (Boris, CEO of RusAlpha).

Boris's skepticism toward a code of conduct may indicate a cultural Russian business trait of requiring official documents but having a tacit understanding that any type of official contract or document is rarely followed (Jansson, Johanson, & Ramström, 2007). This view was echoed in the sensemaking of the Russian manager from dyad 1:

*I have always been infuriated and am infuriated up until now, when something is declared, but it is not done in practice, and oftentimes it is done completely in another way [than declared]. So they declare for example… respect for their own employees and in reality they are ready to wipe their feet on them at any moment. As for me it is better not to declare anything, but to do it in practice… **It is better that one has this code of conduct in his/her soul**… So that a person feels that he/she is*

protected… that if he/she will be honest with the company, the company will be honest toward him.

Liisa echoed Boris in noting that any type of corporate communication, including CSR, is minimal in Russian businesses. A "*signpost*" in her sensemaking acts a symbol of visibility and openness in terms of corporate communication. Furthermore, Liisa felt that RusAlpha put the product first, while not emphasizing the company's image. Although this is related to the Russian cultural schema of *secrecy* and unwillingness to disclose company information, it also reflects the Finnish cultural schema of *openness* and the need to be transparent in business (Götz & Marklund, 2014):

*What is the responsibility of such a company, outwards? Companies there don't even want visibility. At least in this kind of business. **They don't even have a signpost**, saying where the company is…This brings to mind that it's very closed, they don't want to show anything toward the outside, apart from the product. They don't tell you about the company, if we open up our company on our website…although we do put the product first in our marketing, but we talk about our company. They don't want to say anything about the company. They put the product first.* (Liisa, export manager at FinBeta).

Overall, this suggests that Finnish and Russian managers make sense of CSR in their business relationship very differently. Liisa sees CSR as added value and part of the organizational strategy (e.g., part of the overall quality management system) for the company—in other words, something to be proud of. The contrasting view of her Russian counterpart, who sees CSR engagement as "*flaunting*" and "*not shouting about it*" as the optimal way to function, is quite striking. Therefore, the challenge for an internationalizing enterprise is to find ways to mitigate these differences and identify how CSR activities can and will provide value for the business relationship counterpart.

Table 2 and 3 summarize our findings and presents the metaphors and cultural schemas elicited from the managers' sensemaking. The cultural schemas applied by the Russian managers match well with previous academic knowledge of Russian business culture, which seems to have been largely unchanged for several decades (Puffer & McCarthy, 2011). Thus, for instance, personal relationships are crucial for creation of trust and maintenance of long-term, sustainable relationships. As a consequence of Soviet heritage, CSR is exercised mostly from a social perspective with a focus on employees. Environmental responsibility is not well practiced and requires governmental actions to boost it, as well as financial incentives to do so, due to largely opportunistic attitudes in business. Therefore, it can be concluded that although CSR is a new and imported, Western concept in Russian business, the understanding of CSR is still rooted in traditional ways of doing business. Praise for foreign companies and desire to be on the international market may stimulate Russian companies to implement more CSR to their business, but on the other hand involves high expectations from foreign companies that want to do business on the Russian market. In turn, Finnish companies have an established, Western understanding of CSR. Sustainable collaboration is built on formal agreements rather than personal connections. Business relationships and responsibility within them are built on long-term orientation and tangible quality of offerings, rather than solely certificates. Finnish companies also had a clear understanding of what CSR implied for Russian companies, namely focus mostly on its social side and overall disregard of the environmental component.

5. Discussion and conclusion

The aim of this study was to examine the cultural embeddedness of managerial sensemaking on the theme of CSR in cross-cultural interfirm cooperation. Through a qualitative sensemaking approach applied in the context of Finnish–Russian interfirm cooperation, we find that differences in the cultural backgrounds of managers from CEE and Western

Table 2
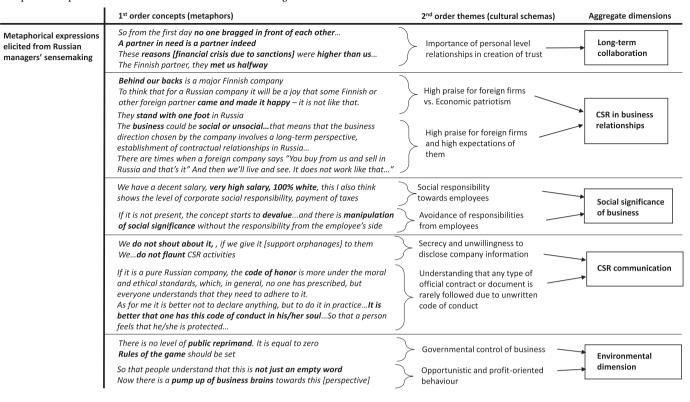Metaphorical expressions and schemas elicited from Russian managers.

	1st order concepts (metaphors)	2nd order themes (cultural schemas)	Aggregate dimensions
Metaphorical expressions elicited from Russian managers' sensemaking	*So from the first day **no one bragged in front of each other**…* ***A partner in need is a partner indeed*** *These **reasons [financial crisis due to sanctions]** were **higher than us**…* *The Finnish partner, they **met us halfway***	Importance of personal level relationships in creation of trust	Long-term collaboration
	***Behind our backs** is a major Finnish company* *To think that for a Russian company it will be a joy that some Finnish or other foreign partner **came and made it happy** – it is not like that.* *They **stand with one foot** in Russia*	High praise for foreign firms vs. Economic patriotism	CSR in business relationships
	*The **business** could be **social or unsocial**…that means that the business direction chosen by the company involves a long-term perspective, establishment of contractual relationships in Russia…* *There are times when a foreign company says "You buy from us and sell in Russia and that's it" And then we'll live and see. It does not work like that…"*	High praise for foreign firms and high expectations of them	
	*We have a decent salary, **very high salary, 100% white**, this I also think shows the level of corporate social responsibility, payment of taxes*	Social responsibility towards employees	Social significance of business
	*If it is not present, the concept starts to **devalue**…and there is **manipulation of social significance** without the responsibility from the employee's side*	Avoidance of responsibilities from employees	
	*We **do not shout about it**, , if we give it [support orphanages] to them* *We…**do not flaunt** CSR activities*	Secrecy and unwillingness to disclose company information	CSR communication
	*If it is a pure Russian company, the **code of honor** is more under the moral and ethical standards, which, in general, no one has prescribed, but everyone understands that they need to adhere to it.* *As for me it is better not to declare anything, but to do it in practice…**It is better that one has this code of conduct in his/her soul**…So that a person feels that he/she is protected…*	Understanding that any type of official contract or document is rarely followed due to unwritten code of conduct	
	*There is no level of **public reprimand**. It is equal to zero* ***Rules of the game** should be set*	Governmental control of business	Environmental dimension
	*So that people understand that this is **not just an empty word*** *Now there is a **pump up of business brains** towards this [perspective]*	Opportunistic and profit-oriented behaviour	

Table 3
Metaphorical expressions and schemas elicited from Finnish managers.

	1st order concepts (metaphors)	2nd order themes (cultural schemas)	Aggregate dimensions
Metaphorical expressions elicited from Finnish managers' sensemaking	*I think that's added to the trust, that we're ready to **make this investment for them.*** *[being in relationships with a Russian company] is **a bit like raising children**. You have to coax them, you have to command them …there's nothing personal about it but **it's only a matter of business**…*	Work and formal agreements over personal matters	Sustainable collaboration
	*I see it [Russians having the products CE marked] more as **a cosmetic thing** instead of something that really had some significance.* *"[I tried to explain to them that] the fact that you deliver that type of products means that…you need to fix up the quality control of your process so that you …know for sure that the products leaving your premises, fulfil those quality requirements."*	Finnish schema of long-term orientation and appeal to quality of offerings vs. Russian need for having certificates	CSR in business relationships
	*…way of co-existing with the local community is **more close-knit** than in Finland.*	Close ties with society	Social significance of business
	*'They don't even have a **signpost**'*	Secrecy (from the Russian side) and need for openness (from the Finnish side)	CSR communication
	*I think they're **terribly independent**, they're not responsible for anything in society. They only think about themselves…* *On the personal level it's a bit like, so what, **we have a big country, we have lots of space left**.*	Opportunistic and profit-oriented behavior (from the Russian side)	Environmental CSR

contexts influence their conceptualization and valuation of CSR.

The Russian managers' sensemaking as well as the Finnish managers' perceptions of the Russians suggest that although the concept of CSR with a focus on the individual stakeholders of the company is, to some extent, established in Russia, the practice of CSR with its emphasis on the environmental dimension is still lacking. The social significance of business was crucial for the Russian managers, by which they understood socially responsible actions mostly toward employees and toward local communities, for example in the form of charity.

Sustainable collaboration in the form of trust in and respect for the partner, as well as mutual help and being "invested" in the relationship in economic terms, was also an important factor in making sense of CSR within the framework of business relationships, and this forms part of the economic dimension of CSR (Baumgartner & Ebner, 2010). From this, we conclude that although the Russian managers unknowingly had some understanding of CSR as a concept—in particular, its economic and social elements—an understanding of the benefits of CSR and its communication is still lacking, largely due to the lack of implementation of CSR on a macro-or country level.

The Finnish managers' sensemaking was mostly concerned with their view of their Russian partners. Thus, further research is needed to understand the Finnish perspective on CSR and its role in business relationships. The lack of metaphors in Finnish respondents' sensemaking and talk about CSR may be related to CSR being deeply ingrained in Finnish society (see section 3), thus assuming that it is a well-known concept that does not need explanation or effort to be made sense of (see section 6.1).

5.1. Theoretical contributions and practical implications

The present study provides several contributions to the literature on international management in general, and on the role of international business relationships, and the role of sensemaking and CSR in it. First, by focusing on the sensemaking of individual managers, it sheds light on the microfoundations of internationalization and international business development, as encouraged by e.g., Dow et al. (2018) and Vahlne and Bhatti (2019). Microfoundations underlie internationalization and international business in general (see e.g., Coviello, Kano, & Liesch, 2017; Faroque, Morrish, Kuivalainen, Sundqvist, & Torkkeli, 2021), yet few studies have considered how sensemaking in international business relationships and dyads can determine behavior and understanding of managerial phenomena such as CSR. More specifically, the present study adds to this discussion by illustrating how sensemaking of managers in international business relationships differs and comes to be determined by their cultural background. While sensemaking has been suggested to constitute a key phenomenon in international management and entrepreneurship (e.g., Hannibal, 2017; Mainela et al., 2014; Rasmussen, Madsen, & Evangelista, 2001), studies have tended to forgo comparing sensemaking of individual managers and entrepreneurs across distinct cultural contexts. The present study helps in redressing that omission while pointing out the need to account for sensemaking in international management and entrepreneurship comparatively, across cultural contexts and dyads. In doing so, it argues that the role and behavior of the individual managers in successful internationalization and international management of SMEs (e.g., Freixanet et al., 2018; Lee, Jiménez and Devinney, 2020) can come to be defined by culturally determined sensemaking.

This study adds to and complements earlier literature (cf. Berger et al., 2017; Ivanova-Gongne & Torkkeli, 2018) that has indicated ways in which international business relationship development in Russia follows other patterns than in Western countries. We also respond to the call by Aguinis and Glavas (2012) to help clarify different microfoundations of CSR and extend Furrer et al. (2010) by suggesting that sensemaking of individual managers is an important cause of different attitudes toward corporate responsibilities between Western Europe and CEE. Different attitudes toward CSR may affect business relationships,

especially due to the overall importance of being responsible in international markets, thus it is crucial to understand these attitudes on a cognitive, micro- level. Furthermore, the findings contribute to the scarce literature on CSR in business relationships (Sharma, 2020).

Second, we show the applicability of the sensemaking approach and metaphor analysis in IB studies and contribute to the growing research in inductive metaphor identification in language-in-use (Ivanova-Gongne & Törnroos, 2017; Tosey et al., 2014). Metaphor identification allows for in-depth and localized understanding of managerial sensemaking processes (Ivanova-Gongne & Törnroos, 2017), providing researchers with an emic approach to analyzing cross-cultural qualitative interviews (see Welch & Piekkari, 2006) if data collection and analysis can be conducted in the respondents' native language to ensure the authenticity of the metaphors and their identification. Thus, our study helps problematize CSR (see Alvesson & Sandberg, 2011) as understood in the West.

Third, despite the strong influence of national culture on SME managers' understanding of CSR, managers' personal backgrounds also impact the SMEs' engagement with CSR. Although SMEs may absorb the prevalent, nationwide perspective of CSR, the personal cultural background of the individual may play a decisive role in how CSR concepts are applied in foreign market operations and intercultural business relationships. The personal cultural background may comprise not solely schemas from national culture, but also those based on history, religion, professional culture and so forth. By applying the concept of cultural schemas, this study also answers the call for an interpretative approach to looking at culture (see Ivanova-Gongne, 2015; Leung & Morris, 2015) and allows for research contextualization lacking in previous cross-cultural IB studies (Leung & Morris, 2015; Michailova & Holden, 2019). It adds to the scarce literature on cross-cultural B2B marketing, which has predominantly been applying national models, such as that of Hofstede (1980) (Ivanova-Gongne, 2015).

Fourth, uncovering how managers construct their understanding of CSR with the help of metaphors sheds light on this central concept as differentiated by the cultural specifics of Russia and Finland. This study suggests that Finnish managers may use fewer metaphors for sensemaking than Russian managers, whereas, in comparison, Russians evoke more speech figures. Another possible reason for the more limited application of metaphors by Finnish managers may relate to the established understanding of CSR based on Western ideologies. There is currently no general established understanding of CSR in Russia (see e.g. Fifka & Pobizhan, 2014); this leads to more extensive metaphorical thinking, which helps develop and implement new concepts of organizational reality (Hill & Levenhagen, 1995) in the CEE context. The study also adds to previous literature on business relationships with Russian companies and confirms previous findings concerning the importance of personal relationships in Russia (e.g., Ivanova & Torkkeli, 2013; Salmi & Heikkilä, 2015; Smirnova, 2020). More specifically, the study stresses that long-term and trustful relationships form part of corporate social responsibility and thus are a crucial element for responsible actions.

Fifth, until now there has been a paucity of studies on CSR in SME internationalization literature (Ribau, Moreira, & Raposo, 2018), as extant research on CSR practices in internationally operating companies is focused on large multinational companies (Bondy, Moon, & Matten, 2012; Bondy & Starkey, 2014; Galbreath, 2010; Li et al., 2010; Park, Chidlow, & Choi, 2014). The present study is one of the foundational studies in that regard. From the SME perspective, the findings echo previous literature by implying that CSR and its role in business relationships are less visible in the SME context (Murillo & Lozano, 2006; Perrini et al., 2007). Thus, the respondents' answers were sparse concerning the importance of CSR activities with their partner and talked about general relationship-oriented concepts, such as commitment or respect.

For managerial and policy implications, the results suggest the need for government institutions to promote CSR in the SME sector in Russia. Understanding the views on CSR, as implemented in Europe, may lead

Russian companies to adopt more internationalization-friendly values and beliefs. However, current level of tensions between Russia and the West and the possible prospect of new sanctions (see e.g. DW, 2020) may lead to two contrasting outcomes: One could be increased interest in Western practices to conform with international partners, and the other could be further increased economic patriotism (see Klinova & Sidorova, 2016) and seeking more partnerships locally. Overall, we recommend that a balanced approach should be followed, and the Western views on CSR should be adapted in accordance with the CEE and national environment within the country. However, the urgency of addressing global warming (IPCC, 2021) coupled with the limited interest in the environmental aspects of CSR that this study has identified among Russian managers, does suggest that Western partners may feel compelled to put more pressure on Russian partners simply as part of their own efforts to become more sustainable. Finally, the findings contain useful practical knowledge on CST practices in Russian SMEs. This could assist managers seeking to expand into the Russian market. In essence, not knowing the benefits of CSR may lead to a lack of implementation in Russia in general.

5.2. Limitations and future research

Although this study emphasized the role of sensemaking in interfirm cooperation by SMEs, it remains to be seen how emerging societal phenomena such as digitalization will impact international management of SMEs (Jean & Kim, 2020). Another limitation and simultaneously a potential area of future study would be widening the examination of interfirm cooperation and sensemaking increasingly to different types of relationships; The present study mainly examined seller-distributor types, and we acknowledge that more ownership-intensive foreign operation modes can have an impact on the relationship dynamics in Russia especially (e.g., Karhunen and Ledyaeva, 2012).

The study is exploratory and based on empirical results from five dyads, so further research is needed to achieve generalizations. Nonetheless, the scope for generalizations is, in any case, limited as reality is always contextual. In the spirit of Michailova and Holden (2019), we encourage cross-cultural researchers to eschew anodyne generalizations and invest more effort in providing rich accounts of specific situations. By providing various rich accounts of situation-specific application of cultural schemas, we can enrich cross-cultural research (Michailova & Holden, 2019).

Several important topics raised by the interviewees require further research. For instance, while large multinational companies tend to have the resources and possibility to widely communicate their CSR activities to their stakeholders (Golob et al., 2013), further research should explore how SMEs especially from emerging markets engage in CSR communication with their fewer resources, and if in fact that communication is conducted through more informal means. Other questions for further studies include: Can international business relationships enhance Russian companies' willingness for CSR implementation and if so, through which means and mechanisms? How is environmental CSR of Russian companies conditioned by institutional regulations and how can Russian managers develop environmental commitment without pressure from their home country government or institutions? How can Western partners committed to environmental sustainability as part of their own CSR efforts support their Russian partners in doing so in culturally sensitive, yet practically efficient ways?

Overall, we see this study as a promising starting point in investigating the microfoundations of corporate responsibility in interfirm cooperation from a cross-cultural perspective, as well as suggesting some important practical advances in terms of how the promotion of environmental sustainability can be integrated into international business relationships between SMEs. Given the urgency of the climate crisis (IPCC, 2021) and the widespread concern this causes among citizens and businesspeople alike, this may become an increasingly important aspect of CSR in the future also among SMEs.

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