

Olga Dziubaniuk

Business Ethics in International Business Contexts:

A Constructivist Approach with a Focus on Values





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Olga Dziubaniuk

Abstract

This doctoral thesis aims to scrutinise and develop the understanding of (un)ethical practices of managers engaged in social interaction in business relationships and networks within the specific context of international business markets. The Industrial marketing and purchasing (IMP) approach (Håkansson & Snehota, 1989; 2006) is adopted to conceptually frame the study. First, this study shows how business ethics are understood and what ethical values can be involved in international business relationships and networks. Second, it explores how ethical values differ in international business-to-business (B2B) contexts. Third, it specifically explores trust in business relationships and networks as a significant value of business ethics. Finally, it provides insight into the dissemination of knowledge on business ethics and emphasises the role of higher education institutions and instructors in this process.

The study is based on four empirical research papers. Three of the papers represent different individual perspectives of managers and entrepreneurs in small companies on their business activities, ethics, and moral concerns. The empirical data are interpreted with the help of established theoretical frameworks in the international business marketing literature and expand this literature by shedding light on the role of business ethics in B2B relationships and networks. The fourth paper is dedicated to pedagogic issues and addresses the teaching of business ethics and sustainable development to future managers and entrepreneurs.

This thesis is grounded on the ontological premises of constructivism and an interpretivist approach to knowledge development. Conceptually and methodologically, the studies completing this doctoral project contribute to the business marketing literature by extending the understanding of IMP approaches regarding business ethics. Particularly, the project contributes to the conceptualisation of how business ethics are embedded in B2B relationships and networks. This study also contributes to the business ethics literature by addressing concepts of ethical relativism and trust in different B2B contexts. The study furthermore contributes to university pedagogics with implications for educators drawing on constructivist perspectives to develop teaching methods. In terms of managerial implications, this study helps to explore and evaluate business actors' (un)ethical behaviours in relation to other actors involved in business and social interactions. Generally, the findings highlight that business ethics and ethical values have varying meanings and roles in international business relationships and networks.

Svensk sammanfattning

Avsikten med denna doktorsavhandling är att undersöka och utöka förståelsen för företagsledarnas (o)etiska handlande i sociala interaktioner i affärsrelationer och nätverk inom internationell affärsverksamhet. Den så kallade "Industrial marketing and purchasing" (IMP) ansatsen (Håkansson & Snehota, 1989; 2006) används centralt för att begreppsliggöra studiens teoretiska referensram. För det första visar den här studien hur affärsetik kan förstås och vilka etiska värden som kan vara involverade inom internationella affärsrelationer och nätverk. För det andra utforskar den hur etiska värden skiljer sig i samband med internationella affärsrelationer (B2B). För det tredje utforskar studien speciellt betydelsen av förtroende inom affärsrelationer och nätverk speciellt innehållande ett signifikant affärsetiskt värde. Slutligen ger arbetet specifika insikter i att sprida kunskap om affärsetik som lägger tonvikten specifikt på vilken roll institutioner för högre utbildning och handledare spelar i den här processen.

Studien basera sig på fyra empiriska forskningsartiklar. Tre av artiklarna representerar olika individuella perspektiv sett ur olika företagsledares och entreprenörers synvinkel som verkar inom småföretagssektorn gällande deras affärer, etik och moraliska överväganden. Empiriskt data tolkas med hjälp av etablerade teoretiska ramverk inom internationell marknadsföring och utvidgar denna litteratur genom att belysa vilken roll affärsetiken spelar inom B2B relationer och nätverk. Den fjärde artikeln är dedikerad för att behandla pedagogiska frågor inom högre undervisning med hänsyn till affärsetik och hållbar utveckling för framtida företagsledare och entreprenörer.

Den här avhandlingen grundar sig på ontologiska premisser inom konstruktivism som ett tolkningssynsätt för kunskapsutveckling. Studierna som ingår i doktorsavhandlingen bidrar såväl begreppsligt som metodiskt till marknadsföringslitteraturen genom att utöka förståelsen för IMP-ansatsen ur ett etiskt perspektiv. Speciellt bidrar avhandlingen till konceptualiseringen om hur affärsetik ingår i och är sammanflätat i B2B relationer och nätverk. Avhandlingen bidrar också till affärsetiklitteraturen genom att behandla begreppen gällande etisk relativist och förtroende inom olika B2B sammanhang. Ytterligare ger avhandlingen ett bidrag till universitetspedagoger genom att ge förslag till utbildningspersonal för att utveckla lärandemetoder som är baserade på ett konstruktivistiskt perspektiv. I termer av implikationer för företagsledare hjälper avhandlingen att utforska och bedöma affärsaktörers (o)etiska beteende i förhållande till andra involverade aktörer inom affärsmässig och social interaktion. På ett generellt plan belyser resultaten att affärsetik och etiska värden har specifika betydelse och roller som skapas och hanteras inom internationella affärsrelationer och nätverk.

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Contribution of the author

The author's contribution to each publication included in Part II of this dissertation are described below.

1. Dziubaniuk, O. (2016). Ethical responsibilities of R&D organizations: Networking business and society. *Proceedings of Business and Management Conferences*, 3406018, International Institute of Social and Economic Sciences, Portugal, Lisbon.

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3. Dziubaniuk, O. (2015). Trust in Online Marketing: Trustful Business Relationship Building by Search Engine Marketers. *Business & Professional Ethics Journal*, 33(4), 371-394.

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4. Dziubaniuk, O. & Nyholm, M. (2020). Constructivist approach in teaching sustainability and business ethics: a case study. *International Journal of Sustainability in Higher Education*, 22 (1), 177-197.

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Part I. Dissertation Overview

1. Introduction

Concerns regarding ethical issues in business and marketing have increased within the last few decades (Bazerman & Sezer, 2016; Paik et al., 2019; DeTienne et al., 2021). Underestimation of the role of business ethics can drastically affect the development and profitability of a business venture once its unethical actions become public knowledge (e.g. Ahlberg & Romberg, 2018; Li et al., 2018; Ivanova-Gongne & Lång, 2020). However, in some cases, ethical failures can be hidden from public sight, especially regarding business-to-business (B2B) markets. Since business interaction in these markets is an activity of exchange facilitated by people (i.e. managers) with different moralities, education and cultural backgrounds, ethical values become naturally involved in this business process (Chiu & Hackett, 2016; McClaren & Vocino, 2017). Ethical values – such as trust, commitment, loyalty, justice, persuasion of common business interests, etc. – remain significant to managerial activities aimed at fruitful business relationships with other business actors. These values can be contrasted with opportunism, deception, abuse of trust, network cronyism (favouritism in relationships), familiarity as forced friendship, etc., as characteristics of unethical business behaviour. However, ethical values can be developed and understood differently in each business relationship and network of relationships, especially if they are facilitated in international B2B markets (e.g. Dziubaniuk & Ivanova-Gongne, 2021).

This study explores and highlights the values of business ethics intrinsic to the B2B relationships and networks of business actors, referring to the Industrial marketing and purchasing (IMP) approach as a conceptual background (Håkansson & Snehota, 1989; 2006). Therefore, this study is positioned within the field of international business marketing and focused specifically on social interaction between the managerial executives of small and medium-size business organisations. Additionally, the study concerns interaction of entrepreneurs in international business markets. This study addresses business ethics as the standards and norms of business behaviour (Boattight, 2000; Dwyer, 2008; Melé, 2009) that may be developed during the interpersonal interaction of managers and influence their decision making in business relationships and networks. Furthermore, this study addresses the pedagogic challenges of business ethics knowledge transfer to future business managers and entrepreneurs in higher educational institutions (HEIs) via a prism of constructivist pedagogic approach (Bada, 2015).

This doctoral thesis is complemented by four academic papers grounded on empirical research conducted in different international B2B market contexts and the context of a HEI (i.e. the Åbo Akademi University). Two articles are methodologically framed as qualitative interview studies (Freeman & Greenwood, 2020) and the other two as case studies (Eisenhardt, 1989; Stake,

1994) (see Section 4.3). The study of ethics in B2B relationships and networks conducted in this study adopts the managers' individual perspectives of the studied phenomena (Holmlund, 2004; Gonçalves, 2019) by exploring their understanding of (un)ethical business behaviour. Representatives of mainly small- and medium-size companies as well as entrepreneurs provided insights into their experience and expertise in managing international business relationships.

This chapter begins with Section 1.1, which introduces the study's motive. Section 1.2 discusses the theoretical background and main concepts of this study. Section 1.3 presents the research objectives and questions, which is followed by an overview of the methodological approaches in Section 1.4. Section 1.5 discusses the intended scientific contributions. Finally, Sections 1.6 and 1.7 present the main research delimitations and thesis structure, respectively.

1.1. Motivation for Study

Conceptually, motivation is roughly divided into intrinsic and extrinsic categories (Reiss, 2012). Intrinsic motivation originates from personal interest, whereas extrinsic motivation embraces reward or other incentives for the performed actions. These motivation categories are interrelated and the motives, especially regarding research conduct, can be more complex. Nevertheless, the motivation of this study follows these two categories.

Extrinsic motivation for this study emerged during my Master's thesis dedicated to the business models of small-size online marketing companies. Among other study findings, it was noticed that these companies were struggling to demonstrate their trustworthiness and ethicality to their potential clients – other business organisations. These companies are frequently accused of acting unethically, which casts a shadow over the whole online marketing industry, making it an 'untrustful' business environment (Dziubaniuk, 2015). This challenge is typical not only in the online market but also in the international business markets (Asgary & Mitschow, 2002). Furthermore, it became evident from the marketing literature that although the research on (un)ethical business behaviour in business-to-consumer (B2C) relationships is extensive, a research gap exists in approaching business ethics from the theoretical and empirical perspectives of B2B relationships and networks of companies (Halinen & Jokela, 2016). Therefore, the IMP approach was chosen as a study background since it is also a diverse 'school of thought' dedicated to business and industrial marketing research (impgroup.org). The IMP embraces various scientific approaches on how companies develop their international activities in business markets and how they achieve success by interacting with other business firms. Business ethics finds its position in IMP research, which, however, still remains limited (Reid & Plank, 2000; Halinen & Jokela, 2016; McClaren & Vocino, 2017; Dziubaniuk & Ivanova-Gongne, 2021). Business ethics can be directly involved in the complex interaction among companies due to the development of social ties among individuals (managers) (Uzzi & Lancaster, 2003; Bell & Zaheer,

2007). The relationships among managers are established due to their formal and informal interactions, which involve emotions, feelings, moral and, consequently, ethical concerns (Brennan, 2021). Eventually, these close personal ties may involve specific ethical norms that arise along relationships' development history. The extrinsic motivation is to address this gap and contribute to the theories of business ethics regarding B2B relationships and networks that companies develop by engaging in business interaction (Håkansson & Snehota, 2006), emphasising the importance of business ethical values.

Interestingly, the findings of this study can be used in the managerial practices of individuals acting in international business markets. The study explores challenges those individual actors can face in the international business environment regarding business ethics, since business ethics vary in different countries, markets, industries and business organisations. Thus, this study addresses a research gap in empirical research on business ethics in different international contexts where business relationships and networks can be developed (Halinen & Jokela, 2016). Empirically, the study also illustrates that business ethics can be initially embedded in business relationships and networks (Lindfelt & Törnroos, 2006) and cannot be omitted.

The curiosity to understand the reason behind individuals' actions in some situations can be considered an intrinsic motivation. It became of interest to understand what drives individuals in B2B markets to act in a specific way, and what the triggers of such behaviour are. Therefore, this study empirically approaches business relationships and networks from managers' individual perspectives as a level of analysis (Holmlund, 2004). Individual perspective helps to develop the understanding of how managers view their business reality and employ their personal ethical values into managerial practices, and consequently, how these values can influence B2B relationships and networks. Conventionally, individual perspective in B2B and IMP research has received limited attention (Henneberg et al., 2006; Gonçalves, 2019), since individual actors are frequently viewed as being interrelated with their business organisation and acting on its behalf. However, individuals are responsible for social networking, and their managerial activities or decision making may be shaped by their ethical and moral stances (Chiu & Hackett, 2016; McClaren & Vocino, 2017). Therefore, this study develops the understanding of what influences individuals' ethical values in business, and how they are affected by other individuals, situational circumstances and business environments. This study allowed managers to express their personal understanding of what is ethical or unethical via interviews conducted for the empirical research on Articles I–III. Managers of primarily medium-size and small-business organisations (SMEs) as well as entrepreneurs have shared their valuable experience of international business managerial activities.

While conducting empirical research and reviewing related literature, another gap in the research on business ethics was spotted, i.e. majority of business ethics studies implement quantitative data collection and analysis

techniques (Brand, 2009; Campbell & Cowton, 2015; McLeod et al., 2016; Nair, 2020), while having limited interest in qualitative research approaches. However, qualitative studies enable a deeper understanding of managers' behaviours, denote the causes and aid understanding of managerial processes (Granot et al., 2012). Therefore, qualitative methodology was suitable for research on ethical behaviour from the individual perspectives of business actors. This study addresses this methodological gap with the empirical data of the interviews and qualitative analysis techniques, e.g. sense-making (Weick, 1995), narrative analysis (Riessman, 2005) and content analysis (Duriau et al., 2007; Sekaran & Bougie, 2009).

During my doctoral studies, I have also advanced my teaching experience. Involving in the teaching of marketing courses and lecturing on business ethics prompted my consideration of effective knowledge dissemination methods that would increase students' learning and influence their virtue regarding ethics in business organisations and relationships. Teaching business ethics is a known concern in pedagogies (Andenberg et al., 2009), but developing modern, improved methods of active learning regarding business studies is still needed. Pedagogies of business ethics should be advanced, since the demand for graduate business students with knowledge of ethical business conduct and sustainable development (sustainability, for short) in businesses is growing on the job market (Hesselbarth et al., 2015; Wallenius et al. 2020). Therefore, the study of business ethics pedagogies became an intrinsic motivation. An extrinsic motivation of this pedagogic study is to address the research gap of constructivist approach application to the design and development of teaching methods (Richardson, 2003; Bada, 2015) and to explore how constructivist pedagogics affects students' learning and aids knowledge construction on business ethics and sustainability in business and marketing studies.

1.2. Research Background

A challenging task is to achieve commercial targets in competitive global markets honestly and strictly following ethical business principles. However, avoidance of ethical norms can cause various potential outcomes, from enormous short-term profits to bankruptcy or even incrimination. Ethical management of international business relationships among companies may reduce the uncertainty of their interaction and fortify business exchange. Although ethical norms are initially embedded in companies' business interactions (Lindfelt & Törnroos, 2006), the concept of business ethics regarding business relationships and networks facilitated in business markets has received limited attention among academic scholars (Reid & Plank, 2000; Halinen & Jokela, 2016). Industrial and business marketing studies frequently address business ethics from the perspectives of, for instance, social interaction in business relationships (Westerlund & Svahn, 2008); corporate social responsibility (CSR) (Ferguson et al., 2019) and branding (Abdolvand & Charsetad, 2013); motivation and communication of CSR in B2B environments (Blenkhorn & MacKenzie, 2017);

sustainable development frameworks of the companies (Sharma et al., 2010), or sustainability and reverse logic of production (Lee & Lam, 2012). Business ethical values also find their modest voice in business marketing studies, for instance, concerning ethical leadership (Lin et al., 2020), opportunism (Hawkins et al., 2013), trust and commitment (Brennan & Turnbull, 1999; Fisher, 2005). The exceptional work of Melé (2009) approached the conceptualisation of business ethics regarding business relationships and the networks they form by emphasising the motivation of individual managers to engage in the networks and expose their ethical virtue. However, the role of business ethical values deserves deeper understanding regarding B2B relationships and business marketing from the theoretical and empirical aspects. Ethical values are significant to research in this case since business relationships are managed by people who have different values and moral expertise that can be reflected in managerial activities (Vitell & Hidalgo, 2006; McClaren & Vocino, 2017). Ethical business behaviour is not an automated process but a complex set of moral norms, rules and prescriptions of how people ought to act (De George, 1999), which may differ in situations and specific to each business relationship. Therefore, how managers understand ethical business conduct may differ in accordance, for instance, with their personal moral stance or their business environment. Additionally, the concerns of business ethics studies are increasing following the recent corporate scandals (Schrempf, 2011; Ahlberg & Romberg, 2018) and unethical actions of multinational companies highlighted in the media (Ivanova-Gongne & Lång, 2020) (see Section 3.1.2). Apparently, despite decades of discussion on ‘what is ethical in business?’ and teaching business ethics in HEIs (Bridges & Wilhelm, 2008), companies still find it challenging to adopt ethical business conduct. This challenge concerns not only large multinationals but also small and medium-size companies, especially if they operate in international business markets (Withers & Ebrahimpour, 2013).

Research on ethics regarding B2B relationships and networks frequently faces challenges due to several reasons: limited access to sensitive empirical data (Nicholson & Bennett, 2009); lack of methodological frameworks to approach the research process structurally (Campbell & Cowton, 2015; Halinen & Jokela, 2016); closed circle of B2B relationships and networks participants who are rarely willing to reveal unethical practices; and different understanding of the concept of business ethics by business managers, especially regarding SMEs (Fassin et al., 2011; Dziubaniuk & Ivanova-Gongne, 2021). Thus, compared to the studies on CSR and sustainable development initiatives, business ethics regarding B2B relationships and networks remain under-researched. In some cases, ethical behaviour may simply lack conceptualisation in B2B interaction if this form of conduct is not formally represented, for instance, as an ethical code of conduct document aimed at regulating the business behaviours of employees or suppliers. Nevertheless, business managers may act ethically regarding other business actors in the way they understand they ought to. However, they may fail to realise the full potential of ethical values and ethical business behaviour

without their conceptualisation and proper understanding. Therefore, this project highlights these issues.

1.2.1. Main Concepts of the Thesis

As mentioned in the introduction section, this doctoral thesis explores business ethics via a prism of the IMP conceptual approach (Håkansson & Ford, 2002; Håkansson & Snehota, 2006). The IMP primarily concerns business marketing and B2B relationships among business organisations that can form interrelated networks of such relationships and interact in different international contexts. Generally, IMP conceptualises inter-firm interaction, distinguishing business relationships (Anderson et al., 1994) and business networks (Axelsson & Easton, 1992; Halinen & Törnroos, 1998) as general units of analysis. The IMP conceptual approach focuses on the companies' complex purchasing and buying processes, especially regarding international markets (Håkansson, 1982).

Since businesses are run by people, managers facilitate the interaction among companies and form social ties with their business partners, customers or suppliers (Uzzi & Lancaster, 2003; Bell & Zaheer, 2007). Social ties result from the formal and informal social interactions between companies' managerial executives, their joint projects and other mutual actions (Pérez, L. & Cambra-Fierro, 2015). According to Granovetter (1985), business organisations are mutually embedded in the social environment where companies interact. This social embeddedness embraces the interaction between individuals representing business organisations (Halinen & Törnroos, 1998). Thus, individuals act as agents of organised entities (La Rocca et al., 2017) and collaborate with other business actors to develop *business relationships*, which are managed by formal and informal interaction activities (Håkansson et al., 2009). These interpersonal relationships naturally involve ethical considerations that can be generally accepted in business environments as a tradition as well as being developed in certain business relationships. In this study, the focus is delimited mostly to the business relationships and managerial activities of individual actors directed to manage those relationships. However, business relationships are not developed in isolation but are connected and can be framed in a context of network relations (Holm et al., 1996). *Business networks* can be understood as a series of exchanges or interactions between more than two business actors (companies or individuals) at different organisational levels using and complementing certain resources to achieve common business goals (Richardson, 1972; Forsström, 2005; Michel et al., 2003). Networks are formed based on business relationships in particular frames, in space (location) and time (periods or episodes of exchange), since they are dynamic formations that tend to develop (Holmlund & Törnroos, 1997; Törnroos et al., 2017).

The concept of *business ethics* may have different connotations according to the study field. For instance, De George (1999) defined business ethics as business morality. Business ethics may also embrace standards of morally right or wrong decisions initiated by business actors (Dwyer, 2008). Business ethics can be addressed as an *ethical code of moral conduct* when this conduct is

adopted by professionals (De George, 1999), who are business managers or entrepreneurs in our case. This concept embraces the characteristics of professional ethics, denoting ethics applied in businesses and any other economic transactions between individuals or companies (Brinkmann, 2002; Brooks & Dunn, 2021). However, ethical behaviour in business succumbs to the influence of internal and external factors in a business organisation, which may also affect managers' individual perceptions of ethics. Hunt and Vitell (1986), in the theory of marketing ethics, emphasised that the ethical decisions of managers are influenced by the business environment, organisational and industrial ethical norms of behaviour as well as their individual morality, personality and experience. Specifically, in B2B environments, interacting companies may develop statements of what is ethical or unethical as principles and standards of business behaviour to make them clear to their suppliers or other actors (Brennan, 2021). These principles or regulations do not have to bear formal power but should be developed as commonly understood ethical or unethical norms in business relationships during managers' social interactions. Therefore, from the perspective of business relationships and networks, business ethics can be approached as developed norms, standards and principles of business conduct that may influence the managerial decision-making process and guide the business behaviour of an individual manager or a group (Lindfelt & Törnroos, 2006; Melé, 2009).

Ethical *values* are vital constructs of social interaction as well. Rokeach (1973) addressed values as any type of social behaviour or action, attitude, ideology and moral judgment involved into understanding of self in comparison to others and attempts to influence others. Values determine, regulate and guide relationships between individuals as well as organizations and societies (Agle & Caldwell, 1999). Understanding the various values of ethics involved in business relationships may be important to assess the quality of managers' interaction. Ethical values may serve as guidelines for business activities, principles of the business behaviour and decision making. Among such values are, for instance, loyalty (Hadjikhani & Thilenius, 2009), justice (Melé, 2009), trust (Arnott, 2007; Brown et al., 2019; Brennan, 2021), commitment (Zabkar & Brencic, 2004), transparency of business operations (Mora Cortez & Johnstone, 2019), honesty (Asgary & Mitschow, 2002), etc. These values vary across companies, countries, markets and individuals despite the globalisation of business culture and ethics (Bailey & Spicer, 2007). Ethical values in business may be developed and changed together with business relationships. This can be exemplified by trust and commitment in which depth may decrease or increase depending on the managers' involvement in interactions (Morgan & Hunt, 1994; Brennan, 2021). The individual ethical values of business actors (i.e. managers) are imperative in business interaction (McClaren & Vocino, 2017). Individual values represent a level at which values are exercised in comparison to organizational, societal or global values (Rousseau, 1985). Individual ethical values are a manager's personal moral principles and attitudes that may impact managerial activities. These principles and attitudes reflect the obligations that a person has towards

society, his or her thoughts, meanings, beliefs and actions guiding their behaviour (Brinkmann, 2002). In business, the ethical values and moral principles of behaviour frequently depend on the managers' socio-cultural environments that shape their understanding of morality and how an individual ought to behave (Hunt & Vitell, 1993; Heugens & Scherer, 2010; Oumlil & Balloun, 2017). However, ethics and morals are entities that can be changed or influenced with personal experience. For instance, managers may need to adapt to the ethical values prevalent in another business environment and even develop their own understanding of ethics and morality (Dziubaniuk & Ivanova-Gongne, 2021), which is further discussed in Section 3.3 of this study.

Based on the overviewed literature and the focus of this study, the following operational definition of business ethics is concluded in this thesis. *Business ethics are advocated as particular standards, norms and values of business code of conduct intrinsic to business relationships and networks that guide and influence managerial business behaviour.* This definition emphasises various aspects of managerial interaction that may be understood as ethical or unethical. The concept of ethical values is included in this definition due to the constant involvement of ethical values in social interactions and their interrelation with the norms and standards of managerial behaviour. This study further explores specific ethical values in a context of business relationships and networks, such as trust, transparency, loyalty, honesty, etc.

This project adopts managers' *individual perspectives*, focusing on how they understand ethical values, meanings, experiences, events and situations. This perspective implies that the understanding of a phenomenon is constructed from the study participants' view (Ostroff, 1993; Ivanova-Gongne, 2015). Conventionally, business marketing studies approach research on business relationships and networks from the companies' perspectives or the whole network of involved actors (Holmen & Pedersen, 2003; Henneberg et al., 2006), paying limited attention to the individual level of interaction (Gonçalves, 2019). The individual level of analysis in business marketing studies is known to approach buyer-seller relationships (Keillor et al., 2000), marketing communication (Ellis & Hopkinson, 2010), culture (e.g. Ivanova-Gongne, 2015), conceptualisation of analysis levels (Holmlund, 2004), sense-making (Abrahamsen et al., 2012; Prior et al., 2018) or methodological approach (La Rocca et al., 2017). However, individual perspective is limitedly concerned with the investigation of business ethics regarding business relationships and networks. This perspective is significant to adopt in this research since managers are responsible for decision making, which is frequently based on their rationalities, ethical or moral values (Chiu & Hackett, 2016). Individual perspective gives a voice to managers to express their stories, concerns, thoughts and attitudes about their managerial practices and how their moral stances are involved in managerial processes.

This study is focused, specifically, on relationships and networks in the *international B2B* context. The IMP approach frequently concerns international business relationships and networks that can be represented as 'exchange

relationships between a supplier firm in one country and a customer firm in another' (Holm et al., 1996, p. 1034). This exchange is not limited to buying and selling activities but may involve other interactive activities to fulfil companies' needs and develop capabilities. The exchange activities of partnering business firms become interdependent with time, and their relationships are often influenced by external factors in the business context (Håkansson, 1982). These external influences are especially visible in international relationships, which involve not only coordination of, for instance, international logistics or financial transactions but also the social exchange of interpersonal contacts among individuals (Racela et al., 2007). Since the international business environment is risky and uncertain, companies have to adopt measures to safeguard themselves from the opportunistic behaviours of their international business partners (Wathne & Heide, 2000). Furthermore, companies can face similar challenges in their domestic markets as in the markets abroad due to relationships with foreign partners and their different cultures and approaches to business conduct (Burkert et al., 2012). Thus, business ethics have become a big issue regarding international business markets.

This study also explores business actor's relation to the ethical issues in business relationships and networks via a prism of ethical embeddedness. The concept of *ethical embeddedness* embraces ethical and economic value dispositions regarding value creation processes with other business or institutional actors (Lindfelt & Törnroos, 2006). Generally, ethical embeddedness implies that ethical and economic values can be created during interaction with other business actors, which may depend on the business ethics developed in this interaction. Companies involved in interaction mutually benefit from managing their relationships ethically, such as improved reputation, image, secure business transactions and, consequently, increased profit. Business actors may also experience the moral satisfaction of involvement in ethically managed business relationships or networks, which may influence their willingness to engage in the business interaction (Melé, 2009). Article I of this study is dedicated to the concept of ethical embeddedness and empirically illustrates it in companies that are highly dependent on business networks and ethics.

International interaction brings business opportunities and risks associated with the issue of which ethical conduct to adopt: internationally accepted ethics or host-market business ethics (Carroll, 2004). Business ethics from the international perspective can be a 'flexible' rule of the business game that may change according to a market or situation. Multiplicity of ethical values and norms in business environments is conceptually framed as *ethical relativism* (McDonald, 2010), which implies that universal business ethics are hardly applicable in all contexts of business interaction. Ethical relativism manifests that multiple moral beliefs, ethical and moral principles are relative to an individual (De George, 1999; Oumlil & Balloun, 2017), especially if this individual is a manager conducting business activities in foreign markets. Consequently, managers may need to adapt to the business ethics of those countries or markets.

Empirical research confirms that neglecting business ethics in international B2B markets can harm a company's image, induce substantial fine payment, and create a negative attitude from the public (Czinkota et al., 2014; Ivanova-Gongne & Lång, 2020). However, foreign ethical business behaviour may be controversial to the manager's individual ethical principles or those commonly accepted in their native country. Therefore, adaptation, as an adjustment of a manager's behaviour to the expectations of another business partner, may occur to different extents (Brennan et al., 2003). The more the ethical and cultural differences between business partners, the more the efforts to adapt are needed (Brennan & Turnbull, 1996). The Article II of this study (Dziubaniuk & Ivanova-Gongne, 2021) is dedicated to the issue of ethical relativism, which is empirically explored regarding international business relationships facilitated between business actors in Russian and Finnish markets.

Another ethical issue regarding international relationships and networks is the (un)ethical business activities conducted within the context of online business environment. Despite decades of e-commerce development, digital business remains a relatively untruthful market environment (Beatty et al., 2011; de Matos & Krielow, 2019). *Trust* becomes a big issue in business relationships where partners cannot completely rely on formal agreements (Handley & Angst, 2014), or where business market regulations are far from ideal, which characterises the online business environment (Beatty et al., 2011; Twigg-Flesner, 2018; Yoon et al., 2021). Trust, as one of the values of business ethics, embraces transparent business behaviour, where business managers may execute their responsibilities without providing specific guarantees. Thus, a trustor has to rely on a trustee to fulfil their obligations and promises without having formal confirmation that obligations/promises will be fulfilled (Saunders et al., 2004; Arnott, 2007). Trustworthiness in business should be demonstrated to potential and current business partners through different approaches, and it may become a background for a company's reputation (Dziubaniuk, 2015). However, naive trust of business partners may also induce unfavourable consequences in business relationships, such as making less rational business decisions (Brennan, 2021). Nevertheless, once trust is developed between business actors during their interaction, it may become a platform for ethical business behaviour and future productive business relationships (Svensson, 2004). Article III of this study (Dziubaniuk, 2015) discusses trust and related ethical norms in the context of online business environment based on empirical research on B2B companies that conduct their major business operations online.

This study promotes the knowledge dissemination of business ethics and explores the appropriate teaching methods for this purpose. Pedagogic research should be included in this project since education on business ethics and the influence of the ethical and moral stances of future managers and entrepreneurs are among the primary responsibilities of HEIs and teachers (Swanson & Frederick, 2016). Furthermore, graduate business students tend to form business networks once engaged in entrepreneurial activities (Stephens, 2021). Therefore, a teacher's role is to introduce business ethics and the premises of

sustainability as a contribution to future ethically managed businesses at country and international levels. Teaching business ethics and sustainable development has no standardised practices (Wals & Jickling, 2002; Barber et al., 2014), which allows instructors to be creative in designing teaching methods and adapting studies to the context of time and environment. However, the effectiveness of pedagogic methods should be constantly evaluated and improved. Article IV of this study explores teaching methods and their influence on a student's learning process from the *constructivist pedagogics* perspective. In the pedagogical perspective, constructivism embraces various learning theories and teaching methods (Howe & Berv, 2000). Constructivist pedagogics aim to motivate students for active learning, knowledge development and even to challenge predominant theories (Bredo, 2000; Richardson, 2003).

Enhanced motivation for companies and academics regarding business ethics can be found in the introduction of the Sustainable Development Goals (SDGs) by the UN, which aim to promote sustainable development in different spheres of human life and nature (Sustainable Development Goals, 2015). The goals also promote sustainable economic development, which may be hard to achieve without ethical management. Nowadays, more companies attempt to solve issues of sustainability in environmental and social spheres and address ethical challenges by adopting regulations or formal ethical codes in their organisations. A formal ethical code of conduct is predominant in large international and multinational companies, since they manage complex international business processes monitored by the media and are forced to be transparent in their business operations. Small-and medium-size companies are also following these trends even without a formal ethical code; however, they may actively promote their social responsibility and ethical business behaviour towards society (Klewitz & Hansen, 2013).

Although the (un)ethical business behaviours of large-size companies are relatively easy to follow due to their publicity, small companies or individual entrepreneurs frequently remain hidden from the public attention, especially in international B2B markets. Conventionally, B2B marketing and IMP research are focused on large multinational corporations (MNC), which leaves room for the contributions of conceptual and empirical research on SMEs (Withers & Ebrahimpour, 2013; LaPlaca, 2013; Bocconcelli et al., 2018a). Considerable research attention is also required to investigate SMEs' networking and development of relationships in international business markets (Ali et al., 2020). This study is grounded on empirical data collected generally from the representatives of international SMEs of various industries. Specifically, Article I concerns small-and medium-size companies originating in Finland, Japan, Switzerland and Austria. Article III has empirically approached small-size online marketing companies based in the US, the UK, Germany, Singapore and Nepal. Additionally, studies on entrepreneurship and the international networking of entrepreneurs are the growing trends in IMP literature (Baraldi et al., 2020; Parry, 2020), which need more research to address the challenges experienced by entrepreneurs during interaction in international business relationships and

networks. A research gap also exists in the study on immigrant entrepreneurs conducting B2B operations in international markets (Zolfagharian & Iyer, 2020; Gurău et al., 2020). Article II approaches this gap and explores the ethical and moral concerns of immigrant entrepreneurs managing or experiencing the management of international B2B relationships. These entrepreneurs represent Finnish SMEs.

The methodological approach to the research on business ethics is conventionally framed as a quantitative study following the positivist paradigm (Brand, 2009; Campbell & Cowton, 2015; Lock & Selee, 2015). However, qualitative research in the field of business ethics is gaining its position in business and marketing studies (Reinecke et al., 2016). Qualitative frameworks adopted in this study allow us to investigate a phenomenon and highlight practices that cannot be revealed by statistical analysis (ibid; Bell et al., 2020). Qualitative methodological approach adopts various techniques of data collection (e.g. observation, interview, textual artefacts' retrieval, etc.) and methods of empirical data interpretation (content analysis, narrative analysis, sense-making, etc.). *Qualitative interview* studies and *case studies* are the primary qualitative methodological frameworks applied in the articles of this thesis (Freeman & Greenwood, 2020). Two articles framed as the interview studies are based on the interview data provided by companies' executives (Articles I and II). Two other research papers are framed as a case study approach (Eisenhardt, 1989; Stake, 1994) that places scopes on the studied phenomena to narrow the research and explores different interrelated factors according to the preselected theoretical framework. The case study of the small-size online marketing companies in Article III uses asynchronous interviews (Merriam & Tisdell, 2016) as a method of data collection. The case study of Article IV extends knowledge on constructivist pedagogics. Empirical data for this research was collected from the students participating in the 'Sustainable business' course at the Åbo Akademi University. Section 4.6 discusses in detail the methodological approaches to the empirical research of this thesis.

1.3. Research Aims and Questions

This study aims to address conceptual, empirical and methodological research gaps in the understanding of business ethics and its values that may be involved in international B2B interaction. Specifically, the main *research objective of this study is to explore different values of ethical code of conduct that may be developed during the interaction of business actors in a context of international business relationships and networks*. Furthermore, *this study aims to scrutinize constructivist methods of business ethics knowledge dissemination in a context of a HEI*. To reach the research objectives, this study addresses the following *research questions*:

R.Q. 1 How are ethical values understood and embedded in social interactions within B2B relationships and networks?

- R.Q. 2 How do ethical values vary in the international B2B interaction context?
- R.Q. 3 How can the ethical value of trust be developed within B2B relationships and networks managed in the online business environment?
- R.Q. 4 How can a constructivist approach be applied to business ethics knowledge dissemination?

Table 1 presents how the research questions are related to the four academic articles used in this thesis. Each question corresponds to one of the four articles. However, some answers to the research questions can be found in other articles of this study, which are explained as follows:

Table 1. *Correspondence of the articles to research questions*

Research question	Article 1	Article 2	Article 3	Article 4
Question 1	X	X	X	
Question 2	X	X		
Question 3	X		X	
Question 4				X

The research of Article I, ‘Ethical responsibilities of R&D organisations: networking business and society’, primarily corresponds to R.Q.1 and also finds its reflection in the findings of Articles II and III. This empirical research is grounded on the data of four international companies engaged in the medical technologies R&D industries. This study contributes to the understanding of how the actions of international companies, highly dependent on their business relationships and networks, are managed and how business ethics are understood in this process from the perspective of the companies’ executives. It also contributes to the further conceptualisation of how business ethics are embedded in business relationships and networks by empirically illustrating the meaning of ethical values for productive business interaction. Since this study concerns business ethics regarding international business relationships and networks and discusses the significance of trust among other ethical values in B2B interaction, it also partly answers R.Qs. 2 and 3.

The second empirical research – ‘Ethical values adaptation in international B2B relationships: Case of Russian immigrant entrepreneurs in Finland’ (Dziubaniuk & Ivanova-Gongne, 2021) – is related to R.Q.2 and finds some interrelation with Article I, since this study illustrates how business ethics can be differently understood in international markets among other findings. This research investigates how first-generation Russian immigrant entrepreneurs adapted the ethical values of their country of origin and the country of their residence in managing international business relationships. This study investigates B2B interactions within the business context of developed (Finland)

and emerging (Russia) markets. It addresses the differences in business ethics from the conceptual perspective of ethical relativism. This theoretical approach concerns the specifics of ethical values inherited in each contextual market environment. Additionally, this study extends the understanding of the modern business ethic specifics of Finland and Russia.

The R.Q.3 is generally answered in Article III, 'Trust in online marketing: Trustful business relationships building by search engine marketers' (Dziubaniuk, 2015). This empirical research is dedicated to ethical values and, specifically, trust development in B2B relationships within the online business environment. This qualitative case study is grounded on the empirical data of international online marketing companies. It emphasised the role of trust as a valuable company asset for the attraction and retention of business customers within the online marketing industry, where unethical business conduct is usual. Since this research also discusses the understanding of ethical values prevalent in international B2B relationships, it also corresponds to R.Q.1.

The final pedagogic research paper IV, 'Constructivist approach in teaching sustainability and business ethics: a case study' (Dziubaniuk & Nyholm, 2020), answers R.Q.4 with its findings. This study aims to explore the effectiveness of the teaching methods applied to business ethics and sustainable development knowledge transfer from instructors to business students. This research argues that constructivist pedagogics can be a suitable approach to designing a course unit concerning business ethics. These empirical case study findings, drawn from students' feedback and reflections on the university course, explore constructivist pedagogic methods influencing students' learning processes and knowledge development. This research generally corresponds to the other three research questions of this thesis, as it concerns the main premises of business ethics and ethical values. However, as Article IV is focused on pedagogics and not on B2B interaction, the correspondence is not indicated in Table 1.

1.4. Methodological and Empirical Approaches

According to paradigmatic typology, the constructivist paradigm is central to this research (Denzin & Lincoln, 2008). Relativist ontology and subjective (or interpretivist) epistemology determine the basis of constructivism (Schwandt, 1994; 2000). This paradigm represents reality as subjective, one that cannot be represented as a particular construct. According to constructivism, knowledge is created via interaction with the researched phenomenon rather than naturally discovered. The major concerns of constructivism are collective meaning generation about a phenomenon and social construction processes instead of only data interpretation (Primecz, 2020). Therefore, constructivism assumes an active interaction between a researcher and phenomena (or study participants), which eventually allows the development of knowledge or theory. A researcher has to rely on personal contacts with the study respondents since '*building a partnership with study participants can lead to deeper insight into the context under study, adding richness and depth to the data*' (Antwi & Hamza, 2015, p.

219). Thus, under this paradigmatic approach, the researcher aims to understand the studied constructs to interpret them and construct knowledge (Guba & Lincoln, 1989).

Constructivism is extensively applied in business research and aims to understand a phenomenon and not to generalise to a population, which also opposes the widely utilised positivist paradigm (Peters et al., 2013; Antwi & Hamza, 2015). Regarding the studies on business relationships and industrial networks, constructivism concerns firms and individual business actors who hold specific positions in the network structures and may focus on studies on the temporality of past events (Medlin, 2012). Constructivist paradigm aims at framing a context of relational network structures, which '*stem from the links between actors as well as the interactions between these actors*' (Peters et al., 2013, p. 344). Since business actors (i.e. individuals) and their relations are of major interest in this study, the constructivist paradigm possesses the main position in the ontological approach of this thesis.

The constructivist paradigm also frames the pedagogic study of this thesis. Constructivism in pedagogics is conventionally applied to developing learning theories and researching how learners make meaning of reality (Richardson, 2003; Liu & Chen, 2010). However, a constructivist ontological approach can frame the general study on pedagogic methods as well as the learning process, which is illustrated in Article IV. In this study, textual data is analysed to construct and represent students' meanings and understanding of the learned concepts of business ethics and sustainable development. This study develops the collective meaning of these concepts, which is consistent with the constructivist paradigm (Primecz, 2020). Furthermore, this study implies that the construction of knowledge within a given context (in our case, the university course) can produce different findings if placed in another context (course of business ethics in another university, country, culture, etc.), which is embedded in the premises of constructivism emphasising the context and temporality of the study (Spencer et al., 2014).

Since the research papers of the thesis are grounded on empirical research, it is expected that theories and novel concepts will emerge from the investigated evidence. The premises of constructivism allow us to align empirical data about a phenomenon with the theoretical background, which, in turn, can also be adjusted to the empirical findings. Such movement from empirical to conceptual knowledge and vice versa is reflected in the abduction approach applied in this study (Locke, 2010). Collected empirical data was compared and matched with pre-established theories. Referring to the existing theories is necessary in our case to support and narrow the empirical study regarding the main objectives of the research (Perry, 1998).

This study adopts qualitative methodology (Reinecke et al., 2016) and unveils the reasons and consequences of the (un)ethical decision-making processes and actions employed in international business relationships and networks. As a research method approach, Articles I and II are framed as qualitative interview studies (Crouch & McKenzie, 2006; Merriam & Tisdell, 2016). Qualitative case

study (Yin, 2009) is applied in Articles III and IV. The interviewing technique of data collection (Weiss, 2008) is used for the research in Articles I, II and III. Face-to-face and Skype interviews were conducted. Four interviews in Article I were collected between October 2013 and April 2014. Eight interviews in Article II were conducted in June – December 2018. Article III utilises the asynchronous interview method (Merriam & Tisdell, 2016), where the respondents had to write their answers by email. These twelve interviews were collected from November 2012 – February 2013. The interviewees were informed of the purpose of this project and how the data was analysed. Data collection and interpretation were accomplished following the ethical principles of the research conduct (Shaw, 2008). Additional data was collected and analysed to support the findings of Articles I and III. The information about the companies participating in this study on their websites, marketing booklets, publications and other publicly available sources was analysed to support the interviews via the data triangulation method (Thurmond, 2001; Noble & Smith, 2015) (discussed further in Sections 4.4. and 4.7). The pedagogical Article IV represents analysed collected textual artefacts, such as students' course feedbacks (124 feedbacks in total) and reflection essays (168 essays in total) collected after each 'Sustainable business' course held annually in the spring term between 2016 and 2019 in Åbo Akademi University. Students' agreement on data usage was not needed in this case, as all texts produced by the students were represented anonymously.

Data analysis varied according to the methodological approach of each research paper in this study. Article I implemented content analysis of the interviews and related textual data (Manning & Cullum-Swan, 1994; Sekaran & Bougie, 2009). This qualitative analytical method categorises textual data using themes or the study's textual units of interest to interpret the data and develop understanding about a phenomenon (Duriau et al., 2007). Data categorisation and coding were applied to support the construction of new knowledge from the interviews (Lacity & Janson, 1994). Interviews from Article II were re-written as narratives (Makkonen et al., 2012), and interpreted through thematic analysis (Boje, 2001). Article III also adopted content analysis of the written interviews. Article IV utilised content analysis with the help of NVivo textual data analytical tool (Gummesson, 2003; Dean & Sharp, 2006) due to the large number of texts. This qualitative data analysis software allows us to select the text's most relevant data and categorise it in relation to the research themes, similar to assigning codes in the 'pen and paper' method. Furthermore, a sense-making approach to data analysis is used in Articles I and IV (e.g. Weick, 1995). This approach aims to develop an understanding of how individuals make sense of the investigated phenomenon and their meanings and opinions about events or situations. Sense-making helps to construct an understanding of people's vision of reality and their beliefs (Mills et al., 2010). The methodological choices of this thesis are further discussed in Section 4.6. Figure 1 presents the conceptual, empirical and methodological interrelations of the research papers and the research settings of this thesis.

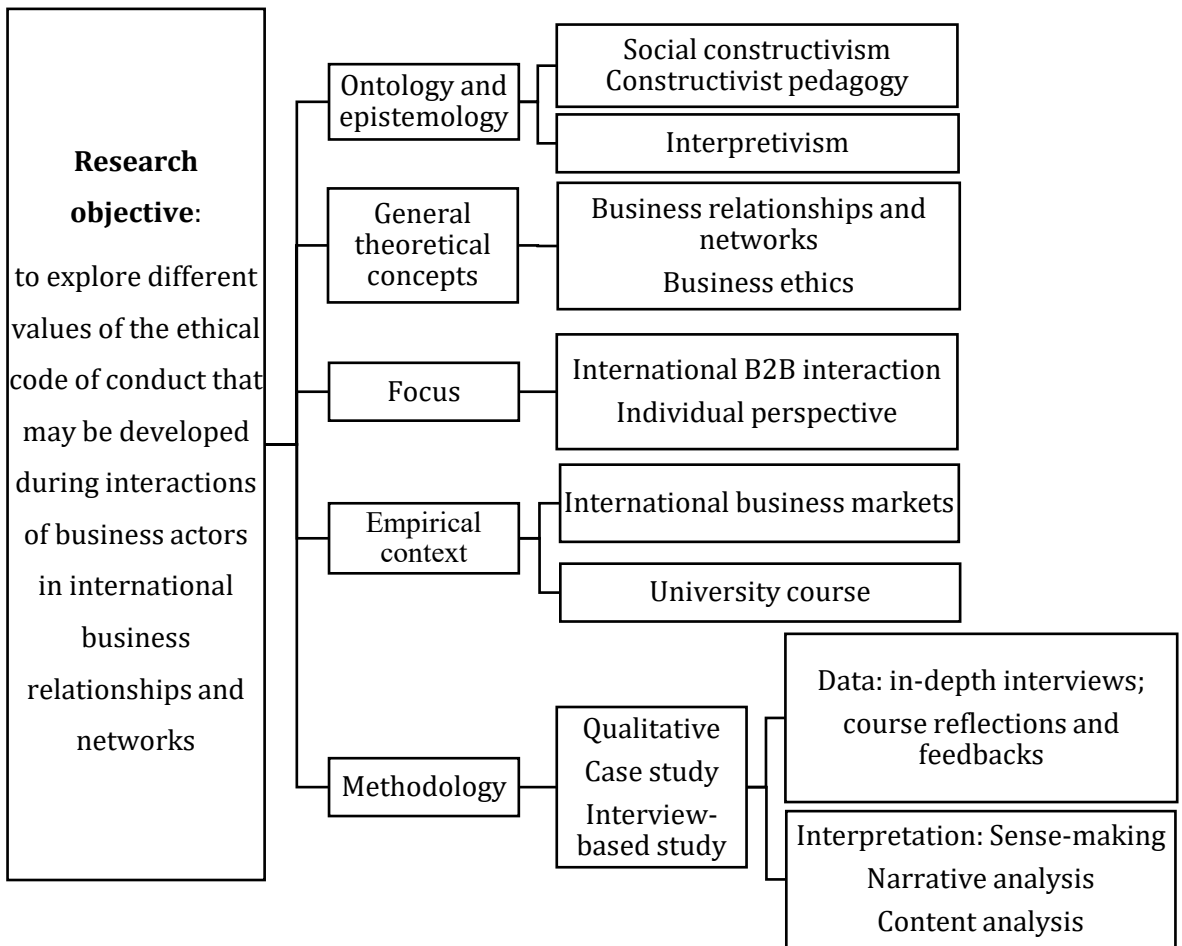


Figure 1. Conceptual, empirical and methodological research settings

1.5. Study Delimitations

This study has some theoretical, empirical and methodological delimitations, which are summarized in Figure 2. As a conceptual background, this study combines the business ethics and IMP/business marketing literature to approach ethical values in a context of relationships and networks. The theoretical perspective of business relationships and networks (see Section 2.1) is chosen for this study, as its conceptual and empirical parts are focused on the relational B2B interaction between small-and medium-size firms as well as entrepreneurs. This study explores how business relationships are managed, and the ethical values that are important in such managerial processes. Alternatively, this study could be theoretically grounded on other theoretical approaches, such as multistakeholder networks (Roloff, 2008). The multistakeholder networks also concern relationships among network actors and their collaboration to achieve mutual goals (Sciarelli & Tani, 2013).

However, this theory concerns the involvement of various business, institutional actors and non-traditional partnerships with non-market actors, such as non- and governmental organisations and other representatives of the civil society. Although the IMP approach also admits research on non-traditional partnerships (e.g. Lindfelt & Törnroos, 2006; Stekelorum et al., 2020), this theoretical perspective is generally focused on the B2B interaction of buying and supplying business entities. The IMP perspective frames actors' interaction in industrial and international business markets in which a firm is acting and, therefore, a more suitable theoretical framework in this thesis. Business ethics in business relationships could also be studied from another theoretical perspective, such as, for instance, the resource-based view (Costa et al., 2009). Ethical values (for instance, trust) can be viewed as valuable, intangible and hard-to-imitate resources that a business actor may develop during interaction with other actors. However, the resource-based view embraces the acquisition of resources from strategic management and competitive advantage perspectives. Therefore, the resource-based framework would be useful if this research investigates the role that business ethics plays in business strategy development or the competitive advantage it may create. Whereas, this study concerns ethical values and their role in business relationships and networks management and focuses rather on the development process of ethical values, their priorities in business relationships and the moral considerations of the managers shaping these values. Further insight into business ethics and ethical values is presented in Section 3.1.

The business ethics literature used in this study is mostly narrowed to the concepts regarding the business ethical values developed during business actors' interactions and only briefly mentions their cultures or social backgrounds, which can influence international business interactions. In this study, definitions and approaches to business ethics are placed within the scope of the network perspective, whereas other conceptualisations of business ethics are possible within other business studies. The conceptual focus of the articles in this study is directed towards ethical embeddedness, ethical relativism and trust as an ethical value, which are discussed in detail in Sections 3.2, 3.3 and 3.4. Pedagogic study of this doctoral project is conceptually delimited to constructivist pedagogy, although other theoretical frameworks can be applicable to such research. The premises of constructivist pedagogy and alternative theoretical perspectives are represented and discussed in Section 3.5.

The empirical context of this thesis is focused primarily on developed (Articles I and II) and emerging business markets (Article II). The research on Article III investigates B2B relationships in the context of online business environment. Referring to different contextual market backgrounds in this study aids in developing various insights into business relationship development in international contexts and illustrates the priority of ethical values that can be prevalent in these markets. As mentioned, this study's empirical background is also delimited to small- and medium-size companies. Although MNCs are the most commonly addressed in IMP and business marketing research (Bocconcelli

et al., 2018a; Ali et al., 2020), this thesis also addresses the complexity of business networks and ethical considerations that small companies and entrepreneurs experience in international business markets. Companies engaged in this study originate mainly from Finland. The other international companies are based in Japan, Switzerland, Austria, the US, Germany, the UK, Singapore and Nepal. The empirical context of this pedagogic study is limited to the 'Sustainable business' course conducted annually in Åbo Akademi University, Finland.

Ontologically, this study is framed after and follows the research settings of constructivist paradigm. Due to this approach, its results are subjective, which allows for other interpretations of the findings if other theoretical approaches were applied to the research. Methodologically, the research papers of this thesis are placed within the scopes of qualitative case studies and interview-based studies. Empirical data collection techniques are limited to interviews and textual artefacts' analysis (companies web sites, marketing textual materials, course feedbacks and essays, etc.). The research papers are framed as exploratory empirical papers primarily observing individual actors' understanding of retrospective events and their moral concerns. Therefore, an individual perspective is among the limitations of this study. Although the individual perspective allows us to further investigate the moral concerns and experiences of people (which are among the main interests of this study), this approach prevents us from considering the opinions or experiences of the other actors involved in business relationships and networks, which may be quite different regarding the same situations.

The final limitation of this study concerns temporality, i.e. the time when the research was conducted. Since companies and their business relationships are constantly changing, the study findings could vary if conducted in other periods. Managers' moral and ethical concerns may also change with their experiences in business interaction, so their interviews could provide different information if conducted at some other time. Time limitation may concern Article III the most, as it explored the online market from November 2012 to February 2013, but changes occur fast in digital markets alongside changes in technologies, business models, legal and regulatory fields. The pedagogic study of the thesis is limited to four years (2016–2019) between when the empirical data was produced. More data collected from other years about the course would undoubtedly improve this study.

Section 6.5 of the final chapter introduces the study delimitations in detail and denotes how they can be addressed in future studies. This section brings to the fore research limitations specific to each research paper of this study.

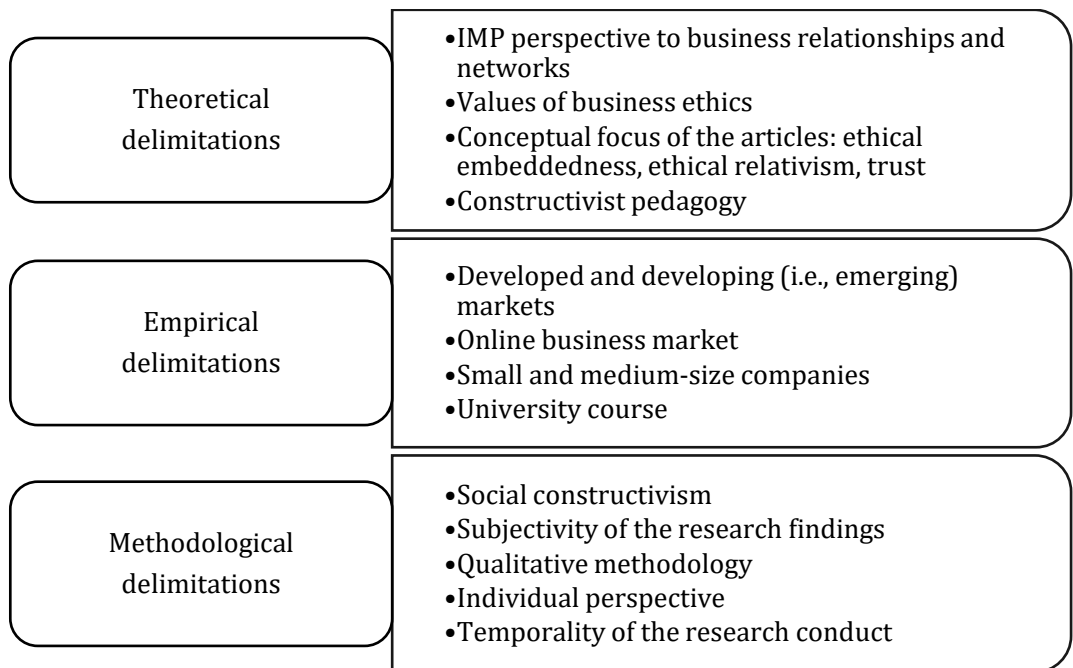


Figure 2. Summary of the theoretical, empirical and methodological research delimitations

1.6. Thesis Structure

The remainder of the study is structured as follows: Chapter 2 introduces the theoretical overview and conceptual background of the research. Specifically, it conceptualises business relationships and networks regarding international business markets. It also includes a discussion of managerial issues that may arise during social interaction with international business actors. Chapter 3 emphasises the ethical perspective on business relationships and networks. It highlights the theoretical premises of ethical values, ethical embeddedness of business actors, ethical relativism, trust development in business relationships and networks and pedagogic approaches to business ethics education of future business managers. Chapter 4 is dedicated to the ontological, epistemological and methodological approaches used in the research papers. Data collection techniques and empirical results interpretation are also discussed. Chapter 5 presents an overview of the four research papers completing this study and briefly outlines their research settings and findings. Finally, Chapter 6 denotes discussions of the theoretical and empirical findings of the thesis and summarises its conceptual and managerial contributions. Sections of the final chapter also underline the study limitations, future research avenues and main conclusions of the research.

2. International Business Relationships and Networks

This chapter furthers an insight into the theoretical background of business relationships and networks. The following literature review of Section 2.1 introduces the definitions and key concepts of relational networks from the perspectives of business marketing and the IMP approach. Section 2.2 focuses on the dynamic nature of business relationships and managerial practices prevalent in the social interaction of business actors embedded in international business relationships and networks.

2.1. Business Relationship and Networks Defined

Companies of various sizes in business markets constantly search for ways of improving their business operations in relation to their competitors and their interaction with business customers or partners aiming to facilitate long-term business relationships. Companies' interactions with other market actors, especially at the international level, frequently depend on the business partners with whom they developed relationships and formed networks from such relationships. This interaction implies that *'the life of one company is dependent on others and vice versa'* (Håkansson et al., 2009, p. 6). The IMP group primarily aims to research and conceptualise these interactive processes. The group has existed since the seventies and offers an array of empirical and conceptual studies on buyer-seller relationships in the fields of industrial markets, business marketing, B2B interaction, business relationships and networks (impgroup.org; Fonfara et al., 2016). Therefore, IMP focuses on the diversity of relationships among business organisations, showcasing that a focal company's relationships with other companies cannot be understood in isolation from the broader context of business relationships and networks (Håkansson, 1982; Ford, 2004). Although IMP complements the industrial and business marketing studies in many research directions, this project is focused on the three main constructs related to this study's scopes, which are discussed in detail in this section: interaction of business organisations in the international markets (Håkansson, 1982; Håkansson & Ford, 2002; Prencert & Hallén, 2006; Cantillon & Håkansson, 2009), business actors' relationships and networks (e.g. Håkansson & Snehota, 2006; Håkansson et al., 2009) and the social interaction of individual business actors (Granovetter, 1985; Halinen & Törnroos, 1998; Gonçalves, 2019).

Companies are constantly interacting in the B2B landscape. Business interaction embraces the complex processes of constant buying and purchasing activities compared to discontinuous business exchange, i.e. the single purchase of products or services by another company (Michel et al., 2003). Intensity of interaction assumes the behavioural pattern of managers who facilitate the exchange process and make decisions at different organisational levels, depending on the closeness of interaction. The *interaction* of business organisations can be understood as a transforming value creation process

occurring in the frames of time and space (spatial) between companies, which induces a change of their various resources and business activities and the development of new ones (Håkansson et al., 2009). Active interaction between business firms can induce their mutual dependence, where they can influence each other (Michel et al., 2003; Bocconcelli et al., 2018b). Interdependency of the interacting companies may involve opportunities and threats, depending on the closeness and frequency of this interaction. For instance, companies can obtain access to various resources and business processes, whereas the costs of exiting business interactions (or changing a business partner) may be high (Håkansson & Ford, 2002). Frequently, threats arise due to the over-dependency developed among firms during the mutual alignment of their business activities (Ford & Håkansson, 2006). Nevertheless, interaction bears a strategic importance in inter-firm continuous exchanges, where actors develop mutual expectations of each other (Turnbull et al., 1996). Furthermore, interaction can be facilitated not only among business partners but may also involve competitors in “coopetition” where companies join forces to achieve strategic goals (Bengtsson & Kock, 2000).

Buying-and-selling business firms develop three main types of connections during interaction (Gummesson, 2002, p. 21):

- Activity links – technological, administrative and marketing activities
- Resource ties – exchange and share of tangible and intangible resources
- Actor bonds – connection between companies or people who interact and can influence each other

Triade of actors, resources and activities are significant components of interaction among companies. Activity-Resource-Actor (ARA) model, a framework conceptualised by Håkansson and Johanson, (1992), is conventionally adopted in IMP research and represents the process and consequences of interaction. *Activities* refer to processes that can be pursued by any business activity aimed at productive interaction with business partners to create value (Håkansson & Snehota, 1995; Håkansson et al., 2009). B2B activities can be represented as logistics, production, delivery, exchange of technologies or knowledge, etc. Activity links are companies’ efforts to develop more efficient business operations, for instance, by linking the logistic services of one company to the production activities of another (Vildåsen & Havenvid, 2018). Therefore, activities are not limited to a simple exchange of resources but can be aligned and used to develop new resources with common effort. Managing *resources* in business interaction regards how those resources can be adapted and efficiently utilised during interaction (Håkansson et al., 2009). Various resources controlled or possessed by business actors can be represented as ties of physical resources (products, raw materials, counterparts, technologies), intangible resources (knowledge, copyright, services) and financial and human resources (Håkansson

& Johanson, 1992). Similar to the resource-based view, companies can access unique resources to obtain competitive advantage (Costa et al., 2009), which they can achieve by engaging in business interactions to combine, create and manage those resources efficiently. Therefore, the value of resources depends on their connection with other resource ties developed through interaction. Resources can be changed and developed over time, as well as combined and adapted to develop new joint resources due to the innovation process (Håkansson et al., 2009; Bocconcelli, et al., 2018b).

Actors are entities that possess resources and conduct managerial activities. Conventionally, actors are denoted as individuals acting on behalf of their companies and establishing interpersonal links (Håkansson & Johanson, 1992; Håkansson et al., 2009). Actors develop bonds in business interaction to different extents, which determine the directions of these interactions (Håkansson & Snehota, 1995; Akrouf, 2014). Actors may seek opportunities to learn from their business partners, and their managerial behaviours can affect other involved parties (Abrahamsen et al., 2012). Interpersonal interaction frequently results in the development of social ties among individual managers (Pérez & Cambra-Fierro, 2015). Social ties assume formal and informal mutual interactions among actors (Uzzi & Lancaster, 2003; Glinska-Newes, 2018). Social ties can be viewed as social practices aimed at forming activity links between business actors at a social level, which reinforce actor bonds and facilitate their business relationships (Bondeli, 2018).

In business marketing studies, actors can be represented not only as individual managers but also as companies, suppliers, governmental institutions, etc., depending on the study aims and level of analysis (Holmlund, 2004; Lenney & Easton, 2009). IMP research is frequently directed at company-to-company interaction, but the interest in individuals' interaction as a unit of analysis is growing (Öberg, 2010; Steward et al., 2019). *Individual* perspective in IMP and business marketing literature is known to be applied, for instance, in the research on dyadic buyer-seller relationships management (Keillor et al., 2000), products and common solutions development (La Rocca et al., 2016), B2B marketing communication (Ellis & Hopkinson, 2010), studies of international markets and culture (Ivanova-Gongne, 2015) and several studies on methodological approaches (Holmlund, 2004; Abrahamsen et al., 2012; La Rocca et al., 2017; Prior et al., 2018). In this study, actors are considered individuals representing their companies and operating at different hierarchical levels in their organisations (Medlin & Törnroos, 2007; Witell et al., 2020). Managerial individuals are responsible for maintaining interorganisational interaction, bridging their company with other business and institutional organisations, and forming the internal organisational structure of their company (Havila & Wilkinson, 2002; Raskovic, 2015). Interorganisational interaction may occur between individuals as well as collective individuals (e.g. purchasing department of MNC). Individual managers usually represent small-size companies with a limited number of employees, or they can be entrepreneurs representing their business firms. In this study, the focus is on individual actors' perspectives as a

level of analysis, since individuals have to be active in the development of business relationships and are the carriers of organisational values and relationships (Öberg, 2010). Despite following the company's B2B interaction strategy, individuals are those who make decisions, which may be influenced by their own rationalities and moral concerns (Chiu & Hackett, 2016). They facilitate social interaction where *'skills in social exchange are critical for this; it is individuals who interpret different situations and act as agents within relationships. Over time, individuals form attitudes, perceptions and social bonds on the bases of their experiences, memories and expectations'* (Håkansson et al., 2009, p. 23). Therefore, individuals facilitate social bonds, which are the components of business relationships' development and, consequently, play the key role in their management.

A concept of *business relationships* embraces the managerial processes aimed at strategic long-term interaction and business exchanges that involve at least two market actors in the B2B context (Holmlund & Törnroos, 1997; Håkansson et al., 2009). Establishment of relationships connects business actors and induces the interdependencies of their activities and resources (Fonfara et al., 2018). Therefore, all components of the ARA model contribute to the development of business relationships among business firms (Veludo de Lurdes et al., 2006). Conventionally, business relationships are a two-sided interaction that involves buyers and suppliers (Öberg, 2010). Thus, business actors perform their activities with other actors, which may induce development and a change of the actors themselves, their resources and activities (Håkansson et al., 2009; Lenney & Easton, 2009). Business relationships are not stable but dynamic formations, where changes occur frequently and at different levels: inside the company, in dyadic relationships with another company, or in the whole network of interrelated business actors (Ford et al., 2003; Abrahamsen et al., 2011). The dyadic relationships between two firms can be influenced not only by the individuals of these organisations *'but also with other third parties such as second and third tier suppliers, intermediaries, consulting and advertising agencies, financial institutions, governments and professional peers in other organisations, among many others'* (Steward et al., 2019, p. 296). Thus, relational bonds in business relationships become the building blocks for actors' networks (Raskovic, 2015).

Business actors are networking in their relationships to achieve business aims. *'Networking in a simple dyad is based on the intentions of the management of each actor as they initiate and respond, respond and initiate'* (Håkansson et al., 2009, 197). Developing business relationships with several actors can be framed as business networks. Thus, networks are a result of a series of exchanges among actors participating in B2B interaction (Michel et al., 2003). Network approach from the IMP perspective can be viewed as a web of interactions or nodes of relationships that may be directly or indirectly influenced by other network actors (Ford et al., 1986). Generally, the network perspective approaches B2B interaction via a network of relationships (Gummesson, 2002) and embraces all relationships affecting the interaction of customers and suppliers (Steward et al.,

2019). Networks have a strategic meaning for the companies, since business actors have to align their efforts to create value from their business operations and to obtain strategic positions in the industrial markets (Richardson, 1972; Forsström, 2005).

Companies can have different levels of involvement in business relationships and networks depending on their need for other business actors' resources and competence. Naturally, this involvement defines the role and strategic position that form the company's identity in relation to other market actors. The company's identity describes their understanding of 'who we are' in relation to other actors realised via interaction and the common value they deliver (Purchase et al., 2016). However, as changes in relationships and networks occur frequently, they can cause shifts in the company's role or position in relation to other business partners, which also demands their adaptation. Most importantly, managers should realise that changes are an inevitable part of business relationships and networks.

Interaction and development of business networks are always facilitated in specific environments, which have political, economic and social contexts. Business interaction can also be placed in the context of industries, markets or international business environments (Michel et al., 2003). Due to globalization, companies approach international markets to access business opportunities abroad and expand their business activities. The managerial activities of such companies have to be adapted to the interaction in the international B2B context, which can differ from the local markets. The research of this thesis is focused on the *international dimension* of business markets. This dimension embraces the interaction of supplying and buying business firms from different countries, which may establish international business relationships and networks with time and experience of their interaction (Holm et al., 1996). The IMP group has a long history of empirical research on international business marketing and relationships management, which has demonstrated the importance of close and lasting business relationships across borders (Ford, 1997; Johanson & Vahlne, 2009). International business relationships involve complex behavioural patterns of not only economic transactions but other exchanges of information, knowledge, social exchange, etc. (Leonidou et al., 2006; Mejri et al., 2018). Internationalisation concerns not only large-size companies but also SMEs due to global trends in the elimination of trade barriers and decrease of communication costs, increases rivalry in home markets and business opportunities in foreign markets (Holmlund et al., 2007; Kujala & Törnroos, 2018; Genc et al., 2019; Dabić et al., 2020). Internationalisation can be understood as the process of expanding business operations over a national country border (e.g., Ruzzier et al., 2006). A foreign market may be selected for entry based on market opportunities for a focal company and its partners, as long as it can be '*a foreign market in which the partner has a strong position*' (Johanson & Vahlne, 2009, p. 1425). Networking may be beneficial for the process of internationalisation, especially if it is based on social interaction and close relational ties, since managers are responsible for social exchange. Walter et al.

(2001) referred to the 'indirect' function of business relationships, where social networking aims at gaining knowledge about markets and access to the foreign market's opportunities. Personal relationships in this case embrace inter-firm linkages and social ties extended to international locations via the firms that can access existing networks in international markets (Turnbull et al., 1996; Ellis, 2000). International interpersonal relationships are also significant for entrepreneurs to access markets, knowledge and resources (Harris & Wheeler, 2005). However, uncertainty of foreign markets, physical and cultural distance between managers acting internationally may impact managerial style and have implications for relationships (Samiee & Walters, 2006; Leonidou et al., 2006). Thus, managers may need to adapt to the international partner's expectations and managerial practices by reducing differences between them, including cultural and ethical concerns (Gadde & Håkansson, 1993; Brennan & Turnbull, 1996; Brennan et al., 2003). From an IMP perspective, adaptation embraces the adjustment of actors, activities and resources on the individual and organisational levels to those of the companies with which they interact (Håkansson, & Snehota, 1995). Adaptation in relationships may be manifested as actions of business actors to fit their needs and capabilities, which may induce interdependencies (Hallén et al., 1991). As previously mentioned, international adaptation is frequently associated with adaptation to the cultural and social norms of foreign markets. Ethical considerations such as trust, opportunism, loyalty and commitment naturally can influence this process (Hagberg-Andersson, 2006; Bäckström & Nel, 2009; Iršič, 2017). The ethical issues and values involved in international interaction are discussed in all empirical studies of this thesis. More specifically, ethical values adaptation in international business relationships is discussed in Article II.

This section introduced and defined the key concepts used in this thesis, referring to the IMP approach to international business relationships and networks as a conceptual background. The next part of this chapter discusses how business actors may be interrelated with each other in the context of networks and specifics of social interaction in business relationships.

2.2. Managing International Business Relationships and Network Embeddedness

Business relationships and networks can be represented and understood from different perspectives depending on how the study is focused and delimited. Business relationships, as constructs of networks, can be viewed as those that involve many interdependent actors or are represented as dyadic relationships (Ashnai et al., 2019). Relationships can also be viewed from a focal company's perspective in relation to other actors (Anderson et al., 1994). Individual perspective takes a view of the company's representatives or individual actors facilitating and influencing interaction (Gonçalves et al., 2019). These conceptual approaches to fragmentation of complex business networks are needed to develop a better understanding and analysis. In this project, the focus is

primarily on a focal company and its representatives (individual actors). More specifically, the study explores individuals' understanding of their dyadic relationships with other business actors and how their interactions are influenced by the international business environment context.

Business actors are initially embedded in a broad contextual business environment. This embeddedness represents business firms' relationships and dependency on various types of relationships and networks (Holmlund & Törnroos, 1997; Halinen & Törnroos, 1998; Gonçalves et al., 2019). Embeddedness may also be understood as the company's dependency on its links with other actors in the relationships. Those links affect their interaction and construct the company's identity in the relational networks (Yli-Renko & Autio, 1998). To summarize, the concept of embeddedness represents how actors are related to each other in business relationships and networks. Figure 3 depicts three key perspectives on embeddedness as proposed by Halinen and Törnroos (1998):

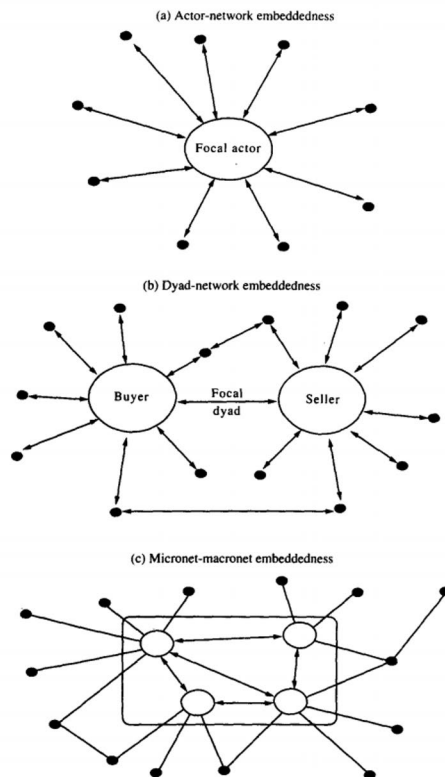


Figure 3. Three perspectives on business relationship and network embeddedness (Adapted from Halinen & Törnroos, 1998)

Actor-network embeddedness represents an outlook on the relationships from the perspective of a focal actor. The focal actor does not have to be a business firm, but it can be an individual representing the company, since

managers facilitate business interaction. Dyadic view embraces relationships between two focal actors (frequently, those are buyer-seller relationships), whose interaction can be influenced by the broader network context. Micro- and macronet embeddedness refers to the greater number of identifiable network actors (at least three). This perspective allows us to investigate more complex relationships of directly and indirectly involved actors (Halinen & Törnroos, 1998).

Since business actors involved in these relationships are interdependent, this interdependence can be grounded on the formal and informal interaction, which includes the exchange of resources, activities, information, expertise, technologies, etc., within a certain time and space (Håkansson et al., 2009). Such exchanges or interactions make business actors embedded in specific types of relationships or networks to which they are related to. For instance, Zukin and DiMaggio (1990) identified embeddedness according to the context type of interaction, such as political, cognitive and cultural. Halinen and Törnroos (1998) introduced an extended typology of embeddedness, which is illustrated in Figure 4.

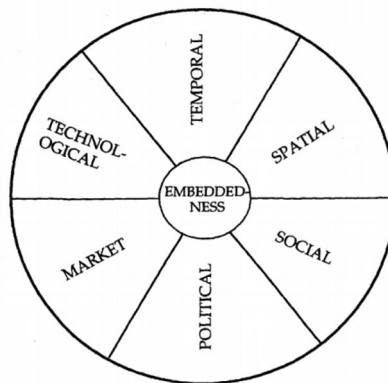


Figure 4. Different types of network embeddedness (Adapted from Halinen & Törnroos, 1998)

According to these types of embeddedness, political and market embeddedness imply that business processes occur in a specific socio-political context of a country or at the international level. Actors are also embedded in the markets according to the companies' types of business operations (i.e. industry) or the location of the market. Technological embeddedness embraces common technological platforms (for instance, in the IT industry) or overall technological settings of the business operations shared by the focal companies (Halinen & Törnroos, 1998). Temporal embeddedness is related to the notion of time of the companies' interaction. Concept of time is socially constructed, since it can be understood differently according to individual qualities or cultural frames. Time can be understood as, for instance, continuing time flow or periods (Halinen et

al., 2012). Time concept has an epistemological importance for the research on business relationships and networks, since it helps structurally approach their development processes and changes. Spatial embeddedness refers to a notion of space: geographic positioning or location (Halinen & Törnroos, 1998; Törnroos et al., 2017).

Social embeddedness represents formal or informal interpersonal interaction of the company's managers (Halinen & Törnroos, 1998). This embeddedness reflects how business relationships are managed by individuals and the factors that shape or influence such relationships. The concept of social embeddedness is a known concern in business and economic literature beginning with the works of Polanyi (e.g. 1968), which stressed that social relations are initially embedded in the economic systems. Granovetter (1985) emphasised that firms are connected by social relationships, and the economic interaction is embedded in such networks of relationships. Social relationships facilitate transactions between actors and involve various forms of communication and exchange of knowledge and resources.

Social embeddedness represents the logic of the social structure of business relationships and networks, where decision making may be grounded on trust and social ties rather than calculative risks (Uzzi, 1997; Brennan, 2021). The strength of social relationships may depend on the frequency of interpersonal interaction, reciprocity and co-created value in developed strategic relationships (Van Laere & Heene, 2003). Experience and history of mutual actors' interaction are required to develop social relationships. Productive social interaction supposes that actors of business relationships and networks benefit from common business activities (Melé, 2009). Embedded social relationships are especially significant for SMEs and entrepreneurs due to their limited resources. Small-size business entities have to rely on their business partners to access information, production processes, financial resources, etc., and to collaborate to develop complex business solutions (Vanhaverbeke, 2001; Uzzi & Gillespie, 2002). Social embeddedness may also bring value to business relationships when a company plans to expand its relationships and attract more business actors into interaction. Such embeddedness aids in developing trust and commitment with potential business partners via the existing ones (Ulaga & Eggert, 2004; Westerlunda & Svahn, 2008). This process is illustrated in the empirical study of Article III of this study.

Although business relationships' value as a traded-off between business benefits and opportunities can be pursued differently by actors (Blois, 2002; Ulaga & Eggert, 2004), social relationships can also have different values in various business contexts. For instance, business relationships and networking in China frequently begin with the development of social relationships and only after they are established does business exchange follow (Lee et al., 2001; Dobrucali, 2019). Another research indicates that social networking in the Russian market rests on rational calculations, but informal interaction is still vital for Russian business relationships and networks' development as well as

emotional involvement (Jansson et al., 2007). Article II of this thesis discusses in detail the issues of social networking in the Russian and Finnish markets.

The following Figure 5 presents a framework that summarises the conceptual background related to the business relationships and networks' approach used in this research. The framework exemplifies dyadic interaction of business actors involving social interaction processes within an international network context.

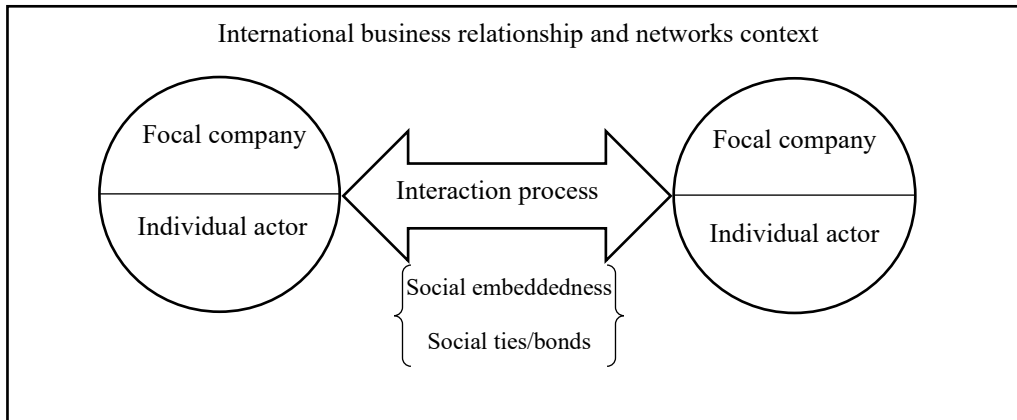


Figure 5. Conceptual model of the research based on dyadic interaction within international networking context

In general, social embeddedness is among the primary interests of this doctoral project, since this type of embeddedness facilitates interpersonal interaction among people and, consequently, their ethical and moral considerations. Managers are human beings who may pursue their ethical values and expose their moral qualities in managing business relationships and networks where even emotions can be involved (Ford et al., 2003; Tähtinen & Blois, 2011). Business ethics in this case can be a significant intangible asset of a business organisation, whereas ethically managed business relationships can bring value to the whole cohort of networked actors. The following chapter introduces the literature review and discussion of business ethics in relation to the context of international business relationships and networks. Additionally, this chapter discusses the challenge of knowledge transfer about business ethics and moral values to the perspective of business people.

3. Ethical Perspective on Interaction in Business Relationships

To understand how business ethics is positioned regarding business relationships and networks, this chapter begins with a discussion of business ethics definitions, morals, ethical values and other related concepts that are introduced in the following Section 3.1. The notion of ethical embeddedness in business networks is further discussed in Section 3.2. Since ethical considerations in business are extended beyond right or wrong decisions, the managerial approach to international business interaction may involve some degree of ethical relativism, which is discussed in Section 3.3. Section 3.4 overviews the significance of trust for ethically managed business relationships. Discussions in Section 3.5. emphasises importance of pedagogic approaches to the teaching of business ethics and the development of the moral responsibilities of future business leaders.

3.1. Business Ethics and Values from Business Relationships and Networks Perspective

3.1.1. Introduction to Business Ethics

Companies act to obtain the benefits of business operations and to succeed in the markets, whereas they have to follow legislations and general regulations imposed in their business environment. Governmental regulations of businesses assume following the standards of business conduct and ensure fair competition for the companies and entrepreneurs. Despite the degree of regulations of the business processes, companies still manage to overcome legal compliance and employ illegal or morally questionable methods of business conduct, which is occasionally exposed in the media. However, capitalistic market settings suppose that business organisations can themselves decide which rules of the game to follow if they do not circumvent the law. This raises a question of ethical behaviour since *'companies today are increasingly expected to also assume responsibility towards society, environment and human rights as well as its global footprint and impact on future generations'* (Ahlberg & Romberg, 2018, p.15) in addition to the obligations of return on investment to the shareholders. This principle of responsibility is included among other main principles of 'stakeholder capitalism' (i.e. capitalist system grounded on rights, freedom and voluntary obligations), implying that economic value is created and sustained when actors accept responsibilities for their actions and consequences (Freeman et al., 2007). Ethical behaviour brings to the fore the questions of responsibilities and creation of business values in a responsible way.

According to its philosophical connotation, ethics implies moral rules of behaviour; therefore, business ethics may be understood as standards of ethical business behaviour (Dwyer, 2008; Brooks & Dunn, 2021). De George (1999)

approached business ethics as a branch of general ethics, narrowing its meaning to business morality, whereas ethical code is a code of moral conduct of professionals who are, in our case, business managers or entrepreneurs. Business ethics can be scrutinised as applied ethics or professional ethics in terms of its practical application to business life (Brinkmann, 2002; Brooks & Dunn, 2021). This concept stands for classical debates over what obligations and moral duties companies have towards their shareholders (e.g. profit generation) vs. their stakeholders affected by business activities (Allhoff, 2011).

Generally, business ethics can be represented as morality of business behaviour expressed in the morally right or wrong actions of business people (De George, 1999). However, moral qualities of an individual and ethics do not mean the same thing. Morality is an abstract concept meaning thoughts and ideas that guide one's behaviour (Brinkmann, 2002). Morality supposes responsibilities that a person bears towards society, for instance, in terms of justice. De George (1999) explained morality as the action that is commonly accepted and considered right in a specific society. Thus, moral actions vary according to cultures or different societies. Ethics, in turn, represents idealised human behaviour and implies how a person ought to behave or how reality ought to be approached (Grčić, 1989). Therefore, ethics represents patterns of behaviour and social norms that a person ought to follow (Lukes, 2008), despite such behaviour may not be mandated by the law. Ethical behaviour as well as moral principles are changeable, can vary under different circumstances and involve different ethical values. Rokeach (1973, p. 5) defined values as *'determinants of virtually all kinds of behavior that could be called social behavior or social action, attitudes and ideology, evaluations, moral judgments and justifications of self and others, comparisons of self with others, presentations of self to others, and attempts to influence others.'* Thus, ethical values are the constructs of social behaviour that determine and guide social interaction among individuals and consequently organizations they represent (Agle & Caldwell, 1999). In relation to business organizations, ethical values may be manifested as *'a composite of the individual ethical values of managers and both the formal and informal policies on ethics of the organization'* (Hunt et al., 1989, p. 79). Among important ethical values in business can be named honesty, integrity, transparency, responsibility, quality of business offers, trust, respect, leadership, commitment, etc. (Asgary & Mitschow, 2002; Zabkar & Brencic, 2004; Sahoo, 2017; Brown et al., 2019; Mora Cortez & Johnstone, 2019; Brennan, 2021). Individual ethical value of managers may play a significant role in determination company's strategy (e.g. Vitell & Hidalgo, 2006). Individual values can be viewed as an analysis level at which values are exercised and as those that may be contrasted with organizational, institutional, societal or international values (Rousseau, 1985). Individual ethical values can be framed as manager's moral principles and attitudes guiding their managerial behaviour (Brinkmann, 2002). Specific ethical values can be commonly accepted in some countries based on its culture and history of development. At the same time, those values may be unacceptable in another part of the world (Bailey & Spicer, 2007; Dziubaniuk &

Ivanova-Gongne, 2021). For instance, the generally formulated and accepted code of ethics of an international company can be difficult to apply in other foreigner markets (Lindfelt, 2006).

Although business leading is frequently approached as a game or even compared to war due to tough competition, the business environment is at a large cooperative. For instance, Solomon (1993, p. 358) accentuates that *'quite the contrary of the 'every animal for itself' jungle metaphor, business almost always involves large co-operative and mutually trusting groups, not only corporations themselves but networks of suppliers, service people, customers and investors.'* This statement emphasises that business actors are not isolated entities in the business environment (cf. 'No business is an island' Håkansson & Snehota, 1989), and business is a social act of individuals.

Business organisations cannot be considered as economic entities independent from the socio-political context as well (Gonin et al., 2012), since business actors (individuals) who run the companies are also socially embedded entities of connected actors. They are expected to lead business activities to serve social needs and interact with other actors according to the business values and moral principles that do no harm to any of the parties involved. However, ethical behaviour is not only about acting right or wrong, due to these 'rights' and 'wrongs', as mentioned, can be differently understood under the influence of local culture and social values (Vitell & Hidalgo, 2006; Warren, 2011). Moreover, benefits of acting ethically may not always be clear to the business actors until a critical event occurs. In some cases, managers can act unethically without being aware of the negative consequences of their actions. Palazzo et al. (2012) conceptualised this behaviour as ethical blindness, which implies that managers commit unethical actions simply due to lack of knowledge, misunderstanding or neglect of the ethically accepted conduct in the markets. Thus, understanding business ethics and the consequences for those following or not following are significant to consider for business organisations and individuals who manage them.

A helpful source to increase the understanding of the ethical principles of business and societal expectations is the UN Global Compact (unglobalcompact.org). Here, the UN pact lists the basic principles of business conduct in respect to society, environment, human rights, labour standards and resistance to corruption. Those principles manifest common ethical values and universal human rights that should be followed by companies. Although the principles rather provide recommendations on how to carry out business activities, joining the pact can be a good start for a business of any size.

Besides the UN initiatives, managers can obtain advice on business ethics from consulting companies. However, business schools also bear responsibilities on knowledge dissemination about ethical behaviour to their students as to future managers and business leaders. Business ethics made its formal entrance to the academic curriculum after the first business ethics conference arranged in 1974 at the University of Kansas in the US. The conference gave a start for a number of business ethics books and guidelines for academic courses (Bowie,

1986). Business scholars should and can disseminate knowledge of ethical decision-making principles that integrate environmental and social issues in business activities, since subjects lectured in academia eventually influence the business world (Gonin et al., 2012).

3.1.2. Business Ethics and Values in B2B Relationships and Networks

Unethical behaviour promptly becomes publicly known if a company operates in B2C market since such a company is frequently under the public attention. B2B environment is rather omitted in public supervision due to B2B companies' interactions mostly with each other in complex business networks. Thus, unethical issues frequently remain inside the networks or business relationships without attracting public attention, but, naturally, they are still known to the involved business actors. However, presently many companies operate in global markets, which makes them more vulnerable to the risks of ethics violation. Unethical behaviours of international companies are harder to hide because they are more exposed to the international public's attention and monitored by non-governmental organisations, International Trade Councils, World Trade Organisation, etc.

International markets, despite offering business opportunities, have many potential risks associated with imperfection of legislation (especially in developing countries) and differences in cultural and ethical standards of business leading. Among the most recent scandals in the sphere of B2B covered in the academic literature is a case of Nokia-Siemens joint venture providing telecommunication infrastructure to Iran and its government (Schrempf, 2011). The venture was criticised for being involved in technological support of the government in censorship and monitoring of Internet communication and data transfer during and after presidential elections in 2009 that were called falsified by the public. Despite the fact that the venture conducted business according to the law, their actions were considered unethical and supporting dictatorship. The same year and under the pressure of criticism, the venture sold its division and related software responsible for monitoring to another company leaving that part of the business.

Another exemplifying case in a sphere of telecommunication scandal is the Swedish TeliaSonera telecommunication company that was engaged in corruption and bribery when it attempted to enter and establish its services in Kazakhstan in 2007. The company was involved in collaboration with corrupt local authorities, which eventually became publicly known. The company had to leave this market after the scandal (Medetbekova, 2016). This case caused a long investigation process, which ended only in 2017 when Telia paid a substantial fine to the Dutch and US authorities to settle the case (Ahlberg & Romberg, 2018).

Among the more recent scandals related to unethical behaviour is the prominent case of Stora Enso (Nordic-based international company) that established a partnership with a company from Pakistan that employed child labour in their production facilities (Ivanova-Gongne & Lång, 2019). A major issue in this case was the poor communication and slow reaction of the company

to the unethical behaviour of its subcontractor. Stora Enso had to terminate a contractual agreement with the subcontractor, apologised to the public and introduced an ethical code of conduct for its suppliers in the form of a document. This case illustrates how the actions of a business partner can affect other companies involved in the business relationships. All the above-described cases show that companies, despite their Nordic reputation, are not safeguarded from unethical behaviour in international markets. Most importantly, companies should accept the implications of their behaviour and react accordingly.

As mentioned, B2B relationships are relatively omitted in a sphere of public interest. Therefore, business ethics received limited attention within the IMP academic tradition primarily due to difficult access to sensitive empirical data (Nicholson & Bennett, 2009), especially if the companies are not directly involved in B2C. Research on sustainability or CSR is more common in B2B settings, as those activities are frequently promoted and advertised by companies as a part of their marketing communication. Business ethics research remains modest in business relationships and networks' research tradition, since its conceptualisation requires deepening the managers' moral values and understanding the background of their business decisions. Halinen and Jokela (2016) highlighted a lack of a comprehensive framework of the concepts to address (un)ethical behaviour from the perspective of B2B relationships and networks. Nevertheless, as business is a social process (Freeman et al., 2007), social interaction is initially embedded in business networks (Håkansson & Ford, 2002) where business ethics is always involved. Ethics embarrasses the nature and consequences of social ties that individual actors (managers) establish with other business actors, their interconnectedness within communities or industries, markets or nations (Bragues, 2010). Lindfelt and Törnroos (2006) approached ethics from the perspective of business relationships and networks, referring to its definition as a set of norms, principles and standards that conducts an individual or a group of individuals' business behaviour. Accordingly, as business ethics is embedded in social interaction, business ethics influences value creation in the business relationships. Additionally, the ethical actions of an actor define its company image and reputation in the market environment and how this actor is seen by other network actors (Koporcic & Törnroos, 2019).

Melé (2009) distinguished three types of business networks according to the motivation of actors' engagement: utilitarian network (intention for obtaining benefits such as competitive advantage, power, information, resources, etc.); emotional network (motivation for psychological satisfaction such as having friendly relationships or being proud of joining a network); virtuous network (moral intentionality to positively contribute to the network). These types of networks can be practised simultaneously. Ethical values and conditions of these networks or relationships can be accepted if they are mutually beneficial for all the actors involved. Additionally, Melé (2009) identified several elements of relationships and networks that apprise actors of ethical business behaviours: exposing good intentions and acting to reach shared goals; sharing recourses,

information and knowledge; learning from other actors; employing each actor's power with justice and for a common good; and exposing ethical behaviour and ideological influence to other actors. Contrary to the listed virtuous behaviour, actors can practice misconduct in the networks, such as abuse of trust of their business partners, opportunism, abuse of power, network cronyism (i.e. favouritism of one actor of the network to another in exchange for benefits), networking to disguise bribery and cooperation in wrongdoing with other network actors. According to the described 'rights' and 'wrongs', it can be concluded that business ethics in the context of business relationships and networks assumes acting with good intentions to reach reciprocity, justice, transparency and trust. Any misconduct in relation to other actors is understood as unethical behaviour.

Business ethics creates value for the business if managers manifest prudence in business relationships relying on following ethical values. Justice can be highlighted as an important component of virtue to ensure that a business actor does no harm within interaction with others by applying opportunistic manipulations (Bragues, 2010). Trust is another important component of fruitful relationships, and the concept embraces a belief that one business party fulfils its obligations in respect to another party (Blois, 1999; Brennan, 2021). Trust can be understood as confidence in the actions of other business relationships participants. Being trusted becomes possible with demonstration of trustworthiness to other actors in relationships. Trustworthiness also serves as a background for reputation. Actors are more willing to express their commitment in trustful relationships. Commitment assumes dedication to business relationships, which may involve persuasion of value co-creation, cost benefits, emotional attachment, respect, etc. (Zabkar & Brencic, 2004). In business markets, commitment is significant to prevent business partners from leaving the relationships. If companies attempt to retain their business partners, they may need to demonstrate organisational benefits (e.g. excellent products, price, services) and individual benefits (e.g. efficiency, reduction of uncertainty, power as positive influence) that they are able to provide (Tellefsen, 2002). Ethical values of trust and commitment are known concerns in the IMP research community as they create a background for international business relationships and networks of business actors (Walter & Ritter, 2003; Medlin & Törnroos, 2007; Johanson & Vahlne, 2009; Brennan, 2021).

Initiation of various CSR programmes can have positive impacts on long-term B2B relationships and secure a company's good reputation (Lee & Lee, 2019). CSR in business organisations is grounded on a company's ethical, philanthropic and law-obeying actions balanced with making profit (Carroll, 1999; Brooks & Dunn, 2021). Although CSR may be implemented to improve a company's reputation or make it more attractive to potential business partners, this company's 'good deeds' can be based on the personal moral responsibilities of the managers. Companies can also influence positive changes in other actors' behaviour with their CSR activities if they expose their power in a positive way, which may be typical to large-size companies in relation to SMEs (Harness et al.,

2018). Despite some confusion in the meaning of the concepts of CSR and business ethics, which frequently overlap, the research on SMEs shows that managers are able to distinguish those terms (Fassin et al., 2011). Importantly, that managers make sense of their ethical behaviour as what ought to be done in comparison to what the law prescribes. Thus, CSR, in brief, can be approached as the ethical behaviour of a company towards society or the environment.

Business ethics is also embedded in the foundation of sustainable development (Rushton, 2002). Since business organisations are not functioning in the vacuum, global industries raise the standards of business activities to eliminate their impact on bio environment and to improve social well-being in addition to following their core values. Adopting principles of sustainable development in business activities by business actors may be dictated by a social demand for responsible behaviour as well as it being the initiatives of business organisations. As stated in the Brundtland report (1987, p. 308), *'human survival and well-being could depend on success in elevating sustainable development to a global ethic.'*

Overall, business ethics embrace the moral concerns of managers and shape their managerial decisions. Ethical code of conduct (formal or informal) implemented in a company can determine the company's reputation and its role regarding other business actors and society. In B2B interaction, ethics plays a significant role in developing the social bonds and attitude of the business partners. If a company acts according to commonly accepted ethical norms, this company becomes attractive for partnership and long-term business relationships. In the scope of this thesis, business ethics are approached as *particular standards, norms and values of business code of conduct intrinsic to business relationships and networks that guide and influence managerial business behaviour in a specific market environment.*

Business ethics has special meanings for companies, exposing trustworthiness, acting with justice, being transparent and obeying the law. Unethical behaviour, intentional or not, may induce negative consequences such as paying substantial fines, damaged reputation and losing business partners. Business ethics frequently stands at the core of CSR and sustainable development initiatives implemented by business organisations either to improve their visibility in a positive sense or deliberately execute their ethical values in the practical actions towards society or nature.

The following section represents the discussion of how business ethics are initially embedded in the social ties of business interaction. Concept of ethical embeddedness embodies the role of business ethics in value co-creation within business relationships and networks.

3.2. Ethical Embeddedness

Business actors interact in socio-economic environments, where their social relationships are initially embedded (Granovetter, 1985). Social and economic behaviour of business organisations is also influenced by social ties with other

business firms (Uzzi, 1996). Zhou et al. (2021) stated that social ties between companies are related to relational embeddedness of different closeness and reciprocity. Relational embeddedness encourages the development of social norms among companies to reduce business exchange uncertainty, increase communication, cooperation, commitment and overall business performance (Provan, 1993; Ruyter et al., 2001; Stanko et al., 2007; Gulati & Sytch, 2007). In contrast, over-embeddedness in social relationships may induce malfeasance, redundant obligations and opportunistic behaviour (Wuyts, & Geyskens, 2005; Zhou et al., 2014).

Relational embeddedness can be conceptually represented as a social network layer that embraces connected individual actors in business networks (Holmlund & Törnroos, 1997). This dimension concerns social bonds between people and various specifics of their interaction. According to the previously discussed typology of Halinen and Törnroos (1998) in section 2.2, social embeddedness embraces the principles of interpersonal interaction of the companies' representatives in business relationships and may involve ethical concerns and moral values similar to any human interaction. Therefore, business ethics is initially embedded in social relationships and networks, where the companies possess their specific ethical positions regarding other actors and their actions may affect others or relationships in general.

Lindfelt and Törnroos (2006, p. 339) defined ethical embeddedness as *'the integration of the ethical value dispositions as well as the economic value dispositions of a firm in relation to the co-created value processes with other connected firms and institutional actors in the network'*. Thus, ethical embeddedness represents actors' interactions aimed at developing ethical as well as economic values within a given business network. Ethical embeddedness concerns all actors participating in social interactions of the network.

Business actors obtain ethical identity in a business network. Network identity identifies organizational boundaries and differentiates a company through its relationships in relation to other actors in a network (Håkansson & Ford, 2002; Huemer et al., 2004). From perspective of ethical embeddedness, ethical identity may be manifested as internal ethical climate or corporate culture in a business organization that reflects company's vision of itself from the ethical perspective and steers the company's business behaviour. Such ethical value as trust, for instance, may represent one of the constructs of company's ethical identity. Being a trustful business partner aids to maintain actor's legitimacy in business network and stability of interaction in business relationships (Huemer, 2004).

Actor's ethical role in a business network is a sum of proactive and reactive activities of the company in relation to the ethical issues emerged in the network (Lindfelt & Törnroos, 2006). Companies may react to changes of ethical concerns in their networks and adapt accordingly. On the other hand, they may be proactive and trigger those changes to influence other business actors to act ethically. For instance, virtuous network, as discussed by Melé (2009), is a network where actors attempt to influence other actors with their best practices

of business virtue. Actors of the virtuous network have proactive intention to contribute to the common good creation with the rest of involved actors from the ethical perspective.

Ethical position is the company's place in relation to its ethical identity and role in the network that can also be changed over time within the process of interaction (Lindfelt & Törnroos, 2006). Network position is a sum of its business relationships (Abrahamsen et al., 2012) and depends on how it is socially constructed by the understanding of embedded in the network actors (Purchase et al., 2016). Network position can be changed by activities of a focal actor or due to activities of other business actors. For instance, strategic importance of an actor can be represented as its network position. In relation to ethical embeddedness, ethical position can be expressed, for instance, as power to influence other actors' ethical behaviour. Ethical network position shows the importance of acting ethically and adopting proper business virtue to develop a common business value through interactions.

Ethical atmosphere is related to the ethical context of business relationships and their social dimension that embraces 'rights and wrongs' of business conduct that are also created as a result of actors' interaction (Lindfelt & Törnroos, 2006). Atmosphere in business networks is a product of the interactions and a factor that contributes to the future development of business relationships (Sutton-Brady, 2000; Gadde, 2004). For instance, balance between trust and opportunism in a network may define its ethical atmosphere. Generally, ethical atmosphere determines commonly accepted business ethics at the network level. Again, referring to Melé, (2009), emotional and virtuous networks can represent favourable ethical atmosphere. In these networks, actors feel proudness of being involved in the network and can contribute to the "noble" cause of being responsive to the network actors' needs. In contrast, "low-trust" business environment of online marketing businesses can be considered as less ethical atmosphere due to unitization of ethically questionable marketing methods in their business activities (Dziubaniuk, 2015).

It should be added that ethical embeddedness can be applied not only within the context of business relationships and networks but also within business organisational infrastructure. For instance, Tenbrunsel et al. (2003) proposed ethical embeddedness theory emphasising that ethics is embedded in formal (documented code of behaviour) and informal (informal interaction) systems of an organisation, which are placed at the core of an organisational climate. Organisational climate defines how employees regard ethical values prevalent in the organisation, such as respect, dignity, fairness, judgment etc. Ethical norms within a business organisation are most likely to affect interaction with other business organisations that are engaged in business relationships with them.

Business organisations frequently implement conventional ethical behaviour inherent in their business context, such as country and culture. Different business communities (or industries) adopt their own understanding of what is ethical or not. This may be a challenge for business interaction at the international level, where neighbouring countries can have different ethical

values and moral conducts (Dziubaniuk & Ivanova-Gongne, 2021). Business actors may experience the moral pressure of accepting ethical behaviour in a specific business context. Therefore, ethics may need to be approached with some level of relativism, which is discussed in the next section.

3.3. Ethical Relativism

Internationalisation of businesses brings opportunities for access to foreign markets as well as risks that may not be obvious at once. Differences in cultures or simply different rules of the game on the markets may affect business conduct if the actors do not concern local and international norms of business behaviour. These differences are especially visible on a contrast between developed and developing countries, although the majority of the research in B2B marketing is focused on Western companies and their cultural and ethical issues (Brennan, 2021). Western companies on an international scale can attempt to follow the local business norms of developing countries (e.g. Pakistan or India) or emerging markets (e.g. Russia), but those rules may not be accepted in their country of origin even if the companies are not breaking local laws. Strict regulations typical to the developed markets (e.g. Finland) may be misunderstood or hard to implement in the developing ones no matter how good the intentions of the companies. Thus, international companies frequently face a dilemma of which ethical or moral responsibilities to follow: those of the host market where they internationalise or those of their home country. Not being aware of acting unethically cannot be accepted as excuses for ethical blindness (Palazzo et al., 2012), especially if the unethical actions of the company became publicly exposed.

One solution to this ethical dilemma is to implement minimum ethical conduct norms commonly accepted in the local (host) market (Donaldson, 1989). However, are those enough for a company that attempts to maintain an ethical reputation and a trustful business organisation? Another solution is to apply internationally accepted moral norms of business behaviour. According to Asgary and Mitschow (2002), among universal ethical principles can be listed fairness of business decision, trustworthiness, non-cheating and honesty in business interaction. However, those principles depict how international companies ought to behave, which in practicality may be rather hard to implement. For instance, discussed in Section 3.1.2 case of TeliaSonera makes an example that bribery is still a common practice in ex-Soviet countries such as Kazakhstan. The foreign companies either have to accept those unwritten rules of business behaviour or they have to leave the market, which TeliaSonera actually did. Thus, this is a moral and consequently ethical responsibility for business organisations, to decide which rules to accept or to refuse to accept them at all.

Flexibility in business behaviour and ethical considerations may be needed in making complex business decisions in international markets. This implies that business conduct traditions and ethics are relative to their context, such as a

country, industry, culture or society. This flexibility can be conceptually approached with ethical relativism, which rejects universal ethical standards or norms of business behaviour and implies that any given (un)ethical behaviour has to be considered in the context of the market or society where it is experienced (Lovett et al., 1999).

De George (1999) differentiated cultural (descriptive) relativism and ethical (normative) relativism. Cultural relativism explains how morals differ in a given time and society against other societies with their cultural frames. Those morals are developed based on the conditions where the society lives, its traditions, history of economic and social development, etc. Ethical relativism '*claims that when any two cultures or any two people hold different moral views of an action, both can be right*' (De George, 1999, p. 41). This implies that moral judgment differs not only between cultures but also between members of the same society. However, as some moral and ethical principles can be commonly accepted in a given country, this raises a question for business people on which morals to follow – their own or those common in the country where they do business? Various moral actions and judgments cannot be manifested as simply right or wrong. Managers can and should decide which morals have higher priority, and which are not going against their individual morality. Such individual morals regarding business conduct can be developed among immigrant entrepreneurs who can share two or more cultural frames (Dziubaniuk & Ivanova-Gongne, 2021). They may attempt to follow the morals and ethics of their county of residence, but at the same time they may expose the ethics and morals typical to their country of origin (cf. Thomas & Peterson, 2017).

The social context of people's residence influences their understanding and perception of beliefs and values that make them adopt specific behaviour or virtue in general (McDonald, 2010; Oumlil & Balloun, 2017). For instance, corruption is considered illegal globally, but as a form of interpersonal networking for reaching business goals, this practice may be morally legitimised in some societies (Dion, 2010). Chinese *guanxi* is a good example. This form of social networking implies reciprocal exchange of favours in business relationships (Dobrucali, 2019) and obtaining help or assistance due to family or friendship connections (Jansson et al., 2007). This interpersonal interaction approach at large originates from Confucian ethical principles (Lovett et al., 1999). Similar, Russian concept of *blat* represents social informal interaction facilitating relationships for obtaining benefits (monetary as well as non-monetary) or doing reciprocal favours bypassing the law or other legal regulations (Ledeneva, 2009; Voldnes et al., 2012). *Blat* is morally legitimised in Russia and still rooted in its Soviet past. *Blat* also flourished during the Russian economic transition in the 90s (Michailova & Worm, 2003). *Blat* is executed mostly due to weak regulations or imperfection of the law. However, this form of informal institution does not always have negative connotations. In cases where the formal regulations do not support business development or make business activities difficult, *blat* can be helpful to conduct at least some business activities. Nevertheless, *blat* may be rejected regarding, for instance, the Finnish market,

which is quite regulated. Finnish business leading practices embrace ethical principles of transparency, loyalty, power sharing and honesty (Panapanaan et al., 2003; Kujala, 2004; Grennes, 2011).

Ethical relativism manifests some flexibility of acceptance on ethical and moral norms of business behaviour and calls to refrain from judgment of actions that may be legitimised in a social context. However, this approach to ethical issues does not force business actors to accept immoral actions but to rely on their own understanding and judgment of the situation considering circumstances. Business actors have to assess the risks and consequences of their business decisions, as they may need to adapt their ethical principles to the market context or business relationships. Adaptation from the relationships and networks' perspective means decreasing differences between actors (Gadde & Håkansson, 1993). Specifically, adaptation is a process of socialisation that involves adjusting an actor's norms of behaviour to the ethical norms of other business parties (Brennan & Turnbull, 1996). Adaptation may be especially important if the company pursues the reputation of being a good and trustful business partner within its international relationships and networks context.

Since social interaction embeds ethical and moral values, they cannot be omitted in B2B interaction (Halinen & Törnroos, 1998; Lindfelt & Törnroos, 2006). Brennan (2021) emphasised that the development of relationships in international B2B markets always overlaps with social networking and cultural norms inherent in societies across the world. Social networking may work as a trigger for achievement advances in political and business fields. Thus, business counterparts of certain cultures would expect their business partners to be involved in social relationships, as this networking may be a way of obtaining useful contacts and developing a network even further. However, following the 'local' ethical norms of business behaviour should not contradict the ethical code of conduct prevalent to the company.

Since the international business environment is full of uncertainties, trust between business partners may tackle many challenges of business interaction. Development of trust and demonstration of trustworthiness in business may require specific actions, time and history of interaction within business relationships. These and other challenges related to trust development and its role in business relationships as a value of business ethics are discussed in the following section.

3.4. Role of Trust in Business Relationships

Concepts of trust and commitment are among popular research topics in the fields of B2B marketing and IMP (e.g. Palmatier et al., 2006; Huemer, 2014; Brown et al., 2019; Brennan, 2021). In fact, a number of research papers dedicated to trust keep growing in IMP communities, as this important concept can be addressed from different theoretical perspectives and investigated from different contexts from an empirical viewpoint. Trust and commitment are unique qualities in business relationships. They can be developed and restored

(Flores & Solomon, 1998). The process of trust development is unique to each business interaction and inherent in the social structure of business relationships and networks. Kramer (1999) referred to the concept of trust as initially embedded in the social interaction involving psychological, moral and consequently ethical concerns.

Trust can be represented as a belief in/to business partners and fulfilment of their obligations in cases of uncertain situations (Arnott, 2007). Trustfulness is communicated via actions of a business actor directed at reciprocal benefits and obligations of all the parties involved in a network, whereas these actions and obligations can be not formally assured with formal agreements (Richardson, 1972; Myskja, 2008). Thus, trust is helpful in situations where formal agreements cannot be guaranteed or have little value, for instance, in cooperation between developed and emerging markets. Saunders et al. (2004) offered a compilation of definitions of trust based on the B2B literature review. According to this research, trust is developed between at least two parties involved in the relationships who may expose opportunistic behaviour, which may be harmful for a trustor's business interests. Thus, a trustor may willingly accept the risk of relying on a trustee, as the belief of trustworthiness is adhering to their ethical standards.

Maintaining trustful business relationships lists some benefits: saving costs of business partnership, improving social interaction, adding more willingness to collaborate, reducing risks of business exchange, assuring stable interaction and influencing the business actor's role in the relationships and networks (Kramer, 1999; Blois, 1999). However, Flores and Solomon (1998) argued that trust has little connection to the efficiency of business and can be merely a manipulative tool or a façade aiming to only decrease the 'distrust' of business interaction in the long-term perspective. A business actor can only expect that a partner will not employ opportunistic behaviour and continue with fair business exchange (Zacharia et al., 2009). Nevertheless, trust is among the central values of business ethics as an asset of business interaction.

As mentioned, trust and its level of engagement may be affected by many factors of the context where this trust is developed: industry or market specifics, country or international collaboration settings, formal regulations of business exchange, etc. Online environment is a good example of an international market connecting companies into relationships and networks via virtual communication channels. This informational business environment is based on networks and involves both natural (human interaction) and artificial ecosystems. Floridi (2010) referred to the concept of informational environment as an infosphere, which is understood as a networked environment saturated with informational actors or entities. Online marketplace is a platform not only for serving consumers or end-users. This environment facilitates B2B interaction among companies of all sizes. For instance, companies offering online marketing services perform their activities only online and serve other business clients (Choudhury & Karahanna, 2008).

Online communication, naturally, concerns ethical issues since this environment is still challenging to regulate and cases of deception there remain ordinary (Logsdon & Patterson, 2009). Online market place can hardly be called a trustful business environment (Beatty et al., 2011; Dziubaniuk, 2015). One of the reasons for this in addition to security issues or data leakage, is that information units or any virtual object can be replaced, removed or copied (Carusi, 2011). Ease of data manipulation does not provide any guarantee that a potential business partner is trustworthy. Limited social (face-to-face, in this case) interaction also opens more ways for opportunistic business behaviour. In general, an online environment can be considered a low-trust business environment whose connotation and characteristics deserve more empirical and conceptual research.

Maintaining trustful business relationships demands investment of time and morals. If a business actor attempts to express its trustworthiness to the potential business partner, they can begin with revising their reputation and willingness to fulfil promises (Bailey & Bonifield, 2010). After the establishment of the business relationship, developing trust becomes a constant process depending on reciprocal communication, experience of interaction and common history of interaction in business networks (Paliszkiewicz, 2011; Mortesen & Neeley, 2012). Huemer (1998) argued that trust in business relationships depends on principles of environment, establishment and employment of trust. Business environment creates pre-conditions for the development of trustful relationships and influences the following process of interaction. Trust establishment is related to the close collaboration of business partners when they learn, adapt and align their business activities. However, the benefits of trust are not immediate and can become visible only after some period of interaction and experiencing critical events. Those benefits are related to the employment of trust, which can, for instance, decrease business risks or ensure stable business operations if a platform for trustful business relationships is already established.

Overall, trust is a unique asset and cannot be transferred or copied. Although managers should be careful with trusting their business partners, developing trustful relationships provides benefits for social ties and aids in achieving business goals. Frequently, the ethical behaviour of managers depends on the origin of their moral values, either culture, social influence or education. Education plays a special role in communicating ethical principles of business management to future business leaders and entrepreneurs i.e., students. It is always a question of which teaching methods are the most effective, comprehensive and modern, to disseminate the knowledge of business ethics and morals. Thus, pedagogic approaches to the teaching of business ethics are introduced in the next section.

3.5. Pedagogic Perspective on Business Ethics

Spreading knowledge on ethical behaviour in business can be compared with maintaining a moral fundament for the business managers leading morally viable business practices. Universities bear the responsibility to teach business students to evaluate the consequences of their decisions and to show the benefits and risks of (un)ethical behaviour in businesses (Felton & Sims, 2005). Knowledge of business ethics helps students to look at a wider picture of their actions and responsibilities beyond self-interest and profit generation (Giacalone, 2004). Additionally, modern business organisations demand newly graduated employees to have knowledge of at least basics the principles of business ethics and sustainable development (Hesselbarth et al., 2015). Universities began to introduce business ethics in their curriculum as an individual course since the 70s, aiming to increase students' understanding of responsibility, justice and morality (Bowie, 1986; Bridges & Wilhelm, 2008). Teaching ethics can be related to the UN's Sustainable Development Goal 4 'Quality education' (SDGs, 2015), which implies not only a focus on developing countries and fair access to education but also quality of education as a background for sustainable development.

Future managers and business leaders have an opportunity to learn business ethics to develop their virtues and attitudes about business that can contribute to the environmental and social development of their countries. An ethically organised and managed business can bring additional value and help to develop creative business models. For instance, a circular economy model that embraces a closed loop of production (Ellen MacArthur Foundation, 2020) demands managerial creativity of organising business activities in a way that they are less wasteful and less harmful for the nature. Thus, managers need to realise their responsibility towards society and the eco-environment for their actions, which is grounded in the principles of ethics and virtue.

Various pedagogic methods can be applied to the teaching of business ethics. Those methods improvement is a known concern in pedagogic literature (McDonald & Donleavy, 1995; Felton & Sims, 2005; Bosco et al., 2010). Nevertheless, demands for modern and creative methods are still growing in business schools. For instance, teaching ethics can be framed as an experiment (Uhl & Lütge, 2018), or as a more conventional method of case study discussion (Goodpaster, 2017) and business project development (Hanson, 2015; Brennan, 2018). Channels of knowledge communication also became more variable, extending beyond lectures and seminars in a classroom. Business ethics courses are frequently delivered online (Collins et al., 2014; Magrizos, 2020), and some universities experiment with more advanced methods of utilising technologies of virtual realities to increase students' interest and motivation (Sholihin et al., 2020). Active learning has proven to be effective. Various methods of student activation are based on researching ethical problems, searching for managerial solutions and proving critical assessment and reflection (MacVaugh & Norton, 2012).

A significant challenge is how to apply a method of knowledge transfer that would make the course content comprehensive and memorable for the students. However, a universal method of teaching ethics is hard to find, since pedagogic approaches have to be adapted to the environment (e.g. country, region, time, critical event in society, culture, etc.) where this knowledge is disseminated (Hyslop-Margison & Strobel, 2007; Lozano et al., 2019). Students understand and accept knowledge more efficiently if they realise its relevance to their surrounding environment and personally to them. Additionally, the previous knowledge of students should be considered in the course planning because knowledge can be developed better if it is added to the already existing knowledge (Richardson, 2003; Hanson, 2015). International interaction of students also brings its benefits in terms of shared experience and learning from their foreign colleagues about ethical concerns in other countries (Rohweder et al., 2008; Linh Dan & Mino, 2016). Participation of local and international students in a course and their interaction in group work helps future managers and business leaders to not only assess ethical issues from different perspectives but also find prospective international business partners.

Developing a suitable method of teaching should begin with an ontological approach to the learning and teaching processes. For instance, the constructivist approach can be a useful framework for developing academic courses in business ethics and sustainable development. Constructivist pedagogics combines learning theories and methods considering students' interest, their previous knowledge, and the environment (or context) where the learning occurs (Howe & Berv, 2000; Richardson, 2003; Bada, 2015; Dziubaniuk & Nyholm, 2020). Constructivism in pedagogy implies that knowledge is constructed or developed by individuals as a product of mental activity (Bredo, 2000). Thus, students have to actively participate in the process of learning and be able to accept the information critically, to transform it into knowledge. Concepts, facts and theories should be rediscovered and re-evaluated with critical thinking (Richardson, 2003; Filho et al., 2018). Among the most common methods of embracing constructivism are those that require students to learn-by-doing, promote dialogue, and effectively combine individual work with group work (Richardson, 2003; Lehtonen, 2016; Seatter & Ceulemans, 2017; Reid & Garson, 2017). Traditional lecturing may seem not fitting to this constructive concept of knowledge development, as it is one-sided in the communication of facts (Hyslop-Margison & Strobel, 2007). However, the quality of lectures depends on their organisation and, again, methods of students' activation in the class. Lectures can include active dialogues and discussions and can be organised in an exciting manner to inspire and motivate the learners. Additionally, under properly organised course settings, lectures are usually combined with other active learning methods, such as seminars, workshops, group assignments, etc. to support or test knowledge obtained from the lectures (Schmidt et al., 2015).

The constructivist approach fits well with the teaching of business ethics, since business decisions are more complex than simply making right or wrong actions (Dziubaniuk & Nyholm, 2020). Ethical managerial decisions depend on

many constructs, such as context, situation, consequences, judgment and individual morals. All those factors need to be evaluated and elaborated before a manager makes a next step. Students should see a wider picture of the business environment to develop their judgment, morals and virtue that can be applied to the business leading.

It should be noted that constructivism is not the only paradigmatic approach to the teaching of business ethics. For instance, the naturalistic approach concerns the social environment and grounds studies on empirical, behaviouristic, facts-based teaching methods (e.g. Yaman, 2003). Students should learn basic ethical theories and narratives, which are embraced in the foundational approach, to understand the consequences and limitations of their values based on which they can justify their actions or decisions. Furthermore, post-foundational approach manifests the absence of universal moral theories that can describe the social environment as the only truth. Thus, students adopt some level of relativism in their judgment, and they should be able to evaluate business cases based on their own system of moral values (Gold, 2012).

3.6. Summary of Conceptual Approaches

Overall, Chapter 3 provides an overview of the concepts and theoretical background prevailing in the articles related to this thesis (articles are outlined in Chapter 5). Figure 6 illustrates the interrelation of the discussed concepts under the theoretical umbrella of business ethics approached in the context of B2B relationships and networks. In the figure, a conceptual framework of business relationships and networks embeds business ethics specific to their social interaction and explicitly concerns concepts of ethical embeddedness (Article I), ethical relativism (Article II) and development of trust as ethical value (Article III). Constructivist pedagogy is placed outside of the business relationships and networks context, since this research is focused on the approaches applied to the teaching of business ethics to potential business actors (Article IV). Article IV is dedicated to pedagogic studies and not concerning B2B interaction and relationships as such. However, studies of business ethics include theoretical insight into the concepts of trust, ethical embeddedness and relativism at some extent. Therefore, the two-sided arrows between the pedagogic construct and business ethics in the scope of business networks embrace the reciprocal relations of ethical theories in pedagogies and with their practical employment in the business interaction context.

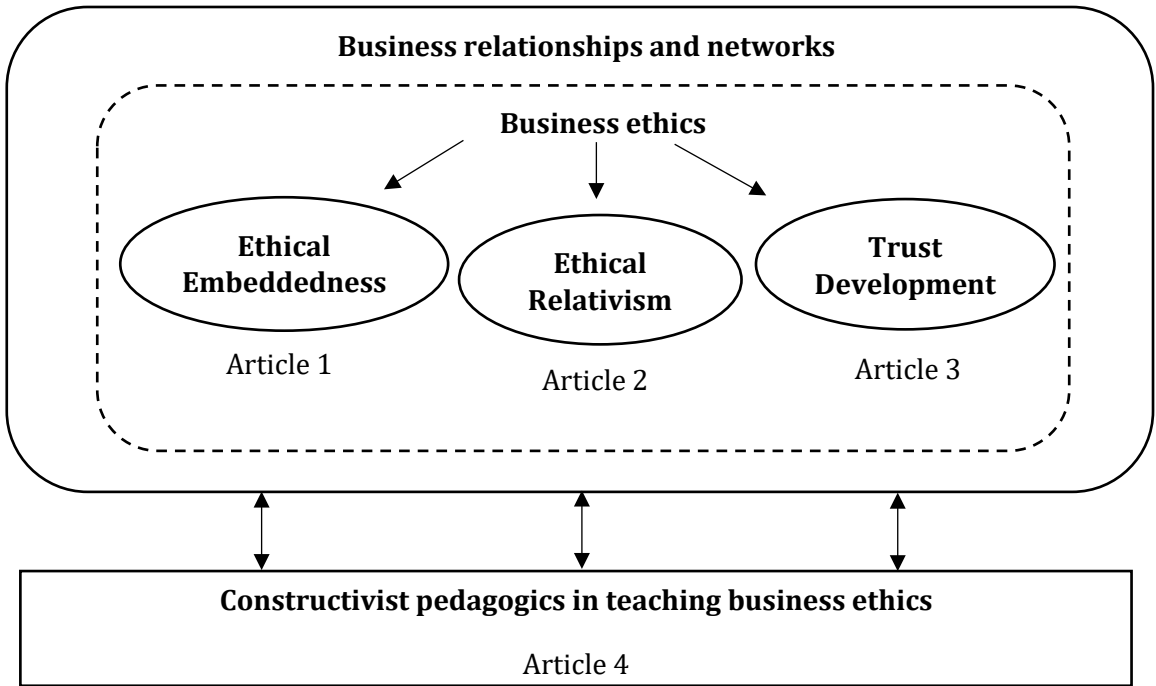


Figure 6. Interrelation of the doctoral project’s key concepts

4. Research Methodology and Methods

This chapter begins with Section 4.1, introducing the philosophical approach framing this thesis. Interplay between conceptual and empirical background is framed in the scientific reasoning of abduction, which is represented further in Section 4.2. Section 4.3 includes discussions of the qualitative nature of the research, as all articles of this project embrace qualitative settings and research methods. Section 4.4 introduces approaches to the data collection and interpretation more specifically. Research ethics adhered to during the whole research process are discussed in Section 4.5. Section 4.6 summarises the methodological choices and research strategy. Finally, Section 4.7 explores critical perspectives on the trustworthiness of the research findings and general research quality criteria.

4.1. Ontological and Epistemological Background

A researcher has to approach the studied phenomenon with a pre-selected philosophical framework and methodological strategy. Ontology and epistemology are the philosophical perspectives of the study, whereas methodology is a practical strategy of research implementation. According to Guba and Lincoln (1994), ontological questions aim to answer inquiries of how things really are and how they work. Ontology in a philosophical context concerns the fundamental parts of the world and their relations to each other, the nature of reality and the meaning of the concepts that represent this reality (Goertz & Mahoney, 2012). According to Bracken (2010), a researcher may adopt different ontological perspectives of viewing reality. One view is that the reality of social interaction exists independent from a researcher's perception; it is a rational and external entity. This approach to the social world is positivistic and more suitable for quantitative studies (discussed later). The second is the belief that social reality is co-constructed by the interaction of individuals, and where the researcher makes meaning of this reality or people's experience is through rigorous data interpretation. This second ontological view frames this research, since empirical studies of this thesis explore the meanings of reality from the individual perspective of business actors, their experience and understanding of a phenomenon. These meanings and understandings are later interpreted by a researcher in accordance with the selected theoretical perspectives.

Epistemology answers the question of what can be known about reality (Guba & Lincoln, 1994), or '*what is the nature of the relationship between the knower and the knowable*' (Lincoln & Guba, 2013, p. 37)? Epistemology concerns the conceptual scientific approach of a researcher to the studied phenomenon. The researcher can determine how a phenomenon can be studied and what the meaning of this knowledge is. Epistemology can be described as an inherent theoretical perspective applied to an empirical study, or '*theory of knowledge embedded in the theoretical perspective and thereby in the methodology*' (Crotty,

1998, p. 3). Epistemology allows for assumptions about what knowledge are possible and how it can be approached to be adequate and legitimate. Specifically, Crotty (1998) identified the epistemology of constructivism, which claims that there is no objective truth, and the meaning of reality is constructed and not discovered. (This type of epistemology is directly related to the social constructivist paradigm discussed later in this section.) Therefore, people may construct different meanings about the same phenomenon if they represent, for instance, different cultures or society. This epistemological approach finds its reflection in the empirical studies of these thesis. This research concerns how managers make meaning of their business activities, experience and ethics in the context of international business relationships and networks. The studies are approached from different theoretical perspectives related to business ethics and networks i.e., ethical relativism, ethical embeddedness, trust development, constructivist pedagogy, which allows us to make preliminary assumptions about the research outcomes and select appropriate methods for the empirical data collection and interpretation.

Methodological strategy aids in selecting techniques for the research conduct. Methodological questions aim to answer which methods are appropriate to study a given phenomenon, how they fit the research settings, and how knowledge can be acquired (Guba & Lincoln, 1994; Lincoln & Guba, 2013). Various methodological techniques and mixes of those can be applied to collect and explain or interpret empirical data in quantitative research (deals with numerical data) and predominantly textual data for qualitative research. The methodological approach to the empirical research of this thesis is discussed in detail in Sections 4.3 and 4.4.

Ontology and epistemology can be embraced as a paradigmatic approach to the research. Guba and Lincoln (1994, p. 105) defined paradigm as '*the basic belief system or worldview that guides the investigator, not only in choices of method but ontologically and epistemologically fundamental ways.*' Thus, paradigm is a theoretical framework for research in a given scientific field (e.g. Gorham, 2009). A paradigmatic approach is what differentiates structural scientific enquiry from a simple collection of facts or philosophical speculations. As a theoretical exemplar, a paradigm represents how a researcher approaches a phenomenon and its context alongside the settled values and aims of the scientific inquiry. For instance, Burrell and Morgan (2019) differentiated four paradigms for approaching a social phenomenon, each of which views the social world in a certain way. First, functionalist paradigm approaches knowledge about society or social processes from a rationalistic perspective as those that can be used and are problem-oriented. Second, interpretive paradigm views social processes as created by individuals, focusing on human consciousness and subjectivity in scientific inquiry. Third, radical humanism is similar to the interpretive paradigm, but in addition to human consciousness, this approach also concerns the ideological influences and social structures that are constraining human development. Finally, radical structuralist paradigm is focused on radical changes in society and their explanations. These paradigms

allow us to theorise the social world in different ways and to conduct research structurally.

Guba and Lincoln (1994; 2000) developed alternative paradigmatic approaches. They distinguished several paradigms of scientific enquiry, helping researchers to position their research object in the scientific field:

- The paradigm of positivism embraces reality and aims to describe it with precision. From an epistemological perspective, positivism aims at finding the truth about the phenomenon and adopts an objectivist approach. As a method, this paradigm utilises experiments, hypothesis testing and all varieties of quantitative methods of data collection.
- The postpositivist paradigm adopts a more critical approach to the description of reality ontologically, referring to critical realism. The paradigm's epistemology is also objectivist but allows us to approach phenomenon with a critical tradition of the research and treats truth as probable rather than absolute. Methods typical of this paradigm are dominantly quantitative but may involve qualitative methods.
- The critical theory paradigm, from the ontological perspective, refers to historical realism (viewing reality through the prism of the past) and visualises reality as shaped by values embedded in social relations, politics, culture, economics, etc. This paradigm employs a subjectivist perspective where various values can mediate the findings. Critical theory adopts dialogical and dialectical methods.
- The paradigm of constructivism adopts a relativist ontology, focusing on the local contexts, communities and specific realities. Epistemology of constructivism is transactional and subjectivist, aiming at the creation of scientific findings rather than discovering them. Hermeneutical and dialectical methods can be applied within this research setting, as knowledge is created via active interaction between a researcher and study participants.
- The participatory paradigm was added to the paradigm typology in the second issue of 'Handbook of Qualitative Research' (Guba & Lincoln, 2000), referring to the study of Heron and Reason (1997). Ontologically, this paradigm assumes participative reality, which can be both subjective and objective, co-created by intellectual effort and embraces naturally existing practices and knowledge. Epistemologically, this paradigm assumes the subjectivity and participatory transaction of knowledge. Scientific findings are co-created by the active participation of a researcher in collaboration with the research object.

4.1.1. Constructivist Paradigm

In the scope of this study, the *paradigm of constructivism* (Guba & Lincoln, 1994; Lincoln & Guba, 2013) is of major interest, and the definition is similar to the connotation of interpretive paradigm. The concept of constructivism (or social constructivism) seems to be a more suitable paradigmatic framework for this study, since it adopts a more ontological relativism (rather than realism), where the knowledge is a subjective product of the research (Brand, 2009). Constructivist paradigm presupposes that social reality is relative to the individuals and the context where they interact (Lincoln & Guba, 2013). This relativism is an important construct in this thesis, as the studied managerial interaction is relative to the environment or international markets where this interaction is facilitated, and to their individual understanding of the processes. If the environment (context) or managers are changed, the research may produce different findings.

Mir and Watson (2000) summarised the basic assumptions manifested by constructivism regarding the scientific research. First, knowledge is driven by theory, which means that a researcher should identify the theoretical position before approaching the empirical phenomenon. Second, a researcher and a research object are not separated, since their interaction creates a social reality. Third, theory is interlinked with practice, which aims to answer the question, 'is a theory derived from practice or practice from the theory?' Practice assumingly exists before theory as well as after, which may be reflected in the abductive approach to scientific reasoning, which is discussed further in Section 4.2. Fourth, researchers cannot be fully objective or value-neutral (this issue is tackled in Section 4.7). Fifth, constructivism allows us to deploy assumptions to stimulate conversation or intellectual dialogue within a research community. Finally, constructivism is a methodology (but not a method) embracing a system of thoughts, ontological and epistemological assumptions that frame scientific enquiry.

Constructivism also prescribes the active interaction between a researcher and a research object in the co-creation of knowledge. Constructivism asserts that a meaning of reality is constructed by the particular actors in a particular context and time via the social interaction. The meaning construction involves the history of this interaction, language and actions (Guba & Lincoln, 2000). Knowledge and truth, according to a constructivism, are a matter of perspective. They are created by an intellectual effort rather than identified by the human's mind.

To understand reality, an inquirer must interpret it. A researcher needs to clarify the process of meanings or knowledge development and how those meanings are constructed from the language or observed actions of the social actors (Schwandt, 1994). The paradigm of constructivism assumes the ability to interpret research findings to gain understanding of the research object, in addition to the experience of a researcher as a participant in the processes of data collection, interpretation and conclusion (Westerhuis, 2007; Brand, 2009). Thus, interpretation of empirical data reveals its meaning, and a main role in this

process is given to a researcher who reflects on the interaction with a social phenomenon. In this thesis, empirical research interaction occurred with managers during data collection, which is discussed in detail in Section 4.4. Interpretation also involves preunderstanding (what is known about a phenomenon before the empirical study) and understanding (improved knowledge of the phenomenon with the research findings) (Gummesson, 2003). Empirical research of this thesis has combined the theoretical perspectives and reviews of previous studies related to the research objectives with collected data about the studied phenomena to interpret them into knowledge. However, interpretation allows us to discover only 'a truth' instead of 'the truth', which exists only in the specific context and under specific circumstances (Spencer et al., 2014). This interpretivist nature of constructivism undermines the existence of multiple realities. A researcher's assignment is to interpret and understand those realities, instead of discovering cause-effect relationships for future predictions (Fellows & Liu, 2015). However, interpretation is also a social process and may be influenced by the researcher's bias to the research object, since a researcher is also an active actor in knowledge creation (Mir & Watson, 2000). Bias can be understood as any influence on the research process leading to distortion of the study results (Polit & Beck, 2014). Therefore, research ethics should not be undermined during data collection and interpretation processes alongside the researcher's attitude of neutrality and unbiasedness to the research phenomenon and informants. Methods of tackling bias in this research are discussed in Section 4.5, dedicated to research ethics, and Section 4.7, discussing research quality criteria.

Constructivism can be a suitable approach to the research of business ethics. Principles of constructivism allow researchers to explore ethical issues in a given spatial context and time, as it may be hard to isolate facts or phenomena from their environment (Buckley, 2013). Researchers of ethics cannot offer unique solutions to the ethical challenges but can help to analyse those issues regarding their contexts. Construction of knowledge may be challenging in approaching ethical issues as well. For instance, managers can assume that their ethical behaviour or morals applied to business relationships are their own initiatives. However, many yardsticks of ethical behaviour are collectively devised rather than individually concluded (Heugens & Scherer, 2010). Thus, ethical behaviour and morals are frequently shaped by the socio-cultural environment where business people ought to behave according to societal expectations. For instance, such managerial attitude to ethics in different contexts is investigated in Article II, dedicated to the challenges of ethical adaptation in different markets. This article shows how collectively imposed ethics typical to a specific market (Finland, in our case) can be in tension with the ethical specifics of another market (Russia). Although Russian immigrant entrepreneurs claimed during the interviews that they act ethically by their own will and follow Finnish-style business ethics, they still admitted that these norms and values originated in the socio-cultural environment of Finland.

The constructivist approach can help to construct the meaning of ethical behaviour when managers may not be aware of exactly what ethical behaviour is. These constructs of meaning are a product of individual or group sense-making of reality expressed in different forms of representation (verbal, for instance). Articulated and framed as a web of meanings, constructs allow one to develop the understanding of reality surrounding the 'constructors'. This can be a joint process between a researcher and, for instance, a respondent providing information (Lincoln & Guba, 2013). Article I illustrates this process of constructing meaning by showing how the ethical behaviour of R&D companies' managers may indirectly affect society. Although these companies are dedicated to medical ethics in their business activities, they are not always aware of the business ethics embedded in these processes and relationships. However, interacting with the researcher helped them to realise and articulate the ethical constructs inherent in their businesses. A similar meaning construction can be highlighted in Article III. In that paper, online marketing companies' representatives shared their experiences and helped to develop constructs of their ethicality, which was previously not very obvious for them.

Constructivism can frame the scientific enquiry of business relationships and networks as well (Järvensivu & Törnroos, 2010). In this case, researchers investigate the social structures of business relationships comprising multiple voices of the involved actors and how these actors understand social reality (Peters et al., 2013). Actors in business networks are embedded in a wider social structure, which cannot be understood from the perspective of an individual isolated from the context. This person can express their understanding of relationships with business partners or their interaction due to actively participating in this process. Business relationships are the focus in Articles I-III. The contexts of those relationships discussed in the papers cast a significant impact on the research approach and, consequently, the construction of findings.

Article IV adopts a deeper perspective on constructivism, referring to pedagogic constructivism (e.g. Richardson, 2003), as to a theoretical research background and a paradigmatic framework. This research analysed students' understanding of teaching methods and their learning process of sustainable development and business ethics studies. Sense-making as an interpretive method of conceptualising an individual's vision of reality (e.g. Weick, 1995; Mills et al., 2010) was applied to the data interpretation provided by the students to conceptualise their understanding of the knowledge development process. Sense-making is inherent in the constructivist tradition as individuals' subjective efforts to construct reality (Lincoln & Guba, 2013). In our case, this research approached students' understanding within a specific context, i.e. in the scope of the university course. To produce new knowledge, this research required moving from the benchmark theory to empirical evidence and in the opposite direction to align evidence with the theory. This supposed abductive approach to the research enquiry is applied in all the articles in this project and discussed in detail in the next section.

4.2. Abductive Inquiry

Scientific reasoning allows one to draw conclusions about a research object or phenomenon based on the analysed information about it. Two main forms of reasoning – deductive and inductive – can be distinguished in scientific inquiry (Gorham, 2009). In deductive reasoning, if the research utilises data that is true, the conclusions also will be true. Inductive approach offers only probable conclusions due to the empirical data, which can be too general. Inductive reasoning implies that the conclusion is likely to be true to some degree of certainty but is not fully confident. Gorham (2009), referring to the work of Descartes, implied that the role of deduction is to describe a phenomenon, after which this description is generalised by induction. However, interpretive research involving empirical evidence has to interconnect theory and practice where one is supporting another to produce findings. This reciprocal movement between theory and empirical data is framed as the abduction approach (Locke, 2010). Abduction supposes the systematic combination of theory and empirical data of reality, and their adjustment is constant during the research process. Abductive approach can be used if the empirical case under research may produce unexpected results (Dubois & Gadde, 2002; Reichertz, 2014). Therefore, a researcher may need to return to the theoretical framework and adjust it accordingly.

Premises of constructivism prescribe an abductive approach to qualitative research (Section 4.3) and allow researchers to create new knowledge (or develop new theories) of the research via a dialogue between theory and empirical phenomenon. According to abduction, empirical evidence can be compared with the previous similar research and should be interpreted according to the new research settings. Cognitive logic of discovery helps us to create new scientific ideas (Reichertz, 2014). Abduction is also suitable for research in the context of business relationships and networks (Järvensivu & Törnroos, 2010). In this thesis, all related articles adopt the logical form of abduction. These research papers are grounded on the empirical data systematically combined with theoretical frameworks.

4.3. Qualitative Research Strategy and Methods

The business ethics research tradition frequently adopts quantitative methods (Brand, 2009; Nair, 2020) aimed at generalisation of the results. However, the study of ethics obviously lacks qualitative papers providing interesting data and interpretive analysis conducted in accordance with qualitative research settings (Campbell & Cowton, 2015; Reinecke et al., 2016). Qualitative approach to business ethics can enhance its research tradition by immersing itself in the studied phenomenon and opening opportunities for theoretical novelty (Bell et al., 2020).

The concept of qualitative research has many definitions, but they all embrace the systematic analytical approach to the researched phenomenon. Qualitative

studies concern how people understand and interpret their experiences and construct their world through mental effort. Importantly, qualitative enquiry uses words, text and linguistic schemas as research data (Merriam & Tisdell, 2016). Qualitative studies allow researchers to construct reality and express it through text describing social behaviour based on the collected information. Empirical data, in this case, is an artefact of interpretation and linguistic expression. Empirical evidence in qualitative studies is not ultimate knowledge, but provokes a dialogue with theory or challenges it (Alvesson & Kärreman, 2011).

Qualitative studies do not necessarily have an advantage over quantitative and vice versa. Qualitative approach is useful when a study requires methodological flexibility, research is oriented to the process and unpredictable results are expected (ibid, 2011). Qualitative inquiry is suitable in the case when a phenomenon or reality is complex and dynamic and depends on different perspectives of the related individuals. One of the benefits of qualitative studies is the focus on the phenomenon's context (Merriam & Tisdell, 2016). Similar research actions applied in a different context may provide different results. Therefore, the assignment of the qualitative approach is to describe, explore and explain not only the research object's properties but also its environment, and to illustrate their interconnections.

The design of qualitative research of a specific phenomenon usually begins with the formulation of the research aim and research questions. Research questions allow us to place scopes on the studied reality and to identify the outcomes the study aims to achieve. In qualitative studies, typical research questions begin with 'what' and 'how' (Eriksson & Kovalainen, 2008). 'What' is descriptive and aims to describe the research subject. 'How' inquiries about the reasons and consequences aiming to explain the phenomenon. Therefore, in this project, the research questions bear explanatory characteristics.

When the research aims and questions are formulated, the study requires an appropriate methodological design to identify necessary empirical data and a systematic approach to data interpretation. In this project, Articles I-II are framed as qualitative interview-based studies. Qualitative interview is a data collection method in which an interviewer and the respondent(s) engage in a conversation focusing on questions related to the aim of the research (Merriam & Tisdell, 2016). Qualitative interviews can be applied to small sample cases or situations to scrutinise the qualities of studied situations rather than their number (Crouch & McKenzie, 2006). Interview is useful when research attempts to construct an understanding of a respondent's experience, perception or attitude about a phenomenon (Weiss, 2008). Interviews also unveil retrospective views of past events or current actions that cannot be easily observed, such as people's behaviour, feelings or peoples' interaction. Interviewing is a deeper approach to studying human beings, which are no longer distant, quantified or categorised (Fontana & Frey, 1994).

Article I is based on exemplifying cases of four international medical R&D companies and interviews of their representatives. In this paper, interviewed

managers shared their insights and moral considerations about their companies' activities. Interviews were conducted from October 2013 – April 2014. Interpretive nature of the interviews allowed us to construct an understanding of how the ethical concerns of business actors are facilitated within and beyond their business relationships and networks. Therefore, companies' activities discussed in Article I serve as illustrative cases that support the previously introduced theoretical framework – ethical embeddedness in business networks. Theoretical elaboration was considered in the interviews' interpretation to explore how business ethics is embedded in the social interaction under the research.

Article II is based on eight qualitative interviews of Russian-origin immigrants conducting entrepreneurial activities in Finland. The interviews were collected in June – December 2018. This paper represents primarily how B2B relationship management and business ethics differ in Finland and Russia and how immigrant entrepreneurs manage to adapt to these differences. Knowledge of the interviewed respondents helped to construct a bigger picture of ethical business relationships in both countries. The respondents shared their valuable experiences, feelings and even emotions of managing international business relationships. Socio-cultural context also had to be considered in this study. Business environments of these neighbouring but different countries force entrepreneurs to adapt in both markets. Therefore, entrepreneurs have to approach ethics in international B2B relationships with some level of ethical relativism. Despite the small sample size, this study allowed us to collect interesting evidence about the unique experience of the entrepreneurs and events that could remain hidden (for instance, concerning the experience of corruption) if other methods of data collection were applied.

Articles III and IV are framed as case study. Yin (2011) defined a case study as an empirical enquiry into a certain phenomenon placed in a real-world context, where the boundaries between a phenomenon and its context may not be clear. Case study, as a framework of qualitative research, involves various methods of empirical data collection (e.g. observation, interview, documented artefacts, etc.) but, importantly, requires the active involvement of a researcher in the field work. Field work of sociologists or business scholars supposes personal experience in observing and asking questions of people within a specific time and place (Freeman & Greenwood, 2019). Flyvbjerg (2006) claimed that context-dependent empirically developed knowledge may be more significant than pre-established theories in qualitative case studies. Case study allows us to approach the research object from a holistic perspective instead of breaking the phenomenon into small parts (Gummesson, 2000).

Cases in the research can be combined into a multiple case study, which assumes their comparison. Single cases are useful for framing community-specific studies, which in reality may be different from similar functioning communities (Järvensivu & Törnroos, 2010). Single case study also deserves attention not to generalize the results but to create the capacity to understand the studied phenomenon (Halinen & Törnroos, 2005). Case study has proved to

be a suitable approach to conduct research regarding business relationships and networks since cases embrace premises of abduction and knowledge 'construction' (Järvensivu & Törnroos, 2010; Beverland, 2018). Cases consider a context of communities that can be represented as relationships among companies or networks they form.

Article III uses multiple interview-based cases that allow us to compare their findings. This research explores B2B relationships and their trustworthiness in the context of online market. This context of the digital market environment embraces specifics of online business exchange and emphasises risks and lack of trust (Koh et al, 2009; Beatty et. al, 2011). Twelve representatives of small online marketing companies shared their concerns over how they manage business relationships with their potential and existing business partners or clients and how ethics and trust are valuable in these relationships. Interviews were collected using the asynchronous interview method by email (defined in Section 4.4) due to time differences and geographic distances of companies' representatives. The data were collected from November 2012 to February 2013. The respondents not only presented the facts and explained their actions to reach trustworthiness but also expressed their suppositions and attitudes on the importance of trust in business relationships. Therefore, the interview interpretation allowed us to construct knowledge of trust development in pre-relationship and within relationship stages. In addition, understanding was developed on how trust is employed in long-term B2B relationships.

Furthermore, Article IV embraces the premises of a case study design. This research setting places boundaries on the university course, 'Sustainable business', within the context of a HEI. This qualitative study is grounded on content analysis of documented artefacts produced by students, which is discussed in detail in the following section. As empirical data sources, course feedbacks (124) and free-form reflection essays (168) about the course were collected for 4 years (2016–2019). Texts written by students allowed us to learn their opinions and experiences in the course. Analysis of this data helped us to deduce their understanding of teaching methods and learning progress. Due to the specifics of various courses dedicated to business ethics regarding different universities, the case study approach is commonly applied to this type of research (Sims, 2000; Murphy & Murray, 2017).

Reliable and trustful findings can be obtained from qualitative studies if the research process and data analysis are performed following the qualitative research tradition (Campbell & Cowton, 2015). The following section represents specifics of data collection and its interpretation of the articles involved in this project.

4.4. Data Collection and Methods of Analysis

In defence of qualitative research, notably, qualitative data has some benefits. Qualitative inquiry manifests contextual information where the phenomenon is occurring, provides insight into human behaviour, and applies to the

investigation of individual unique cases (Guba & Lincoln, 1994). Traditional empirical data collection techniques in qualitative enquiry are interviews, observations, ethnographic fieldwork or documented artefacts' analysis (Travers, 2001; Merriam & Tisdell, 2016). Thus, three of this project articles are based on empirical data collected via interviews, whereas textual data was analysed in the fourth paper.

As mentioned in the previous section, interview, as a method of data collection, allowed us to collect rich and original data from respondents' perspective (Travers, 2001). The interview is usually conducted in a conversational manner, where a researcher leads a dialogue according to a predetermined list of questions (Merriam & Tisdell, 2016). Therefore, an interview should be structured in a way to produce a comprehensive story or to represent retrospective events in specific order. Structure of the interviewees depends on the research aim and can be represented as a set of questions arranged in a strict order or in a freer manner. Semi-structured interview is the most common interview structure, where the researcher has a list of predetermined questions but is still flexible to adjust their order or formulation according to the respondent's answers (Brinkmann, 2013). Additionally, open-ended interview style places no restrictions on the respondents' answers. This approach to the interviewing process allows us to obtain richer information about the research object and to immerse into linguistic and emotional specifics of the respondent(s) (Johnson & Weller, 2001). Although the data of open-ended interviews may look messy once collected, a researcher obtains more freedom for its interpretation, categorisation and sense making.

The category of in-depth interviews seeks deeper information and knowledge of the respondents compared to a formal style of interviews. This type of interview can concern more private matters of the informants, their individual perspectives, moralities, ethical values, cultural perspectives or even ideology (Johnson, 2001). Therefore, in-depth interviews are suitable for research on business ethics from the individual perspective. For instance, this may include managers' understanding of their business activities and the moral choices they make. Combination of open-ended and in-depth interviews opens more opportunities for research to collect sometimes not obvious information. Even a small number of such interviews may generate insight into more general significant issues (Brand, 2009), which follows constructive and interpretivist approaches to qualitative research (Mir & Watson, 2000). Three papers of this project, based on interviews, embrace premises of semi-structural open-ended in-depth interviews.

Articles I and II are grounded on interviews collected in personal or face-to-face conversation. Article I is empirically dedicated to small-size R&D companies engaged in the medical technologies industry. Four companies under research originated from different countries: Finland, Austria, Switzerland and Japan. Interviews of the companies' representatives from Finland and Austria were conducted face-to-face and two others were conducted via Skype due to geographical differences. Interviews lasted for about 45 min to 1 hour. Generally,

the interviews allowed us to collect unique data from the companies' executive managers who, among other things, described their personal experience and provided personal understanding of the ethicality of their business processes. Although the interviews were not directly inquiring about business ethics and the respondents' morals, the constructs of ethical business behaviour were concluded based on their answers' interpretation.

Recorded interviews of Article I were re-written (or transcribed) as texts. Content analysis was applied to interpret the collected evidences. Content analysis can be utilised in both qualitative and quantitative studies. In qualitative research, this type of analysis is used in the interpretation of textual documents (Manning & Cullum-Swan, 1994). According to this method, a text can be categorised (or coded) by themes or textual units related to the research focus to unveil a deeper meaning behind the text (Duriiau et al., 2007). Content analysis can also be categorised by the analytical approach to conventional, directed and summative (Hsieh & Shannon, 2005). Conventional analysis aims to describe a phenomenon and focuses on the empirical data and its categories rather than comparing them with existing theories or previous similar research. Directed analysis is more structured and utilises pre-established categories concluded from existing theories to the text. This approach aims to extend the theory and allows us to redefine original research questions in case of unexpected empirical findings. Directed analysis is frequently applied to interviews with open-end questions. Summative analysis is focused on the linguistic specifics of the text, such as the frequency of the words repeated in the text, terminology and discovering the meaning of the words in the specific context (ibid, 2005). Directed analysis was applied in the case of Article I. This analysis allows reciprocal movement between theory and empirical evidence, which extended the theoretical framework explored in the paper: how business ethics is embedded in B2B relationships and networks and extended beyond those relational borders.

Content analysis can also be applied to organisations' documents (Duriiau et al., 2007), which were also analysed for this study. Since the interviews represent only one-sided perspectives of each respondent regarding their company, secondary data (e.g. company website, related scientific articles and marketing brochures) were also used for analysis and interpretation. This so-called *data triangulation* is a methodological approach of using more than one source of data that supports or complements each other to enhance the ability of empirical data interpretation (Thurmond, 2001). Referring to several empirical data sources improves research quality and trustworthiness in general, which challenges are discussed in Section 4.7. In the case of Article I, data triangulation is used to combine data sources to obtain deeper insight into the companies' activities. Information was obtained primarily from the company's web sites, where they communicated their general information about products and services, company mission, structure and company news. It was also possible to explore the company's printed marketing brochures developed for business partners. Some companies were also mentioned in the academic publications representing their

innovations, whose analysis showed how companies are active in the market. The triangulation was also useful in this research due to the relative informational closeness and sensitivity of the medical R&D companies.

Article II of this project employs a similar methodological choice of semi-structured interviews, of which five interviews were conducted face-to-face and three via Skype. Respondents of this research were Russian-origin entrepreneurs residing in Finland, where they conduct their entrepreneurial activities. The main criteria for the respondent's selection were their country of origin (Russia), current residence in Finland and experience of B2B relationships in these countries. Although Russian immigrants are known for running businesses in Finland, the challenge was to find research participants with the background of B2B relationship management in Russia and Finland. Therefore, this study is based on eight interviews of the respondents representing different industries. Despite the fact that these interviews lasted for about one hour each, rich information was collected. Collected data was matched and interpreted with the support of theoretical review. Juxtaposed conceptual and empirical evidence allowed us to develop novel theoretical perspectives on the business ethics and morality of entrepreneurs, which is typical of the abductive nature of the research (Locke, 2010). In addition, the interviews were performed in the Russian language since both researchers (this research is conducted in co-authorship) are native Russian speakers. The interview language was significant in this case to understand the respondents' specifics of the stories and even their emotional stance (Welch & Piekkari, 2006).

In the following, the interviews of Article II were translated into English and re-written in the form of narratives to proceed with interpretation. Narrative approach to analysing data allows us to arrange empirical evidence according to the contextual and temporal structure of the events. Narratives can be represented as stories produced by the narrators, where the significance of the elements of the story can be understood regarding other elements that complete the whole narrative (Makkonen et al., 2012). Narratives are chronological (represent events in a specific order), meaningful (communicate meaning of behaviour and experience of a narrator), and social (produced for a specific audience focusing on a specific social context) (Elliott, 2005). In the case of Article II, immigrant entrepreneurs expressed their experience of B2B relationships in different countries and their ethical and moral concerns during the interviews. The interview questions were arranged to represent respondents' storytelling in a relative chronological order beginning with the reasons for moving to Finland and establishing business activities, continued with the insight into the business development process, and finished with the future perspectives to entrepreneurship. Specifically, thematic analysis was applied to the narratives to identify the main ideas and themes of the interviews (Boje, 2001). Thematic analysis allows us to focus on the content of the narratives where it is more significant on what the respondent said instead of how (Riessman, 2005). Identified themes included: description of entrepreneurs' activities, focal events, impressions, context description (Finnish

and Russian markets), entrepreneurial experience and B2B interaction. The analysis was performed in the following sequence: the narratives were read to understand their general sense; they were re-read again and key themes related to the research aims were underlined; the most important information was selected from the identified themes, such as ethical challenges of managing international relationships, (un)ethical business behaviour, contextual specifics of business environments, etc. In general, the narrative approach was suitable in this research since it aids in understanding the individual perspectives of the respondents about a phenomenon and analysing their stories structurally (Boje, 2001).

Article III also utilised the interviewing method of data collection. This study is dedicated to online marketing companies and how they manage to develop trust with their business partners and clients. However, to conduct face-to-face interviews with the respondents was a challenge due to geographic and time differences. Twelve companies engaged in this research are located worldwide. Their business activities are not tied to a specific location but facilitated in the international online market. Specifically, the respondents were located in the US, the UK, Germany, Singapore and Nepal. Therefore, asynchronous interviews were conducted via digital media channels, which is useful in the case of a lag of time or other constraints for real-time conversation (Merriam & Tisdell, 2016). Instead of an interview dialogue, respondents have written their answers to the interviewer's questions. In the case of Article III, these interviews were obtained using email exchange. Asynchronous interviews have their advantages and disadvantages. Eriksson and Kovalainen (2008) highlighted that among the advantages, the ready-for-transcription text was completed by respondent(s) who could use more time to think about the answers or to recall past events. Conversely, this method has the disadvantage of asking additional or clarifying questions at once and obtaining immediate answers.

The interview questions of Article III were designed to improve understanding of how these companies' managers show trustworthiness to their potential business customers, how they develop trust with existing clients and partners, and how they benefit from the established trustful business relationships. The content analysis, similar to Article I, was applied to the collected data (Douriau et al., 2007). In addition, data triangulation was performed to improve understanding of the phenomenon. Secondary data sources (articles in popular online marketing portals, blogs and company websites) were analysed to clarify interviewed managers' online activities besides their main business proposition. Company's web site provided information not only about their services but also about business partners and previous business customers' experiences (testimonies). Those allowed us to understand how transparent the companies are and what impression they want to make for future business customers. Companies' articles and blogs for practitioners were analysed to understand the extent of respondents' involvement in the professional online community. This empirical data provided

additional information on what managers do to express their trustworthiness to the business customers.

Data of Article IV comprises textual documents: anonymous course feedback and free-form written reflections about the course content and students' learning. These documented artefacts were collected from 2016 to 2019 when the course 'Sustainable Business' was conducted once per year. Course feedback represents a structural form with multiple or free text answers possibilities. This feedback aims to evaluate course performance and is collected at the end of the course from the students. Free-form course reflections were an addition to the final students' assignment, which was also graded separately. Therefore, students were obliged to write this reflection to complete the course. In this short essay, students were asked to answer three questions: 1. What are the most important things that you have learned and how do they link it to your previous knowledge and experience? 2. How can you benefit in the future from the things you have learned during the course? 3. When and how can you put into practice the things you have learned? Overall, there were 124 course feedbacks and 168 free-form reflection essays were collected.

Triangulation of these two types of data allowed us to collect more information and different perspectives. The feedback forms were anonymous; hence, students could express their thoughts about the course content and teaching methods more freely. The reflection essays were not anonymous; hence, the students had to put more effort into recalling their learning experience and memorable teaching practices. Complementation of these data sources allowed us to construct deeper knowledge and enhance our understanding of constructivist pedagogy, aiming to disseminate knowledge on business ethics and sustainable development in business studies.

Similar to Articles I and III, content analysis was applied to the interpretation of the textual data. To analyse such number of texts in a structural way, the researchers (this study is co-authored) used NVivo analytical software tool. This tool helps to process collected texts by arranging, analysing and reporting on data (Gummesson, 2003; Dean & Sharp, 2006). Analysis via this software allowed us to group the relevant units of text and to assign 'nodes', which is similar to assigning codes in the conventional context analysis by the 'paper and pencil' method. The nodes represented themes of interest for the research. For instance, there were nodes identified as 'learning', 'critical perspective', 'business ethics', 'guest lectures', 'knowledge application', etc. The nodes were arranged using the key themes of the research as follows: student's learning process, teaching methods, critical thinking development and practicality of obtained knowledge. Final conceptualisation of the analysed data was completed with a sense-making approach (Weick, 1995). Making sense of the data assumes developing an understanding of the perspectives expressed by the individuals about how they see the world, i.e. studied phenomenon (Mills et al., 2010). Sense-making is an active way of processing data to achieve understanding rather than to depict a concrete stance of reality (Pirolli & Russell, 2011). This approach emphasises how people communicate their experience, how they define situations and how

they reflect on changing conceptions or processes (Naumer et al., 2008). Therefore, this data interpretation was used to understand how students construct their learning and how they make sense of the course teaching methods. Sense-making approach is inherited in the interpretivist and constructivist paradigms (Lincoln & Guba, 2013), since the development of understanding is grounded on the construction and co-creation of knowledge during the researcher's interaction with the data.

4.5. Research Ethics

As an end point of the research methods discussion, notably, all data was collected and processed according to the research ethics. Following research ethics is especially significant when the research participants reveal sensitive information concerning their companies, business ethics or discuss their personal moral values. Research ethics embraces the moral behaviour of a researcher in the research context, including planning, fieldwork virtue and following work with collected data (Wiles, 2012). Thus, research ethics addresses three key issues: research design that involves privacy and confidentiality, process of data collection during fieldwork and data analysis or interpretation (Shaw, 2008).

Prior to the data collection, research participants should provide consent for participation in the research. They also need to be informed on how and which data will be used in the study reports. In this study, the consents were obtained. All respondents were aware of the research purpose and that their names would not be used in the articles. The respondents of Articles I–III provided their oral or written consent for the data usage via email. The respondents are represented as anonymous in the research reports referred to as Respondent 1, Respondent 2, etc. Concerning Article IV, consent was not needed. There were used textual documents produced by students whose names were not mentioned in the research to preserve confidentiality. Direct quotations used in the article were indicated with a reference number according to the year and ordinal number of the essay in a list, for instance, 2017:39.

Studies that involve fieldwork (interview) were conducted in a polite manner, without taking anyone's side or being biased regarding the information or personality of the informants. Although it is hard to be unbiased in qualitative research, the neutrality of a researcher is significant for maintaining the trustworthiness of the findings (Holstein & Gubrium, 2016). The same concerns data interpretation. The respondents were informed how the collected data would be processed and represented.

4.6. Summary of the Research Methodology

The following Table 2 summarises the methodological choices of this project according to each article. Methodological summary is represented beginning from the general philosophical approaches descending to more specific methods

of data collection and analysis. All listed research papers are based on empirical data. They also share a philosophical approach to the research phenomena and research strategy.

Table 2. Methodological summary

Methodological approach	Article I	Article II	Article III	Article IV
Ontological and epistemological approaches	Constructivism Interpretivist paradigm			
Research strategy	Qualitative research			
Research process	Abduction			
Research design	Interview study	Interview study	Case study	Case study
Data collection	Semi-structured in-depth interview	Semi-structured in-depth interview	Semi-structured asynchronous interview	Documented (textual) artefacts
Number of interviews/artefacts	4	8	12	292
Additional data	Data triangulation		Data triangulation	
Data collection period	October 2013 - April 2014	June - December 2018	November 2012 - February 2013	2016-2019
Data analysis	Content analysis	Narrative thematic analysis	Content analysis	Content analysis, Sense-making

4.7. Critical Reflection on Methodology

As discussed above, since qualitative research is frequently criticised for lacking scientific rigour, methodological choices should be evaluated from a critical perspective (Noble & Smith, 2015). Some critique also allows researchers to explain the methodological limitations of the studies that conventionally exist in any type of research. Critical perspective helps to evaluate the overall ‘quality’ of the qualitative studies or their trustworthiness. *Trustworthiness* (or validity, as

stated in some literature) in qualitative studies assumes the possibility and extent of using certain methods to study a chosen phenomenon (Lincoln & Guba, 1985; Merriam & Tisdell, 2016). Research trustworthiness means that a theory, concept or model reflects reality precisely and provides a proper description of its constructs (Gummesson, 2000). In other words, this is a precision with which the research findings reflect reality and whether this interpreted reality reflects truth (Noble & Smith, 2015; Merriam & Tisdell, 2016). Assessment of the research trustworthiness may be conducted via several criteria discussed in the following.

In social science or management research, trustworthiness can be hard to control and can be affected by external influences on the context in which phenomena are studied. Hayashi et al. (2019) stressed that research validity is embedded in the process of the research, starting from a planning stage to the final conceptualisation of the findings. This so-called *processual validity* is developed during the research process, where all steps are interconnected and each action or decision influence the next. The research process can be roughly divided into three stages: preparation stage (immerse in theoretical review and selection of the research participants), field work (data collection and analysis) and representation of the findings (Hayashi et al., 2019). All of these stages involve extensive work with theory, data and interaction with a phenomenon via, for instance, interviewing, which is already influencing a study's trustworthiness and provides a holistic view of the whole research process. A researcher is also learning during this process, which helps to modify or adjust research steps. In this doctoral project, all studies began with theoretical reviews and selection of the informants (Articles I-III) or suitable documented data, as in the case of Article IV. The interviewed participants had to meet the pre-established selection criteria of the research. During the fieldwork or data collection, the interviews were recorded, transcribed and analysed according to the selected methodology using either narrative analysis or content analysis. Finally, the research papers in their development stage or as completed articles were presented for per-review in conferences or submitted to peer-reviewed journals.

Qualitative research rigour can be evaluated with a criterion of dependability (Lincoln & Guba, 1985; Golafshani, 2003). *Dependability* aims to prove that the research process is logical, rigorous and well documented (Lincoln & Guba, 1985). Dependability assumes that the study can be replicable by other researchers who investigate the phenomenon with similar aims and the same results (Gummesson, 2000). However, dependability can be problematic in the research aiming to study human behaviour since this behaviour is never static (Merriam & Tisdell, 2016). Dependability does not rigorously demand to produce identical results of the research placed in another context but consistency of the results with the collected data. Concerning dependability of this study, the thesis articles are context dependent (i.e. international business markets, business relationships and networks). However, they are not influenced by a specific time of the research, which may allow some replicability. Some exceptions could be possible if the data were collected in time with the

same informants. Due to their improved experience of international interaction, their answers to the interview questions could differ in this case. Findings of Article III could provide various results on whether data would be collected later of the original research conduct, since this paper concerns the online market that changes and evolves rapidly. However, part of the results would be possible to replicate since the article explores basic actions directed at trust development and expression of trustworthiness in business relationships. Generally, theoretical frameworks and methodology of the thesis articles are described in detail in the studies and can be applied in similar research. The criteria of the research participants selection and collection of documented data are justified in the papers as well as usage of the secondary data.

External assessment of the research also enhances its trustworthiness. Lincoln and Guba (1985) conceptualised the external audit of the work-in-progress papers as the criteria of confirmability. *Confirmability* assumes evaluation of the research, for instance, by academic scholars. Assessing confirmability helps to avoid bias of research towards the research object and one-sided perspective (Connelly, 2016). Confirmability also allows verification of the rigour of the research process and consistency between theory and empirical study. All studies of this thesis were discussed at doctoral seminars, workshops or published in high-quality academic journals, which allowed the consistency of the findings to be verified by external evaluation. Article I was presented at the Business and Management Conference, organised by the International Institute of Social and Economic Sciences and published in its conference proceedings. Reviewers' comments have aided in improving the research quality and its representation. The Article III was published in peer-review Business and Professional Ethics Journal as a research paper. Articles II and IV are written in co-authorship, so different perspectives were already incorporated in the data interpretation. Co-authorship prevents representation of the research from only one perspective of a researcher and increases research rigor. The co-authors of the papers were constantly consulted during the research and data interpretation to enhance the trustworthiness of the empirical research. Article II is published in the peer-review Journal of Business and Industrial Marketing. Pedagogic study of Article IV is published in the International Journal of Sustainability in Higher Education.

Criterion of *credibility* aims to answer the questions of methods fitness to the research and confidence that study reflects truth (Lincoln & Guba, 1985). One of the techniques to confirm credibility is by independent reviewing (or *peer debriefing*) of the papers, which helps to assess the scientific soundness of the presented research (Hammarberg et al., 2016). This practice increases the study's quality, as reviewers may point to unclear information or inconsistency. All articles of this doctoral project at their early stages were presented at doctoral workshops, forums, seminars and conferences. Valuable comments from the academic community were considered in preparation of the final version of the papers. Article I was presented at the doctoral workshop of the Doctoral Summer School organised by the Academy of Business in Society in

Leuphana University and afterwards published in the conference proceedings. Work-in-progress research related to Article III was presented at the 5th World Business Ethics Forum conference at the University of Macau and was discussed within academic community. Previous versions of Articles II and IV were presented in the 22nd CBIM Annual Conference, Stockholm Business School and the EBEN 32nd Annual Conference in Universidad Católica de Valencia, respectively. The papers were improved according to the obtained comments of the academic community and re-submitted as completed research papers in peer-reviewed journals.

Additional validation of credibility in research strategy can be obtained using *data triangulation* (Noble & Smith, 2015; Thurmond, 2001). Usage of several data sources complements each other and increases the comprehensiveness of the findings. Articles I and III apply data triangulation by combining interviews with secondary data about the companies (companies' web sites, publicity articles, blog posts etc., see Sections 4.4 for details). Article IV adopts two main sources of data: course feedback and reflection essays. These data sources complement each other to compare the evidence and to obtain deeper insight into the researched phenomena. Furthermore, field notes were made during the interviews and used in the data interpretation.

Another technique to establish credibility is *prolonged engagement*, which assumes spending time with the research participants to develop trust and increase rapport (Lietz et al., 2006). This technique is useful for collecting rich data within extensive period. However, only Articles I and II used face-to-face or Skype interviews that lasted on average for 1 hour. No additional prolonged studies of the respondents were conducted. However, preliminary data about the respondents was browsed and collected at the preparation stage for the interviews on LinkedIn, Facebook and the companies' web sites. This personal information helped to visualise who those people are, their responsibilities in the companies, their educational background, etc., to approach them with comprehensive interview questions and to predict their answers approximately.

Establishing trust and rapport with the respondents of Article I was easy, as the respondents were approached based on the personal networking of the researcher. The respondents of this article are active in the international academic communities due to the specifics of their R&D work. Therefore, participation in the academic research felt natural for them. Interviews of Article II were conducted in the Russian language, which made respondents more open to reveal valuable information. The author of this study has excellent knowledge of the Russian language, which was helpful in understanding the informants and mutual trust development. Additionally, as mentioned, Article II was completed in co-authorship with a Russia-origin researcher. This collaboration was helpful not only to establish rapport with interviewed entrepreneurs due to knowledge of their culture but also in translation of the interviews to English and the following data interpretation. Article IV was also co-authored, which allowed the elimination of research bias in the process of data interpretation. The bias could arise since the author of this study was actively involved in teaching the course

discussed in this research, which could affect the finding. However, it was important to evaluate the teaching performance and find issues that could be improved. Therefore, this research helped to assess the author's own pedagogic performance and to identify challenges of teaching business ethics that still need to be tackled. Finally, all studies were conducted according to the principles of research ethics (discussed in Section 4.5), which helped to maintain trust between the researcher and the respondents. Following ethical principles impacts the rapport at the fieldwork regarding quality of the time spent with the respondents rather than its longevity (Merriam & Tisdell, 2016).

Such a technique as *member check* was not directly applied in the overall research. This technique means that a researcher returns interpreted data to the respondents to check the compatibility of the findings with their understanding (Lincoln & Guba, 1985). Although member check is supposed to increase credibility, it has its drawbacks. Study participants may change data they provided after review, for instance, to make it sound better (or even more intelligent), which may distort the original evidence. Furthermore, interpreted data may be misunderstood when it is aligned with the theory if the respondents have no specific knowledge of the study (in our case, B2B marketing). However, member check can be conceptualised as establishing a dialogue with the respondents (Eriksson & Kovalainen, 2008), which was successfully achieved during the face-to-face interviews. Dialogues were productive because the interview themes were interesting to the respondents, and they had a chance to talk about their feelings and attitudes. Managers and entrepreneurs appreciated that the researchers listened to their concerns. They were also interested in learning about business ethics as an academic concept, which is involved in their daily business interaction but limitedly discussed.

Generalisability of the research stresses transferability of the findings and their application in other contexts (Noble & Smith, 2015). Criteria of *generalisability or transferability* evaluate if the findings can have an impact beyond the current research settings (Merriam & Tisdell, 2016). These two terms have some commonalities but still may be differently addressed in methodological literature. Theoretical generalisation, according to Eisenhart (2009), demands selection of the phenomenon properties (e.g. respondents, site of study, market, business relationships, etc.) that would reveal some new or different results compared to extant studies and that would motivate other studies to extend theorising of this phenomenon. Theoretical generalisation makes existing theories refined and inclusive. Generalisation in qualitative studies concerns not as much a representative cohort of the research participants but the quality of the discussed phenomenon and the conditions surrounding this phenomenon. In some cases, these conditions can explain how the phenomenon arose during the research process rather than being pre-established in reality (Beuving & de Vries, 2014). Theoretical generalisation is similar to criterion of *transferability* that assumes comparison of the research (or its parts) with previous research to illustrate their interconnection (Lincoln & Guba, 1985). Transferability does not suppose strict replication of the research

but explores whether the elements of this research can be found in other studies or contexts (Eriksson & Kovalainen, 2008). To tackle this issue of reality representation, systematic comparison of empirical evidence with existing theories is needed (Beuving & de Vries, 2015). Each of these doctoral project studies contributed to the theoretical frameworks from which they were approached, and their empirical results were compared with previous studies. Article I extends knowledge of the ethical embeddedness of business actors in the context of international business relationships and networks. Theoretical and empirical contributions of this study improve understanding of how business relationships are managed and the role of ethical values in the process of social interaction. Article II is dedicated to ethical relativism regarding international B2B relationships. This study explores the contextual relativity of business ethics and the adaptation of managers to different ethical standards of business conduct. The research findings enhance previous knowledge about business ethics in Russia and Finland, as well as specifics of immigrant entrepreneurs' interaction in the host and country-of-their-origin markets. Article III offers a structural approach to the investigation of trust and trustworthiness in business relationships in the context of digital markets. This research extends the understanding of trust development and managerial activities in business relationships facilitated in the predominantly 'untrustful' online environment. This study contributes to business ethics studies by exploring trust as a value of business ethics and to the business relationships and network theoretical perspective approached in the specific context of the online business market. Article IV deepens the understanding of the constructivist approach to knowledge dissemination methods of business ethics and sustainability. This research contributes to pedagogic studies by referring to constructivist pedagogy as a conceptual background of the research. Empirical study of this paper illustrates how constructivism can be applied to the development of teaching approaches. This study also contributes to business ethics studies by empirically showing the challenges and opportunities of constructivist pedagogy in teaching premises of business ethics the context of a HEI.

Transferability in qualitative studies can be also fortified with proper description of the study context, people as respondents, transparent data analysis and even using direct quotations of interviews in the results representation (Connelly, 2016). Rigour description of empirical research conduct indicates whether the research findings are applicable in other contexts or research settings. Therefore, the results and contexts of the studies were represented in the articles of this study. For instance, Article I explores ethical concerns within the medical appliances industry, specifically, using exemplifying cases of R&D companies. Although this study explores only four companies, similar research with other companies operating in this industry could provide similar results about the ethical concerns of their managers. Article II is dedicated to the moral and ethical values of entrepreneurs acting in the context of developed and developing countries. This study is not industry specific, but it

targets a unique category of entrepreneurs having experience of B2B interaction and dealing with business ethics in Finland and Russia. This article describes the ethical values and morals of individuals, which can be similar in another cultural context but still varies across individuals. Article III describes trust development in the context of online market, focusing on small marketing companies. The results of this study can be transferred to other companies offering different services, but the important condition is that those must operate in an online market environment. Article IV is context-specific, which is the university environment. However, results of this study can be applied to similar university courses dedicated to business ethics and sustainable development in other educational institutions, which this study encourages to do with future research suggestions.

Applicability of the research findings in other situations and even to people in these situations can be framed as '*reader generalisability*' (Merriam & Tisdell, 2016). This type of generalisability takes the perspective of a reader or user of the study results and how they make sense of the research. The readers may decide whether the study is relevant to their situations and what they can learn from it. Reader's perspective is frequently related to a more pragmatic approach to the research results. To illustrate the fitness of the study to other situations or cases, a researcher has to provide a detailed description of how the study is designed and in which context it is performed. Thus, a reader generalises findings according to own experience and understanding, attempting to learn from the given qualitative study (Merriam, 1985). Such generalisation may be related to managerial implications provided in Articles I-III aiming at business practitioners, and Article IV is of potential interest for academic practitioners and educators. Theoretical implications of the papers are also left for the reader's assessment by how theoretical approaches of the papers may fit to other similar research settings.

Table 3 structurally summarises the discussed criteria of the research trustworthiness and rigour. The table presents the general division of criteria and techniques related to each type of research validation. The table also briefly represents how these criteria were approached in the studies related to this doctoral project.

Table 3. Trustworthiness criteria of the research

Criteria	Technique	Approach
Credibility	Triangulation	Data triangulation (usage of secondary data) is applied in Articles I and III; Field notes were made during interviews, which complemented recorded interviews; Articles II and IV are co-authored, which allows the utilisation of different perspectives to data interpretation and increases research rigour.
	Member check	Contacts with the respondents were established based on personal networking, which increased trust and rapport with the respondents; Face-to-face and Skype interviews were conducted in the form of dialogue.
	Prolonged engagement	Research of Article II was conducted in Russian language, which allow to establish trustful interview context. Co-authorship with a Russian-origin researcher improved rapport with the respondents and translation/interpretation of the interviews; Data collection processes were conducted by following research ethics, which aided in maintaining trust with the respondents; Publicly available information about the respondents was investigated before the interviews to understand their personality; Pedagogic study is co-authored which aided to avoid bias in the process of data interpretation.
	Peer review	External audit of the papers was conducted in peer-review journals (Articles II–IV) and conference (Article I).
Qualitative research processual validity	The empirical research participants had to meet pre-established selection criteria; Learning has occurred during the research process; Each stage of the process is documented and reflected in the research papers.	
Dependability/ Reliability	The research results make sense in a specific context where they are studied; Methodological choices are represented in the studies; Research methods are not specific to a particular time; Selection criteria of the respondents and data are explained in the research papers.	

Confirmability	<p>Papers in their development process were reviewed by academic community during doctoral seminars and workshops and by the academic colleges;</p> <p>Early versions of the published articles were presented at international conferences;</p> <p>Articles II and IV are co-authored, so different perspectives are considered in these studies.</p>
Transferability/ Generalisation	<p>The articles include detailed description of the research context and data, including using direct quotations of the study respondents in Articles II–IV;</p> <p>Deep understanding of the context-dependent phenomenon;</p> <p>Learning during the research process and adjustment of the conceptual frameworks;</p> <p>The studies motivate future research and further investigation of the phenomena;</p> <p>Results of Articles III and IV may be generalised to other organisations researched in the same contexts (online market and educational institution);</p> <p>Conceptual frameworks of the papers can be used in studying business relationships and networks in other contexts (market, industry, country, etc.)</p>
Reader generalisability	<p>A reader or a study user can decide if the managerial or theoretical contributions have applicability to their research or business situation.</p>

5. Articles Outline and Summary

This section outlines the content of the articles compiling this doctoral dissertation project. The following sub-sections present a summary and results of each study.

5.1. Article I: Ethical Responsibilities of R&D Organizations: Networking Business and Society

Research summary

Among many theoretical frameworks, the IMP approach concerns a concept of embeddedness that embraces different contexts of interaction among business actors. Embeddedness indicates how interdependent companies are related to each other in business relationships and networks and specifics of their interaction. The basic types of embeddedness can be represented as political, technological, spatial, temporal, social and market embeddedness. Social interaction among business organisations is the main interest in this research. Social interaction involves managers (actors) representing companies, who may formally or informally interact within a specific business environment and develop business relationships. This social interaction naturally, involves considerations since managers' moral and ethical values may influence practices of partnership management. Business ethics prevalent in business relationship management can be defined as a set of norms, values and morals specific to the B2B relationships or networks they form. Thus, business ethics is initially embedded in social interaction.

The concept of ethical embeddedness can be represented as a disposition of ethical and economic values of a company to its partnering business actors and a process of value co-creation with them (Lindfelt & Törnroos, 2006). Business ethics involvement in relationships management can be a plague of business success and lead to productive business networking. However, business ethics are not commonly studied within the sphere of B2B marketing due to dealing with sensitive information and the relative informative closeness of B2B relationships compared to relationships with consumers (B2C). A research gap also exists regarding addressing business ethics from the perspective of individual managers instead of assessing general companies' activities in business networks. Business ethics is also not so marketed compared to CSR or sustainability initiatives of the companies, which may be easier to evaluate regarding monetary or reputational returns. Thus, ethical issues may remain hidden and understudied within B2B interaction. This study aims to address these research gaps and contribute to the empirical investigation of ethical embeddedness within business relationships and networks. Additionally, this study empirically illustrates that ethical business behaviour can not only safeguard business operations but also bring businesses closer to solving social issues. The study explores how business ethics can be extended beyond B2B

relationships and how companies may impact society with their ethical behaviour.

Four companies engaged in the medical device manufacturing and R&D industry participated in this qualitative research. They also exemplify empirical cases of how ethics is embedded in business relationships and networks. Due to the nature of this industry, these companies are highly dependent on their business partners and network of actors from supply and distribution sides. The companies participating in this research, despite involvement in the same industry, specialise in different products, such as implants for people with hearing loss, bone treatment appliances, exoskeletons and rehabilitation technologies for people with problematized mobility. These international business organisations' HQs are located in different countries: Switzerland, Japan, Austria and Finland. The companies have representative offices in other countries and lead international collaboration with business and institutional partners. Interviews were conducted with the representatives of these companies (executive managers or CEOs). The representatives shared their individual vision of their company's activities and the ethical impact they bear. They also expressed their opinions about the significance of business ethics to B2B relationships management. To complete the empirical data set, publicly available information about the companies was analysed, such as their websites, articles in popular business journals, press releases and advertising materials. Empirical evidence was analysed according to the premises of content analysis with the following data interpretation.

Results

Companies engaged in this research collaborate with many business partners, such as business organisations conducting R&D activities, suppliers of production materials, distributors and institutional organisations such as universities, hospitals, clinics, non-governmental organisations, governments and individual doctors. All these relationships require strong monitoring and the following governmental regulations of the counties where the companies conduct business activities. Social ties became an important factor in managing these international relationships. However, formal regulations cannot cover all aspects of such complex interaction. Thus, business ethics is inevitably embedded in this interaction, in which productivity may depend on the ethicality of business actors. The companies of this research are also highly dependent on medical ethics that are involved from the starting stage of product R&D until the last stages when a product reaches end-customers and the users' feedback is collected. For instance, companies have to handle sensitive information of patients. This information passes through the network of involved number of organisations starting from hospitals or individuals to the company HQ and in reverse direction. This causes concern over sensitive information security and access. To secure information flow, companies had to maintain not only regulatory systems of information management but also rely on loyalty, reliability and even honesty of business partners. Ethical premises such as loyalty and trust are also highlighted in relationships with distributors who need

to possess strong knowledge of the products they sell and keep corporate secrets. Ethical relationships can help to extend business portfolios, as social interaction may bring opportunities for finding new business partners or entering international markets. The respondents also claimed that some business relationships can be transformed into friendship, which may become beneficial for productive business interaction. Consequently, business ethics is imperative in facilitating business relationships and collaboration of all involved actors. Pursuing principles of business ethics also helps to develop a successful brand of the company. Personal relationships are specifically important for this process, as B2B brand frequently depends on the attitude and experience of business partners compared to B2C interaction where branding can be a result of promotion techniques. The respondents emphasised that ethics embedded in business relationships in the medical technologies industry secure business operations and allow the management of long-term business collaboration vital to R&D processes.

The study respondents realise their personal responsibility towards solving social issues in a sphere of welfare. Partnership and collaboration of these actors are pursued as networking to create a positive impact on society regarding health and welfare. Melé (2009) referred to such networking as a virtuous network, where established business relationships allow actors to contribute to the noble cause via partnership and being responsive to the needs of society. In fact, despite being focused on specific products, medical R&D companies address a global challenge of population ageing, since this demographic trend increases market demand for medical appliances to support the wellbeing of elderly people. Economic burden of the taxpayers can be also minimized when patients are successfully treated with innovative medical technologies instead of demanding lifetime support. Thus, activities of medical R&D companies have obvious social and economic impacts on society; however, the environmental side is also present. The respondents claimed that the production of their technologies is organised in the most possible environmentally friendly way. They also collect devices used for reproduction and recycling.

In summary, this study empirically illustrates that business organisations are ethically embedded in social relationships among business actors and their networks. From the individual perspective, moral principles of managers and business ethics are placed at the core of medical R&D business organisations. Ethicality in business relationships begins with the moral considerations of managers who also understand their social responsibility and that business is not only about money. These business actors may not implement any specific CSR programmes, but with their activities, they address social and economic issues of society in addition to making profit. Ethically managed business relationships and networks can also ensure effective fulfilment of business goals on an international scale.

Overall, this research aims to answer the R. Q. 1, concerning understanding of ethical values and their embeddedness in social interaction in B2B relationships and networks. Furthermore, this research provides some answers to the

project's questions 2 and 3 dedicated to understanding business ethics in the international business context and, specifically, trust as a value of ethical business conduct.

Reference: Dziubaniuk, O. (2016). Ethical responsibilities of R&D organizations: Networking business and society. *Proceedings of Business and Management Conferences*, 3406018, International Institute of Social and Economic Sciences, Portugal, Lisbon.

5.2. Article II: Ethical Values Adaptation in International B2B Relationships: Case of Russian Immigrant Entrepreneurs in Finland

Research summary

This article, written in co-authorship with Dr Maria Ivanova-Gongne, explores the ethical values of immigrant entrepreneurs prevalent in their B2B managerial practices in host and home countries and how these ethical values can be adapted in different business environments. This research emphasises that despite active internationalisation of businesses, standardisation of business ethics is far from reach. Entrepreneurs or managers interacting in international markets still experience differences in business ethics norms and values in different countries even the neighbouring ones. Business ethics in this research embraces norms, moral values and standards of business behaviour utilised in business relationships. This business ethics may be developed by engaged actors and specific only to that business relationship, as they are often grounded in individual morals. However, what may be commonly recognised as ethical in one country may be considered unacceptable in another. This raises a question of which ethics managers of international business organisations should follow - the local or the country of a company origin. Immigrant entrepreneurs receive an advantage in managing business relationships with the companies of their country of origin, since they possess knowledge of the native culture and predominant ethical norms of that society. Similar, they are aware of the business ethics of the current country of residence. Assumingly, they can adapt effectively to the ethical values of both countries where they conduct business activities. Adaptation, in our case, means adjustment of managerial behaviour associated with business ethics to behavioural patterns of other business actors, their demands and expectations. During this adaptation process, managers identify gaps in their social interactions and adjust their ethical norms in accordance with their business partners. The larger these gaps, the more adaptation is required.

Immigrant entrepreneurs or managers understand that business ethics are not simply right or wrong behaviour and can differ in various countries. Thus, business ethics in different market contexts should be (although not must) pursued with some relativist approach. Business ethics literature addresses this issue with the concept of ethical relativism, which rejects universal ethical standards and implies the existence of various moral beliefs and principles

guiding people's behaviour according to their socio-cultural environment. Review of the business marketing literature indicates that ethical relativism is limitedly investigated in the context of international B2B relationship management, especially from the perspective of individual actors rather than companies. However, ethical relativism should not be neglected in application to international business relationships due to risks of being accused of conducting morally inappropriate business management and losing opportunities for productive partnership. Therefore, this study addresses this research gap in addition to several others. The research gap also exists in the investigation of business ethics values utilised by immigrant entrepreneurs in managing international business relationships. Specifically, their adaptation to the ethical values of their country of residence and the county of origin remains vague from a business marketing perspective. Although immigrants are known for entrepreneurial activities within their host counties, their business relationships are not as frequently extended abroad and especially to their country of origin. Thus, immigrants managing B2B relationships possess unique experience of adaptation to the business specifics of different countries, which conceptualisation contributes to the understanding of business practices, specifics and ethics of international markets. Immigrant entrepreneurship in general also remains under-investigated in the scientific fields of business marketing and IMP despite growing trends in immigration.

To approach these research gaps in business ethics and B2B relationships empirically, this study focuses on Russian-origin entrepreneurs residing in Finland and conducting (or having experience of conducting) business activities in Finland and in Russia. Russian immigrants are approached as being among the largest immigrant groups in Finland arriving from the neighbouring country. Despite Finland and Russia having some common political and socio-economic history, their practices of business management and, consequently, business ethics differ in principle. Business ethics of these countries originated in their development paths, where Finland adopts a more Western (or Nordic) style of business conduct, whereas Russian ethical principles are affected by their communist past. Russian first-generation immigrants are of special interest in this study, as they share socio-cultural and ethical premises of both countries, though to different extents. Along with their experience of managing B2B relationships in both countries, they manage to adapt to ethical specifics of business management in Finnish and Russian markets, which may not be without challenges. This study aims to answer the general research question, *'How do the ethical values of first-generation immigrants vary according to their host market and international business context within which they operate?'* The research considers Finland as the host market, where the immigrants conduct entrepreneurial activities and apply ethical values to managerial processes with other Finnish business organisations. Concerning the international business context, the study is primarily focused on the Russian market environment. However, some experience of managing B2B in other counties was also shared by this research participants.

Therefore, methodologically, this study is grounded on eight face-to-face interviews with first-generation Russian immigrants residing and having experience of entrepreneurial activities in Finland. The respondents had to fulfil research selection criteria, such as being born in Russia but currently reside in Finland, knowledge of Russian language (interviews have been conducted on Russian), experience of entrepreneurial activities and B2B relationships in both countries. Unsurprisingly, it was hard to find a proper number of research participants, as among various Russian entrepreneurs in Finland, there are few fulfilling all research selection criteria. Recorded interviews were translated into English and analysed with the help of narrative thematic analysis and the following sense-making withdrawal.

Results

The interviews' analysis supported with a theoretical overview indicated that immigrant entrepreneurs attempt to follow Western principles of business ethics and resist unethical practices. However, on the international markets it may be challenging to engage in ethical business relationships and some adaptation may be needed to the local context of the markets. In some countries, especially in emerging markets, the adoption of ethical relativism may be the only way of doing business. For instance, as discussed in the paper concept of *blat*, it is considered an illegal practice in Finland, but in Russia this type of informal social interaction for benefits may be the way to reach business partners and conduct business processes more efficiently. Hierarchy of power is not typical of Finnish business organisations, where managers search for consensus in decision making, including their business partners, but is common to Russian businesses. From one side, hierarchy of power has its drawbacks, as frequently every decision and responsibility may depend on one person in the organisation. From another side, this may increase the speed of implementation of new solutions to the business processes. Unethical practices can hinder international business relationships if the managers lack the knowledge needed to tackle these practices. For instance, this research concludes that it is easier to lead business in Finland due to transparency and assurance of contractual agreements. Trust can be developed efficiently in Finland after some history of interaction between companies in addition to loyalty and commitment. In collaboration with Russian partners, trust can have more weight than formal agreements that have less power in the country; hence, international business actors may only rely on the honesty of their Russian partners. Some other unpleased aspects of business behaviour that may be exposed by Russian actors, such as familiarity in social interaction or disrespectful attitude about time, can also influence international business relationships in a negative way.

In general, immigrant entrepreneurs have to adapt to the ethical values of different business environments, but still, they strive to conduct morally 'right' business activities. They can assess both sides of the business practices and knowing the consequences of their business decisions, they may choose to act ethically to the extent that the results of their actions do not negatively affect

their business partners. Table 4 summarises the ethical values and specifics of B2B relationships management in Finland and Russia.

Generally, this research attempts to answer R.Q.2 of this study by incurring how business ethics vary in international B2B relationships. Additionally, this study partially corresponds to research question 1 dedicated to understanding how business ethics is embedded in business relationships, and question 3 enquires how trust can be developed within B2B relationships within specific business contexts.

Table 4. *Ethical specifics of business conduct with Russian and Finnish business partners*

	Finnish ethics	Russian ethics
Individual moral values embedded in business relationships	Honesty, keeping promises, fairness, loyalty, pursuit of excellence. Familiarity is unacceptable.	Value of personal qualities over expertise or professionalism; expressing familiarity as a tool in long-term relationships.
Ethicality of a business partner	Thinking not only about their own interests but also those of the whole network of partners.	Low interest in benefits for the network of business partners, opportunistic behaviour.
Developing trust	Transparency and openness in local networks but suspiciousness where partners in international (especially emerging) markets are concerned.	Low trust in business partners.
Power and hierarchy	Discussion with and listening to partners; decisions are made to benefit all involved actors. Problems caused by a company are solved collectively within the company.	Management depends on key persons in a company, which can slow the interaction process. One person is blamed for the company's failure.
Attitude and respect	Commitment and equal respect shown to all business partners.	Unintentional disrespect of the partner's time or personality.

Reference: Dziubaniuk, O. & Ivanova-Gongne, M. (2021). Ethical values adaptation in international B2B relationships: Case of Russian immigrant entrepreneurs in Finland. *Journal of business and industrial marketing*, 36(13), 91-104.

5.3. Article III. Trust in Online Marketing: Trustful Business Relationships Building by Search Engine Marketers

Research summary

This case study explores methods of how online marketing companies develop trust with potential and existing business customers. Trust in this study is viewed as a value of ethical business behaviour embedded in the social interactions among business actors. Regarding business relationships, the concept of trust assumes a belief in a business partner or when one partner takes responsibilities over the actions of another partner. Trust is significant in cases where business agreements cannot be formally guaranteed or there is no specific assurance that promises will be fulfilled. Trust is a known concern in business studies, including the business marketing field and IMP approach. However, specifics of trust in business relationships frequently depend on the market conditions or context where these relationships are developed. Ethical premises including trust cannot be isolated from environmental contexts such as market conditions, location, industry, etc. This research aims to address a research gap in the investigation of trust development in business relationships regarding online market. This context is distinguished from conventional markets and industries with its intangibility and low entry barriers for new business actors. Online market can be called a low-trust environment, as virtual objects in this place can be easily replaced or removed and information manipulated. Nevertheless, different methods exist to tackle these issues, which companies can adopt to show their trustworthiness (security measures, branding, trust assuring additional content, etc.)

Most of the marketing research concerning the online market is dedicated to B2C relationships, neglecting B2B facilitated solely online. This study addresses this research gap by empirically approaching small-size marketing companies providing online services for other business organisations. These companies are frequently considered untrustworthy and even spammers due to utilising unethical methods in marketing their customers' web sites. The main task of these companies is to increase visibility of the customers' websites in search engines and attract clients or attention to these using different methods. However, if they use manipulative methods, platforms like Google or Yahoo can ban those websites for spamming or using unethical methods of promotion. Thus, business customers cannot be sure that ordered services will be of required quality, as most of the communication was executed via digital channels. Online marketing companies in such situations become hostages of the bad reputation created by this industry (online marketing services), which they attempt to overcome by showing their trustworthiness, among other things. Therefore, this study attempts to answer questions of how online marketing companies can express trustworthiness to potential business clients within the low-trust business environment and how developed trust influences these business relationships.

To investigate these issues empirically, interviews were collected from 12 representatives of online marketing companies. The respondents shared their concerns about the importance of trust in B2B relationships and how they attempt to tackle the challenge of the untrustful reputation of their industry. Conceptual framework applied to this research embraces risk, opportunity, activity and passivity of trust (ROAP) embedded in business relationships. This ROAP framework, introduced by Huemer (1998), assumes that trust is always associated with business risks; opens business opportunities; is based on developed norms and values in relationships (and therefore, passive); and is active in attracting additional benefits and value creation while relationships are developing. In addition, according to this framework, trust in business relationships is influenced by environment, processes of trust establishment and employment. Environment means the business context where the relationships are developed, which, in our case, are the online market and low-trust marketing industry. Business context is significant to consider, as it creates preconditions for trust. Trust establishment embraces social interaction between companies' representatives, which involves reciprocal learning, control and active communication. However, real benefits of trust become visible after trustful business relationships are established (trust employment). Employment of trust decreases risks of business exchange, provides opportunities, and guarantees stability in business relationships.

Results

A combination of the theoretical framework and data of the interviews (interpreted according to the content analysis method) induce several findings thematically divided into how marketers express their trustworthiness in the business context, managerial practices of trust development with acquired customers, and how established trust benefits their business performances. Summarised findings are represented in Table 5. Overall, this research emphasises that to show trustworthiness to potential business customers, companies need to expose their professional expertise and the third parties' testimonies. Active communication and transparency are required during the trust development process. Trustful relationships bring benefits regarding new business customers, enhanced reputation, and long-term relationships. Special attention in all these processes is given to interpersonal communication despite digitalisation of the interaction processes. This study indicates that 'human touch' remains a key in trustful business relationship management.

This study primarily corresponds to the R. Q. 3 of this doctoral project dedicated to the value of trust and the processes of its development in B2B relationships. This research also provides answers to research question 1 empirically and conceptually, illustrating how business ethics is embedded in business relationships. Furthermore, the findings of this study concern research question 2, exploring how ethical values vary in the international B2B interaction, specifically, within the online market context.

Table 5. Attributes of trustworthiness expression, trust building processes, the influence of trust on business processes

Expression of trustworthiness in a low-trust business environment	Attributes of statements
Explanatory information	Presenting of the information regarding the company and its work; showing examples of the work; explanation of working processes, risks and possibilities. Openly presenting information about a company and its activities.
Qualification and experience	Show qualification and experience with documents and explanations. Number of years in business, experience, skills, certificates etc. Present examples of work. Performing some free services and free of charge consulting.
Contractual agreement	Paper-based agreements and all types of contractual agreements.
Publicity	Participation in SEM events, publishing articles, knowledge-sharing and social interaction.
References	References and testimonies of previous customers and other SEM companies.
Trust building process (trust establishment)	Attributes of statements
Availability of informative content	Information openness via blogs, videos, books, articles and other assuring content on the web. Credibility.
Efficient reporting system	Agreed reporting system (specific to each customer). Weekly or monthly reporting concerning the budget and results of the services
Communication	Close communication with perspective customers via different channels: e-mail, telephone, and face-to-face interaction with customers.
Transparency and honesty	Informative openness towards customers. Result delivery – honest fulfilment of obligations. Do not agree on what you cannot perform. Fulfil the expectations.
Results delivery	Fulfilment of targets with expected quality. Quality of provided services. Following time schedule and agreed budget. Cooperate with a customer to achieve business goals.
Impact of trust on business performance (Trust employment)	Attributes of statements
References of customers	Word-of-Mouth that attracts more customers, personal testimonies and references of experienced customers.

Long-term relationships	Benefits of long-term partnerships: stable and safe business development. Firm can select the customers to work with as they want to.
Business development	Growth or expansion of business internationally and at size. Trust is essential for business development.
Stability	Stable business development and possibility of avoiding risky relationships
Reputation	Positive reputation and image comparing to other competitors. Positive reputation attracts and retains talented employees. Employees are more interested in development of their professional skills and personal growth.

Reference: Dziubaniuk, O. (2015). Trust in Online Marketing: Trustful Business Relationship Building by Search Engine Marketers. *Business & Professional Ethics Journal*, 33(4), 371-394.

5.4. Article IV Constructivist Approach in Teaching Sustainability and Business Ethics: A Case Study

Research summary

This research, co-authored by Dr Monica Nyholm, explores pedagogic methods of knowledge dissemination on business ethics and principles of sustainable development to the business students of a higher education institution. Since these students are future prospective managers and entrepreneurs, teachers' responsibility is to deliver knowledge in a comprehensive way and influence students' moral stance to conduct business ethically and responsibly. Despite decades of business ethics and sustainability studies, teaching these subjects remains challenging. The reflection of these challenges can be noticed in the unethical business behaviour of international companies engaged in scandals, which are actively highlighted in media. Thus, evaluation and improvement of teaching methods is needed to make students understand their responsibilities towards society and nature and to realise the consequences of their business decisions. Constructivist pedagogy is placed at the core of this study. It is proposed that the constructivist approach can be suitable to develop effective teaching methods, since they are based on principles of knowledge co-creation, active learning processes and critical thinking. Therefore, this study aims to address a research gap in constructivist pedagogy applied to teaching business ethics and sustainability. The research also investigates teaching methods within the specific context of Finland and its higher educational institution. Context is significant to consider in this case, as different countries have different priorities in addressing ethical and sustainability issues. Finland, according to the literature review, is preoccupied with environmental concerns and (un)ethical behaviour of its large international companies. These concerns should find their reflection in teaching practices, as students tend to better understand the examples taken from their social environment. In general, this research aims to

answer the research question of *'How do constructivist teaching methods affect students' learning and knowledge development processes of sustainability and business ethics?'*

This research is framed as a case study that places boundaries on the course 'Sustainable business' offered annually in the Åbo Akademi University. Empirical data in the form of course feedback (124 documents) and reflection essays (168 essays) were collected from the students participating in this course from 2016 to 2019. These textual artefacts were analysed with the assistance of NVivo - qualitative analytical software. Sense-making approach was eventually applied to the structured data to understand how students make sense of what methods were most effective for their learning and why.

Results

The results of this research indicate how students understand their learning process and the effectiveness of teaching methods. The students learned not only the concepts and practices involved in ethical business behaviour but also the consequences of their implementation and applicability to the real-life situations. Students also highlighted understanding of their responsibilities for their actions and how they can lead businesses in a viable way to society and nature. Learning-by-doing, according to the findings, remains a key constructivist activity for knowledge transfer. The most appreciated methods of learning seemed to be methods involving active participation of students in group assignments' preparation or discussions. Group assignments were productive regarding knowledge development based on the interaction of students with each other. Group work among international students representing different cultures was also effective in increasing knowledge about international approaches to sustainability challenges and business ethics in other countries. Lectures also remain significant for knowledge dissemination despite their traditional one-way communication. However, dramatic differences make the organisation of the lectures. They should involve more discussion and small assignments, where students can practically construct their knowledge based on the lectured information. A role of a teacher is to guide students to knowledge instead of preaching.

Findings concerning critical thinking development indicate that practical exercises and lectures contributed to the students' critical approach to information analysis. Critical thinking is especially significant in application to ethical dilemma solving, where students are encouraged to challenge pre-established theories and find creative solutions. Decision making following business ethics is sometimes more complex than doing right or wrong actions. The results showed that students understand relativism in making decisions, which may be needed in international markets. Context of the markets is significant to consider in business activities, as business actors can have different priorities of ethics and sustainability issues. Understanding the local challenges is also beneficial to mention in teaching since students tend to understand better the social and environmental issues around them. Additionally, students realised social pressure on business actors to act ethically or to implement sustainability

initiatives, which raises a question of individual moral responsibility vs societal demand. Thus, students have learnt to evaluate ethical business behaviour and sustainable development from different perspectives.

Knowledge application was among the key findings of this research. Students managed to indicate not only the concepts they learned during the course but also how they can apply their knowledge in practice. Practical application is significant since education involving knowledge of business ethics and principles of sustainability is currently in high demand in the job market. The results show that students realised their abilities to develop ethically sound businesses. According to the students' essays, many of them plan to start their own companies or conduct entrepreneurial activities in the future. This course helped them to see the business opportunities of ethical business conduct in addition to environmental and social responsibilities they can balance with economic growth. Surprisingly, knowledge application has also touched student's daily life activities. Students indicated that the course content, especially sustainability, has made them think about sustainability in their life and how their daily routines can become more sustainable. They also realised the power to influence their surrounding people to improve, for instance, the environmental impact of their daily actions.

In general, this research has shown that the constructivist approach can be a suitable framework for the development curriculum of teaching business ethics and sustainable development. Students can develop the knowledge themselves and should know how to apply it in different market contexts. Teacher's role is to facilitate this learning and guide students instead of simply presenting the facts. However, despite the close connection of business ethics with sustainable development in businesses, this concept may become blurred among other themes of sustainability when they are taught in the same course. If business ethics cannot be taught as an individual course (which would be preferable), there should be highlighted key ethical principles creating a background for sustainability, such as moral responsibilities, consequences of unethical business behaviour and ethical values of managers that may influence business activities.

This research directly corresponds to the final R.Q. 4 of this project incurring if constructivist approach can be applicable in the knowledge dissemination of business ethics. This research also touches all other project's research questions to some extent, as studies of business ethics involve many thematically related understandings, including ethical embeddedness, ethical relativism and the importance of trust.

Reference: Dziubaniuk, O. & Nyholm, M. (2020). Constructivist approach in teaching sustainability and business ethics: a case study. *International Journal of Sustainability in Higher Education*, 22 (1), 177-197.

6. Discussion and Conclusions

This final chapter of this thesis summarises the key findings of the research. The chapter begins with Section 6.1, which represents a discussion of how theoretical frameworks and empirical studies collaborate to answer the research questions. Sections 6.2 and 6.3 present the theoretical, managerial and educators' contributions of the studies. In the following, methodological contributions are summarised in Section 6.4. Section 6.5 discusses the conceptual and empirical limitations of the study and provides some suggestions for future research. Finally, Section 6.6 closes this chapter with conclusions and a short summary of the research findings.

6.1. Discussion

This study explores the values of business ethics in the context of international B2B relationships and networks. The overall research is conceptually positioned in the scopes of the Industrial marketing and purchasing approach (Håkansson & Snehota, 2006; Håkansson et al., 2009) and empirically focused on the individual perspectives of the managers representing small-size companies that participated in the studies complementing this project. Business ethics is advocated in this study as being embedded in the social relationships developed among interacting companies (Halinen & Törnroos, 1998; Lindfelt & Törnroos, 2006). Ethical code of conduct can be understood as developed norms, standards and values of business behaviour intrinsic to business relationships and networks that can have specific meaning to the business relationship participants (Lindfelt & Törnroos, 2006; Bragues, 2010). As highlighted in the studies of the project, business ethics is significant to follow in international markets that have different socio-cultural and economic specifics, and it may also be challenging to behave ethically in international B2B interaction.

The interaction of business organisations does not happen by itself but is facilitated by managers representing these companies (Håkansson et al., 2006). Along the common history of B2B exchange, business actors engaged in business relationships may form dependencies and social ties with other representatives of the interacting companies (Yli-Renko & Autio, 1998; Bragues, 2010). Social interaction can be grounded on formal regulations of inter-company communication and exchange of resources, but it also may involve (and usually it does) informal interaction (Halinen & Törnroos, 1998; Håkansson & Ford, 2002), which is often grounded on ethics of business behaviour. Empirical findings of this study support previous studies and indicate that social relationships and, consequently, business ethics are frequently influenced by managers' moral stance (Hunt & Vitell, 1993; Thomas & Peterson, 2017) and ethical atmosphere (or context) where the business relationships are facilitated (Lindfelt & Törnroos, 2006; Oumlil & Balloun, 2017). This study extends conceptualization of ethical atmosphere in business networks addressing it as

the result of social interaction that involves premises of business ethics specific to business relationships. This study emphasises that favourable network atmosphere facilitates the future development of productive business relationships (Sutton-Brady, 2000; Gadde, 2004). Business ethics (if they are not documented) in this case become a specific informal regulator for B2B relationships and networks, which may be hard to transfer to other similar business relationships or to imitate.

In addition to the previous studies on ethical values in business relationships, this study conceptually and empirically indicates that universal or 'idealised' business ethics regarding B2B interaction may involve values, such as loyalty to business relationships (Hadjikhani & Thilenius, 2009), commitment (Zabkar & Brencic, 2004; Høgevoid et al., 2020), trust to business partners and own trustworthiness (Blois, 1999; Arnott, 2007; Dziubaniuk, 2015, Brown et al., 2019), transparency (Mora Cortez & Johnstone, 2019), honesty of business interaction (Asgary & Mitschow, 2002), persuasion of the common interests of involved actors that is especially vital to the Finnish businesses, as empirical evidence of this study has shown (Kujala, 2004; Grennes, 2011; Dziubaniuk & Ivanova-Gongne, 2021), etc. In general, business ethics embraces standards of business management or business morality expressed in morally right or wrong actions by business actors (De George, 1999; Dwyer, 2008). Melé (2009) distinguished specifics of ethical business relationships and networks they may form as those where business actors share business goals and knowledge, act according to justice for common good, and attempt to influence other actors with their positive examples of business behaviour. However, business actions, similar to common life situations, cannot be simplified to right and wrong but involve wider considerations of reasoning and consequences of managerial decisions (Warren, 2011). These considerations can be illustrated via a concept of ethical relativism, which discussion is empirically supported in the study of the management of international business relationships in Russian and Finnish markets. Ethical relativism implies that people of different cultures or representing different social groups possess different moral values, of which all can be considered right in a given context (De George, 1999; Lovett et al., 1999). Empirically, this study illustrates ethical relativism, among other things, as an example of managers' attitude to 'blat' common in the Russian market (Michailova & Worm, 2003; Ledeneva, 2009). Although Russian managers understand that engagement in this type of informal social relationship may be inevitable, foreigner managers, despite their opposition to unethical practices, may also be involved in this relationship as the only way of business conduct in Russian market. According to this study, managers may need to adapt to ethical norms of other markets or countries regarding tolerating forced friendship or familiarity (Anderson & Jap, 2005; Grayson, 2007), cultural stereotypes (Fiske, 2005), opportunism (Handley & Angst, 2014), unproductive hierarchy of power in decision making (Vredenburg & Brender, 1998) and disrespectful attitude to the time (Shaw, 1994). Empirical findings indicate that managers frequently face this unpleasant managerial behaviour in international markets and have to adapt accordingly. However,

adaptation does not mean full adoption of this behaviour, which may cause ethical dilemma. The study highlighted that Russian-origin immigrant managers attempt to pursue international standards of business ethics (or Nordic style of ethics) and attempt to influence their business partners in other countries to enhance their virtue, which is conceptually similar to the characteristics of the virtuous network discussed by Melé (2009). However, as the study results indicated that managers find it hard to act ethically in international markets, conceptualization of the virtuous network remains idealistic.

Naturally, the socio-cultural context, where business relationships are developed, has an impact on business interaction (Heugens & Scherer, 2010; McClaren & Vocino, 2017). From the international business perspective, it is a challenging decision of which ethical principles to follow - commonly accepted in a specific market or those that manifest universally right business behaviour (Warren, 2011). In some cases, the context of an industry or market may already have relatively unethical characteristics. Such context makes involved business actors the 'victims' of unethical atmosphere. Empirically, this study shows these challenges on the basis of the online market, specifically focusing on online marketing companies frequently considered as spammers or those utilising unethical promotion methods (Dziubaniuk, 2015). These companies struggle to show their trustworthiness and ethicality to potential and existing business clients due to the relatively negative image of the online marketing industry. Trust is important in B2B relationships and networks, especially where contractual agreements have limited power (Handley & Angst, 2014) and where markets cannot be regulated efficiently, such as online markets (Logsdon & Patterson, 2009; Beatty et al., 2011; Twigg-Flesner, 2018; Yoon et al., 2021). Ethical value of trust presupposes that a trustor willingly relies on trustee and believes that the latter fulfils obligations and promises (Saunders et al., 2004; Arnott, 2007). This study empirically illustrates and conceptually highlights that trust is developed in business relationships during the social interaction of business actors. However, business actors have to make efforts to express their trustworthiness to potential business partners. Empirical findings also show that the ethical behaviour of individuals plays a key role in this process, as individual morals shape ethical attitudes towards relationships and willingness to avoid opportunism. The respondents of this study emphasised that ethical behaviour in managing international B2B relationships can be a key for productive business interaction.

The findings of this thesis supported the notion that business actors are ethically embedded in business relationships and networks (Lindfelt & Törnroos, 2006). This study highlights that ethical disposition of business actors may influence and shape companies' identity, role and position in relational business networks. This study argues that the personal willingness of managers to improve the wellbeing of society with their technologies and business in general is grounded on their moral values and virtue, which extends previous studies of individual ethics of managers (Vitell & Hidalgo, 2006; McClaren & Vocino, 2017; Thomas & Peterson, 2017). This ethical attitude is also visible in interactions with other companies on which these business organisations may

depend. Such companies deal with constant communication and networking with many business and institutional organisations, which in some cases may be secured only by trust and general ethicality of business partners, especially at the international level. Context of the industry (medical appliances R&D, in our case) also influences business ethics prevalent among involved business actors.

Figure 7 depicts a summarized framework of how business ethics can be approached in the context of international B2B relationships and networks. This framework illustrates the context of networked relationships from the perspective of two interacting focal companies (dyadic relationships) but may involve a larger number of business and institutional organisations. Business ethics is embedded in the social interaction between these companies and may be influenced by the morals and ethical values of interacting individuals (managers-actors) and the context specifics where these relationships are developed (market, industry, country, etc.). Business ethics has a specific role for the focal companies in this case: besides eliminating risks and securing business opportunities, their ethical disposition helps to co-create value with one another, which can also be reflected in economic terms.

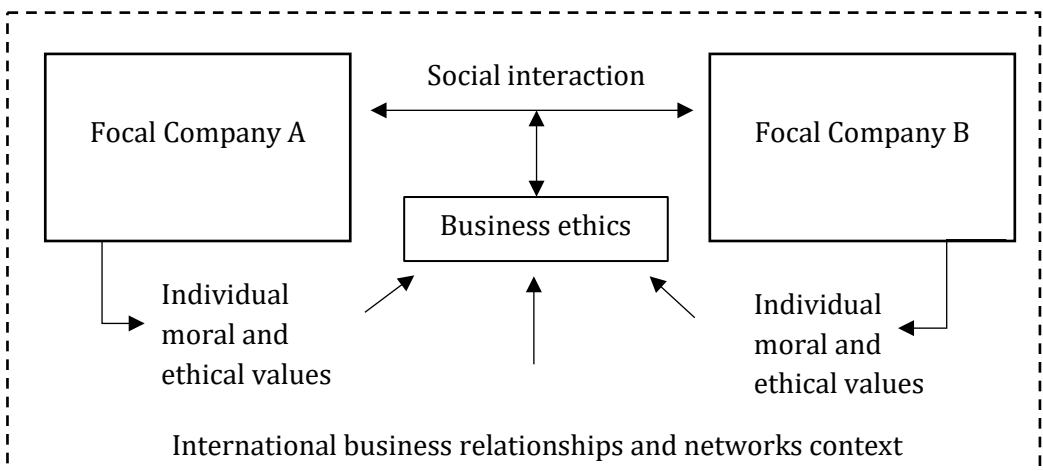


Figure 7. Business ethics in the business relationships and networks context

Conventionally, as already mentioned, managers' morals and (un)ethical values can be grounded in the socio-ethical environment of their origin or where they reside (Bailey & Spicer, 2007; Javalgi & Russell, 2018). However, development of ethical values of business people can be positively influenced by training and educational programmes dedicated to ethical business conduct. Higher educational institutions around the world offer variable programmes of business ethics training to increase the moral stance of business students (Bridges & Wilhelm, 2008). A challenge remains to introduce effective and modern teaching methods of knowledge dissemination (Lozano et al., 2019). The study dedicated to pedagogics of this doctoral project emphasised that the

constructivist approach can be effective when placed into the core of pedagogic methods of teaching business ethics and sustainability. Constructivist pedagogies assume the development of knowledge via the active participation of students in the knowledge creation process (Bredo, 2000). Methods of constructivism also demand the development of critical thinking and the construction of knowledge according to the students' interests and environment (Richardson, 2003; Bada, 2015). The findings of this project's empirical study highlight that the most memorable methods of teaching are those where students were actively engaged in the discussion and involved in the group work. Besides learning facts, students develop an understanding of business ethics and the consequences of (un)ethical business decisions by exploring concrete examples from different perspectives – individual, company, country, etc. Special attention in knowledge creation should be given to business ethics applied in the international markets since many modern businesses operate in this 'ethically' complex environment. This research empirically supports the idea that, according to the premises of constructivism, a teacher bears the responsibility of guiding students to knowledge (Amineh & Asl, 2015; Swanson & Frederick, 2016) and can inspire them to adopt ethical behaviour in future business management. In addition, ethical code of conduct can be a background for the implementation of sustainability in business activities (Biedenweg et al., 2013), which follows the UN SDGs global initiative (SDG, 2015). Since business students are the future managers, entrepreneurs or public activists, knowledge of business ethics becomes an essential component of their education.

6.2. Theoretical Contributions

This project has a number of theoretical contributions. The research extends the theoretical perspective of business ethics regarding international B2B relationships and networks (Halinen & Jokela, 2016). Specifically, the research contributes to the IMP approach and industrial marketing literature (Håkansson & Ford, 2002; Håkansson & Snehota, 2006) by exploring social interaction among business actors and how business ethics may be specific to their relationships. This study adds to business marketing literature approaching business ethics developed in the context of international B2B relationships (Reid & Plank, 2000; McClaren & Vocino, 2017). Thus, results of this study represent a conceptualization of business ethics in the context of business relationships and networks developed during social interaction of individual managers of business firms. This interaction and, consequently, ethical norms may be affected by managers' individual moral and ethical values as well as business environment where the relationships are developed. Additionally, this study contributes to the understanding of the concept of ethical embeddedness (Lindfelt & Törnroos, 2006) by discussing how companies are initially embedded in business networks and positioned in relation to each other aiming to create economic value via ethically managed business relationships. This research extends conceptual understanding of the ethical atmosphere as a social level of B2B relationships and

networks. Ethical atmosphere in business networks is a result of a common effort of business actors that may possess different ethical roles, positions, and identities.

This study answers a call for contributions with studies on entrepreneurship from IMP perspective (Baraldi et al., 2020; Parry, 2020) and investigates the challenges the entrepreneurs may experience during interaction in international business relationships. Generally, this research findings contribute to the limited research of immigrant entrepreneurs active in B2B markets (Zolfagharian & Iyer, 2020; Gurău et al., 2020). This study also contributes to the previous research on theoretical perspectives of the ethical relativism concept (McDonald, 2009), emphasising the relativistic nature of business ethics in different socio-cultural contexts. Since business ethics may be approached with different perception by international business actors depending on their market or country context, some adaptation to the ethical values of business partners may be needed (Brennan et al., 2003). Adaptation assumes adjustment of moral or ethical values to those prevalent in another country. However, business actors may not fully adapt to the foreigner ethical values if they contradict to their individual morality (Dziubaniuk & Ivanova-Gongne, 2021).

Partially, this research also contributes to international entrepreneurship studies by conceptualising business ethics and ethical values prevalent in immigrant entrepreneurs which are not extensively covered in entrepreneurship literature (Azmat, 2010; Fatoki, 2015). This study contributes to the country-specific business ethics conceptualisation (Asgari & Mitschow, 2002) by reviewing the current status of business ethics in Finland and Russia. Specific value of this study is the enhanced knowledge of Finnish (or Nordic) business ethics, which is not widely covered in academic literature compared to Russian business ethics.

This project adds to the conceptualisation of trust and trustworthiness in business relationships management. Challenges of trust are a known concern in B2B networks (Blois, 1999; Huemer, 2014), but trust differs in every relationship and its development can be influenced by the context of business exchange. One of the studies of this thesis extends knowledge of how trust can be developed in B2B interaction, referring to the theoretical framework of employment and establishment of trust within a specific business environment (Huemer, 1998). An important contribution is the exploration of online business environment that can be conceptualized as low-trust business environment (Dziubaniuk, 2015) or as one that has unfavourable ethical atmosphere for embedded into relationships business actors (Lindfelt & Törnroos, 2006). Other studies of the thesis also refer to the concept of trust as to one of many values of business ethics existing regarding international business relationships and networks.

This study also adds to the limited literature of constructivist pedagogy in application to teaching business ethics and sustainable development to business students (Richardson, 2003; Bada, 2015). This research claims that the premises of constructivism may be a suitable platform for developing education programmes for business ethics knowledge dissemination. The research results highlight the need for more constructive approach to the planning pedagogic

methods of students activation aimed at discovering knowledge. This study emphasizes that active methods of individual and collective learning grounded on knowledge development or co-creation can be effective to teach ethical business behaviour which is demanded in current business world.

6.3. Managerial and Educators' Contributions

As the main managerial contribution, this project empirically illustrates the importance of business ethics for productive business relationships. Ethical values may be expressed in different ethical forms, such as transparency, persuasion of common business goals, resistance to opportunism, loyalty to business relationships, commitment, mutual respect, trustfulness, etc. Following these ethical values may be beneficial for all involved in business actors' relationships. Ethical code of conduct also secures business activities and provides additional opportunities for business prosperity. Trust among actors in business relationships may play an especially significant role in cases where markets are not properly regulated or contractual agreements are not reliable. Trust development is a process that, besides time, also requires active social interaction. Business actors may need to apply additional efforts to show their trustworthiness if they belong to an industry or market with a relatively low reputation. Online market and online marketing industry are examples of these. To manifest their trustworthiness to potential business clients, online marketing companies may need to expose more additional information about their expertise, publicity and testimonies of previous clients. They have to establish a communication process, reporting system, transparency and honesty of the business processes to develop trust with new business clients. After the establishment of trustful relationships, the companies may benefit from satisfied customer references, stability of business operations, increased reputation and long-term relationships. It can be concluded that ethical relationships, even in online markets, demand social interaction or 'human touch' in managerial processes.

Although the benefits of business ethics are comprehensive, managers or entrepreneurs leading activities in the international markets frequently face unethical business behaviour. Despite attempts to oppose such unethical conduct as being destructive for relationships, some unethical actions still may remain in the social interaction. Managers have to bear moral responsibility whether to accept this behaviour. Many business people who participated in this research expressed understanding that business is not only about money but also about responsibilities towards all involved business actors and even society. In some cases, moral considerations of managers are placed at the core of their business organisations' managerial processes, which consequently impacts interaction with other business actors. Honesty in business, keeping promises, fairness, professionalism and persuasion of excellence are considered valuable ethical premises in business relationships. These qualities can be contrasted with familiarity as forced friendship, opportunism, low interest in common goals beneficial to all actors, expression of disrespect in any form, etc. These

unpleasant principles of behaviour are not always destructive, but they definitely do not lead to productive, fruitful, long-term business relationships.

Educators can also benefit from the findings of this doctoral project. The pedagogic study emphasises that interactive teaching methods, learning from interaction with other students, critical thinking development and construction of knowledge according to the students' background can be among productive methods of business ethics knowledge dissemination. Students can develop knowledge more efficiently if they can explore its connection to their surrounding environment and personalise their learning processes. Active methods such as discussion in the class, case analysis at the seminars and group work in culturally mixed teams are effective for learning ethical and sustainable business practices. However, other active methods can be used to promote learning-by-doing as well. As for educators, they should realise their role of guiding through the learning process. Appropriate pedagogic methods and motivated teachers can encourage students to contribute not only to future ethical business conduct in their country or internationally, which may lead to economic prosperity, but also to the sustainable development of society. Sustainable development is generally grounded on business ethics since businesses may aid to solve social and environmental challenges that may be hard to address without economic sustainability.

6.4. Methodological Contributions

From a methodological perspective, first, this project contributes to the qualitative methodology of business ethic research. Conventionally, studies of business ethics utilise quantitative methods of data collection and interpretation (Brand, 2009; McLeod et al., 2016; Nair, 2020). Qualitative approach in this case aimed to obtain rich data and individual perspectives of managers or entrepreneurs concerning their morals and ethical values. The individual perspective is rarely manifested in business ethics research and industrial marketing studies.

Constructivist ontology and interpretivist epistemology are also enriched with the empirical studies of this project conducted in different contexts (Guba & Lincoln, 1994; Buckley, 2013). Premises of constructivism also allowed researchers to co-create knowledge with the interviewed managers and entrepreneurs about their understanding of the role of ethical value for business. According to the business marketing methodological literature, research on business ethics still lacks a comprehensive methodological framework for structurally addressing ethical issues (Campbell & Cowton, 2015; Halinen & Jokela, 2016). However, this research illustrated that a methodological approach may depend on where the phenomenon is studied. This touches an issue of research equivalence prevalent in cross-cultural marketing research which claims that similarities and difference of research results are caused by the context of the study and not by methodological invariants (Polsa, 2007). According to this research findings, studies of business ethics regarding business

relationships and networks can be influenced by managers' individual morals and ethical values as well as by the broader context of where these relationships are developed. Thus, understanding the context may help researchers to design appropriate methodological approaches as well.

This thesis enriches IMP research with its empirical case studies and exemplifying cases as methodological approach (Halinen & Törnroos, 2005). Case studies are unique in that they allow us to research small amounts of business actors but still to obtain rare or specific data. In the case study settings, researchers can set the borders on the phenomenon and identify the context of the study. Nevertheless, case studies are gaining momentum in the application to business relationships and networks research (Beverland, 2018).

Similar studies based on interviews, as a qualitative method of data collection, have become more common in business marketing research. Interviews can be criticised for their subjectivity, but this is an effective method to collect data from the individuals and to reveal their understanding or expertise. Three of this thesis's studies are based on the interviews. The main challenge in the interview conduct is the formulation of questions for an interviewee to collect data that would help to address the research objectives. For instance, since the research of this project primarily concerns business ethics, a researcher could not ask directly, 'How do you understand business ethics in your organisation?' Therefore, supportive questions were introduced to develop common understanding with the respondents following the premises of constructivism. Additionally, business ethics is a sensitive theme that demands specific approach for its discussion. Besides the facts about the companies, the respondents were also asked to recall past events, their own understanding of the phenomena, and their attitude to the research object. Therefore, the empirical data collection practices of this project contribute to the research conducted on business relationships and business ethics. These studies can serve as frameworks for future similar research. Finally, empirical data produced by students (feedbacks and reflection essays) was collected to conduct the research on learning and teaching methods. This research makes an example of what type of data and its triangulation (Thurmond, 2001) can be used for similar research in pedagogics.

6.5. Research Limitations and Further Research Suggestions

Despite the abovementioned conceptual and managerial contributions, this project has several limitations. First, this study positioned within the scopes of the theoretical background of the IMP approach and business marketing. This study is grounded on literature related to business ethics, B2B interaction, and business networks. This doctoral project is focused on the values of business ethics in business relationships and networks and omits other issues typical of B2B interaction processes. Although the ethical values of business actors frequently emanate from their socio-cultural background, this research limitedly considered the cultural issues to keep this research focused on ethics. However,

despite already existing a number of studies on culture e.g. Batt & Purchase (2004), Garrett et al., (2006), Torkkeli & Ivanova-Gongne (2020), Yang et al. (2020), industrial marketing studies would benefit from considerable research on the cultural specifics of business relationship development. Despite the ethical embeddedness of business actors in relational networks (Lindfelt & Törnroos, 2006), culture still influences these relationships, especially at the international level (Ivanova-Gongne, 2015).

The individual perspective of managers is another limitation (La Rocca et al., 2017). The approach of this research allowed managers and entrepreneurs to share their thoughts and attitudes about their business relationships and managerial activities. However, individual perspective is a one-sided view of a phenomenon. Data collected from representatives involved in dyadic relationships or a larger number of network participants would improve the research rigour. Moreover, individual perspective needs more attention from the IMP community, especially regarding entrepreneurs networking in international business markets (Baraldi et al., 2020; Parry, 2020). The same concerns research on the interaction of SMEs due to the increased number and the role of small-size companies in the international business markets (LaPlaca, 2013; Bocconcelli et al., 2018a; Ali et al., 2020).

Conceptually, the final paper of this study is framed as constructivist pedagogy despite the fact that other theoretical frameworks can be applied to the research on teaching business ethics (Dziubaniuk & Nyholm, 2020). The pedagogic approaches to business ethics studies can be investigated in other contexts of HEIs, in which studies of ethics may be influenced by the country socio-cultural background. The perspective of international students on business ethics could also be a potential research interest.

From the empirical side, the cohort of research participants also has its limitations. Although a considerable number of the respondents would improve the research, it was not always possible to attract more participants to the studies. For instance, medical R&D companies are relatively closed for research not directly related to their scientific field due to the information sensitivity of their projects. Number of Russia-origin immigrant entrepreneurs experiencing B2B relationships management in Russia and Finland, who participated in this research, is also limited, as it was difficult to find more respondents fulfilling the research selection criteria. Research on immigrants' business also deserves more studies due to increased global immigration (Nazareno et al., 2018; Dabić et al., 2020). Nowadays, immigrants frequently launch their businesses in the host countries and extend their operations abroad, which requires more research, especially in the B2B markets (Yang et al., 2020). Studies of these businesses from the perspective of international business and B2B relationships would contribute to understanding how immigrants operate in different cultural, ethical and social environments of specific industry or market. Concerning online marketing companies that participated in this research, only 12 of 76 approached companies have been interested to provide interviews. It can be assumed that those twelve companies indeed attempt to act ethically and show their trustworthiness, and

therefore expressed the willingness to participate in this research. Empirical data collected for the final pedagogic research was quite sufficient, but it was time-limited to only four years when the course was conducted.

The studies of this project are also contextually limited to industries (medical R&D – Article I and online marketing – Article III), business environments (Russian and Finnish markets – Article II and online market – Article III) and the course of a higher education institution – Article IV. Similar research conducted in such contexts would increase their trustworthiness. However, the variation of the results is still possible. The context of the studies sets scopes on the phenomena, but it also makes the research more structural and narrower to the research objectives. Findings of the Finnish-Russian context of this study can be useful to consider in the application to other developed-emerging market contexts. Similarly, research findings of the course ‘Sustainable business’ can be applicable to other higher education institutions course research. Discussed in Article III, the context of the low-trust business environment provides additional research suggestions, for instance, in a sphere of other industries associated with risky transactions that could also be considered as a low-trust environment, such as the insurance industry. The future research inquiry could improve definition of the low-trust environment concept and elaborate on characteristics that describe this business context. The research findings of Article III in addition to the findings of Article I also raise a research interest about ethical atmosphere that is a result of embedded in business relationships and networks actors’ social interaction (Lindfelt & Törnroos, 2006). The future research could address the issue of skills that managers have to possess to establish favourable ethical atmosphere or how to maintain a balance between ethical business behaviour and opportunism in business networks. Additionally, further conceptualization of ethical atmosphere in business networks would improve its contextual understanding and what ethical principles and values may be improved in such atmosphere.

Among methodological limitations, there can be listed subjectivity of the research results prevalent to constructivist ontology approach (Guba & Lincoln, 1994). This means that empirical research data was interpreted according to the pre-established conceptual framework of the study, which still makes possible other interpretations. Empirical papers of this thesis are delimited to be framed as qualitative interview studies (Crouch & McKenzie, 2006; Merriam & Tisdell, 2016) and case studies (Yin, 2009). IMP community would benefit from a further increased number of qualitative studies due to the uniqueness of the phenomena that they can represent. In addition, interviews of Article II were conducted in the Russian language and later translated by the researchers. Although the researchers have excellent knowledge of Russian language, the narratives had to be accepted for interpretation according to the researchers’ translation. This raises a future research possibility concerning using the native language of the respondents during data collection (e.g. Welch & Piekkari 2006; Ivanova-Gongne et al., 2018) which would make it easier for them to express their attitude, for instance, about business ethics or moral concerns.

6.6. Conclusions

This study primarily explores the values of business ethics in international business relationships and networks developed in different business environments. Conceptually, the research is grounded on the IMP approach and specifically focused on social interaction among business actors engaged in business relationships. Empirically, this study adopts the individual perspective of the managers, whose knowledge and expertise are embraced as an empirical background for the qualitative studies compiling this project. Applied constructivist approach to the researched phenomena allowed us to develop an understanding of business ethics prevalent in international business relationships and to indicate challenges following ethical code of conduct.

This study, among other findings, empirically demonstrates the ethical embeddedness of business actors in B2B networks of relationships and extends its theoretical premises. Furthermore, the results emphasised that executives' moral satisfaction of contribution to social wellbeing with their business results and technologies can be a driving force for business conduct. Another research of this study also illustrates how business ethics may be understood in developed and emerging markets, which may be significant for managers to consider before entering foreign business environments. The findings indicate that in some cases, managers may need to adopt ethical relativism in international business relationship management, which, however, can be morally challenging. Differences of business ethics in Russian and Finnish business markets are also discussed, focusing on ethics conventional to B2B relationships and interaction. The research of online marketing companies supported the idea that ethically managed business relationships are productive and can secure future business development if the companies have to rely on trust with their business partners or clients. However, companies have to apply additional efforts to express their trustworthiness to potential and existing business customers when they operate in the business context or industry with a low-trust reputation.

Constructivism is applied not only as a methodological framework to this study but also as a pedagogic approach to knowledge dissemination about ethical codes of conduct and sustainability in businesses. Although ethical business behaviour is frequently influenced by the socio-ethical environment, higher education institutions are responsible for transferring knowledge of ethics and moral responsibilities to the perspective of entrepreneurs and managers – students. Properly designed teaching methods and knowledge development techniques should be implemented to influence students' virtue and understanding of their business decisions consequences. Findings of this research emphasised that students appreciate active learning and expertise in business ethics from the perspective of international business. They also develop an understanding of how this knowledge can be applied to managerial practice and even in their daily lives.

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