Tampere University of Applied Sciences

Cultural Challenges in International Co-operation Launches in Financial Management

Emma Luoma-aho

ABSTRACT

Tampereen ammattikorkeakoulu
Tampere University of Applied Sciences
Master's Degree Program in International Business Management

EMMA LUOMA-AHO
Cultural Challenges in International Co-operation Launches in Financial Management
Master's thesis 107 pages, of which appendices 16 pages
October 2021

_____

The aim of this study was to define the major issues behind the challenges arisen within new international clients' financial management absorption. The request for the research came from the company need for clearance in launching processes considering the servant specialists and client representatives mutual understanding over change implementation. Eventually this study aims to improve success in new international co-operation launches for the case company through cultural awareness.

The study focused on case company's International Financials Unit (IFU), but also gathered information from clients' perspective for improving customer satisfaction and enabling creation of better solution for new clients. The research was conducted with qualitative methods and data gathered with open discussions and close observation of the starring company operations in international business reflecting to existing literature surround the topic. The data gathered were processed with great delicacy honouring company policy obeying the obligations of confidentiality and GDPR.

The main idea was to define the root causes for the challenges in this type of change management starring at case company's International Accounting (IA) teams. Several issues arise from the complain of lack in understanding the clients' business operations and practises, yet also discovered were the internal management -related loops of the case company resources. This study results suggests what would need deeper consideration before starting the novel international co-operation, in order to manage the change more fluently in future absorptions embracing the chaos global environment induces.

The research methods chosen exceeded the expectations in issue identification, and with close reading and narrative analysis the material resulted with somewhat surprising findings. Internal facility management difficulties revealed, when the claimed existing internal knowledge is being poorly available resulting with client- and employee dissatisfaction. There more, communication habit differences highlight out of unexpected circumstances culminating in lingual walls between not only different natives but also within industrial jargon. Overall, system development overweights the cultural recognition causing frustration in both CC and client operations. There by, more attention for internal knowledge evaluation and reflection towards client argumentation could be suggested in future collisions.

_____

international accounting, international business, change management, global business environment, cultural awareness

CONTENTS

ABBREVIATIONS AND TERMS

TAMK	Tampere University of Applied Sciences
GM	Global Mindset
CC	Case Company
FM	Financial Management
IA	International Accounting
IFU	International Financials Unit
CA	Cultural Awareness
CQ	Cultural Intelligence
etc.	et cetera
f. ex.	for example
HQ	Headquarters
HRM	Human Resources Management
MNCs	Multinational Corporations
CSR	Case Study Research
GW	Gallery Walk (-technique)
OM	Organism (-metaphor)
FAT	Flux and Transformation (-metaphor)
NA	Narrative Analysis

1 INTRODUCTION

Companies not only integrate their internal organizational units and functions but also show increasing interest in outsourcing some of their internal actions like back-office support (Beechler & Javidan, 2007, 133), which is the operating field of this case study research's starring company. According to Grant Thornton (2020) the back-office and reporting requirements may distract the business expansion to abroad, and increasingly leaders need to evaluate whether these operations should be outsourced, leaving business space for (for example) this case study's company. Therefore, it is reasoned to learn about internationalization, globalization, the management of those and grow cultural awareness for the case company's better performance on international markets.

Global corporations grow as international networks, designing their internal and external operations to serve the variety of their clientele, that is nowadays spread around the world. Thought globalization provide unique opportunities for companies, significant changes in organizational cultures are needed in order to succeed in the new global arena. (Beechler & Javidan, 2007, 133-134.) This thesis aims to introduce which features would benefit from modification through identifying the difficulties faced within already implemented operation absorptions.

Research regarding leading with a Global Mindset (GM) suggest that effective sharing of best practises across subsidiaries help in succeeding in global environment (Beechler & Javidan, 2007, 149). But without investigating the difficulties within operation absorption, the best practises offered may remain partially invalid and useless. This gives a reason for this case study to be implemented.

1.1 Case Company background and thesis aim

The Case Company (CC) not only itself but also its current clients are vividly expanding operations abroad, and the clients' financial management (FM) are or will be conducted by CC. The launches of previous international co-operations

have faced unexpected challenges in operation absorptions and this study's aim is to define causes for those and thereby show route for easing the future absorptions.

> How the underlying opportunity recognition process works, that is, how managers search for, recognize and act upon opportunities that lead to internationalization in the first place is still an underdeveloped field in the international business literature. (Mathews & Zander, 2007) (Blankenburg Holm, et al., 2009, 5).

Basically, there are two ways to find opportunities: **discover**, that is to see the opportunity by surprise, and **recognize**, when the opportunity is possible to be defined in advance and root the causes of appearance. Both of these approaches have impact from company's history and context, as each firm has its own "unique set of knowledge" that provides the sight of opportunities that may differ from competitors sights. (Blankenburg Holm, et al., 2009, 9, 11.)

In this case, defining the issues beneath the difficulties arisen within previous international clients operation absorption are searched for as if they were those opportunities – some issues are found by linking root causes together, yet some may emerge by surprise. Althought, as the above quote suggests, there is little previous researches on managerial opportunity recognition, which makes it hard to find gerenal, relevant basis for the beginning of internationalization processes raising up a **question whether these actually even exists such patterns, as each company see their environment from individual perspective.**

Because of privacy issues and protection for the Case Company and its clients, no names will be used in this thesis. Therefore, the Case Company will be referred as "CC" in this study. What is hoped this study achieves is that the conclusions will benefit the starring company, who have given the thesis topic with an actual need of implementation. Key findings intend to increase customer satisfaction, improve the provided service (international financial management) performance, and reduce the unnecessary exertion of the employees working on the scene, by listening to their experiences and feelings as the process loop clarifies.

This study focuses on general impression International Accounting (IA) teams have in operation absorption. The aim is to identify the issues causing difficulties that consider the beginning of CC doing the new international or global clients financials. There after the difficulties arisen can be evaluated and finally used for improving the future international operation absorptions.

1.1.1 The research questions

The research topic for this study came from the company need. New international clients are constantly found for CC, and the International Financials Unit (IFU) have wished for a creation of "Best Practise Model" to offer for potential new customers. "Learning from the past" via gathering the successes, learning from the mistakes and finding (better) solutions for ongoing dilemmas within international business management, reflecting at all times to better CC own activity, that template can begin to construct.

From the CC IFU Director was brought out the importance of understanding customer operations when doing business internationally, as they may differ from the ways the accountants are used to deal with in the past.

> The interest of CC as a service provider is of course to create content client-relationships and often end up customizing processes. However, it is highly challenging to find solid quality and overall efficiency among the service team as there are as many manners as there are employees. Therefore, it would be vital to understand the client business practises, so the evaluation of what and who to change practises, in order to achieve the best outcome within beneficial co-operation and customer satisfaction that would support the goals of CC as the service provider as well as benefit both parties' business. (Director of CC International Financials Unit, 2019, translated from Finnish.)

There are two major research questions on this thesis that will answer to the question of "what to remember when leading employees through financial management operation absorption in international business?". The first one where

this research will begin is to **identify the arisen challenges in operation absorption** from general point of view.

Before starting this research was known that some lacking in **understanding clients' operations** exists causing challenges, and via interviewing people in close relation to international launches is aimed to figure out the root causes for those. To add on this, the second research question will clarify the value of understanding those from cultural perspective, especially when doing international business. In other words, the idea is to support CC employees to recognise and expect the differences with professionality, and thereby provide platform for **improving customer satisfaction, fluency in co-operation and increase efficiency in change management** in global and multicultural environment.

As the business field in these cases are and will be international and global, having cultural awareness and understanding global mindset (GM) will be needed. The frequently emerging themes of pitfalls revealed by this study will eventually "lean" the operation absorption both among the starring company practises (with clearer protocol) and ease the client adjustment to the change showing mutual respect towards both parties involved the change.

Summarizing the above, the strategic questions lying under this research will be "how to improve the future financial management absorption", "how to decrease the possible change resistance with cultural awareness" and "what is the value of understanding client practises for change management?" These questions will not receive direct answers, but they will guide the research when searching for and evaluating issues including difficulties within international operation absorptions.

2 THEORETICAL OVERVIEW

> While there is strong agreement that globalization is spreading rapidly, there is no agreement on what globalization actually means. (Beechler & Javidan, 2007, 131).

One definition (Giddens 1999) suggests globalization as the worldwide interconnection, whereas another (Gupta 2001) calls it "growing economic interdependence among countries" (Beechler & Javidan, 2007, 131). There are multiple definitions of this kind, all of them reflecting the nature of business world spreading over national boarders, yet each arising from slightly different perspectives. As introduced, the trend of globalizing business has opened business space for CC as well, yet to continue to succeed in the multinational environment is reasoned to learn what globalization in business means.

International trade is not in fact a new phenomenon, people have always been moving across borders, but the "new-age globalization" have expanded as technology has advanced (Beechler & Javidan, 2007, 131-132), and probably will continue to do so. Global roles can be observed being defined by interactions among an "elite group of managers" operating across borders and how the global identities are adopted by these managers (Earley, Murnieks, Mosakowski, 2007, 100).

Due to growing international competition and disappearance of traditional boundaries, companies have tried to enter global markets rapidly for gaining advantages on new territories (Beechler & Javidan, 2007, 132). Organizations increasingly establish operations around the world forcing managers to exposure both partners and competitors from significantly different cultural backgrounds on a rate that has surprised both economists and social scientists (Nardon & Steers, 2007, 171). There said, so has this CC acted quickly and exposed their employees to entirely new environment at once. However, not all enter stories have been great success due to neglection or lack in understanding cultural differences, company status and resources, which is where the above presented notes regarding understanding new-age globalization become relevant for this CSR.

2.1 Cultural awareness

In international business interacting with people with various backgrounds is un-avoidable inducing possibilities for problems due to cultural differences. Venka-teswaran (2011) presents two major problems in international collisions:

1. Implementation of unsuccessful international practises that fail to reach intensions
2. Employees distressing due to lack on ability to adapt foreign behaviours

(Venkateswaran, 2011, 47.)

Dealing internationally, and moreover globally, company must be sensitive to these differences acknowledging which practises differ and how from ones used to, and more to evaluate are there practises that need adjustment for efficient international operating (Venkateswaran, 2011, 47), as was already introduced by the CC IFU Director (Chapter 1.1.1). In order to succeed in this, cultural aware-ness is needed.

In this chapter, the importance of having some cultural awareness and intelli-gence in international business process adaption is reasoned and difficulties found in already existing literature regarding internationalization processes are presented.

2.1.1 Notion of Global Mindset and Cultural Intelligence

> Like cross-cultural interactions, the success of other types of cross-border interactions may depend upon an individual's cognitive and metacognitive processing, motivational drivers, and behavioural abilities. (Earley, et al., 2007, 99).

Global mindset (GM) is a skill to be learned. Like any other learning, this requires persistence and depends not only on persons' will and motivation to learn new behaviour but also ones' aptitude how easily the novel mindset can be adapted. (Earley, et al., 2007, 89.)

Kefalas (1998) describes that "global mindsets allow individuals to see the world as a whole" and using this cosmopolitan information gathered, strategies can be better designed to benefit everyone involved (Earley, et al., 2007, 80). Schein (1992) presents that culture is a combination of external adaption and internal integration (Beechler & Javidan, 2007, 142). Therefore, when doing global business, the foreign approaches should be familiarized with and modify internal processes to better meet the intercultural environment and its requirements.

As may be noticed, there are few terms used in this case study regarding cultural differences: global mindset (GM), cultural intelligence (CQ) and cultural awareness (CA). The difference between Global Mindset and Cultural Intelligence is that while CQ "involve the individual ability to adapt to and blend in with diverse cultures", with GM the cosmopolitan perspectives can be translated into effective strategies meeting diverse people's interests exploiting the differences for common gains (Earley, et al., 2007, 94). Though both terms emphasize cognition, only CQ provides the actual ability to behave as the other culture. "Cultural intelligence is a broader construct than a global mindset in its attention to higher order metacognitive processes that facilitate problem-solving and pattern recognition across cultures" (Earley, et al., 2007, 99). Cultural awareness is a term (in this case) for the ability to recognize cultural variety that partially causes the complexity in international and global (business) environment.

> By studying the underlying drivers of global mindset and cultural intelligence, scholars may better understand what elicits these psychological orientations and processes, how they function, and when they contribute to an individual's effectiveness or detract from it in a particular context. This knowledge will be useful for helping managers align their self-concepts and identities with their chosen goals and positions within global corporations and globalizing societies. (Earley, et al., 2007, 100.)

The quote above gives a reason along with other previous study results that understanding diverse cultural features in long run help dealing in intercultural en-

vironment with success. Although it also illustrates how psychological field cultural awareness is, and how people and their reactions and interactions are in the centre when investigating cultural diversity of global functions.

Summarizing thoughts on benefits of global mindset, being aware of diversity within businesses, countries, cultures and markets develops individual an ability to perform un-contextualized for better success (Beechler & Javidan, 2007, 151-152), which is a valuable talent within global operation when the environment constantly changes, but service (or product) quality must maintain stable.

2.1.2 Multicultural leading

> Culture consists of specific learned norms based on attitudes, values and beliefs all of which exist in every nation. (Venkateswaran, 2011, 47)

The notion of culture is in the centre when reviewing literature of cross-cultural leadership, yet despite the multitude of research on this field there still is no unified definition of culture. Culture consists not only of geographical and national norms but also organizations and individual biases, (Beechler & Javidan, 2007, 142) – people and environment, how the people interact with each other and react to their surroundings, which is why there are as many views of culture as there are individuals. To familiarize oneself with all the cultures required by the business is highly difficult, which is why the leader should rather try to develop skills to understand the features of different cultures as they emerge. This argument is supported also by Forever Mogul (2018) stating that international business will require adaptability towards local culture and business trends.

Thought cultures are researched to some extent, controversy remains as people disagree on what (widespread or exceptional) and what kind (deeply rooted or superficial) factors they are and how those could be managed. However, it is agreed that cultural awareness can be improved and that it enhances the possibilities to succeed in complex environment. Experiences regarding the foreign

country, where the operations happen, on managerial level decreases the probability of mistakes caused by cultural misunderstandings from emerging. (Venkateswaran, 2011, 48.) To this extent, Beechler and Javidan (2007, 138) found also that some experiences prepare for leadership challenges – and analysing those individual and experiential characteristics can give valuable information of characteristics that help in succeeding in global environment. Recognizing cultural factors impacting foreign management style most likely will motivate its employees (Venkateswaran, 2011, 48), which is important to remember as motivated workforce usually preform more productive.

"Cross-national communities of practise, knowledge networks and global meetings can all play an important role in exposing employees to different ways of thinking", (Beechler & Javidan, 2007, 161-162) that may help in developing GM and reduce difficulties surprising in future intercultural encounters. McCall and Hollenbeck (2002) survey of 101 global executives revealed that the most challenging opportunities were turnrounds of business (35%) and culture shocks (29%) (Beechler & Javidan, 2007, 162), which supports the assumption that cultural awareness benefit in change management. For this CSR, this notion is valid to be examined, as every (international) operation absorption is a change for the client.

Every business involves interaction with other people, and in international territory the national and organizational differences bring their own addition to implementations. All kind of circumstances surround the development have multiple effects on the active unit (Ciabuschi & Martín, 2009, 161), and as will be discussed in next subchapter – attitudes and values differ between cultures impacting on business behaviour as well. Problematic is, that "researchers define cultural variables differently, attaching different names to slightly different and sometimes overlapping attitudes and values" (Venkateswaran, 2011, 48), impeding even more disagreements on how some cultural factors are seen. Yet also these disagreements give more reason to learn how to be culturally aware or even intelligent when entering international or global business. Behaviours, environments and even terms around research of those vary substantially forcing managers to be able interact within diverse societies "on the fly" (Beechler & Javidan,

2007) requesting them to have an ability to adapt those differences for effective co-operation across nations.

2.1.3   Basic hierarchical cultural differences

Every culture value some people above others, also in business environment – managerial members often are more valued than production group members. According to Venkateswaran (2011) there are roughly thinking two types of affiliations determining cultural status; ascribed group memberships (f. ex. gender, family, age, caste, ethnic and national origin) and acquired group memberships (f. ex. religion, politics and professionality, etc.). (Venkateswaran, 2011, 49.) Not all types of these are presented in this CSR, but few to get the idea of the nature of those.

In many cultures **age** is seen as a merit of wisdom. On the other hand, some societies see youth has the professional advantage. (Venkateswaran, 2011, 49-50.) Same differences are found among organizational cultures when companies consider who to hire and how to promote their products best – who is the best-fit person for the job, in where **gender**-based assumptions for "right positioning" (Schweitzer, 2015) may uprise as well.

"In every society, people perceive certain occupations as having greater economic and **social prestige** than others." (Venkateswaran, 2011, 50). In general this is seen in with what kind of people apply to which positions, and this may impede finding qualified managers for international business. There more, the qualification demands for global managerial positions unintentionally tend to escalate to a point that otherwise potential applicants decline from applying.

Concept of time is also an item that varies between cultures. Societies cherish their heritage while facing challenges of the present and future. Cultures with normative orientation "prefer to maintain time-honoured traditions and norms while viewing societal change with suspicion", yet pragmatic approach see thriftiness and education as an investment to future. (Hofstede Insights.) Generalizing,

westerns concentrate on thing at a time, whereas eastern, polychronic cultures tend to multitask. In polychronic cultures it is also normative to interrupt work and think schedules as approximates, but monochronic cultures value agreements staying settled. (Schweitzer, 2015.) To add to this, dealing internationally may require extra hours no matter the culture, and patience is needed as "things will always take longer to be resolved overseas" (Brooks, 2019).

Another complexity within cultures are **organizational hierarchy** issues – how employees behave and communicate with their authorities also differ internationally. Therefore, companies may have to adjust their management styles to better meet the audience. Whether the foreign culture is collectively or individually oriented, impacts on how employees interact and respect each other. (Venkateswaran, 2011, 51-52.) This is also an issue many researchers of international business management highlight to recognise. In Hofstede Insights this dimension is referred as "Power Distance Index" (PDI), which determines in what index people in different societies justify inequality within power, to which extent Schweitzer (2015) notes how some cultures see power as "participative", where even authorities can only guide decisions.

"Good international managers know that the motives for working vary in different countries." (Venkateswaran, 2011, 50). Some societies value **family** above other group memberships and dealing with this type of culture also other family members may be included in negotiations along with the actual business companion (Venkateswaran, 2011, 50). For example, some cultures value more the balance within work and leisure, whereas some societies spend less time on vacations. In this case as the CC is a family-friendly enterprise, this might give advantage in those international collisions where the client nation cherishes the same value.

Then again, in many countries work is done for **money** with which materialistic needs can be satisfied (Venkateswaran, 2011, 50). Hofstede Insights talks about "Indulgence versus restraint" (IVR), referring to the same fact that some cultures allow its members enjoy life more freely than restrained societies that follow more eagerly regulations and norms. Overall, the same method for motivation in one culture does not necessary result in other.

Beliefs, traditions and values vary among cultures and it is vital to acknowledge and respect those when working internationally. "What is mannerly in one culture, may be rude in another" (Schweitzer, 2019), and therefore is reasoned to have some insight of those cultural features beforehand. Keeping these factors in mind, motivation among employees may increase and motivated people are more productive that in the end reduce the production costs (Venkateswaran, 2011, 50). Yet to point out, the here presented factors do not cover all there are regarding cultural features, but even minor recognition towards other cultures benefit in intercultural interactions. There said it is reasoned to pay attention to cultural differences when working internationally.

2.2 Global leading; entering global territory

> Internationalization of a firm is, by its very nature, a dynamic process and still one of the most critical challenges. (Swoboda, Jager, Morschett, Schramm-Klein, 2009, 42)

As the overseas expansion of business is a tempting opportunity to many entrepreneurs, Globalization Partners (2019) reminds that international expansion is "a marathon, not a sprint"; it requires careful preparation and consistence for being easy journey to begin, as does absorbing operations from abroad.

"Leaders gather and analyse substantial amounts of data to create visions and strategies", (Beechler & Javidan, 2007, 152), and when the operational field is across-borders, the amount even grows. Thought digitalization and paperless office-work have eased the gap interacting globally, according to Gabrielsson and Pelkonen (2008) "psychic distance still plays an important role in entry decisions", (Morgan-Thomas, Jones, Ji, 2009, 83), which is where the previous chapters' brief discussion of cultural awareness becomes valued.

> "Global expansions can be tough to accomplish if you are not completely dedicated to the task at hand. You will need to take one step at a time and be clear about the aims you wish to achieve by exporting your products internationally." (Forever Mogul, 2018).

Leading internationally differ from national leadership and impacts on internal structures and firm's culture requiring different types of tools, yet according to Swoboda et al. (2009, 42) the structural, systemic and culture changes are seldom acquainted within research around internationalization, challenging this CSR findings to be compared to the previously researched perspectives.

Global operations require different leaders who can take actions on the complex, multicultural environment, (that consists of individuals, teams and organizations with different social, political and cultural backgrounds,) and who do not hesitate to make decisions different to the traditional hierarchical approaches. But what is global leadership, is not uniquely determined and many authors do not define what is meant by that term. In current literature leadership is often described by the organizational tasks executed by the global managers, but as stated by Beechler and Javidan (2007) just being in charge does not make an effective leader. (Beechler and Javidan 2007, 134, 136.)

Global environment is complex, and Bird and Osland (2004) suggest that reasons for this are (Beechler & Javidan, 2007, 135-136):
- Increasing need for cultural differences and understanding
- Frequent spanning of cross-national and organizational boundaries
- Increase on stakeholders involved in decision-making
- "Higher levels and types of tensions on and off the job"
- Ambiguity increase
- Development of ethical challenges
- Political and legal differences

A number of possibilities lie beneath globalizing business, yet the "wall of data" can feel superior, and to get grip of them when planning the strategy is a challenge itself (Grant Thornton, 2020), for not only to the leader but also the people in the centre of such environment. In this chapter, the very complexity of global leading is considered in general for better understanding in future absorptions.

2.2.1 Before the international operating

Brooks (2019) raises in his article a question to ask before expanding business abroad: is the business indeed suited to succeed in international business? He continues by explaining that just because it appeals to be a good idea by one opinion, does not guarantee the success.

> How much equity are you prepared to give up to attract capital? (Grant Thornton, 2020).

Global expansion is time-consuming and expensive and additional investments may be needed (Forever Mogul, 2018). Before entering foreign territory, companies ought to **evaluate whether the expansion benefits the company** or takes away from the core business and what are the market prospects in abroad before even developing an international strategy (Brooks, 2019).

Businesses financial status should be assessed whether the company can afford to expand to new territories (Grant Thornton, 2020). Globalization Partners (2019) remind of long-term budgeting and scheduling timelines for the international, competitive launches, supporting the relevance of ensuring existing resources before implementations. There said, thought the impact of CC financial status in this case is indirect, when discussed about resources that drive the absorption success, whether the company can afford for appropriate resources for maintaining the service quality, is a question to consider.

What may surprise in internationalization are the different compliance and regulatory issues: different tax codes, standards and business regulations (Brooks, 2019). In fact, Grant Thornton (2020) reports that 23% of global business leaders have found "regulatory restrictions and complexity as the biggest constraint on international expansion". The effort adjusting these factors take from time and resources, especially when tools for managing those factors are to be changed as well, which is an issue easily unrecognised.

Every nation has own norms, rules, regulations and other legal terms to be followed and considered beforehand when entering to markets (Forever Mogul,

2018), and in international enter these issues highlight as those can be very different from the ones used to work with. If such knowledge does not exist within the company already, finding legal counsels for both countries directive support could be reasoned (Forever Mogul, 2018). Then again, acknowledging regulatory differences and challenges in advance, and when approached correctly, can be turned into a competitive advantage (Grant Thornton, 2020).

Identification of if and where the market exists and what is core to the business (including the asset identification) should be analysed for making worthy decisions in investments and for reduction of possible damages in the brand that unexplored market may hold. The resources that can be outsourced release more space to critical ones. (Grant Thornton, 2020.) Evaluation of business's current status; values, existing strengths and competitiveness, help in defining and visioning the best fit international opportunities that increase the company business success (Grant Thornton, 2020), giving also more reason for this study to investigate where the shortcuts within international launches currently lie.

Also, Forever Mogul (2018) highlights to consider the product quality before planning to internationalize markets ensuring whether the production abroad can achieve standardized quality each time, as "inconsistence will make your reputation unreliable in a new market". (Forever Mogul, 2018). In providing services, such as FM as in this case, this would highlight the need for the right speciality capable for international service. Thought the expertise is high on national level, how to guarantee the same quality applies on international territory?

> Speak with businesses from different sectors that are already operating in the market to get a better insight into local customer behaviour. (Grant Thornton, 2020).

If possible, before bursting into new country markets, Brooks (2019) advice to spend some time there for familiarization of the nation supporting the previous discussion on **relying on (local) experts** for ensuring successful enter, as international market area may not be as easy to operate solely, as it is in home country. Forever Mogul (2018) supports the idea of either searching for local employees that share the dedication for the new business idea or transferring existing

workforce to the new office base. When the second one is the approach, when it comes to leading and motivating people, Grant Thornton (2020) requests to consider also the quality of life in the target country before requiring staff to move along.

On the other hand, due to technology advances local talent search is no longer limiting companies, as for example cloud-based software and project management suites with IT security and network protection have enabled secure and instant work across borders. In any case, when launching products or services, or when restructuring operations into mother company objectives, international expertise is still valuable and needed. (Globalization Partners, 2019.)

Overall, it is vital to check where to, with what and how to expand the business to abroad. Does internationalization benefit the company and can the company afford proper resourcing for maintaining the product quality on equal hight to as proven in home country. Although this CC has already decided to "go global", these enter issues apply along each launch requiring constant consideration.

2.2.2 Existing shortages in knowledge about internationalization

Blankenburg Holm, et al.'s research (2009, 8) indicates the gaps in knowledge about internationalization revealing also that in fact**, firms developing opportunities while internationalizing is an unexamined field**. In this case study, the company is developing its practises while expanding its business on abroad. Therefore, there is very little material concerning the case directly and theorybasis must be gathered via different paths, such as **closely read**[1] from the existing literature.

Firm is often "a complex organization operating in dynamic and complex environment", (Blankenburg Holm, et al., 2009, 8), which complicates the study results generality and adaptability. Eventually, each company, even when

---

[1] *Finding relevant information indirectly from existing literature. (Chapter 3.2.2)*

operating on the same field, individually recognize, reacts on, acts upon and creates business opportunities, those being for example new clients, suppliers, products or productions, services, etc. based on the firms existing knowledge (Blankenburg Holm, et al., 2009, 8-10).

It was already observed by Johanson and Wiedersheim-Paul (1975) how risks decrease when starting international operations nearby and similar to the home market (Blankenburg Holm, et al., 2009, 11), as does the *Uppsala model** suggest *(*chapter 2.2.3)*. Expertise around the product or service helps when acting internationally, even thought the operating environment changes and new culture may involve unpredictable challenges. Whenever doing business of any kind, expertise is the starting point to success. Globalization Partners (2019) advice to "test the waters with a small operation", for ensuring the market area and demand on foreign territory, and then move towards the next phase in internationalization.

Individual foreign units are partially tied with MNCs experiental knowledge on international markets. The question is **how essential this knowledge is** to foreing units and to what extend is it used. There more, Blankenburg Holm et al. claim that issues of preinternationalization, second "hits" and foreign units individual activeness in internationalization have been neglected in existing literature, and that firm operations are not accurately reflected within the literature. (Blankenburg Holm, et al., 2009, 7, 16).

Beechler and Javidan (2009, 136-137) on the other hand find that problem within current littrature of global leadership is their focus on the leaders competencies and capabilities (skills, attitudes, values and personal traits). So far majority of the existing researches on the field seem to focus on the managerial aspect and not so much attention is given to the implementations. Surely effective leadership plays big role in internationalization process, but scarcely is the change in operations carried out without the other unit members giving relevancy to Blankenburg Holm et al. suggestion of **operations and units performance in whole needing more attion**.

However, the stories between different units internationalized can not directly be generalized, as none of them acts completely identically. No doubt management supervise and guide the implementations, (in this case, absorption) but previous researches seem to fail in recognising the actual leading of the people, when they monitor the person "in charge", and thereby neglect the weight of whole unit performance for success. These claims imply how unit and its employees appearance on international success lack on attention, giving more reason for this study to concentrate on whole IFU general performance.

2.2.3 Brief of the original Uppsala model and its flaws

In the original Uppsala model, the internationalization process begins from home country unit and gradually extends to abroad establishing numbers of units in different locations (Blankenburg Holm, et al., 2009, 7). Though this CSR is not about CC internationalization, the Uppsala model can be reflected to the launching stage of operation absorption when the company gradually spread its existing global knowledge onto various nations continuously challenging their financial services (as in home country unit) to serve in different environments (as in extension).

"Today's reality is that internationalization differs among units", (Blankenburg Holm, et al., 2009, 14), and therefore units operating under same mother company may perform with different range of success. "The picture" of international expansion of the firm is in the end rather complex and foreign units have their own approaches and reasons on how to internationalize (Blankenburg Holm, et al., 2009, 16), as has CC here. There more, based on other theories gathered for this study, original Uppsala Model does not consider globalization, how the national boundaries have faded away, and how in current world the trend is to go overseas and "act quickly". (Table 1.)

TABLE 1. Uppsala model and its flaws. (Blankenburg Holm, et al., 2009, 5, 6, 16)

Uppsala model	Flaw
Managers act only once entrepreneurial opportunities have been identified and proven	The lack of attention to pre-internationalization processes and blind sidedness to managers opportunity recognition capabilities.
Internationalization is described as a "single-product firm", internationalization being the product hitting the foreign markets first	Very little "second hits" examined and how those finally do impact on internationalization process.
International enter should be incremental and familiarization of novel activities local, discreet and step-wise.	Minor research on foreign units' own internationalization, thought current research suggests them being increasingly capable of development and active at international markets by themselves.
Learning and developing is in the focus on business	MNCs possibly multiple units have different experiences and capabilities, and hierarchies on operational level may partially differ from main resources and strategies.

Based on this can be suggested that the original Uppsala model's "first hit" -scenario in current global environment transfer into a "multiple hits" -scenario, yet the guidelines Uppsala-model offers for entering international markets still applies, as global business require constant learning, yet also recognition for differences in perspectives and individual facilities – were it unit, or the manager in action. Even though in current global business world Uppsala model has its flaws presented by Blankenburg Holm (2009) in neglections over the complexity of global environment, the discreetness and value of existing expertise it highlights still apply in any kind of change management.

2.2.4   Globalization in international business

Many research state that globalization is a mindset that sees the globe as the market area. International business, on the other hand, does not reach the global attitude unless it was caused by a global orientation (Venkateswaran, 2011, 168), reminding how global mindset is learnable but also require cultural intelligence for complete assimilation. (Chapter 2.1.1.)

Venkateswaran (2011, 167) suggest the five interrelated fields that drive globalization that integrates world economy being:

- International trade – decrease on barriers and increase on competition
- Financial flow – foreign investments and licensing increase
- Communication ease – access via media and internet etc.
- Technological developments
- Travelling

What is new in global markets are the increase in global services, for example banking, financials, 24/7-phenomenon in working scene and globally oriented consumers. These all are enabled by MNCs developing their products and marketing, international networks, faster tools of communication (internet, phones, cloud-systems, remote access, etc.), (Venkateswaran, 2011, 167-168), explaining also CC interest towards global business, as the markets for their business field (FM services) no-doubt exists. (Chapter 2.2.1)

These advances in remote communication and reporting tools have eased international operation management, yet not erased the challenges completely (Grant Thornton, 2020). As will be discussed in chapter 2.4.1, the adaption success is not only dependent on the innovative party but also the receivers' adaptability and enthusiasm. There said, one of CC assets is in fact the pioneer (innovative) specialism in cloud-based reporting systems and robotics, yet to fluently adjust those into clients' operations is a challenge itself, when client readiness and tolerance for system development (may) stand at lower stage.

Persuading the foreign territory of the novel brand on same industry overseas is not easy task due to local competition (Brooks, 2019). Venkateswaran (2011, 169) suggests five stages through which a company globalize their actions:

1. Company moves abroad by linking local operators
2. Company begins to run the activities itself
3. Independent manufacturing begins

4. Local (foreign) support achieved, and the company develops into an insider operator on the (foreign) markets

5. Global operations model has been established and the company is able to serve local clients around the globe.

Finally, the operations should be denationalized and systemized so that managers around the globe have somewhat unite view over national borders. Once international operations have been established and running, leaders' task is to ensure those can continue without disruptions. (Grant Thornton, 2020.)

Brooks (2019) share the above presented vision, as does Globalization Partners (2019) noting how finding right (local) partners and team that know the environment but also take interest in the new company is relevant for intercultural business. The importance of having the right infrastructure and resources highlights for ensuring a smooth launch (Brooks, 2019), including also the recognition of international employees and local vendors (Globalization Partners, 2019).

> Setting up a local office for example can lower legal risks and enhance the business' ability to adapt products and services to local markets. (Grant Thornton, 2020).

When reaching the stage four, the new local customers need to be reached, and this may require new approaching ideas remembering time zones, lingual difference and cultural appropriateness (Brooks, 2019). Thought this above quoted approach might not be the cheapest and quickest option (Grant Thornton, 2020), or were otherwise impracticable idea, it supports the importance of having some local assistance in business, even if the actual local office is not beneficial to be established.

According to Venkateswaran (2011, 169-170) there are some conditions that should be satisfied before expanding globally:

1. Governmental business freedom and economic liberalization – no national restrictions towards global actions or financings

2. Home country facilities and resources enabling the expansion to abroad

3. Governmental support towards international actions (policies, laws, etc.)

4. Competitive advantages identification
5. Global mindset in business policies and strategies

Not only should these be considered before the enter to abroad, similar questions arise when entered.

1. To what extent to balance central (HQ) control versus local "freedom"?
2. Are there appropriate resources for answering the increasing demand or should those be equipped first?
3. How to swop business operations into other nations' norms and policies?
4. How to maintain company reputation and intellectual property, and moreover guarantee the security in international business?
5. Have the employees the right skills or training for the upcoming challenges? (Grant Thornton, 2020.)

MANAGERIAL BALANCE › MANAGEMENT OF RESOURCES AND FACILITIES › OPERATIONAL ADAPTION AND PROCESS EVOLUTION › COMPETITIVENESS AND BUSINESS QUALITY › GLOBAL MINDSET

- Linking local operators
- Governmental business freedom and economic liberalization
- Balance central control versus local "freedom"

- Running activities by the company
- Facilities and resources enabling the expansion to abroad
- Appropriate resources for meeting the demand

- Independent manufacturing
- Governmental support towards international actions
- Business operations suite for other nations' norms and policies

- Local (foreign) support achieved, company an insider operator on the markets
- Competitive advantages identification
- Ensuration of company reputation and intellectual property

- Global operations established and ability to serve local clients around the globe
- Global mindset in business policies and strategies
- Right skills among employees for the upcoming challenges

| Headquarters | Human Resources | Best Practises | (Service) Quality | Global Mindset |

FIGURE 1. Uniting globalization steps under categories.

When cross-compared the previously presented prompts (figure 1.), each variation seems to follow similar themes of five: Managerial Balance, Resource Management, Operational Evolution, Service/Product Quality and Global Mindset, giving frameworks for this CSR investigation of difficulties within international co-

operation launches. Also, GM leads back to the importance of CA and CQ, reminding the need for understanding the differences international business have in comparison to national business. Thought global mindset sees the world as the market area not so much focusing on different cultural features, understanding those may have beneficial impact on developing the global orientation the business needs, as the knowledge of foreign operations expands.

2.2.5 Comparison of existing internationalization tips

"Successful international expansion reduces one's dependency on the strength of a single domestic market", (Globalization Partners, 2019), reasoning the lust within internationalization. Many source gathered for this study provide tips for success in CC global actions having different and similar perceptions towards internationalizing processes, and when those are listed under same table (appendix 1), similarities can be concluded for CC's use revealing also the five suggested themes repeating in already existing literature over decades.

> Change management scenarios have an intrinsic momentum to them, and international expansion strategies give structure to that momentum. (Globalization Partners, 2019).

By this above quote is reasoned why background study for international strategy planning can be suggested. As discussed, internationalization is a tempting growing step for the company, and to "win the market", so to speak, the lusting momentum benefit from decent framework – that is, the expansion strategy. There by, the tips gathered from multiple sources give propriate basis for successful strategy planning this subchapter aims to illustrate (Table 2.). *(For full table of the tips comparison, see appendix 1.)*

TABLE 2. Similarities in international tips.

HOFSTEDE INSIGHTS (cultural differences)	Power Distance Index (PDI) – the level of accepting hierarcihal order	Long term Orientation vs. Short term Normative Orientation (LTO) – adaptability in changes (in method / processes / etc)
SHARON SCHWEITZER (2015) (cultural differences)	Power and authority level	Concept of time – multitasking or single steps

CHAD BROOKS (Cultural differences)		Business pace – f. ex in America business world moves quickly, in others maybe slower. Overseas resolution will always require patience
CHAD BROOKS (in Business News Daily, 2019)	**Infrastructure** structure **- management team, local vs. central business decisions, IT and security systems**	**Diligence**
FOREVER MOGUL	**Organizational structure** – clear and comprehensive business strategies (not only in IB), right suppliers and representatives, etc.	**Dedication and commitment** – one step at the time and clear (international market) aims.
GLOBALIZATION PARTNERS (2019)	Marketing strategy, localized infrastructure plan (vendors, suppliers, etc)	Entering strategy – preparation for unique circumstances
GRANT THRONTON (2020)	Appreciation of international expansion impact on existing business operations	Clear global strategy, learn from the past, market entry options
THE ORIGINAL UPPSALA MODEL	Managers act only once entrepreneurial opportunities have been identified and proven	Discreet and stepwise change implementation
BLANKENBURG HOLM (2009)	Hierarchies on operational level may partially differ from main resources and strategies	Attention to pre-internationalization processes
Note / Topic (Score)	*8/9*	*9/9*
Researchers' own reflectations (2021)	Hierarchical design and strategies reflect the whole international (expansion) success, but also impacts on the strategy structure	Punctuality vs. approximates
	Managerial balance, support and leadership skills HEADQUARTERS PARTICIPATION / MANAGERIAL BALANCE	Cultural features CULTURAL AWARENESS / GLOBAL MINDSET

In chapter 1.1. was discussed over discovering and recognising opportunities, and as the similarities were searched for, the emergent themes were able to be recognised. Thereafter was discovered where in there the roots of issues may lie and by surprise it appears to exist in fact in managerial operation and balance – CA in leading and management of existing of resources and expertise. Further, can be concluded that those five themes already recognised have relevant impact on implementation strategy and success in international business, and thereby can be expected to find value with this case too – during the launch for success.

This background research gives the aimed frame structure for this CSR supporting the literature applicablity for the case, and in chapter 4 is reflected whether the suggested themes find relevance in CC's global actions for being considered in future absorptions.

2.3   Managing change resistance with recognition

Where is change, there is always also resistance. To minimize the possible resistance, the original processes should be appreciated and well evaluated before suggesting adjustments. Maintaining **motivation** among (especially foreign) workforce, cultural awareness is needed. What are the motivating needs, vary among cultures and social statuses (Venkateswaran, 2011, 51) and are affected by basic cultural features. (Chapter 2.1.1)

One way to reduce possible conflicts from emerging is to **participate all stakeholders** in the change already at the planning stage. This also shows respect towards existing operations and may relieve the counterpart to adapt the idea of the suggested change, and moreover familiarize the company in charge of the resistance volume there may be expected. (Venkateswaran, 2011, 53.) To reduce possible change resistance, the client with its operative units should be convinced of the benefits the change provides, as some of those can in any case be expected, in where solid communication skills become vital.

However sometimes the novel solution may have very minor benefit for people that should support the idea. For example, "poor timing" may sabotage otherwise good improvement idea. (Venkateswaran, 2011, 53.) Not always can the timing of change be carefully considered, but knowing the other cultures perception towards time may at least give valuable information of upcoming reactions, as some cultures prefer long adjustment time whereas other prefer quick actions (Schweitzer, 2015).

2.3.1   Headquarters involvement in innovation transfer process

"Innovation with a noteworthy impact at the developing unit site will promote HQ involvement", Ciabuschi and Martín (2009, 165), and within operations integration this would mean that with successful integration practises and satisfied customers, more attention will be earned from the HQ that can be expected to benefit in future absorptions, and further in whole company business strategies.

According to Blankenburg Holm et al. (2009) nowadays researches increasingly focus on HQ participation, which is also the approach Ciabushi and Martín (2009) implies. Based on existing and found literature, it is somewhat argued what amount of headquarters involvement in development and process transfer is beneficial. Results show that to some extent headquarters presence does drive the process effectively, but when exceeded the need, the participation affects the opposite way decreasing units' innovativeness. As with this CC, the tools are unique to begin with already challenging the efficiency reasoning why the level of profitable HQ presence required need to be defined.

Innovativeness is important feature in strategic competitiveness (Ciabuschi & Martín, 2009, 160), and as this CC business base on providing financial expertise, to sort out from competitors, the importance of innovative approaches with results can not be neglected. "A successful new solution may also contribute to the unit's business also outside its local market and it could promote its internationalization", (Ciabuschi & Martín, 2009, 161), and when the implication performs strongly on the pilot unit, the development may at the same time benefit the whole company.

Previous studies have concentrated on Headquarters (HQ) direct influence on unit performance when investigated their involvement in innovation development, and the effects on unit level partly remain unclear. Ciabuschi and Martín's (2009) study investigates these shortages examining the links between HQ involvement in the development in the innovation process and in the transfer process, and those effects on the unit(s) arguing that the higher the HQs involvement rate is on development process, more aware and familiar the HQ is with the innovation resulting with increased willingness in participation of the transfer process, and this, when succeeded, increases HQs interest to share the innovation to other units as well. Also, higher involvement may benefit the unit performance and developments' impact via supporting the unit responsible. (Ciabuschi & Martín, 2009, 159, 164, 176.)

According to Ciabuschi and Martín (2009, 160) previous research show that in MNCs one of the key competitive advantages arise from innovation and those

process management. The same ideology suggested applies in transfer management, as the process is unique each round and can be compared to innovation development process. Each time new client or unit financials are absorbed for the case company to be handled, some innovativeness may be required as clients operating field may differ extensionally from current clients and not all processes are capable or beneficial to transfer as the previous' were.

> Good transfer performance should also involve satisfaction for the parties concerned. (Ciabuschi & Martín, 2009, 163).

With well-designed transformation process management, the international absorption could be expected to be more fluent to implement, increasing also customer satisfaction. When the adaption process plan is clear, the modifications required by each absorption are more easily included. Also having such clear transfer model can be great competitive advantage in potential future absorptions when regarded as innovation as Ciabuschi and Martín (2009) researched.

HQ's involvement in both the development and transfer process may be direct or indirect, yet always influencing and boosting the process. Then again, sometimes too eager meddling may disadvantage the efficiency of the process as higher visibility may import distracting requirements such as reporting or prestige issues. (Ciabuschi & Martín, 2009, 165.) Especially within completely new practise or innovation absorbed, sometimes less participants are more, as concentration then is more precise and easier to manage, and as according to previous research, sometimes HQ involvement may in fact perform as demotivating force. (Ciabuschi & Martín, 2009, 165, 176)

Therefore, it is important to limit the HQ involvement for better results from the specialists and unit managers behalf. **Headquarters' participation should be designed based on the created impact of the innovation** to reduce the possible negative effect of their involvement, that, as argued, do have beneficial effect when meddled correctly (Ciabuschi & Martín, 2009, 177-178).

2.3.2 Global executive competencies

"Global leadership is about influencing those who are different from the leader in many important ways." (Beechler & Javidan, 2007, 141). This is not only important for the leader to remind but also for the employees working in global business team to understand. For example, in this case study, thought the team could have members with similar backgrounds, the client operating abroad may have very different approaches and views of functions and interaction.

McCall and Hollenbeck (2002) have identified facilities that should benefit in global leading (Beechler & Javidan, 2007, 139) (Table 3.):

TABLE 3. Global Competencies.

Competences	Explanation
Open-mindedness and flexibility within thought and tactics	• *Ability to live and work in diversity of people and thoughts* • *Willingness to listen and respect others – their approaches and ideas*
Cultural interest and sensitivity	• *Curiosity and respect towards other people, cultures, and society differences to get along well with foreign people empathically*
Ability to deal with complexity	• *Acknowledgment of various perspectives and variables in problem solving*
Resilience, resourcefulness, optimistic and energetic performance	• *Responding to challenges creatively, effectively and positively*
Honesty and integrity	• *Trustworthy and reliable performance*
Stability in personal life	• *Arrangements that balance the commitment to work to reduce overwhelming stress*
Industry expertise	• *Skills supporting work and credibility*

All these competencies help in achieving reliable image when dealing globally. There more, these facilities suggested not only apply in leadership but also among employee's receptiveness in cross-cultural environment. However, the list of competencies that a (global) leader should have is endless and defining those eventually become useless when you have 200 qualities to match up when searching for an effective global leader (Beechler & Javidan, 2007,138).

Some of the qualities mentioned are truly noteworthy, and Mendenhall and Osland (2002) reviewed and categorized available literature of this topic into six core dimensions: **relationship skills, organizing skills, traits and values, cognitive orientation, business expertise and visioning**. Another research adds to this **empowerment, designing, rewarding, emotional intelligence, life balance, GM and appreciation of diversity**, and as a result can be noted the dimension-list neither being unitedly seen. (Beechler & Javidan, 2007, 138-139.)

According to Rhinesmith (1996) the three main responsibilities of global leaders are: **strategy and structure, corporate culture and people**. Brake (1997) find **relationship management, business acumen and personal effectiveness** as the main characteristics of global leading to consider, and John Pepper defines global leading consisting of **dealing with uncertainty, knowing customers, tension balancing between local responsiveness and global efficiency, and appreciation of diversity.** (Beechler & Javidan, 2007, 137.) There more, persuading stakeholders and manage them through the uncertainty, (Grant Thornton, 2020), is an issue supporting previous claim of global leaders needing different skills that would be on national level.

As can be seen, global leading is quite complex and somewhat dependent on researchers own interest and company's industry, yet every author on some level seem to highlight interaction with different people and organizational structure trying to find, quoting Beechler & Javidan (2007, 138): "a balance with both globalization and localization pressures".

When listed competencies together (figure 2.), can be noticed the same themes emerge as within discussion of internationalizing business in chapter 2.2.4, supporting hypothesis of these five themes being noteworthy on every level when dealing and acting globally, and reasoning this study to be implemented by the frame of these themes. There more, each exploratory prompt in above figure 2. include notion related for CA, reasoning the relevance of chapter 2.1. discussion.
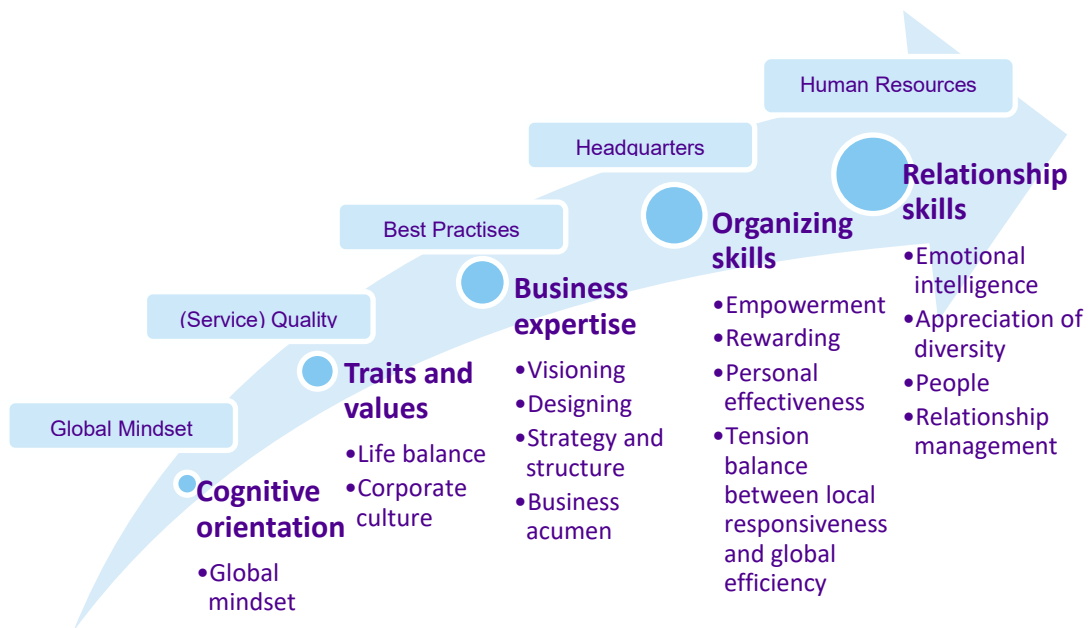
FIGURE 2. Global business competencies

The existing literature on global literature is wide, but it does not explain the impact of individual characteristics nor reveal the most critical ones that apply under any circumstances rather than only contextualized (Beechler & Javidan, 2007, 140, 150). A person maybe can not be prepared for everything, but to succeed through diversity and unpredicted circumstances can be somewhat eased with CA, resilience and good stress-management skills. So states Beechler and Javidan (2007, 157), as global leaders have higher probability to fail and need to be able readjust effectively. To this extend, **learning tools that help in facing cultural diversity unexpectedly emerging** and managing those circumstances as suggested (chapter 2.1.2) can turn out highly beneficial skills.

As global business environment is as complex as stated multiple times, one key character leader should interiorize is the **openness**, not only being interested of other opinions but also engaging and exploring the alternatives that other provide and learn from them (Beechler & Javidan, 2007, 150). **Adaptability** and **flexibility** are important features to every entrepreneur and business, especially on foreign markets when not every circumstance can be predicted (Forever Mogul, 2018). It is easy to listen but harder to hear, and to gain trust and credibility and to reduce resistance, require openness and CA from the leader and the team.

2.3.3 Note on intercultural, solid communication

> There are a number of processes that underlie how people deal with new and unfamiliar cultures. (Earley, et al., 2007, 89).

Global leaders need to attract the best local talent within different culture via reasonable solutions, and for foreign success legalities and financial understanding require access to right expertise (Grant Thornton, 2020). For having the right people involved in international business is crucial, and for finding those, cultural features and communication require increased attention.

> Make sure you have access to HRM professionals in your global organisation who can support leadership in managing talent needs globally. (Grant Thornton, 2020).

What comes along with any kind of changes is the importance of information processes. Studies on information and planning systems note the relevance of market research, but also the communication for the internationalization process (Swoboda, et al., 2009, 48), and here as well the involvement of HQ have beneficial impact. According to Swoboda et al. study (2009, 58) the most successful changes are in fact found in the information and planning systems and improvement in there seem to focus on relevance and intensity of market research and key figures used, which there by links to mutual comprehension of the business co-operation.

The need for development of communication performance and sharing the-knowledge was also mentioned by Blankenburg Holm et al. (2009, 13-14). In other words, besides the importance of communication skills throughout change implementation, the success within information and planning system changes supports the fact that development in communication is needed whenever operated in international environment.

"Global leaders need to influence external organizations who are not their partners but who are critical stakeholders", (Beechler & Javidan, 2007, 147), like embassies and regulatory agencies that guide societies. In international business not only the direct parties involved in the co-operations need to be informed, but

also stakeholders that impact on business indirectly via for example regulations and norms.

When reviewed tips multiple specialists on the field of internationalization provide, notion on learning some language arises. This does not necessarily mean the ability to communicate with the foreign language, but as Sharon Schweitzer (2015, 2019) suggests, learning few basic sentences (like "thank you" and "best regards") delight the locals and assumingly upgrades the foreign partnrs image of the company by showing respect towards the other culture.

There more, hiring bilingual employees or outsourcing tasks that require local communication fluent communication (Brooks, 2019). With this, appropriate guidance and promotion of the business (Forever Mogul, 2018) is more likely to be achieved. In there also, whether the co-operative nation is collectively or individually oriented and how power and authorities are viewed impact on communication habits. (Chapters 2.1.1 and 2.2.1.) Some cultures prefer direct speech, whereas in others the actual message lies beneath body language and facial expressions (Schweitzer, 2015).

What comes to global leadership so far, previous research have shown how "managers with a significant capability to think and understand business relationships from a global perspective will, more often than not, succeed", (Nardon & Steers, 2007, 172), supporting the argument that being able to expect, adapt and manage cultural differences does benefit in international business interactions, and the same may be assumed to apply on servant stage as well.

2.4   Existing process evaluation and evolution

The changes can be expected within firms' culture, cultural transfer and also in leadership characteristics and managerial attitudes as the environment expands (Swoboda, et al., 2009, 46). According to Beechler and Javidan (2007, 144) many authors believe leadership getting influenced by culture in various ways. Also, the study by Blankenburg Holm et al. (2009, 13) supports the view that international

expansion gives companies a cause to develop organizational routines, for example decision making, communication and opportunity evaluation, which is not necessarily poor idea.

> Today's reality is that internationalization processes differ among units within the MNC and that many subsidiaries are internationally active. (Blankenburg Holm, et al., 2009, 14).

The complexity of internationalization processes induces a need for independent groups who to concentrate on the work in the cross-national environment (Swoboda, et al., 2009, 45), and many companies, as well as this CC, have established individual department for global services. But how the units internationalize themselves and which mechanisms drive this individual development has not been explicitly investigated (Blankenburg Holm, et al., 2009, 14), which is what this CSR aims to do for CC while defining the problematics in processes as new international co-operation begins and practises unite on agreed level.

2.4.1 Resource management in transfer process

Current problem according to Blankenburg Holm et al. (2009) is that subsidiaries do not completely control the resources necessaires and have limited access to impact on corporate decisions to the extent that units can not always act as they desire. On the contrary, subsidiaries do receive and have the ability to use and learn from other units' experiences and resources while internationalizing. What would need more attention is where the multinational experience is gathered and decisions made, while the subsidiary internationalize. (Blankenburg Holm, et al., 2009, 15)

> The structure you choose needs to follow commerciality, so decide what you are really trying to achieve, what you need to do for that and then look at the appropriate structure to get that result. (Grant Thornton, 2020).

According to a study concerning 300 leaders by Grant Thornton (2020), three factors learned from previous international trades revealed being:

1. Plans should be developed to reach further to future
2. Strategies cover also plan for the unexpected circumstances
3. Ensuring resources exist for the strategies

Strategy that once was successfully implemented, may not be appropriate the next time, but considering previous experiences the appropriate approach is easier to define (Grant Thornton, 2020). This gives a reason to reflect and learn from the actions of the already implemented absorptions in this case study as well.

Previous studies (e. g. Ghosal and Bartlett 1990, Birkinshaw and Hood 2001, Björkman, Barner-Rasmussen and Li 2004) imply that "normative integration is positively associated with innovation transfer and adoption" and specific practises from HQ's behalf ease knowledge spreading between units. **HQs control, evaluation, incentive systems, corporate culture, values, organizational identity and existing routines** between sister units are factors to be properly managed when aiming to foster the transfer process. (Ciabuschi & Martín, 2009, 162)

The findings Ciabuschi and Martín (2009) present, however, require further investigation as they claim the results found are not yet univocal. Nonetheless they argue in their study that "the relevance of HQ involvement in unit-level activities is a central issue in international management" and can boost the unit's performance. (Ciabuschi and Martín, 2009, 163-164.)

Every product or service generally follow a lifecycle; inception, launch, market maturity, stabilization and finally the phase-out (Globalization Partners, 2019). (Figure 3.) When it comes to transferring innovations, the transfer process may perform surprisingly problematic, which is why it would be necessary to evaluate the innovations to determine the ones worth transferring for (Ciabuschi & Martín, 2009, 165). The same applies when regarding which practises to develop and how to conduct the change implementation within international co-operation launches. This requires understanding over the clients existing routines and both-sided evaluation in order to achieve a solution beneficial for both parties involved in co-operation. In line with other sources, HQ presence together with the existing

innovation and transfer resources impact on company success in international business (Morgan-Thomas, et al., 2009, 83, 84).
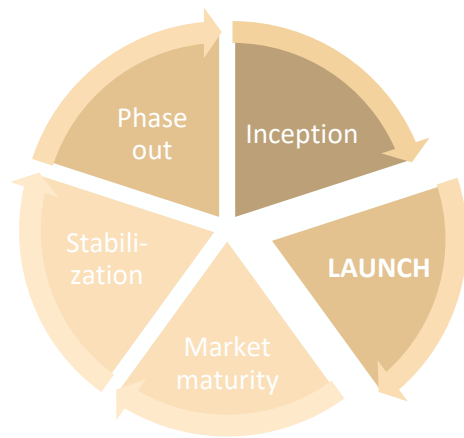
FIGURE 3. Product/Service lifecycle.
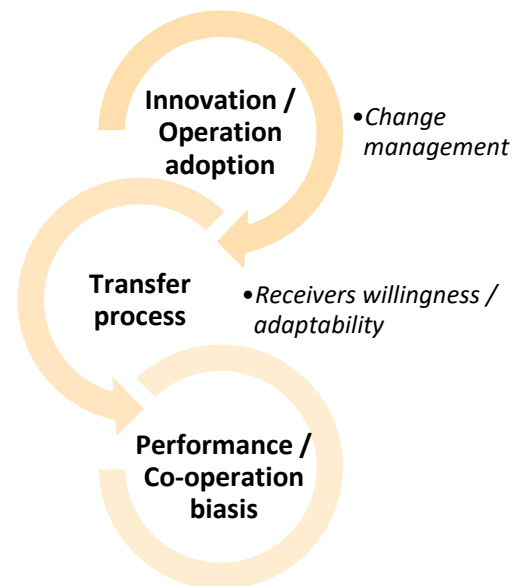
FIGURE 4. Adaption process performance.

The last hypothesis Ciabuschi and Martín's study (2009, 166) provide; "The more successful innovation adoption process, the better transfer process performance", which in this case could mean "the more successful operation integration (innovation adoption), the better basis for co-operation (process performance)." Existing literature accepts that "transfer depends not only on the sender but also on the receiver", (Ciabuschi & Martín, 2009, 177), and their capabilities and tolerance for change adoption supporting the importance of respecting client practises when planning and later implementing development into those.

To conclude this, "transfer should not be seen as on isolated unidirectional process", (Ciabuschi & Martín, 2009, 177), and units' adoption of the innovation may have significant impact on transfer performance. (Figure 4.) This leads back to assume that the **transfer processes need to be designed to reach the needs of everyone involved** for not only customer satisfaction but also for the whole company's best interest in process developments and integrations.

2.4.2 To remind in process integration to the complex, international environment

> Global expansion needs to have a clear and comprehensive strategy to implement. (Forever Mogul, 2018).

Increasing knowledge in foreign market offer perceptions of new opportunities and better facilities to act on those. With small steps starting from geographically and culturally closest markers, the managers with limited international experience can learn their way out from personal uncertainty on abroad environment. (Blankenburg Holm, et al., 2009, 4). Supported by Venkateswaran (2011, 52), fewer differences are expected when moving within a cluster than from one to another. With this CC, this could mean to prefer international adaption of clients from already known area of expertise rather than jumping into completely new territory, or clustering into chosen countries (in the beginning).

However, when internationalizing business, the changes in systems are unavoidable, and the impact of international expansion on current practises should be fully appreciated (Grant Thornton, 2020). The environmental complexity induces a need for operation integration, as the distance grows (geographically) and strategies vary (Beechler & Javidan, 2007, 149), also when the business expanding is that of clients. Grant Thornton (2020) highlights to define what operational changes are required in order to meet the compliances, and this require understanding towards the current functions of each stakeholder for determination of the processes in need for adjustment.

Even so, the changes in systems seems to overweight the changes in structures and firm's cultural characteristics, the least change being discovered in leadership manners (Swoboda, et al., 2009, 55, 58). Thought other subjects doubtfully are prone to change accordingly within international actions, the case company here provides financial services for abroad companies and hypothetically, one strategical asset in this type business expansion is the system evolution.

When the operational environment develops more dynamic due to internationalization, the value of strategic planning systems increases (Swoboda, et al., 2009, 46). As Swoboda et al.'s case study (2009, 46) suggests, firms develop an establishment model and country dimension over time, and finally a combination of both, which is in fact the final goal this CSR aims to help to construct for CC. To get there, the challenges arisen within already implemented operation absorptions need to be evaluated as those may reveal valuable information of the processes that not yet have been recognised.

3   CASE STUDY RESEARCH APPROACH AND METHODS

According to Cyert & March (1963) most new business opportunities lie close to existing operations (Blankenburg Holm, et al., 2009, 10). Thought this hypothesis is currently (2021) over fifty years old, the fact that ongoing business practises may reveal new opportunities with closer look can not be neglected. Therefore, for the preliminary research of this case study, close reading and observation were used when investigated the current and previous practises of financial absorption.

The characteristics – such as stability, customers and suppliers – of the markets entered into influence both how and what type of opportunities are found (Blankenburg Holm, et al., 2009, 10). FM is somewhat stable and needed service, yet a constantly developing business field, as financials increasingly around the world transfer into cloud-based systems, and different nations stand on various stages in this change. Customers and suppliers vary widely as every client company may have completely different operating field reasoning the validity of CA for this CSR. These both issues difficult lining the research results and analysis, yet assumingly reflects the very nature of the business of financial management.

Units' internationalization designs and implementations should be examined for better understanding the internationalization process. (Blankenburg Holm, et al., 2009, 17) In this case study the opportunity-seeking (chapter 1.1.) focus on launch process improvement suggestions that ought to reveal from this research and turned into advantage, and the tools and methods chosen for this such complex combination of aim are briefed more specific in this chapter.

3.1   Research methods

When doing CSR, Bill Gillham, (2000, 59-60) suggest to not be rigid about what may or may not be done in case studies, if some evidence is relevant or valuable, it can be included. This case study research adapts mainly qualitative research

methods and focus on observing team behaviour from distance and analysing theme interviews with narrative analysis. Quantitative methods adjusted the analysing when searching for similarities in responses, yet there were too little participations for having quantitative conclusions.

The theories in this study mainly apply (organizational) change management though metaphors (chapter 3.2.1) and understanding national and cultural differences.

- **The organism**-metaphor request that there is no best way of designing organizations and environment have huge impact on practises.
- **Flux** -metaphor argue "order naturally emerging from chaos", and managers are not outside of the system, rather they reflect the whole environment in action.
- When doing international business, the **national differences** can not be neglected, which reasons the relevance of background theory in this study (chapter 2) introducing cultural awareness and GM.

The qualitative research methods applied in this CSR were participant observation and modified interviewing. Gathered data were recorded with field notes, video recordings, and finally transcribed those one-on-one discussions. Previous absorptions assumingly create the basis for participants reflections, and with narrative analysis and close reading, the issues arising from discussions and team meetings were identified and evaluated for conclusions.

- **Participant observation** focus on people 'actual actions' rather than relying on what they claim to do.
- **Gallery Walk** is a teaching technique requesting participants to reflect their own opinions under pre-designed topics and finally present own thoughts towards those.
- **Interviewing** is one of the most used techniques in qualitative research and inspired by insights **focus group technique** usually provide, those were conducted as open discussions designed with gallery walk.
- As suggested, the interviews were **video-recorded** for full attention towards the discussion flow and as argued by Gillham (2000), interviews

can not be completely analysed without **transcriptions**, since important evidence easily remain unnoticed when heard only once.

- **Narrative analysis and close reading** in this case study offer tools for defining those "hidden issues" that may reveal only when gone through the material multiple times with systematic observing.

Participants for discussion requests were chosen by their interface to global actions, for example IFU team leaders were contacted personally for attending team meetings and people with close relations with the global operation absorptions (managers, controllers, former employees, etc.) received invitations for discussions. The study was made upon a request, and therefore the employees were allowed to use their worktime when approved the request.

Honouring the policy of the case company, this research does not include any names. The data gathered were analysed and presented discreetly and no company secrets of issues related to such are revealed. (See chapter 3.3)

3.1.1 Participant observation and field notes

According to Gillham (2000, 45) observation is a sensitive way of gaining social acceptance by learning appropriate manners when entered into new environment. As the original study question was to identify challenges, the field of the study was sensitive to begin with requiring some sensing before meddled into.

In general, there are two forms of observation; participative and detached, and though the ongoing pandemic during the research challenged live attending, the observative perspective was remotely participative. The benefit of observation is to discover what people actually do apart from what they say they do. Although, as the useful information is not directly handed by observing requiring time and patience to be discovered, observation is both fallible and highly selective requiring discipline and effort from the researcher for accurate and balanced data. (Gillham, 2000, 46.)

The researcher is the instrument, and any instrument used makes some contribution, has some effect on what is found. (Gillham, 2000, 47).

There said, it is a talent to maintain objectivity especially when there is something to look for, which in this case are the challenges. Another challenge in observation is the difficulty to write up adequately, yet writing down "rough notes" promptly and regularly as this has the effect of running thoughts in ones mind again, and the sooner the notes are written down, the better memory improves the recording (Gillham, 2000, 48, 53).

Observations begin with identifying the "general surface" – the setting, the people, activities and events, and gradually move on to discover elements relating to the research aims. Gillham (2000) presents few key items regarding observation as a method, as "the maintenance of field notes is essential". (Gillham, 2000, 53.)

- Running descriptions – the basic material
- Things remembered later
- Ideas and provisional explanations
- (Pure) personal impressions and feelings
- Things to check up and find out about

With the above guidelines, this research begun with observation for the issues requiring further attention. The idea was to listen to those IA-teams weekly meetings to discover whether there are questions repeatedly unanswered and topics (unintentionally) re-occurring, that could be figured with closer interviews. On the other hand, observation in this CSR was used for convergence, and after interview conclusions, the rough notes collected within each meeting were re-examined for better insights for final statements. Due to confidentiality and data delicacy, the notes can not be publicly revealed in this study. From attachments can be found a sample of record template (appendix 2.) with which the data was collected.

Overall observation is a challenging, time-consuming and a discreet method requiring careful familiarization of the case, but also highly rewarding when approached correctly. The results easily offer overwhelming and confusing data

when loads of information surfaces, and only minority of it relate to the case, as the discovers should emerge rather than be searched for, and for this the observer must, even when participating, remain detached for reliable results.

3.1.2 "Gallery walking" the research agenda

Gallery Walk (GW) is a teaching technique often used when educating specialists. It consists of interactive learning and observing own reflections for example when answered to questions. It is a discussion technique inviting participants into the learning process (Stewart McCafferty & Beaudry, 2017), instead of only listening to the educator. However, in this CSR the teacher is also the learner while being participant observer discussing thoughts over the theory gathered for this study.

Basically the idea in GW technique is to choose the key prompts of the topic, place them around the learning space (room), and let people wander around reflecting and discussing over their ideas (The Teacher Toolkit). Gallery walk have 5 basic activity steps (ReDesing) for the leader:
1. Introducing the "gallery" – the current learning environment
2. Modelling the practise – introducing the main idea of the session
3. The Walk in the gallery
4. (Idea) sharing and discussing
5. Reflection – individual evaluation of the session and summary of thoughts

The gallery may have pictures, documents, toys et cetera (Step 1; Introduce) that boost the ideas and learning which participants can reflect and discuss with their colleagues (Step 2; Model the Gallery). The participants of the session (grouped or individually) walk through the gallery sharing comments, writing them down (Step 3; Activity) and the next participant(s) entering the prompt reflect and adjust their visions onto the same prompt (Step 4; Sharing thoughts). Meanwhile the teacher monitors the event and points out the topics, and finally when every group have reflected all "stations", the discussions are reflected and summarized (Step 5; Reflection). (The Teacher Toolkit; ReDesing.)
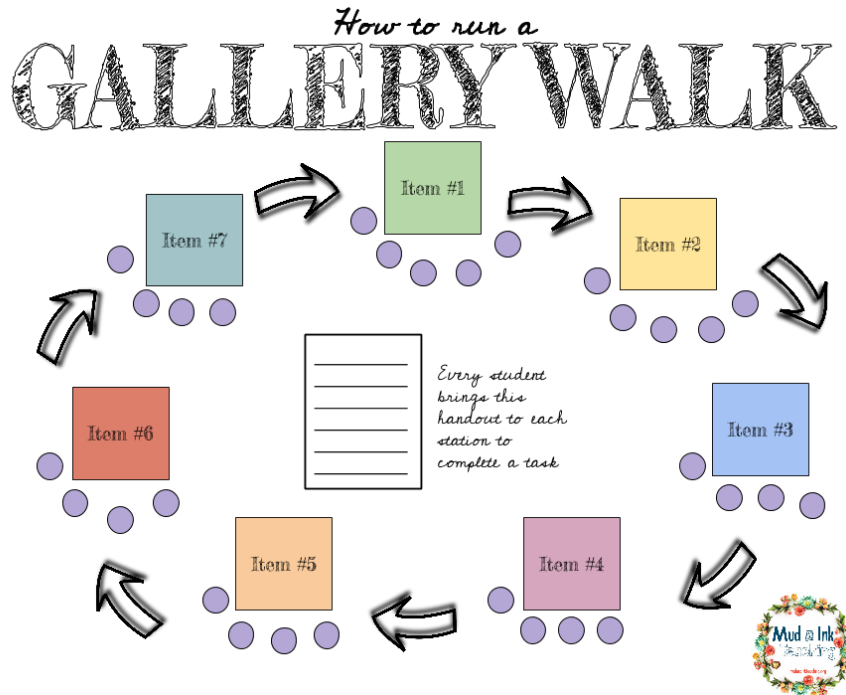
PICTURE 1. How to run a gallery walk (Mud and Ink Teaching)

This technique was used when interviewing the participants. With GW the case theory -based key topics were identified and the prompts and probes revealed on dias used as "items" (see picture 1.) within discussions, as Gillham (2000) requests when doing interviews (chapter 3.1.4). The ongoing Covid19-Pandemic banned live-encounters while the research was made, forcing the discussions to be implemented via Teams and there by the topics were presented with Power-Point presentation. The discussions were recorded for researcher full attention towards the session, transcribed later, and using close reading (chapter 3.2.2.) the discussed issued were reflected, closely analysed and cross-compared for conclusions.

In this research, the introduction for the gallery and the practise idea was shared by e-mail after candidates accepted the discussion request. Interviewees received the Gallery dias as pdf-file (appendix 3.) to look through before the actual discussion with a short description of the tool used (Steps 1 and 2). The walk in the gallery was implemented by the PowerPoint – slide show enrolling while teams-meeting (Step 3), and ideas and opinions the slides offered were shared and discussed (Step 4).

After the session, each participant had the opportunity to give feedback and share feelings (Step 5) over the topic and the discussion technique, resulting with positive feedback, as interviewees felt been able to reflect their own knowledge freely surround the major topic of working in global environment. The participants felt the topics covered the world of International Accounting and its' potential challenges rather well. Most of the participants assessed the session as useful requesting them to challenge their own opinions and knowledge while questioned their functions as a team, and learning from themselves.

3.1.3 Idea of focus group

Focus group by its name refers to a group of people being interviewed at once. Consisting of individuals attached to the topic discussing under the guidance of the moderator, (Maruyama & Ryan, 2014, 371), the approach aligns with Gallery Walk -technique. Though in this CSR, participants did not have the opportunity to brainstorm as a group, the interviews were established as discussions between the moderator (the researcher) and the interviewee.

"The quality of information obtained from a focus group is directly related to the moderator's ability to monitor and control the discussion and elicit insights", (Maruyama & Ryan, 2014, 371), and as in any research method the objectives must be identified and clarified. Also, those interview questions are preferable open-ended and grouped in a logical manner (Maruyama & Ryan, 2014, 372). These above details in this CSR were ensured with the GW -presentation ongoing meanwhile freeing the moderator to become a discussion-partner under the topics, yet also having the discussion stay on track and moving forward.

As suggested by Maruyama and Ryan (2014), a focus group guide with prompts and additional questions (appendix 4.) to be raised when necessaires, was designed to guarantee the case relevance and the discussion flow. In there, the "why"-questions were avoided as those tend to offer less fruitful insights as people rarely are aware the underlying motives for their choices and behaviour.

(Maruyama & Ryan, 2014, 372). Instead of asking "why", when felt potentiality for further opinions, were raised "how (do you feel about that)", as with such, (according to Maruyama & Ryan), the answers tend to include more emotions and thereby offer the data narrative analysis (chapter 3.2.2) pursue.

> It is through the careful probing and following up of statements that focus groups generate the most useful information. (Maruyama & Ryan, 2014, 374).

There said, moderators' appearance define what is to be found within sessions – how to guide the conversation to meet the aims, constantly processing what is said and asking the right questions at the right time for further insights. Therefore, was reasoned to record the sessions when it is approved, for gaining full attention towards the session, as without such devotion the material collected easily remain superficial. (Maruyama & Ryan, 2014, 374.)

3.1.4 Interviewing and transcribing

According to Bill Gillham (2000) interviewing is one of the indispensable methods when doing case study research, yet also highly time-consuming as each interview consists of preparation, discussion, transcription, and analysis, and moreover comparison over each other. When research questions require extended responses with prompts and probes, and if the material is sensitive in character, interviewing is the right method. (Gillham, 2000, 62)

Before rushing into having interviews, credibility and people's trust must be earned, that requires time in looking, listening and getting to know to those involved (Gillham, 2000, 62), which reasons the team meeting observations this CSR begun with. As a result, as Gillham (2000, 63) suggested, what happened was indeed that what needed to be found out and further asked about, emerged.

Preparing the interviews, key topics of the research agenda ought to be identified, questions framed, and prompts and probes decided (Gillham, 2000, 67), and "listening in and occasional clarifying question is part of observation", (Gillham,

2000, 59), as in focus groups. However, participants tend to "give more" to questions within open discussions, and "a great strength of interviews is that you can pick up these nuances which are often quite subtle", (Gillham, 2000, 62). As the aim here is to identify challenges, was assumed those rather emerge from opinions when discussed about complexity of global business than when asked directly. Within open discussions the participants answer to the chosen topics on some length, responding to the question or not, and researchers challenge is to move on people towards the actual point of the discussion (Gillham, 2000, 66).

However, interview content can not exactly be studied unless it is in written form, and additionally, recording and transcribing discussions also reduces the possibility of interruptions within conversations flow. As this is time-consuming, breaks are allowed, yet too long ones interrupt the analysis flow and categories forming in mind may disappear. Finally, as those transcripts are gone through multiple times for better insights and when collecting the highlighted statements under categoriesthe interviews offer such valuable information and insights that the effort given becomes priceless, as eventually individuals make essentially similar points, and from there these case study aimed root causes for challenges in international operation absorption may be discovered. (Gillham, 2000, 69-71).

Interview design in brief

The interviews were conducted as open discussions inspired by focus group consisting of two sections. The discussions were recorded with an agreement of participants, transcribed and closely read. In first section, applying gallery walk - technique, were discussed over topics biased on the CSR -theory and team meeting observations. Due to ongoing pandemic, "The Gallery" was built as a Power-Point -presentation, which the interviewees were able to receive as a pdf (appendix 3.) beforehand, but the presentation was also played along each (Mircosoft) Teams meeting – discussion. The theoretical overview offered through several sources steps to consider when entered international business (chapter 2.2.4) which were also combined and modified into questions matching CC business idea, and the resulted "Five Steps" (appendix 5.) where asked for opinions as the second section of each discussion.

3.2   Analysing approaches

Finally, all the data gathered were closely read, analysed and searched for similarities while defining the difficulties in intercultural FM co-operation launches to be eased for future collisions. As the discussions were recorded, each interviewee's answers were able to be placed under pre-designed, theory-based topics, and from there similarities as well as disagreements upraised and discussion data with its emotional charges offered valuable information of where the largest difficulties in absorption process lie.

3.2.1   Brief for organizational change management metaphors

Gareth Morgans' book of "Images of Organization" in 1986 illustrates metaphors of how organizations may be seen when managing change, for better understanding organizational behaviour during changes. For this case study "organism" (OM) and "flux and transformation" (FAT) -metaphors were chosen to be considered when configuring the challenges identified on international operation launches.

These metaphors help in embracing the change and may even challenge the existing perspective towards organizational behaviour. Knowing the metaphors "us and others" use, improves co-operation and partially explains the different perspectives and manners. (Nobl Academy, 2019.) As this case study field is surrounded by change, is reasoned to identify the metaphor(s) used and challenge those by offering a new perspective. On the other hand, Nobl Academy (2019) warn the metaphors turn easily into ideologies running change management strategies becoming limiting forces, reminding these being only exploratory tools for organizational behaviour apart from actual management tool.

As an **organism**, change is designed on bias of researched data by the responsibles, and "the change is collaboratively designed as a response to changes in the environment", (Green & Cameron, 2004, 111). With this metaphor the organ-

ization must adjust to its environment in order to survive. Better yet, Gareth Morgan (1986) implies different environments favour different species, and this considers company success as well (Green & Cameron, 2004, 115). This reflection highlights the importance of sensing the environment and making changes discreetly and stepwise, and after the change is conducted "the new norm" is created, (Nobl Academy, 2019), as does the Uppsala model (chapter 2.2.3).

The downfall in this metaphor is the neglection that environmental changes may emerge more often than once, and thereby the need for change repeats. Green and Cameron (2004) criticize that in reality organizations can shape the environment (116), and as Morgan (1986) itself noted, a huge limitation in this metaphor is the danger of it becoming an ideology lining the company actions towards people being able to fulfil their personal needs at work. (Green & Cameron, 2004, 116) If this should happen, there is a danger the whole business loose its original sight as the focus leans to adapt the environment needs.

OM agree on the importance of maximizing the fit between individual, team and organizational needs (Green & Cameron, 2004, 115), and adds to this how people need to recognise the need for the change in order to adapt it supporting the perspective presented in chapter 2.4.1, as also recalls the importance of "having the right people involved".

Managing through flux and transformation can be considered as an evolution to the organism -perspective, as it realises organization being part of the environment constantly evolving both influencing and responding to one another. (Nobl Academy, 2019) Embracing uncertainty, complexity and "chaos" (Nobl Academy, 2019), this metaphor can without further explaining be considered suitable when the operating environment is multicultural. Nobl academy (2019) suggests this metaphor to be used "when there is continuous and complex change; when cause and effect no longer make neat sense", and as in here the need for change management emerge from international co-operation launches with its complexity and uncertainty, the change is always present when (new) cultures crossed.

Align with Uppsala model (chapter 2.2.3) and OM, FAT encourages experimenting small, "safe-to-fail" changes and continue accordingly, acknowledging the organizational changes spur also the environment for those. (Nobl Academy, 2019) Already by Beechler (2007), was noted how both understanding the foreign approaches and modification of internal processes are needed (chapter 2.4.2). In this case, when regarded operation absorption, the client company (with its nationality,) could be considered as the environment, and thereby the CC changes towards better co-operation might encourage the client to better adjust in their behalf.

In FAT "key tensions are important in the emergence of new ways of doing things" leading back to understanding and honouring existing operations (chapter 2.4). This metaphor bias on suggestion how change cannot be managed, it emerges, and managers are not outside from the system, they represent the whole environment, underlining also how conflicts are important for the change and leaders' role is to enable people to exchange views via collecting the differences. (Green & Cameron, 2004, 117-118.)

The problem with this approach is that while other metaphors allow to predict change process, this implies to "go with the flow" and find the sense later on. On the other hand, reasoning the change implied (in this case study) with this metaphor, releases the managers to focus on the ongoing needs for change, rather than looking for flaws in the history, as in the end, international business is a complex territory constantly evolving.

3.2.2 Narrative analysis and close reading

"Researchers use narrative analysis because they believe that narratives yield information that is not accessible by more traditional fixed response methods", (Maruyama & Ryan, 2014, 366), and there more can reveal themes not even considered when designed the research. Narrative analysis (NA) is considered particularly helpful in early stages of research when the critical variables of understanding the phenomenon ought to uncover (Maruyama & Ryan, 2014, 366),

which is precisely what this case study is about – to identify those underlying problematics causing the challenges.

As the interviews were conducted in discussion form each participant having the freedom to share thoughts, the answers were partially analysed as if they were **narratives**. Narrative in academic means is a story that with closer look reveal authors inner thoughts and personal experiences of the topic. In this study the participants were not requested to write a story to be analysed, (as the original approach would suggest,) but inspired by social science perspective, where the narratives are accounts of people's actual events in their lives, (Maruyama & Ryan, 2014, 366), the thoughts from discussion flow were analysed as such "stories". These do not include as much consideration as a written reply would, yet those impulsive thoughts under given topics provide valuable information of employees' true opinions.

A person answers to an open question or share thoughts under given topic often in a story-like form based on their experiences on the field, which makes the answers analysable as in they were narratives. As stated in chapter 3.1.3 it is the openness of the question that lures the emotion, and unexpected details surround the case to emerge – and this sort of richness makes NA so informative and appealing. With NA the aim is to "gain better understanding of the nature of problems being experienced", (Maruyama & Ryan, 2014, 370-371), with which the most critical challenges this study aims to reveal, may be defined by those emotions and details captured with closer look.

Narrative analysis unlike other qualitative methods can include quantitative perspective meaning in this study diagnosing the emergent themes Maruyama (2014) presents on how heavily those impact on team performance in global absorptions. (Maruyama & Ryan, 2014, 368), Inspired by the idea of another study presented in "Research Methods in Social Relations", the emergent issues identified were considered for justification with few "codes":

1. How much thinking breaks issues identified within discussions contained?
2. Did theory-based thoughts by researcher cause surprise in voice tone?
3. How strongly those emergent issues were felt about?

As mentioned before, the quantitative perspective in this study mainly applies in searching the similarities within emerged challenges the interviews reveal, and NA allows those issues being made valued, which there after help in prioritising which issues deserve premier attention for solving.

At this point of the study, the habit of **close reading** becomes valuable. As observation main duty is to catch people "actual doing" over oral claims, close reading may reveal hidden, inherent opinions. Although, Maruyama and Ryan (2014) criticize the reliability of such coding over people responses, as also those expressions noticed are another human opinions, and in there lies an opportunity for over-analysing.

To this end is reasoned to remind how people find both similar and very different meanings over other's statements, which on the other hand is the art to understand in close reading. On contrary, whenever rated those responses, should remain unaware of participants status on other relevant variables, (Maruyama & Ryan, 2014, 369), and thereby a paradox emerges of how valuable it is to notice those nuances each participant expresses, yet another challenge is to refrain from other variables from impacting on analyse results.

> Having participants respond to standardized question following a narrative ensures that comparable information is obtained from everybody in the study. (Maruyama & Ryan, 2014, 370).

Within this CSR raising those five final theory-based questions to consider before going global (appendix 5) summarized thoughts on the major topic. As both focus group interviewing and gallery walk -technique together with NA suggest, "a cooling down" -exercise at the end of the session concludes participants thoughts, which is why these discussions completed with "free word" on interview design. The answer for this question were rather irrelevant for the actual case, but it cooled down the discussion density as requested.

3.3 Research ethics and note of confidentiality

This thesis aims to improve the co-operation and efficiency of international team-work in financial management. Ethical issues arise as participants are interviewed about possible conflicts, and issues not yet announced or even recognized may reveal. Complete remote work and people potential unwillingness to word out the difficulties they have faced, create challenges also in research access. The research design, however, plans also to identify the assets CC has, but it does not outline the need for discovering the challenges.

When used any of the research methods presented, question of confidentiality uprises. As focus group ideology suggest, ground rules of the session including explanation of the purpose and format (Maruyama & Ryan, 2014, 374), is important within any interview or observation types. In Gallery Walk -method first step is to present the technique and aim of the session (chapter 3.1.2), and within participant observation trust is grounded by transparency of the research aims.

Telling the purpose of the observation is part of openness and relates to notion of trust (Gillham, 2000, 53) which is not only important in general but also in this particular case as the studied company is the receiver of the results. Therefore, before any kind of data gathering the research agenda and methods were introduced and briefly explained, as well as requested for permission before recordings with notion that no sensitive data will be used. The IA team meetings observed were recorded only by rough field notes and honouring transparency, the members also were introduced of who and where from the researcher is while presenting the case, as Gillham (2000, 53) suggests.

The research findings will base on publicly announced information of the possible attached companies, and all research-based findings were asked for approval before quoted in this study. All the data will be handled with great privacy, confidentiality, professionality and noticing GDPR. Therefore, respecting the case company policy, neither involved companies, nor interviewed names are revealed.

4   THE RESEARCH REVEALINGS

Overall, the study was implemented rather freeform for ensuring as genuine opinions as may be received, and for the study itself being beneficial for those who find time attending in it. During the research was speculated whether anything useful can be found, but as it turned out the methods chosen did result with useful findings reflecting the nature of international accounting, which are presented in this chapter.

The research data gathering was a challenge due to ongoing pandemic and the highly busy nature of the International Financials Unit observed. Interview and observing requests were addressed to multiple candidates, but only few answered and participated. By the time of the research made, the employees in IA teams were rather overemployed and incapable to participate in discussions, nor had they even time for reading or responding to a student's research request.

The pandemic during the study was so present that it automatically got involved in discussions. Although surprisingly the study revealed that particularly in global teamwork the "forced" remote work actually resulted beneficial, as this way every team member stands as equal when potential "office clusters" un-organizes.

4.1   Team meetings
Observed 17.09.2020-03.12.2020

Observing international team can be well sensed how managers exposure not only own employees but also partners from different backgrounds, and how it continues to surprise everyone involved as Nardon & Steers (2007) described. (Chapter 2). Although it was not possible to observe people in action due to pandemic, already listening to the team meetings through teams offered valuable observations and later by close reading from the rough notes made was discovered similarities in topics that repeated (emergent themes, chapter 3.2.2) during those four months of participation.

When observed the notes gathered from four-month participation in team meetings, five complain topics repeated (presented in order of appearance):

1. Clients' poor internal communication
2. Deadlines continue to cause difficulties
3. "The client does not understand us"
4. Confusion over the extra hours international expansion require
5. Differences in systems, methods, approaches and perspectives

First four of these difficulties apply hand in hand and culminate in communicational dilemmas, and the fifth highlights directly the importance of understanding client operations. These topics were also used in further investigation within interviews made.

Rather surprising complain revealed to be how **clients appear to communicate poorly internally**. Specialists argue their clients communicate internally unsatisfyingly causing frustration within CC specialists as they continuously repeat the same questions and arguments to different locations, that are eventually answered multiple times. Then again, looking closely, the following three complain topics relate to communication and understanding, which leads to create a hypothesis that the first – most commonly repeated difficulty – may in fact be **a consequence due to poor explaining from CC's side, that cause problems in client understanding**, and resulting with client representatives' inability to share the knowledge further. There more may be argued the **always-surprising deadlines** arising from the same lack in mutual understanding – the clients do not completely realise the reasons why the given deadlines should be obeyed.

> "Communication between teams and units have performed poorly"
> *(Observation 17.09.2020)*

This above was mentioned not only on clients behalf but also blaming CC own internal communication, that also gives value to the previous argument made above. How can the client representatives be expected to understand the specialist, if the serving team has as equally poor level in internal communication?

> "*The representative* may not know how to read reports" *(Observation 05.11.2020)*

One interviewee named comprehensive communication to be CC:s strength, yet interesting is how repeatedly (claim 1 and 3) is claimed that "**the client does not understand**" CC:s specialists requests or questions. As an observer can be heard the slightly negative tone how clients are incapable of understanding leading to assume whether the problem actually is the "lingual wall" between financial specialists and the client employees – not only the language, but also due to professional terminology. These all so far presented issues lead to highlight the **importance of good communication skills.** Financial office of course is not responsible of client operations in general, but is the communication as clear as the CC specialist argue, if the constant complain is that "they do not get it"?

Observing the above issues, the next topic of complain: "**surprising hours of extra work**" needed when internationalizing operations or market area, emerges. Not only is there a problem within mutual understanding, clients' existing operations should be honoured when making adjustments, and as Uppsala Model (chapter 2.2.4) implemented discreetly and stepwise. To add on this, during the interviews one IAT member stated that there are differences on clients' perspective how quickly the absorption should be implemented – some understand the change will take months, others expect full cover after one. Here also proper communication could ease the dilemmas arising due to extra work, that in fact, usually emerge due to miscommunication in the negotiations.

> "Does this go like in normal life?" *(Observation 17.09.2020)*
> "In IA the auditing process is so different" *(Observation 03.12.2020)*

Additionally, when gone through the observation notes once more, the questions regarding **cultural financial differences repeat** themselves giving the impression how at least this unit has not succeeded in recognising or finding relevant help for those substance differences that global business not doubt requires. This however, seems to align with system integration when the "Finnish" automatization does not understand completely the national differences. Then again, was

complained how "the question about system integration was previously addressed to wrong people, and now suddenly everything is possible" *(Observation 24.09.2020),* supporting the root problem (again) lying under communication and not only that of clients.

> "It is hard to request help when the process is so messy" *(Observation 15.10.2020)*

Although IAT members seem to recognise that these vary, and know to expect some challenges**, the differences in systems, operations and approaches** continue to surprise the workers on some level in how to proceed with the clients' different perspective, giving a reason to learn more about the client operations already at the launching stage. Overall seems unclear of where, from who, and how to ask about unclarities, supporting the argument of difficulties not resulting solely from client input. There also, **examination of CC own expertise regarding their systems is reasoned, when the impression is the specialists also struggle in usage of their own tools.** (See also chapter 4.4.2)

These five topics were found by observing one IA-team in work by attending their team meetings. Eventually, this particular client whose team was observed, outsourced its global actions to another company, giving reason to assume these issues observed are indeed relevant for improvements to be made. However, these findings cover only the issues one international team have faced, leaving the material contextualized, as it was unsuccessful to observe several teams.

4.2   The individual Gallery walk – discussions

> Lack of familiarity promotes free expression of ideas and opinions. (Maruyama & Ryan, 2014, 371).

In this case study, the interviewees in general had minor relation with the moderator, though the moderator was a company colleague yet from another team. Within the interviews – or better called discussions – were able to gain deeper understanding on how the previously observed dilemmas apply on individual

level. Surprisingly, the candidates did discuss rather freely of the given topics and additional questions supported those to be shared more precisely and openly.

Discussion summaries and introduction can be found in appendix 6. Honouring company policy and GDPR, the participants in this case study are quoted as "1st – 5th interviewees", also for refraining the position from impacting the research conclusions for validating the findings as the rate of participation resulted low.

4.2.1 Recognition of cultural features

Before going global Grant Thornton (2020) and Brooks (2019) suggest to evaluate whether the market and need exists also abroad (chapter 2.2.1), and already by observing the CC growth and busyness on global scene can be argued the demand is there. There said gives more reason to pay attention to those cultural features that no doubt will be faced when dealing globally.

> "Working environments, cultures and processes differ between countries that must be familiarized to understand why those perspectives differ. The protocols different doesn't necessarily worsen them - those just are simply different" *(2nd interviewee)*

All respondents seem to recognise cultural differences exist, yet for those not directly responding to IFU it seems that more intercultural expertise would be needed. Though is commonly known that people are different, was mentioned the individual backgrounds not being considered enough when forming team for the novel international client. (Chapter 2.3.3.) As the theory suggests and supported by few participants, global work requires strong substance knowledge, which seem to have been slightly unsatisfyingly covered in current teams. Moreover, was argued that more collective support and guidance would have been needed.

As Beechler and Javidan (2007) stated (chapter 2.1.1), being aware of diversity benefit in success. Cultural features (chapter 2.1.3) can never be completely recognised in advance, but the interviewees do agree that being aware differences will emerge, help in proceeding with them.

> "Something will anyway come up, the question is what" *(3rd interviewee)*

To this end, not only that leader should grow an ability to learn to cope with differences as they emerge (Beechler & Javidan, 2007, Venkateswaran, 2011, chapter 2.1.2), and all interviewees agree on also global employees' need for tolerance and adaptability. Social skills, courage to ask and search for solutions were skills highlighted when compared opinions gathered under this topic.

One interviewee recognised more than others how background features as age and scholar impact on performance *(3rd interviewee),* whereas another states some skills can not be learned at "school bench" *(1st interviewee).* Discussing about skills global work requires (chapter 2.3.2), almost everyone mentioned professionality and industrial knowledge, as working internationally already contain surprise-effects due to cultural differences, and without strong substantial knowledge those may overweight the actual dilemmas resulting in none of the issues solved *(5th interviewee).*

> "People have different perceptions, it's not that those difficult processes, but they must be remembered and recognised." *(3rd interviewee).*

Surprisingly, though many sources implied whether culture is collectively or individually oriented matters, none of the interviewees named any issues according to this factor. CC recognises differences in hierarchical types, but as their approach is adjust communication into client hierarchy, this factor did not cause problems. Although, it has been noticed that attitudes towards work (chapter 2.1.3) differ among different nations, for example somewhere the meetings are attended though having a day off and never minding the possible time difference. *(1st interviewee)* The client countries have different perspectives on how quickly

reports and answers are needed *(3rd and 4th interviewee)*, whether the whole family is included in decision making or how valued individual merits are, but these factors felt not complicated processes according to interviewees.

Time, then again, cause several challenges in global work – already the time differences complicate meetings, but also deadlines meet obstacles as in different nations it varies whether the settlements are approximates or if punctuality is expected, and un-recognising the client expectations over change implementation schedule cause additional issues. This leads to mention the importance of HQ presence in absorption negotiations – **the deadlines need to be mutually understood leading back to highlight the importance of clear communication for ensuring the settlements are decently explained.** Already the team meeting observation revealed challenges in deadlines and comprehension, and the discussions supporting this argument makes to wonder whether the key in this case too is in the communication.

"People around the world have different level on English skills", *(2nd interviewee),* and especially those with lower know-how require attention for reduction of possible frustration and barriers in co-operation. Leading back to the absorption process, knowing target country language Sharon Schweitzer (2015) suggests was considered having potential in upgrading client experience over CC services as well as help in achieving trust among new clients *(1st, 2nd, and 3rd interviewee).* This, however, felt to be a new perspective to the participants and none had exactly used foreign language in their communication before, even though they recognised the possible positive value of it.

On the other hand, in some cases knowing the foreign language have caused other issues as the client then assumed the lingual talent among CC higher than intentioned continuing interacting with their own language *(4th interviewee),* though the business language agreed is English. Then again, this is rather positive problem that can be "fixed" with (again) good communication.

Overall the basic cultural features felt have had too little attention so far. The interviewees either felt rather confused when asked about national differences or

stated directly those being neglected. Although everyone seem to recognise that (for example) people communicate differently, some manners may be seen offending elsewhere and hierarchies vary internationally, generally the impression was these differences, or the tensity of global expectations have not been examined or considered well enough, when entered the business into global environment.

> "To what extent it is company management duty to ensure the employees level of cultural awareness?" *(5ᵗʰ interviewee).*

There said, another paradox emerges, as it is, as Beechler (2007, 142) reminded, attached to employees own interest and company industry how well the cultural features are recognised (on individual level) and used in daily interactions. However, those would benefit from better recognition already in recruitment processes – not only to avoid surprise-effects, but also for better sense of solidarity. As will be discussed in chapter 4.2.4, global team work require some extra effort in creating "we-spirit", and brainstorming together over those national features could support the team spirit erasing the left-alone feeling though the colleagues may be placed miles away.

> "Already acknowledging the possibilities for differences help in tolerating and proceeding with them." *(5ᵗʰ interviewee).*

The reasons behind the complexity of global environment presented in this study (chapter 2.2.); (cultural understanding, fading national boundaries, stakeholders meddling in decisions, the new high-tensity of work, ambiguity increase and ethical challenges development) apply in this case study, and especially the ambiguity feels to have caused issues due to lingual barriers, but fortunately these factors seem in general to be (increasingly) well recognised within CC IFU. How to overcome the presented features may still be under consideration, but "the first step to heal" is to recognise the problem, and currently the strategies seem to better include the recommended Global Mindset.

4.2.2 Substantial knowledge, headquarters participation and different systems

As discussed in chapter 2.3.1, processes vary within MNC units, as does within this CC, yet a successful new solution may boost company credibility and image as an asset supporting CC approach of "thinking out of the box" *(4th interviewee)*, when providing financial services abroad with "their way". There said, few interviewees had proud in their tone when revealing CC having rather unique perspective and own best practises in international accounting, yet admit the concept being rather young and "only time will tell how right we were" as one interviewee said when proudly stated how they have challenged the whole industry with providing overseas accounting their way. However, "well intention" is not an idiom to "successful", and thereby the solutions CC has figured need evaluation.

Though innovativeness can be seen as an asset, it is difficult for other units to assist IA-teams under pressure, as the methods are so very different from those of home country *(5th interviewee)*. Not every practise can even be modified for international use, but was also claimed that all the best performing tools within CC not being examined. This itself seems to be a complex challenge as one may argue IFU having too "Finnish way" *(3rd interviewee)* to enter, whereas other claim the CC internal professionality impracticable due to IA-teams very different approaches in practises.

Unanimous view is that though CC has their own systems and methods that implies the business idea, the company outline is that the client will be served by honouring client governance CC adjusting in to meet the demand. Few candidates claimed how this approach causes another rather positive dilemma of how clients tend to lean on the service on a level where the boundaries within CC and client responsibilities flickers *(4th interviewee)*.

> "People inside CC know different things, -, but to find the relevant, support one need to know how to ask for it." *(3rd interviewee)*.

Repeatedly stated by multiple interviewees is that CC has great internal knowledge and help is available, but the question is who has it and how to share and use it efficiently enough. Then again, as stated**, international business requires different tools, which challenges the usage of underlying help available**, as the international tools need to be taught and current resourcing fail to cover the need for educating assistant employees. Therefore, as Blankenburg Holm's hypothesis suggest, where the international experience is gathered would need more attention in this CC absorption processes as well. (chapter 2.4.1) It is not enough if the knowledge exists if it can not be shared efficiently enough.

> "We do try to share the knowledge internally, but global growth and new people together with different tools challenge the efficiency of sharing". *(4th interviewee).*

Referring to chapter 2.2.2; "the question is how essential this knowledge is to foreign units and to what extent is it used" repeats itself within discussions had in this research. **The knowledge is claimed to exist but is it the right kind and how is it applicable to those in need** is a question arising both when considered the IFU internal processes, and assistance the partner network offers.

Ciabuschi and Martín's (2009) claim HQ involvement in unit-level activity being central issue in international management (chapter 2.3.1). This was seen more as an issue of clients, and CC own HQ participation considered quite optimal. Moreover, candidates felt HQ needed in outline negotiations, but after those the specialists rather enjoy space for operating. However, unanimously the interviewees felt that better managerial participation and support in change management from client behalf would benefit in co-operation and ease the resistance towards new functions. But **how to request the clients to add on representatives on board** for longer terms for common good is the next challenge to concur.

> "In one way or another the client business must be familiarized." *(5th interviewee).*

As the case theory suggests, the importance of knowing the client existing processes (in transfer implementation) can not be neglected, because the receivers

support is valuable in transfer management. The interviewees recognised repeatedly how knowing the customer (business idea) is one of the cornerstones in co-operation, and as the most riskable stage seems to be the beginning (according to this research), few hours for careful discussion of this would be reasoned *(1st interviewee)*. This supports the view Ciabushi and Martín (2009) presented (chapter 2.4.1.) how **transfer should not be considered just as a transition, as it creates the basis for the whole integration that needs to be designed for both** – the client and the serving company's best.

Also argued that "if internationalization were an easy task, everyone would do it", *(4th interviewee)*, supporting both the tempting nature and the complexity of global environment Globalization Partner's (2019) and Swoboda (2009) present in their studies (chapter 2.2.) Interviewees know to expect the unexpected circumstances when serving globally, yet agree to Grant Thornton's aspect how the multitude of international features may feel overwhelming to those unused to deal with them. "To get grip of them when planning the strategy", (Grant Thornton, 2020), is indeed a challenge itself, in where the success in this case has not always reached the intentions.

> "It requires both skills and discreetness to suggest improvement."*(4th interviewee).*

According to Uppsala model, change implementation must have sensitivity and stepwise approach. As discussed, international absorption require not only different tools and approaches, but also **presenting of the beneficial aspect** of CC provided improvements in systems is important *(4th interviewee)*. This is also something few interviewees recall as CC has its own best practises to be sold and used *(1st interviewee)*, and the difficulty is to convince the client these "new things" benefit in their operations, and thereby show the client their business is understood by CC specialists. This point again leads back to highlight the very role of comprehensive communication in operation absorption, or better yet in business overall.

The reason for the request of this study was to identify the reasons behind the troubles IFU has faced, and both the discussions and team observation revealed that growing pains and client losses due to under-resourcing may have affected the company image. The idea again was honourable, but the rushed enter and shortages in information sharing resulted the servant teams entering rather late.

The biggest flaws so far are claimed to exist at launching stage, which reasons the need for this study as "more successful operation integration, the better co-operation" (chapter 2.4.1). The need for right team for international service (chapter 2.2.1) was also noted within discussions. Some felt better knowledge would be needed and rest blame how the shortage on employees caused issues in service quality, yet do not feel that serving internationally itself would or should perform more poorly than on national level. Due to the claimed resourcing problems the product probably has not always performed as well outside the national boarders as intended. *(3rd interviewee).* However, currently more specialists are included already at the launching stage for eliminating those information breaks from emerging and for better performance and mutual understanding over processes on operative stage.

Unfortunately, close reading the candidates observing the IFU actions, the methods used in international business seem not have been throughout considered in advance. Members working in IA teams argue they have created their own best practises, but members outside observing claim those partially perform rather poorly. This might align with the challenge of **how to share the internal knowledge, which unanimously is claimed to exist** within the company. For future absorptions, these unfunctional practises ought to be considered whether they are the right fit for international actions and whether something could be outsourced for local talent (chapter 2.2.1), and thereby also evaluate the usefulness of the partner network gathered *(2nd interviewee)*. To this end, the next issue emerge as mentioned – the CC current operations due to several expansions are not in such steady place to be carefully evaluated *(5th interviewee)*, even though the whole company might advance from it.

4.2.3 Existing operations and regulatory differences

> "I believe we surprise our clients with our expectations and demands." *(4th interviewee).*

Venkateswaran (2011) mention the importance of sensitiveness towards clients existing operations when challenging those, and Uppsala model (chapter 2.2.3) prefer discreet approach in presenting those. CC claim to have solid knowledge over client operations when providing improvement into those, yet claim the client responses with resistance or un-willingness to co-operate on required level. This leads to assume the problem lying rather in difficulties in understanding that could be eased by clear explaining and as stated; "showing the client, we do understand their operating field", *(4th interviewee)*, of which unfortunately the clients seem to remain unaware. Therefore, based on interview "narratives" (chapter 3.2.2), could be argued those good intensions of CC fail due to unsuccessful communication.

As Beechler (2007) suggested global leaders influence also over-client -boundaries organizations (chapter 2.3.2), and although interviewees agree it is not financial offices' duty to reach those under in-direct impact, was also observed how it shows great respect and expertise to recognise and remind those client partners being also affected by the change (*1st interviewee)*. The client's existing business relations are to be honoured, yet financial office can politely advise to pay attention to those in-direct stakeholders involved, and thereby show respect and understanding towards client operations.

> "CC's global actions main idea is to offer their new approach in accounting." *(1st interviewee).*

Regarding CC practises in international absorption, some operational modifications are unavoidable in order to complete the absorption as Grant Thornton (2020) reminds. In this case, the global actions seem to base on the fact that the environment is different from home markets having created "their way". Looking organization through FAT allows the company to cherish these their best ways further when reflecting previous absorptions, yet instead of leaning on correcting mistakes is suggested to rather understand those and their effects and go on

"knowing better". However, as presented, some cultural features have lacked attention while considered those global practises. Changes are expected, but few candidates have observed that maybe the appropriate intelligence required (chapter 2.2.) have not been included enough in decision making and better yet in absorption implementation.

One-case reflection

The original Uppsala model suggest the change management being easier to handle when the new market area is similar to previous businesses. All interviewed candidates agree on the absorption being more fluent when the market operated it close to previous knowledge, yet surprisingly one long-term client ended the international services with CC. This leads to wonder whether CC had the right tools after all for maintaining the quality in abroad operations thought the knowledge on client operations in this particular case ought to be strong.

*When asked more closely about this clientship the argument was on clients' poor knowledge in international management neglecting the possibility whether some of the blame could be addressed to CC actions – whether **the performance did not meet the quality that is provided on national level**. As noted multiple times withing discussions, it is not financial office's duty to monitor client operations, but not all the blame can be addressed to clients poor management. There said, was also admitted CC coordinated the launch processes poorly and that the lack of resources drove IAT over-employed and unfunctionally operating resulting with loss of this client unit.*

When discussed directly about financials, the regulatory and law issues emerge. When the interviewees were asked about cultural differences they have faced, everyone named regulatory issues, few of them feeling those being neglected or poorly familiarized among employees when started foreign clientship. The surprise-effect of these issues were also examined by Brooks (2019) and Grant Thornton (2020) and were seen as one of the biggest challenge on international expansion. Forever Mogul (2018) suggested that unless this knowledge is found from inside the company, local guidance is necessary as every nation has its own laws and norms. (Chapter 2.2.1).

However, the interviewees claim the knowledge does exist in the company and local partners are to support in these, but inside the actual serving teams the know-how occasionally perform rather poorly. As it turns out, **the expertise and innovativeness** (Ciabuschi & Martín, 2009, chapter 2.3.1) **this starring company has in internationally potential tools has unfortunately decreased attention towards international regulatory differences**

> "We have challenged our whole industry with creativity, adaptability and making fearless, bold moves." *(4th interviewee).*

Another aspect to honour existing operations is to evaluate whether the company itself have right service to be offered abroad. (Chapter 2.2.1.) According to discussions, CC has performed well in identifying where the market exists, entered boldly into those, and succeeded. So far for CC, the global expansion has been beneficial and guaranteed their company growth even while global virus-pandemic reformed business world. Also as Grant Thornton (2020) states, company should have sense when the new market area is profitable for gaining additional investors, in which CC succeeded achieving major investor especially aiming to grow on global section of the company. There said, can be argued that markets for the provided product in this case does exist (chapter 2.2.1).

Though as the aim of this study was, the success did not come without difficulties, and now would be the time to **evaluate the existing routines and usage of local partner network, whether those offer the tools required** for better performance in global markets, as discussed with few candidates. To future absorptions, the interviewees hope better recognition of resources needed for beginning phase, as "global expansion is time-consuming and expensive", as Forever Mogul (2018) already mentioned. This is not only issue for the CC itself, but also for the clients to understand.

Global expansion may be beneficial in multiple ways, but it does require additional investments, (chapter 2.2.1) and to avoid repeating previous mistakes, **IA team hope proper preparations, and HQ understanding for those** *(4th interviewee).*

In there lies a possibility for another issue: can CC afford to resource better, and further on the question of whether their product is right for international market can be raised again. Then again, with good resource management and ongoing global success, these risks presented can be decreased.

> "As an outsourcing service we do not have direct credibility on unit level, when the presence of client representative becomes even more valuable." *(4th interviewee).*

All these factors lead to highlight **the importance of settling roles and sharing duties among CC and client respondents on the very beginning of the absorption**. This is a factor everyone interviewed underlined and could be heard from team meetings having been on poor basis, and therefor is definitely a first-hand issue to be understood, investigated and improved.

4.2.4 Human resources management

> Global leadership is about influencing those who are very different from the leader in many important ways. (Beechler & Javidan, 2007, 141).

As the theory suggests, the list of competencies global leader – as well as other employees – would benefit from is endless. The interviewees regarded the quote above very accurate summarizing the intercultural communicational complexity. Without showing directly the competencies gathered from theory basis, the candidates agreed on importance of flexibility, resilience and industrial expertise being features needed in intercultural work.

A noteworthy complain discussions revealed is that sometimes the improvement ideas are revealed to client, and moreover approved by the client, before the resources form CC side are ensured, providing promises unable to be filled as (quickly as) intended *(4th interviewee)* due to partially failed resourcing. According to discussions, resource dilemmas start from lack in resources for recruiting more. *(5th interviewee)* To this end Morgan Thomas (2009) and Grant Thornton

(2020) statement of **ensuring internal resources before the international expansion is crucial** (chapter 2.2.1) in this case study applies.

> "People are different – each professional on their own territories" *(2nd interviewee)*

The discussions reveal that CC does have local partners, as Grant Thornton (2020) suggest, as resources that can be outsourced release space for other tasks (chapter 2.2.1). All the interviewees know they have this kind of support in client countries, but the question is **whether the current partners offer the resources needed.** This aspect arose from those who do not directly work for IFU, but who have the privilege to observe their actions. *(2nd and 5th interviewees.)* Therefore, as presented, sometimes outsourcing is a wise solution for resourcing, yet also their services require examination whether they serve as needed.

> "Company HRM is the prior asset for the company – right people in right positions" *(3rd interviewee)*

As noted, what have clearly caused several issues within CC global absorptions, is the shortage in ensuring resources when suggested improvements to client operations, which was also underlined by Grant Thornton study (2020). The same study suggests **creating plan for the unexpected circumstances**, and as this study's participants agree on the complexity of international work, they also believe the global unit will now learn from its mistakes and have **better sense in future on how to react over surprises, that may in any case be expected.**

The same time all participants claim biggest problem being poor resource management in the beginning, in final negotiations the meetings of one client were over-crowded (*3rd interviewee). Also* noted by Chiabuschi (2009), on some occasions less is more for ensuring efficient negotiations, yet too little or small scale of specialists involved increases possibility of risks remaining unidentified and employees distressed over overemployment.

Chapter 2.2.2 present that individual subsidiaries have the opportunity to use MNC's knowledge, but in this CC the global operations are rather young, and the

growth begun while this study was in progress. On the other hand, so far gathered international experience with its shortcuts provide good lessons and the platform to use in future absorptions. As one interviewee, supported by another, claimed, the CC IA-teams at the moment are not in such stable stage for the processes to be carefully evaluated. That itself is a challenge, as for guaranteeing successful business growth, the methods and processes ought to be carefully formed to meet the challenges in order to overcome the unexpected ones.

> "Team and its members form the working environment, and units' performance is as strong as the team is." *(5ᵗʰ interviewee).*

In theory was argued how minor attention in previous studies have been aligned to unit and individuals' performance, yet having the right people involved (chapter 2.3.2) is not only crucial in managerial level, but also among team members. Strong substance knowledge is required but also openness, courage and adapt-ability are needed, to name few. "You have to find those people who help other to grow and know how to advise and share the knowledge", *(5ᵗʰ interviewee),* which does not mean one should know everything, but knows how to encourage and support others around – colleagues and the clients.

As many times already mentioned, clear communication is a talent needed in (international) business, but it also needs developing to meet the global require-ments as team members may not (for example) share the same office or "know were to address or how to ask the right questions" *(4ᵗʰ interviewee).* All the inter-viewees underline this argument and from the team meetings could be observed how the lack of comprehensive communication or without direct route to operat-ing units cause understanding difficulties, that cause frustration among the clients and unnecessary work in CC.
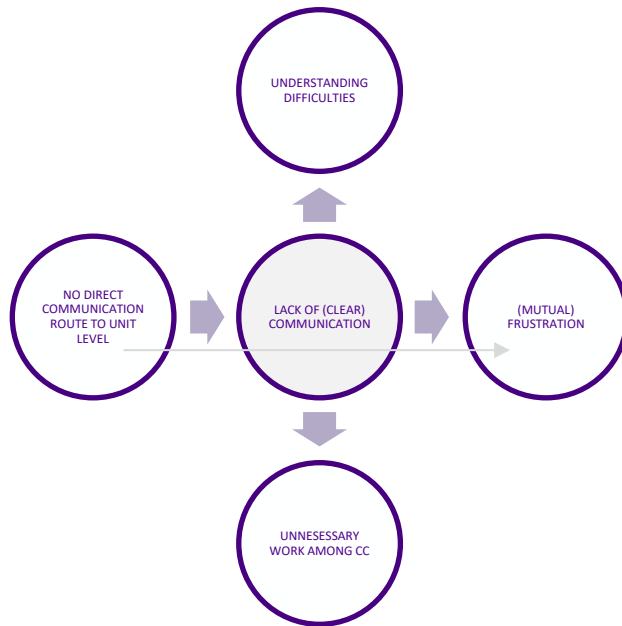
FIGURE 5. Lack of communication circle

> "How to find a string to bind the international team together, when the help of physical closeness is excluded?" *(5th Interviewee)*.

As Beechler & Javidan (2007) stated, the amount of items and ideas leaders use in visioning strategies, not to mention in leading people is a challenge in which the interviewees agree on. The importance of gathering functioning team working globally that stays together was unanimously felt to be "an issue that simply need to be achieved" *(5th interviewee)*. This calls from the leader ability to act in complex, multicultural environment (Beechler, 2007) and surrounded by variety of people. (Chapter 2.2.)

However, global leadership is an entire another field to be researched, and as this study's aim was to identify general challenges in international financial operation absorption, the world of investigating further multicultural leadership were left for minimum attention to be examined in the next study. Yet as headquarters participation, having and effective leader plays such big role in international absorption process that it deserves notion in this study as well.

4.2.5 Communicating in global environment

> The flow of information between different parts of the systems and its environment is key to the organization's success. (Green & Cameron, 2004, 115).

Many issues this research has found seem to culminate in communication difficulties. On the other hand, when asked about company strengths, clear and calm communication were announced, yet at the same time clients are claimed to have troubles in comprehension, which objects the first argument. The above quote present one of the organism-metaphor basic rules, and thereby explains how shortages in communication have direct impact on company success.

> "Isn't the communication a never-ending developing field" *(1st interviewee)*

All candidates noted some benefit in knowing the client country habit of small talk in general. Meanwhile some felt this issue rather irrelevant for needing further attention, yet still recognised that some "urban legends" of small talk habits are true. To this end is reasoned to remind those Schweitzer's words (2019); "what is mannerly in one culture, may be rude in another". In global environment when physical interaction is restricted, at least respectful manners in online conversations need attention, and discussions showed these have been under consideration in subordinate clauses, but whether those notions have been truly noticed, is up to each employee individually.

> "Issues must be presented neutrally, positively and professionality without embarrassing the client." *(2nd interviewee).*

When considered the cultural features, already the diversity of people and human mind induces conflicts. There said, it might be that best way to reduce those conflicts from emerging is to learn some cultural awareness; remember and recognise those individual differences exist. In the end, communication is not to modify people personalities, it is to make everyone understand each other.

> "The distance itself is not the issue – it just needs proper management and creativity." *(2nd interviewee).*

In 2007 was stated by Earley that body language is crucial in communication. 2020 coronavirus-pandemic challenged this argument as suddenly office work turned into remote work world-wide. Surprising was that according to this CSR, especially in international teamwork it is more equal to all team members being forced to work remotely decreasing clusters from developing out of the colleagues that share office, as the intention in IA-teams in general is not to be located under same roof. Also agreed was that if the not-seeing people on live was a shock when the pandemic emerged, no-one interviewed felt remote work as an issue anymore supporting another claim of how with right attitude problems can be solved.

In previous launches, communication challenges uprose when no direct communication routes existed to unit operations, and negotiations conducted through different hierarchies. In other words, someone in the middle of communication chain reported on both sides. This of course, is usually due to client hierarchy system, and honouring client operations the communication is implemented as they request, but here too not only the value of communication skills and cultural awareness highlights, but also the importance of clarity in sharing responsibilities.

> "Change implementation is slow requiring loads of comprehensive communication, patience, persistence and repeat. *(2nd interviewee).*

Surprisingly, even though communication uprises under multiple occasions and "it's all about communication", *(2nd interviewee)*, rather little attention development of these skills got in discussions. Whether the communication difficulties are considered such truism and therefore remain blindsided, nor the communicational pitfalls have been identified are questions to be raised next. As this study has shown so far, communication together with knowing the client are in the centre in successful co-operation, but both these issues remain recognised, yet unacted on.

4.2.6 Avoiding resistance

> "Conflicts do not resolve unless mutual understanding is achieved."
> *(2nd interviewee).*

Like Earley (2007) stated to learn require not only motivation but also personal aptitude (chapter 2.3.3.), and this was seen both among CC employees but also within clients support towards the change – were it in operations or service provider. Although, it is a great HRM challenge to identify the "right mindset" already at the recruiting stage, was also noted how HQ can boost individual learning with keeping the work-amount optimal. Then again, each person has own tolerances and managerial challenge is to recognise those. *(5th interviewee).*

> "Successful co-operation require both-sided effort and trust." *(2nd interviewee).*

As presented, working culture is equal to its team members. People are individuals, and team leaders' greatest duty is to know those personal features and interests. In global work, team behaviour emphasizes and leaders' role upgrades becoming different type challenging as their task is to create well-functioning, unanimous performing unit out of people that may never physically meet. This calls from the leader to know the variety motives driving people across the globe, (chapter 2.1.3.) as each individual and culture have their own interests and goals.

The strategy once successful may not result next time around (chapter 2.2.1), neither does one motivator function in another culture (chapter 2.1.3). This concretes in multicultural environment, and as it is the leadership challenge to recognise and remember those individual differences, and uniqueness in "appropriate amount of work" – some like it busy, some rather stick with necessaires, both being equally appreciated in working ethics *(5th interviewee).*

Another aspect reminds that the globe continues to never-endingly change on every level that requires international leaders own strong adaptability and per-

suasiveness. To this end is reasoned to see the organisation through FAT -metaphor and embrace the chaos by encouraging the global managers to learn as Beechler & Javidan (2007) (chapter 2.1.2) present; to "lead on the fly".

> "Support from the client managers on the field help the rest employees to feel they've been taken care of in the middle of the change" *(4th interviewee)*

Everyone involved in international team claim to be aware the different methods and approaches are expected (chapter 4.2.1), and moreover argued the surprise-effect and resistance faced on the absorption related process changes import rise from the client side. Venkateswaran (2011) stated participation of all stakeholders already at the planning stage is important in resistance reduction (chapter 2.3). However, as it was argued before sometimes less is more, and as ambitious it would be to include "all the relevant people",*(5th interviewee),* in negotiations, (as discussed) it is not the financial office's duty to contact those in relation with the client, unless agreed to do so *(1st interviewee).*

> "Clients benefit and argumentation must be carefully considered, and ideas presented with solid explanations of 'why' the changes are suggested." *(1st interviewee).*

Each absorption is unique, and though some factors can be identified and used for advantage, loads of implementation success is agreed (in discussions) to depend on clients input towards the change. CC specialists can with clear communication ease the change resistance, but unless elsewise negotiated, **the responsibility of unit actions remains that of clients** *(2nd interviewee),* of which the client seems to have been unaware of.

To this end can be concluded that in the absorption processes, along with communication, the sharing of responsibilities from the very beginning play important role in absorption process success. This is a fact seen in each discussion and has already been identified by the company without the help of this study, but also connected to the resource management downfalls recurring within multiple other challenges found.

4.3   Five Steps to consider before going global

Earlier in chapter 2.2.4 was presented by several sources five things to consider when internationalizing business, and these issues were reformed to fit into CC business idea (appendix 5.) and asked for opinions how they were considered within current clientship launches as the second section of the discussions.

FIGURE 6. The five themes

1. HEADQUARTERS – The balance between business restrictions and operating freedom
2. (HUMAN) RESOURCES – The question about resourcing and facilities
3. BEST PRACTISES – Modification of practises align intercultural demand
4. (SERVICE) QUALITY – International quality and asset identification
5. GLOBAL MINDSET – Global mindset and skills in strategies

Headquarters

As revealed in previous chapter, CC's own HQ participation is somewhat settled, and IA-teams feel enjoying suitable amount of support from company management, but also having freedom to serve as an individual unit. The candidates would not prefer more participation from managerial level, but some attention towards the capacity and need for "over-resourcing" during international clientship launches *(3rd interviewee),* would enhance unit performance. On the other hand, current sufficient know-how in international regulatory differences causes extra hours of unnecessary work when potentially avoided flaws are corrected multiple

times *(4th, and 5th interviewee)*, yet HQ could reduce those by supporting the talent required being available – where it the local partners or inhouse expertise.

HQ participation is higher when the client is more important to CC business *(2nd interviewee)*, leaving those smaller ones under minor attention and moreover employees in those clientships acting on their own. Somewhat a "live and learn" approach has been present in previous absorptions *(2nd interviewee)* after the main negotiations were made, and as FAT suggests – the order (was assumed) to emerge from the chaos. However, this issue has already been identified and according to interviews in future launches, the advisor specialism is and will be included earlier.

The other aspect highlighted from both discussions and team meetings is the wish and challenge of including client HQ participation especially in launches. As discussed, it is challenging to manage the client's governance to add representatives in operation absorption for longer-terms *(1st interviewee)*, and as presented, it is not financial offices' duty to intervene on clients management. However, can be agreed absorption requires mutual effort, and in there the starting negotiations and role settling become more important, that is currently under headquarters surveillance.

Embracing the constant complexity and stage of change, managerial duty in FAT is to **ensure both-way communication and freedom to share perspectives** believing that company performance has impact on "the other" environment as well – which, in this case, is the client.

Human Resources

> How much equity are you prepared to give up to attract capital? (Grant Thornton, 2020).

Many interviewees mention under-resourcing being one of the major challenges and hope for better understanding from headquarters in the future that launching international clientships require also internal investments. The above quote (also chapter 2.2.1) is a question every expanding company has, when it comes to

finding capital for expansion, were it with investors or in process improvement. With this CC, major interests were sold for gaining needed investments, yet to reach (also) the new investors' expectations in global business, some internal investments in resourcing is also reasoned to be made.

Under the resourcing-dilemma lies also the question about local support required. The partner network CC has is an asset itself, but as also were discussed within interviews, that some evaluation of whether the partners offer the talent required, is needed. Close reading reveal the IA-team members settle to knowing they have those partners for certain knowledge, but the struggles imply for those observing outside that the local talent used need closer look. Also noted by one interviewee, lingual differences cause additional challenges, as sometimes negotiating with local partners about the duty sharing is a challenge itself *(4th interviewee)*, reasoning this CSR background research of understanding and using cultural awareness.

Based on this case study revealings could be argued, that **partially the lack of resources is in fact due to poor duty sharing caused by communicational challenges**, as this research in its own way shows, the resources and required network does exist, but usage of those need better management. This supports the argument (for example) Brooks (2019) offered how right infrastructure and resources ensure smooth launch. However, as every interviewee does state under-resourcing as a major problem, this can not be neglected even if some part of the original issue would lie elsewhere as suggested.

Best Practises

As discussed, in CC the IFU has developed own practises for international service. This is regarded both as an asset, but it also causing extra struggle, as employees (and occasional help) need to be familiarized with those different methods. According to discussions, CC has a habit of sharing good ideas and tools from a team to another, but whether any of already functioning practises CC has in general have been considered in global operations to be used, remain

unclear. FAT would actually support to consider those, as while seeing organizations and environments living in symbiosis both affecting on each other performance, it also prefers usage of safe-play improvements in complex environment (as does Uppsala model), to avoid unnecessary, self-produced chaos, when the chaos will in any case be there.

Although, as reasoned in this study, international business requires different approaches, and with these own practises CC has been able to challenge their industry apart from being a nation-linked field, yet with completely different tools and methods, support and help from other teams specialists is challenging to get, as those should also be taught "the global way" first, which does not exactly ease the workload from IA-teams. Yet even when reasoning with OM, where company routines develop to meet the demand, it does not state whether it means to develop a completely new approach instead of modifying the existing ones. To this end, also FAT rather cherish to "believe in ones' own doing" believing the environment will then adjust its behalf.

From inside the IFU was noted that those cultural differences have not been considered in creation of the international practises, thought those should have been when the goal is to act globally. Similarly, was argued how "maybe too Finnish aspect", *(3rd interviewee),* the global practise developers have had. Also is agreed the Global Mindset does (now) exist, but this (too) have been established a little too late. There said, "now" the direction seems about right, and thereby previous action should be reasoned with flux and transformation -metaphor and focus on "the fly" now instead of swelling in the past more than needed.

(Service) quality

Based on the global business and success indicated, CC has maintained at least some of its quality in serving abroad. Nonetheless, all participants in this study argue this particularly need improvement feeling the company image could perform better. However, to provide decent financial service internationally was not seen more difficult than in home country, **moreover the quality rather suffers from insufficiently familiarized facilities.**

As mentioned, expectations forming the "quality" also varies between nations *(1st interviewee),* which have surprised some of the IA workers, not to mention the types of reporting. Some nations prefer very accurate information, whereas other focus on "big picture" rounding numbers, and the rest place somewhere in between. As OM and FAT both indicate, the environment has a say in business success, and thereby is reasoned to familiarize at least with the national regulations and norms when operating abroad.

To ensure resources for ability to serve overseas with the aimed quality as chapter 2.2.1 indicates, some research of cultural features is reasoned, starting from the need for the product with which the intercultural step is taken. Whether the quality level in target country surpasses the possible provided level, the effort to internationalize may result misspent.

Global Mindset

Many sources researched for this study imply that without global orientation, global attitude can not be reached, and that global mindset on managerial level help in succeeding in international business. In CC strategies this was unanimously considered to exist in company decisions. However, this study reveals that though Global Mindset (GM) is used, Cultural Intelligence (CQ) require practise, as interviewees felt that the variety of cultural differences have perhaps not been considered as much as should have. In other words, thoughts for the company business are on global level, but cultural features remain partially neglected. Each candidate acknowledge that cultural differences exist, yet it remains unclear whether the impact of those have been under consideration on managerial level.

4.4   Key findings

In the very beginning of this study, Venkateswaran (2011) reported two major problems in international collisions (chapter 2):

1. Implementation of international practises that fail to reach intensions

2. Employees distressing due to lack on ability to adapt foreign behaviours

Unfortunately, though the source of these issues is already 10 years old by this study was made, these both shortages are still seen as CC's IFU issues. Although CC has success stories as they can currently provide international accounting from Finland to several countries, few clients have also quitted the international section from services. Intensions on practises have been ambitious and solid challenging the whole industry thinking globally, but the implementation have faced shortcuts that now begin to heal.

As Nobl Acabemy (2019) argues, on first thought the dominant metaphor used can be identified and with second look that original thought may be challenged with another perspective. In this CSR can be quickly sensed CC fits into "organism" -way of thinking, as the request for this study came from the HQ to find out the difficulties which to act on and finally create the best normal for launches.

The flux and transformation (FAT) then again challenge to approach the global actions embracing the never-ending complexity and uncertainty, which has been highlighted by the theory in this CSR. Apart from adjusting operations to fit into the complex environment, can now be requested to consider the global functions CC offers as a part of the global field. This way the "live and learn" -mentality the company has had already – which also FAT advocates (Nobl Academy, 2019) – would make sense and could be turned into advantages by managers only recording the (good and bad) actions and sharing those effectively for everyone involved.

Thought otherwise CC organizational behaviour may be explained as an organism, the development aim for the global service seem to be such "get in there, and evaluate after". To this end can be agreed on Nobl Academy's suggestion of flux and transformation being evolution to organism, as where the organism in this case explain how the company can grow to meet the global compliance, with FAT is understood that change will never be ready and must be embraced.

4.4.1 Narrative analysis results

During discussions many "soft spots" at the absorptions were identified. Closely read the transcribed interviews and narratively analysed the impressions and gestures helped in definition of the most critical ones. The narrative "codes" set were thinking breaks, surprise in voice, and strength of expression were weighted, when forming proposals for future improvements:

1. How much thinking breaks issues identified within discussions contained?
2. Did theory-based thoughts by researcher cause surprise in voice tone?
3. How strongly those emergent issues were felt about?

The aim of this study was to identify difficulties faced within international operation absorption. Reflecting those issues to theory basis emerging themes were defined, and finally with (light) narrative analysis (NA) the emotional charge beneath the answers gave value to each issue ranking the relevance of attention needed. This ranking offered **urgent** issues – those with strong opinions, **surprising** issues – those that on some level caused wonder or positive reaction, and issues with **low relevance** – meaning issues already recognised or otherwise irrational and rather small. (See appendix 7.)

Client internal management related issues were in general felt rather strongly, however this study aim is to improve CC processes over blaming "the other party", which is why those "on client behalf" -claims were also regarded as how CC could ease those by for example decent communication; client poor internal communication may in fact result from lack in understanding CC jargon. On the other hand, though "client responds" were often mentioned and partially even blamed over, emotional charge weight those issues under low relevance suggesting those being either already noted, or not-so noteworthy after all, when regarded CC operations. However, the client perspective need to be understood and heard in business decisions, and these "low relevance" -issues in general indicate how the right knowledge and communication need attention, and in there the **importance of information sharing** to everyone involved become highly relevant. Therefore, the focus for original CC process and the claim of required

knowledge existing within the company is reasoned, as where in there remains partially as a mystery.

Also, surprises were discovered when discussed about client business relations under impact – those that indirectly are attached to service provider changes, yet this theme in the end contained rather low emotional charge scoring under "low relevance", though this topic found complain under every discovered theme.

Rather surprisingly, strongest feelings emerged when regarded CC own best practises. Though these are strongly considered as an asset, also was discovered impracticalities as all feedback received have not reached the intentions, and those completely different tools cause extra work in familiarization, for which resources fail to exist. On the other hand, strong positive emotions (surprise) gathered the suggestion of **examining the current processes** and increasing cultural awareness in designing development to those, meanwhile was agreed the global success being so vivid at the moment that space for internal process evaluation does not exist.

As it turns out, the attention CC has for their highly effective and productive systems has decreased the attention towards financial expertise. There (even) more (surprisingly), service quality challenges seem to result from those poor facilities rather than from shortage on expertise. To this end, **the existing local network** CC has, require examination whether they offer the tools intended and needed for. Summarizing all previously mentioned issues, may be argued **the usage and management of existing resources being the key issue** needing attention.

Under heavy surprise, as indicated already above, emerge also the neglection of cultural features in global actions. Is unanimously agreed GM exists within CC strategies, yet "claims over actions" suggest the recognition of multiculturality remain superficial and covered by a note of those cultural differences being expected, which in global operations is not enough in long-term business.

Another strong discover relate to management of respecting client operations. In there, **effective duty sharing and comprehensive communication** while re-membering financial office role as service provider, "yell" for attention with high scores.

Finally, the issues revealed within discussions were combined by the researcher and searched for relations to one another and finally offering solution for those. (For full report see appendix 7.) These issues here explained, (with many other to come) would benefit from a Key Account Manager, whose duty would be to take care of the client making sure their specialism being effectively heard while releasing time for CC Team Leaders to manage their specialist for their best per-formance focusing on industrial cultural differences that are expected yet cur-rently remain un-satisfyingly noticed in general.

4.4.2   The core themes to be monitored in future launches

CC has succeeded to concur the markets via challenging previous perceptions, and recognised, reacted and created business opportunities (chapter 2.2.2) and despite the challenges, the IA team members have positive expectations for fu-ture absorptions that these unfortunate loops only teach a lesson from where to improve processes. This case study aim was to help in identifying those loops, and the most remarkable finding might be how all the complexity of international environment with its cultural challenges, come together with "the Five Steps" cre-ated for this study based on theory gathered.

Unintentionally, when analysed the discussions, company behaviour and ob-served IA teams actions (that were able to be monitored) more closely, was dis-covered all the challenges identified and repeatedly observed (chapter 4.1), find headlines under those five themes revealed out of the theory gathered for this study. When combining the opinions individuals offered to this notion, it seems clear that "the five steps that should be considered before going global", have not so far been thought through well enough.

Not only have CC suffered from the lack in acknowledging these factors, can also be agreed how important clients' own readiness and understanding towards international business is. Sure client company is always responsible for its own actions and strategies, but the company providing service around international business can by its own professionality ease the multicultural challenges. **Though through team meeting observation the five step issues arise from the client perspective, the individual discussions reveal the same issues being problematic on CC side.** (Figure 7.)

FIGURE 7. concluding emergent themes.

Grant Thornton (2020) suggested evaluation of company's current status, values and strengths etc. being important before stepping into expansion. The five steps modified for CC presented in this case study support this aspect, and partially can be noticed how current resources have not met the aims of CC for international business. With this study evaluation on the other hand, can be seen how the company values are constantly headed towards global activity and with better

facility management over the strengths the company has – such as international business tools, partner network and satisfied staff – can be used for advantages on the field.

4.4.3 Proposal for future absorptions

With close reading can be noticed that CC international actions have in fact followed the original Uppsala model, whether this was unintentional or not. To same note can be added, that the flaws this study presented regarding the Uppsala model, apply on this case challenges as well.

- The lack attention towards pre-internationalization processes (and in this case the un-existence of the "Five Steps") have caused issues.
- CC has acted as the "first hit" on the global market on its industrial field facing now the dilemmas the "second ones" have, caused by problems the first attack downfalls created.
- Currently the IFU status and interest is understood being "learning from the past", yet the global unit having different approaches than rest of the company remains unclear whether this feature have been recognised in decision making and strategies.

Yet un-accordingly to original Uppsala model, the novel activities in foreign territory were not as discreet and stepwise as probably should have been. In this point-of-view CC acted the opposite way and dived into global environment as individual unit of business using own methods as discussions reveal. When added FAT to this, though the metaphor emphasizes "believing in own doing", it also suggests to act small in the beginning (chapter 3.2.1).

In this case study, it is exactly as Blankenburg Holm (2009) argued that "foreign units have their own approaches and reasons on how to internationalize", (chapter 2.2.3), and also others outside from the IFU have witnessed how every strategy planned did not perform as intended, but on contrary, the global activity the case company has, is where the investors believe and invest in.

Maybe another mix-up of "updated" Uppsala model would profit next time; adding some discreetness to process improvement (original Uppsala -model, FAT) and acknowledging the complexity and different approaches global environment requires (FAT, OM) on company level (challenging Uppsala-model), yet not forgetting the unique approaches CC have developed being the asset from where to internationalize the business.

For future recruitment to avoid the miss-recruitment and reduce employees quitting too easily because of complex environment, could be suggested to highlight cultural interest and sensitiveness towards other people, and ability to remain optimistic and deal with complexity. Rest of the competencies listed in chapter 2.3.2 seem to be already considered when placing people onto teams, but these mentioned would require additional attention being such in which the employee need to take personal interest in.

As mentioned in theory-part of this study, international co-operation is a complex environment requiring different tools and cultural awareness to success. Each country has its own view regarding time and efficiency, as has every company its individual culture and hierarchy. To avoid the surprise-effect over extensive working hours in the beginning, headquarters participation in negotiations and clear communication become important, as does understanding cultural differences.

Overall, reasoning CC IA-operations with organizational metaphors, challenges emerged by recognition (observing and interviewing) and narratively evaluated can be argued that FAT explains how best way to manage the chaos that in any case will be expected, is to ensure freedom for opinions and listen to them. Although CC does have great knowledge, tools and intensions for their main business – financial and business advising, the overall impression implies that clients need bigger voice and better listener from the CC.

> The flow of information between different parts of the systems and its environment is key to the organization's success. (Green & Cameron, 2004, 115).

Flux and transformation metaphor sees managers as monitors, which suites well in such complex business environment international accounting provides. This research identified a multitude of single causes, but most of them would be clarified with being effectively listened and heard to, while also continuing the good job CC is already doing, as FAT recommends.

As a solution for the original research questions - "how to improve the future financial management absorption", "how to decrease the possible change resistance with cultural awareness" and "what is the value of understanding client practises for change management?", CC would benefit from one more additional recruitment (or attention, if this position already exists) of a **Key Account Manager** who stays in between observing and hearing from the client and CC advisors of their point-of-views, and who there monitors those five themes to be considered through essential competences presented (figure 8) within launching global co-operations being acted on:

1. Ensure sufficient resources and facilities exist for absorption
2. Ensure headquarters / respondents participation on supportive level
3. Plan for ensuring solid service quality and maintain company image
4. Evaluate current expertise status and processes, and develop those
5. Maintain global orientation and cultural awareness in strategies

FIGURE 8. Competences under themes.

5 DISCUSSION

Blankenburg Holm (2009) presented the two ways of finding opportunities (chapter 2.2.2), and of these CC have so far mainly recognised opportunities based on previous expertise. However, according to this CSR the "learning from mistakes" -strategy has not so much reflected CC own practises and usage of resources, more has it observed "what went wrong" with the client and clientship. Thought of course this is highly important to examine too, the own downfalls deserve equal attention, and as FAT suggests; the environment consists of everyone involved.

The original hypothesis of this study of most issues originating from the lack of understanding the client business practices, were partially objected by this study. The relevance of noticing and honouring client business is indeed noteworthy, and there more the client culture(s) require attention, but also as noted, CC service practises and management of facilities would deserve as much or even more focus to meet the multicultural obstacles global work induces.

As the interviews were conducted such freeform, enormous amount of improvement spots arose due to flowing, (surprisingly) open conversation under topics from each individual perspective. Not every issue is mentioned in this research individually, more the themes arising underneath those named issues or shortcuts are presented here, for example shortages in resourcing or the usage of those, and communicational difficulties. Also, the difficulties announced were mentioned by few candidates with different perspectives, leaving those single opinions out from closer consideration, as that type of analysing would have exceeded the particularity expectation of academical masters' thesis.

For example, significant is that although communicational problems arise repeatedly in this study, no-one actually took any say in need for improving it. Similarly, theoretical overview of this study implies that in international leading the cultural awareness is reasoned to be learned and used, and reflecting to the research made, only little value has been given to such pre-research among CC. Whether this reasons those cultural features other research value does not value as strong

after all as suggested in global success, or does it explain why those few client-losses have been suffered among CC – depends from the perspective.

As it is important to manager give space for the specialists to breath and step back once in a while for better insights and perform their best in service, as equal would it in the end be to give such opportunity from the headquarters for the managers to evaluate their whole team performance.

5.1 Literature review

The amount of available literature and research on international business is enormous and slightly overwhelming. Also, when doing research with the aim of discovering solutions for questions, people tend to find material they look out for, challenging researchers' ability to remain objective. On the other hand, there were difficulties to find young enough material, as the literature applicable found were primarily from 2000-2010 referring to older material from 1990. Surprisingly though, some arguments still apply over a decade(s) of original research, yet also some hypothesises are proven by this CSR as invalids, at least for the CC here.

Global environment is highly complex consisting of each individual own perspective. For full understanding this field expands into a psychological manner and become even more impossible to resolve. For example, though many resources have listed competencies globally active people benefit from, the list continuously expands remaining endless and "the red line" impossible to define. Therefore, could be argued that to some extent researching those features can be considered as waste of resources, when the fact is that people are and will be different.

According to Globalization Partners (2019) **the right structure for the right market can be found,** summarizing in one sentence how each market different from another, and how the structure should meet the marked demands, and there by also support the importance of pre-investigations towards the yet-to-come -international business actions, as in this case – the client business idea and its environment. The underlying challenge remains of how to find the right knowledge,

when the ocean of tips in succeeding globally is beyond ones' tolerance as the variety is as colourful as is the world of business ideas – and each source impedes their own reflections tied within own knowledge.

However, interesting finding was discovered when finalizing this study, and once more closely reading the theory basis gathered for the research: many of the change management approaches and arguments chosen considering multicultural environment for leadership can easily be explained with observing the organizational behaviour with FAT-method, where managers can only observe, guide, and help the organization to adjust into the environment by performing their best. As a conclusion to this may be argued, that as global environment constantly evolves, best way to explain these changes and complexity is to do it through flux and transformation. Therefore, could be suggested to the case company to rather upgrade with the (current) flow than to rate the outside environment impact higher than it really is. As FAT reasons – everyone involved form the environment, was it the organization or the globe.

5.2   Research success and applicability

Though the amount of participants were rather small, the participants were from very different positions and units with different backgrounds in or with International Accounting – each working for IFU in different teams or otherwise affected by their actions. Therefore, the material received cover the expectations over qualitative research and the conclusions made by this CSR can be considered reliable as the results show that no matter the position or team, same issues apply and need focus, and some issues revealed by close reading can be stated valid as they give answers to the case company.

Overall, the research implementation using gallery walk received positive feedback being considered unique and refreshing perspective offering space for participated candidates to reflect their own thoughts on the business and own performance in there. Interviewees felt relaxed within discussions sharing unexpectedly freely own opinions and feelings, and there also argued the emergent

themes discussed about cover the global complexity rather well. The methods chosen resulted with somewhat even surprising insights, by which (also) can be argued the research being a success and conclusions neutrally created, and there by offer valid suggestions to consider in future launches.

On the other hand, as noted by Maruyama et al (2014), focus groups participants tend to share some relation towards to research question, resulting the findings impracticable for other use than those with similar circumstances (chapter 3.1.3). There more, though NA made offer useful and valuable information over CC absorption challenges, in this study the analysis was made only by one researcher, why also those reflections remain subjective. Unless other researcher(s) would identify same emotions suggested, these findings of this CSR present (again) only one opinion, even though the researcher remain as objective as possible.

In general, the topic of this study resulted useful and interesting for the CC, and though the findings this CSR offer can not be reasoned for other companies as true, it did spot causes of difficulties of which CC has suffered from. There said, this study succeeded in its aims: in cause identification, suggesting solutions for improving financial management operation absorption, reasoning benefits on increasing cultural awareness for reduction of change resistance, and highlighting the value of understanding client business in change management – mostly by at least trying to understand the client perspective towards CC actions and requests. For full understanding over each other, years of co-operations is required, but even giving an impression of everyone being heard and truly listen to, makes a difference also in business success.

To further on this study, the five themes configured for global relevance ought to be requested for wider audience for receiving generalizability. There more, as already suggested by the theory, reflecting experiences on unit level that drive the international knowledge development could ensure the other members to receive the same level of knowledge through their capabilities. As FAT suggests, the environment – which in the end consist of each individual on board, not only the leaders – evolves as one, and best way to survive is to embrace the change and its colourful (in this case – multicultural) features.

REFERENCES

Beechler, S. & Javidan, M. 2007. Leading with a global mindset. *The Global Mindset.* s.l. Elsevier Ltd., 2007, 131-169.

Blankenburg Holm, D., Drogendijk, R., Hohenthal, J., Holm, U., Johanson, M. & Zander, I. 2009. The internationalization processes of the multinational corporation - a new research agenda. (Book entity by: Larimo, J. & Vissak, T.) *Research on knowledge, Innovation and Internationalization,* 3-20. Emerald Group Publishing Limited, 2009.

Brooks, C. 2019. Going Global; How to Expand Your Business Internationally. *Business News Daily.* Online. Read 8 May 2019. businessnewsdaily.com/8211-expand-business-internationally.html.

Ciabuschi, F. & Martín, O. 2009. Innovation process at unit level: a study of headquarters involvement, innovation impact, transfer percormance and aodption success. (book entity: Larimo, J. & Vissak, T.) *Research on Knowledge, Innovation and Internationalization*, 157-183. Emerald Publishing Limited, 2009.

Earley, C., Murnieks, C. & Mosakowski, E. 2007. Cultural Intelligence and the Global Mindset. (Book entity: Javidan, M.) *The Global Mindset,* 75-103. Emerald Publishing Limited, 2007.

Forever Mogul. 2018. 8 Things to Consider Before Going Global. *Forever Mogul - The business mogul culture.* Online. Published 18 November 2018. Read September 2020. https://forevermogul.com/mogul-business/8-things-to-consider-before-going-global.php.

Gillham, B. 2000. Chapter 8; Interviewing. *Case Study Research Methods,* 59-79. Bloomsbury Publishing Plc, 2000.

Globalization Partners. 2019. Tips for Developing an International Expansion Strategy. *Globalization Partners.* Online. Publsihed February 2019. Read September 2020.
https://www.globalization-partners.com/blog/tips-for-developing-an-international-expansion-strategy/.

Grant Thornton. 2020. Checklist for international growth. *Grant Thornton; Global Trade.* Online. Published 6 January 2020. Read September 2020.
https://www.grantthornton.global/en/insights/articles/checklist-for-international-growth/.

Green, M. & Cameron, E. 2004. The Underpinning Theory - Organizational change. *Making Sense of Change Management.* London : Kogan Page, 2004.

Hofstede Insights. National Culture. Online. Read December 2020.
hi.hofstede-insights.com/national-culture.

Maruyama, G. & Ryan, C. 2014. Chapter 13; Qualitative Research. *Research Methods in Social Relations.* John Wiley & Sons, Inc., 2014.

Morgan-Thomas, A., Jones, M. & Ji, J. 2009. Global online entrepreneurship: The review of empirical literature. (Book entitiy: Larimo, J. & Vissak, T.) *Research on Knowledge, Innovation and Internationalization,* 69-88. Emerald Group Publishing Limited, 2009.

Mud and Ink Teaching. Mud and Ink Teaching. *Adventurous teaching starts here.* Online.
https://www.mudandinkteaching.org/new-blog/2016/8/18/best-practices-the-gallery-walk.

Nardon, L. & Steers, R. 2007. Learning Cultures on the Fly. (Book entitiy: Mansour, J.) *The Global Mindset,* 171-190*.* Emerald Publishing Limited, 2007.

Nobl Academy. 2019. 8 Organizational Metaphors. Online. Updated 28 August 2019. Read June 2021.
https://academy.nobl.io/gareth-morgan-organizational-metaphors/.

ReDesing. ReDesing.org. *Gallery Walk.* Online. Read June 2021
https://www.redesignu.org/design-lab/learning-activities/gallery-walk.

Schweitzer, S. 2015. 8 Tips On Intercultural Communication And International Etiquette To Create Successful Business Relationships In Asia. *Young Upstarts.* Online. Published 19 March 2015. Read May 2019.
https://www.youngupstarts.com/2015/03/19/8-tips-on-intercultural-communication-and-international-etiquette-to-create-successful-business-relationships-in-asia/.

Schweitzer, S. 2019. Global Etiquette Tips for Successful Interactions. *Access to Culture.* Online. Published 29 October 2019. Read Agust 2020.
https://www.protocolww.com/global-etiquette-tips-for-successful-interactions/.

Stewart McCafferty, A. & Beaudry, J. 2017. *The Gallery Walk - Educators step up to build assessment literacy.* The Learning Professional, 2017.

Swoboda, B. Jager, M., Morschett, D. & Schramm-Klein, H. 2009. A behaviour-based ananlysis of the changes of the structure, systems and culture in the internationalization processes over time. (Book entity: Larimo, J. & Vissak, T.) *Research on Knowledge, Innovation and Internationalization,* 41-65. Emerald Group Publishing Limited, 2009.

The Teacher Toolkit. The Teacher Toolkit. *Gallery Walk.* Online. Read June 2021.
https://www.theteachertoolkit.com/index.php/tool/gallery-walk.

Venkateswaran, N. 2011. *International Business Management.* New Age International Ltd, 2011.

APPENDICES

Appendix 1. International Tips

Noteworthy is that biggest similarities in perceptions are found in MANAGEMENT RELATED field - Infrastucture, cultural view and resource management – in which releasing space for company intelligence by outsourcing properly

Source											
HOFSTEDE INSIGHTS (cultural differences)	Power Distance Index (PDI) – the level of accepting hierarchial order	Individualism vs. Collectivsm (IDV)	Masculinity vs. Feminity (MAS) – materialism vs. modesty		Long term Orientation vs. Short term Normative Orientation (LTO) – adaptability in changes (in method / processes / etc)	Indulgence vs. Restraint (IVR) – appreciation of enjoyment vs. following social norms		Uncertainty avoidance Index (UAI) – level of flexibility and comfort in challenges			
SHARON SCHWEITZER (2015) (cultural differences)	Power and authority level	Individual vs. group - acting		View of rules and relationships, formal or informal actions, as well as the law and regulations	Concept of time – multitasking or single steps	Alignment of social and business lives	Concept of women in business		Direct or indirect communication, usage of body language, gestures and facial expression etc.		
CHAD BROOKS (Cultural differences)				Regulatory issues and compliance require time	Business pace – f. ex in America business world moves quickly, in others maybe slower. Overseas resolution will always require patience		(Possible outsourcing customer service)		Lingual skills – translation for fluent interaction		
CHAD BROOKS (in Business News Daily, 2019)	**Infrastructure structure - management team, local vs. central business decisions, IT and security systems**	Finding **right partners and team**		Local competition – "it is not easy to persuade a foreign customer to trust you"	**Diligence**		Adjusting **customer support** (localize) / Relying on **experts** and **new idea/approach consideration**	Flexibility – willingness to **change direction when needed**		Evaluation of **existing resources** (f.ex. money), **company status and customer base**	
FOREVER MOGUL	**Organizational structure** – clear and comprehensive business strategies (not only in IB), right suppliers and representatives, etc.	Employees as dedicated to the job and business as the manager and HQ		(Govermental, national) **Rules and regulations**	**Dedication and commitment** – one step at the time and clear (international market) aims.			**Flexibility** – change managemenet and adaptability	Acknowledging **language and cultural differences**	**Investments and capital** – overseas expansion is not quick and cheap, consideration of stakeholders	**Market consideration** – potential customer, product (local) quality and value (price), **Product Standardization** – good, persistent quality for foreign clientele
GLOBALIZATION PARTNERS (2019)	Marketing strategy, localized infrastructure plan (vendor, suppliers, etc)				Entering strategy – preparation for unique circumstances		Local vs. imported talent			Business offering and operation consideration, market and product analysis, expansion budget and resources	Product/service life cycle (extension?) (form launch to phase-out) / Diversification of market presence
GRANT THRONTON (2020)	Appreciation of international expansion impact on existing business operations			Regulatory restrictions and differences together with data privacy and security	Clear global strategy, learn from the past, market entry options	Balance in operations between differed national norms and cultural features	Having right data, intelligence and advice to balance risks			Current business status, values, strengths and resource (i- ex. financial status) consideration – is the expansion beneficial	Market existence evaluation, analysis and research / Narrowing down the potential new markets
THE ORIGINAL UPPSALA MODEL	Managers act only once entrepreneurial opportunities have been identified and proven				Discreet and stepwise change implementation	International enter should be incremental and familiarization of novel activities local, discreet and stepwise.	Closeness to home market reduce adjustment difficulties	Learning and developing is in the focus on business			Internationalization is described as a "single-product firm", internationalization being the product hitting the foreign markets first
BLANKENBURG HOLM (2009)	Hierarchies on operational level may partially differ from main resources and strategies	Managers opportunity recognition capabilities		MNCs possibly multiple units have different experiences and capabilities	Attention to pre-internationalization processes					Foreign units' increasingly capable of development and active at international markets by themselves	
Note / Topic (Score)	8/9	5/9	1/9	6/9	9/9	4/9	6/9	4/9	3/9	5/9	4/9
Researchers' own reflections (2021)	Hierarchical design and strategies reflect the whole international (expansion) success, but also impacts on the strategy structure	Level of commitment	Motive (relates to IDV)	Importance of substance knowledge and adaptability for learning new	Punctuality vs. approximates	Diversity appriciation	Human resource management - asses the need for outsourcing	Embrace complexity	Communicational / lingual barriers	The variety of possible financial solutions vs. company's existing wealth	Local competition and demand analysis
	Managerial balance, support and leadership skills	HR / motives	(random)	Knowledge	Cultural features		HR specialists talented for supporting global leadership			Business evaluation	
	HEADQUARTERS PARTICIPATION / MANAGERIAL BALANCE			BUSINESS QUALITY	CULTURAL AWARENESS / GLOBAL MINDSET		HUMAN RESOURCES MANAGEMENT			BUSINESS ASSETS AND EVALUATION (= Best Practises)	

Appendix 2. Template for team meeting observation

NOTE: The original rough notes are written manually according to this template. **Due to GDPR and confidentiality issues those records may not be publicly revealed.**

Example from 17.09.2020 team meeting. No discreet information shared in here.

DATE / TIME / LOCATION

17.09.2020 09.30
Team "COUNTRY"

GENERAL TOPICS

- Monthly closing summary
- IFRS collections

PARTICIPANTS

EMMA LUOMA-AHO
(=Researcher)

WONDERS / QUESTIONS

- Which client locations are not in use?
- Client current business status

CLEAR ISSUES

• Poor internal communication
• need for external information sharing improvements

OTHER NOTES

- Client meeting in two days about client specific wonders
- Unit/Company hierarchies always for mother company information

Appendix 3. Gallery walk presentation dias.

GALLERY OF CULTURAL AWARENESS

INTERVIEWS

Time & Knowledge

- "THE WALL OF DATA"
- NUMBER OF POSSIBILITIES
- How to maintain the service QUALITY
- Global expansion need to have CLEAR and COMPREHENSIVE STRATEGY to implement

Notes:
- Every product follow lifecycle yet the innovation transfer process may perform surprisingly problematic
- International expansion is a marathon, not a sprint
- Poor timing may sabotage otherwise good idea

Cultural Awareness

- "NEW AGE GLOBALIZATION" expansion due to technology advances
- CULTURE CONSISTS OF PEOPLE

Notes:
- Managers "forced" to exposure both partners and competitors from significantly different backgrounds to interact together
- Digi-time & paperless offices ease the gap but "psychic distance" remains!

System & Hierarchy

- COMPETITIVE ADVANTAGE acknowledging regulatory differences in advance
- APPRECIATION of existing operations
- MULTIPLE FEATURES TO CONSIDER
- Individual units and subsidiaries LIMITED ACCESS on resources and decisions

Notes:
- Management involvement together with company, existing innovation resources impact on company success in international business
- "Company" knowledge on international business available for individual (foreign) units
- Headquarters APPROPRIATE amount of participation can boost units' performance

People

- Global leadership is about INFLUENCING those who are very DIFFERENT from the leader in many IMPORTANT ways
- Not only the "sender", but also the "receiver" ADAPTABILITY
- Learn to LEAD ON THE FLY
- CHARACTERISTICS for success
- Right infrastructure & resources ensure smoother launch
- People PERSONAL TENDENCY
- BODY LANGUAGE

Having the right people involved is crucial

Current literature focus on leaders personal values, what about the environment and employees?

Tools

- BE OPEN
- LISTEN TO OTHERS
- BE FLEXIBLE
- ADAPT DIFFERENCES
- APPRECIATE DIVERSITY

How to BALANCE between local responsiveness and global efficiency

...AND FINALLY

WHERE DID WE SUCCEED?   WHAT WENT WRONG?

Dealing with uncertainty

Resistance

- RISKS DECREASE when entering into similar area to home market
- EXPERTISE around the service
- EXPERIENCES that prepare for challenges international, COMPLEX environment provides
- PARTICIPATE all stakeholders
- EXPECTED CHANGES:
  - Firm culture
  - Leadership
  - Managerial attitudes
  - System develop
  - Communication

Strategy once successful may not be suitable next time around

"Good international managers know that the motives for working vary in different countries"

Appendix 4. Additional questions as focus group guide

Additional questions to ask if needed for keeping discussion flowing and on track.

Background

(First introduction to the case study – who is the researcher, what are the aims of the study, request for discussion recording with video, note of confidentiality)

1. How long have you work for CC?
2. Do you have previous expertise from international business?
3. (If yes, what kind? From which business field?)

Introduction to gallery walk -technique (Dia 1. Gallery of cultural awareness)
Introduction to cultural features (Dia 2. Cultural awareness)

4. How do differences in basic cultural features, and attitude towards those show in intercultural environment? (Gender / age / family / time / communication / hierarchies / ethics / tension / etc.)
5. How well were/are you familiar about perceptions towards these and other cultural features in regards your client country?
6. How about national financial differences – were you aware?
7. Have you faced difficulties caused by lingual barriers?

Knowing the client and absorbing their financial operations

8. How well do you know your clients' operative business?
9. Do you have enough global meetings?
10. How strong local support you have available in your daily work?
11. Have you faced "cultural shock" within new (nation) client?

Time and knowledge (Dia 3. Time and Knowledge)

12. How well change schedule and deadlines are obeyed? Why?

13. Can you name any FAQ from clients' side?

14. Have you had enough time for absorbing actions and familiarization?

15. How have you or the client reacted for "expensiveness" global integration comes with? How about the (possible) "extra hours" required?

Headquarters involvement (Dia 4. System and hierarchy)

16. How well did HQ participate in absorption process?

17. How much the client (representatives) are able to participate?

18. How did you feel about HQ meddling? How does their involvement perform?

19. Can you give comments so that those are heard and acted on?

20. Do you feel valued in your work?

21. Do you feel you have enough support and knowledge available?

Systems and hierarchy (Dia 4. System and hierarchy)

22. How the indirect stakeholders have been recognized in absorption processes?

23. What about expansion in stakeholder – how does it impact?

24. Do/did you know who responds to what wonders?

25. Were you aware of differences in systems and approaches to be expected?

26. How has communication been design and how does it perform?

27. How has the client responded to absorption actions and requests?

Personal competencies and leading variety of people (Dia 5. People)

28. Do you own the right skills and adaptability for intercultural work? Do you feel you work on "the right field for you"?

29. Have you needed foreign language in your work?

30. (If so, how have the client reacted when used their language?)

31. Have you met the client in person? Would you like to?

32. What skills would you name to be needed in multicultural environment?

Resource usage (Dia 5. People & 6. Resistance)

33. How have the available resources and facilities performed so far?
34. Have the differences among people been considered in process designing?
35. Have the change(s) implemented felt beneficial for both parties?
36. How different/similar it is when the client expands abroad vs. launching completely new clientship from abroad?
37. Did you have previous expertise from client business?
38. Do you feel you can reach and provide the same quality of work in overseas?

Where is change, there is resistance (Dia 6. Resistance)

39. How have the "new locals" accepted your service?
40. Have you had support from the locals?
41. Is foreign leadership similar/different from in-nations?
42. How have your service unit performed within these absorptions?
43. Have you faced resistance of any kind? Internal or external?
44. Do you feel "poor timing" for adjustments have been present sometimes?
45. How motivated the client have been for new co-operation launches?
46. How about your own import?

Learning from the past and tools for the future (Dia 7. Tools… and Finally)

47. Where have you/we succeeded?
48. What would require development?

Appendix 5. Modification of "Five Steps" -questions for the case company

1. Govermental vs. business freedom	1. Central (HQ) control vs. unit habits and freedom
2. Home country facilities for international business	2. Resources for business expansion?
3. Governmental Support and possibilities for global business	3. Modification of best practises to meet international expectations (and cultural diversity)
4. Identification of company competitive advantages	4. Maintaining expertise, security and company reputation also abroad
5. Global Mindset (=The Earth is the market area) included in strategy planning	5. Personnel competencies and aptitude towards international work requirements.

(Based on the CSR theory)

THE FIVE QUESTIONS FOR ABSORBING INTERNATIONAL OPERATIONS
(Asked within interviews/discussions as part 2.)

1. Have the headquarters participated enough in launches, and have you received enough space and freedom for fluent change implementation? *(The level of managerial and governmental balance and central control)*

2. Has CC had sufficient resources, facilities and management of those for international operation absorptions? *(Human resources management)*

3. How well approaches and operative models have been modified for international use? Have cultural differences been considered in designing those? *(Modification of best practices with cultural awareness)*

4. What are our best qualities in the business and how the company- and expertise image has been maintained internationally? *(Identification of company assets and ability to maintain decent quality overseas)*

5. Do the company strategies include and base on Global Mindset? Do our specialists cover the capabilities (and requirements) for international work? *(Including Global Mindset in company actions)*

Appendix 6. Discussion summaries

The company policy of CC restricts participants nor company names to be announced. Due to confidentiality and professional secrecy convention, the interview recordings remain classified from public release.

Date of discussion	Employment Department Refer in study	Years of expertise in CC (per 12/2020)
11.12.2020	International Financials Unit / Service Development *1st interviewee*	2
Key Stements (Note: not direct quotations)	National regulation, and client specific needs and benefits must be determined and understood – as well as their argumentations. If these differences are neglected, some risks may remain un-identified. The partner culture is important to understand in international encounters.	

Within completely new client nation the value of partners existence and knowledge evolves as counsellors. It would benefit to brainstorm over team boundaries to learn more from and about those country related features.

As a good service provider the clients internationalization strategy must be properly recognized for being able to provide right support for their business too. CC should have the ability identify those steps worth modifying for and mannerly validate CC perspective and suggestions for the client in (process) negotiations.

It should be basic project design and management to clarify the reasons behind the processes and (reporting) deadlines. Eventually each client is the expert of their business, maybe the explanation of our needs has hot succeeded as comprehensively as intended.

Isn't communication rather universal challenge and "never-ending development turf"?

Emotional Intelligence enhances the ability to adjust and to have the ability to see the service provided from buyers perspective. It's not that CC specialists were "unable to behave" in international environment, yet rather than complaining the client input the service provider could choose to improve own information channels.

We are able to scale our business with the clients, but the growth speed has been rather vivid for balancing resources. Although our HRM is on very high level, internal substance knowledge would need updating.

When the launch underachieves the intentions, correcting the mistakes is expensive and time-consuming that steal the resources available.

14.12.2020	Consolidated Accounting / Team Leading	2
	2nd Interviewee	

Everyone is the expert on their turf. It would require proper control from the (client) management towards the international actions as surprises have and will emerge.

Our service is to support and counsel in client strategies and business in internationalization, but we are not responsible for clients' organization management.

Working environments, cultures and processes differ between countries that must be familiarized and try to understand why those perspectives differ. The protocols different doesn't (necessarily) worsen them - those just are simply different, of which the best suite for co-operation must be determined.

Change implementation is slow requiring loads of comprehensive communication, patience, persistence and repeat. Must take interest in people and other business, tolerate, adapt, and do your best.

Without decent management and communication routines, or the ability and courage to talk, can not survive in international business. It requires determination, persistence, positiveness, ability to listen and co-operate to succeed in global environment.

Mutual respect and co-cooperativeness must achieve. To see the counterparty (in live) at least occasionally upgrades the relationship and trust increasing "we-spirit"

The credibility earned in launch resolves the bias for co-operation. Professional people and loads of solid communication is needed, and if the feedback is negative to begin with, the issues underneath should be immediately corrected for achieving the desired trust. We can change the team, mut the company trust is created when started providing the service, that is what matters.

Some relation, understanding and interest towards the client national and organizational habits is required, which of course set standards to our knowledge.

CC has potential and supportive systems for global services, yet the (international) network should also meet the demand and requested quality.

17.12.2020	International Accounting / Team Leading	2
	3rd interviewee	

Key Stements (Note: not direct quotations)

People (may) have different perceptions, it's not that those complicate processes, but but they must be remembered and recognised. Cultural discussion would benefit our employees for spreading and receiving the "national" knowledge, as some cultures differ significantly from ours impacting on our service as well.

Something will anyway come up, the question is what. International work is constant adjustment to changes in processes and business desires.

Different cultural heritages outstand in communication habits. Gestures reveal people true opinions on issues. Openness, desire to communicate, intuitiveness are skills needed in international work.

Companies outsource FM when reporting standards exceeds the in-house know-how, but also over dissatisfaction on previous FM-provider. In general, international accounting should not be any harder to provide with quality.

Some (clients) may surprise over unsettled processes even when they haven't even provided the requested information to CC yet. Sharing responsibilities for ex. informing practises is vital.

People inside of CC know different things - but to find the support, is needed to know how to ask for it. Facilities to gain the needed support over national differences (from partners), rather the issue is in resources of configuring the management of those.

Understanding client business idea is essential, and the existing relationships and processes are briefed in handovers, but these would benefit from better familiarization.

Company HRM is the prior asset for the company – right people in right positions.
In international accounting not only strong substance knowledge is relevant, but also eagerness to learn new, take interest and have lingual skills are important.

Sometimes client lack on ability to communicate in foreign language, which clearly impact on their input certain negotiations. We encourage our clients to use the language they know with us, that being also our asset to negotiate on their behalf in foreign language and spare them from "humiliation".

Internal challenges faced related to growing pains must have affected on professional image. Our employees are highly dedicated and flexible in their work, lack in orientation hours and short on staff easily result with incredulity towards our service

With the goal of efficient and productive work 7,5h per day employees already flexing hours for filling the service premises, and as for novel clientship proper resources fail to exist, the whole team result overemployed starting with disability to recruit and orientate more people on board.

Personal heritage of (new) employees nor cultural features have not been considered well (if any) enough. Global mindset exists, yet maybe not quite as global as should. Surely we adjust, but mostly one step late.

I think we covered rather well the growth challenges faced during our discussion.

17.12.2020	International Financials Unit / Process Development 3 *4th interviewee*
Key Stements (Note: not direct quotations)	Outsourced service provider may not have credibility on unit level resulting the good intensions being seen negatively. This is one of the biggest cultural challenges in our global operations.

Outsourced service provider may not have credibility on unit level resulting the good intensions being seen negatively. This is one of the biggest cultural challenges in our global operations.

I believe we surprise our clients with our expectations and demands towards reporting and data gathering processes and deadlines (for smart solutions).

Pioneerism in digitalization and system robotics etc. (an asset of CC), cause cultural problems when the client adaptability for new technology is not on equal level leading the client confused and unable to support us in change implementation. Developments can not be successfully executed with low client input..

The high-service and trust for us exceed the standards, when clients tend to expect CC to control the internationalization process over agreed responsibilities, (whereas we probably serve more than requested in general).

If international business were easy, everyone would do it. We have challenged our whole industry with creativity, adaptability and making fearless, bold moves.

Vivid growth and internal resourcing dilemmas of lack in recruiting and orientation challenge also knowledge sharing. Different tools and development of those, are being valuable assets, yet coaching people to use those is an additional challenge.

Being a person easily liked having the ability to understand the other perspective is ideal in global environment forming the image of CC.

Resilience and patience are required for dealing with uncertainty. Global work requires discreetness, sensibility and positive thinking while realizing the clients' perspective. Must have skills and courage to request for missing data from decent directions.

Different cultural heritages highlight when dealing with local employees. People engage on different level and some stereotypes do exist as true.

A classic stereotype of Swedish liking to chat turned out to be true and highly important to feel free to express opinions and negotiate.

Lingual barriers are seen more on client or partner know-how in language or professional terminology. System and financial consultants lack in understanding each other' perspectives and industrial needs. On contrary our lingual skills overrate the intensions as f.ex Norwegians tend to assume we know their language. Yet in exotic countries respond is better when even few words suggested in their own language.

In serving business resources always "lack on staff", but if the launch collapses to fix it efficiently enough is highly difficult – process chaos overload employees causing extra mess and delays requiring eventually even more resources.

Our solutions intend to be designed for serving across-borders without industrial ties. We have created our own best practises, only time will tell how right we were. Our investors see our image positively unique believing in our global service.

This concludes rather well the obstacles in (our) global operations, no need (for me) to add on anything….

24.02.2021 *Key Stements (Note: not direct quotations)*	**Financial Services / Team Leading**　　　　　　　　　10 *5th interviewee*

5th interviewee — Financial Services / Team Leading   10

People working remotely are easily left outside and people at the office cluster, which was never the attention, yet now the enforced remote work showed team can exists even when placed in several locations.

Team and its members form the working environment, and units' performance is as strong as the team is. To find a connection over different members and clients is a challenge that must be concurred and find the binding string.

Client HQ should have a hunch what it takes to expand business abroad and how to organize their actions rationally. Who decides and respond to what.

Managerial duty is to lead the business, but to success decent industrial knowledge is required. Without supervisor knowing the client, specialist may feel being left alone.

Interest over client over business talk enhances relationship helping in risk identification and recognising when to develop processes.

Client responsible should enrol rather long along for ensuring the launch responding to their expectations, as for easing the employees to adjust, yet too many people involved have the opposite effect for efficiency.

Internal resources should be ensured before suggesting improvements to avoid over-selling expertise that can not be managed as designed. Successful launching is time-consuming and requires careful (both-sided) resourcing to avoid extensional delays.

Local partners have not reached the expected level in co-operation, and non-existing direct route to unit control cause loops information sharing.

One way or another the client business must be familiarized. Critical (client) business relations and responsibilities between the client and CC must be determined. Expertise must be guaranteed even if another team member were not as experienced.

Insecurity at core tasks combined with cultural challenges may locks resulting no task resolved. Knowing own strengths and weaknesses encourage in dealing with those new features to concur. Employer should manage to keep the work amount on proper level when also time for self-configuration exists.

Company cultures and infrastructures differ impacting on people attitude. Somewhere work is done 24/7, for others work will complete when it will. CC way is to adjust to serve on quality premised and in schedule agreed.

To what extent it is company management duty to ensure the employees level of cultural awareness? Personal interest and level of adaptability impact on learning abilities.

Already acknowledging the possibilities for differences help in tolerating and proceeding with them. Flexibility is the best basis for dealing with uncertainty, for which the tolerance is also personal.

Resources lack for the ability to recruit more with rather vivid rotation of exiting workforce. CC as a growing international company is not on such stable stage for evaluating their processes, yet some good practises there by remains unrecognised for global use.

Global Mindset is recognised, yet is it as supposed to be is unclear, but orientation definitely is for international services.

Appendix 7. Narrative analysis (excels)

Page 1. Issue identification and urgence-coding

Page 2. Urgent issues

1. How much thinking breaks issues identified within discussions contained? (4 - None, 0 - Extra sentence)
2. Did theory-based thoughts by researcher cause surprise in voice tone? (4 - Truism, 0 - Positive)
3. How strongly those emergent issues were felt about? (4 - Strong expression, 0 - No idea)

Strong expression and direct answer in this case imply for urgent issue (9-12)

The aim of this rating is to evaluate the need for actions regarding the identified cause of issue

COLOUR EXPLANATIONS
- Urgent issue — Some relation to other issues
- Strong expression, yet score under urgent — Strong relations to other complains
- Low relevance for actions
- Light surprise, yet score over suprise — Notion
- Surprising issue — Issue of clients'

Communication and understanding	1 2 3 T	CC Process	1 2 3 T	Resources	1 2 3 T	Knowledge	1 2 3 T	Cultural Features	1 2 3 T	Management	1 2 3 T	
Respecting client operations									Recognized repeatedly how knowing the customer (business idea) is one of the cornerstones	4 3 3 / 0	Financial office is not allowed to make decisions for the company in its own supporting the importance of including the client in decision making.	4 3 3 10	
Clients' insufficient internal communication CC argue to have the knowledge over client operations when providing improvement to those, yet the client responses with resistance	2 3 3 8	Including client HQ participation especially in launches	4 4 2 10								Negotiations and duty sharing highly important, that is currently under headquarters surveillance	3 4 3 10	
		Surprises on the absorption related process changes import is on the client side	2 3 3 8			Clients tend to lean on the service on a level where the boundaries within CC and client responsibilities flickers	2 3 3 8					
Improving CC practises		CC's global actions main idea is to offer their new approach in accounting - Rather unique perspective and own best practises in global accounting	4 3 3 10	Employees being overemployed	2 3 3 8	Strong substance knowledge required	3 3 2 8			Challenge of effective duty sharing among CC and client respondents	4 4 4 11	
(Hypothesis:) Partially the lack of resources can burst from poor duty sharing caused by communicational challenges	x x x x	"The global way" requires introduction, which does not exactly ease the workload from global team	3 3 3 3			Employees need for tolerance and adaptability	6 4 3 11			Felt more serving advisors would be needed in earlier stage in the absorption process	3 3 3 9	
Paradox : "It's all about communication", yet rather little attention this issue got in discussions	x x x x									CC specialists can with clear communication ease the change resistance, but unless otherwise negotiated, the responsibility of unit actions remains on the client	3 3 4 / 0	
Claims vs actions											This was felt strongly the opposite how covid19-forced remote work erased the relevance of close contact. However, everyone also recognised the value of seeing one-another occasionally and ability to read gestures	
(Hypothesis:) Body language is crucial in communication	3 4 2 8					Neglection of regulatory issues or poor familiarization of those when started foreign clientship	2 3 3 8				
						Whether appropriate intelligence required have been included enough in decision making and better yet in absorption implementation	2 3 3 8				
						Claim of knowledge existing in the company and local partners are to support in these, but ...	4 4 2 / 0				
Cultural Awareness											
Resistance faced generally emerge from the client perspective	3 3 2 8	Awareness of different methods and approaches to be expected	3 3 3 9			Ambiguity has caused issues due to lingual barriers	3 1 4 8			(Claim:) Loads of implementation success depend on clients input towards the change	3 3 3 9	

Page 3. Surprising issues

1. How much thinking breaks issues identified within discussions contained? (4 - None, 0 - Extra sentence)
2. Did theory-based thoughts by researcher cause surprise in voice tone? (4 - Truism, 0 - Positive)
3. How strongly those emergent issues were felt about? (4 - Strong expression, 0 - No idea)

Extra clauses, positive surprise and low emotion imply for higher need for consideration (0-5)

The aim of this rating is to evaluate the need for actions regarding the identified cause of issue

COLOUR EXPLANATIONS
- Light surprise, yet score over suprise — Some relation to other issues
- Surprising issue — Strong relations to other complains
- Colors for noticing relations within complains
- Colors for noticing relations within complains — Notion
- Colors for noticing relations within complains — Issue of clients'

Communication and understanding	1 2 3 T	CC Process	1 2 3 T	Resources	1 2 3 T	Knowledge	1 2 3 T	Cultural features	1 2 3 T	Management	1 2 3 T	Notes
Respecting client operations				The shortage in ensuring implementation resources when suggested improvements to client operations		Better investigation of client business idea would benefit mutual trust, and partially erase wasted hours CC uses when wondering clients' perceptions		Attitudes towards work differ	3 2 0 5			This theme is somewhat recognised, yet contains some amount of hesitation on every level.
The client does not understand CCs specialists requests or questions	2 1 2 5	The client surprised over deadlines								Participation of all stakeholders already at the planning stage is important in resistance reduction	3 1 2 5	
Honouring existing business relations can politely be advised to pay attention to those in-direct stakeholders involved (increasing loyalty)	2 2 0 4	Recognise and remind those client partners being also affected by the change	2 2 2 6	Providing promises unable to be filled as (quickly as) intended.	2 2 2 6	and thereby show respect towards client operations	3 3 0 6					
		The best performing practises within CC have not been examined for international use	1 1 2 4	The shortage on employees caused issues in service quality		Live and learn" approach has been present	3 3 0 6					
Improving CC practises		Whether any of these already functioning practises have been considered in global operations to be used is unclear	1 1 1 3							Importance (and challenge) of forming functioning team working globally that stays together	3 2 1 6	Emotional charge over this theme imply CC has not considered their own existing operations performance in international functions.
(Hypothesis:) Partially the lack of resources can burst from poor duty sharing caused by communicational challenges	x x x x	Asset of global practises, but also extra struggle due to familiarisation of those different methods	1 1 2 4	Lack in resources for recruiting more	1 1 0 2							Combining "outsiders" critic to GA-members settleing can be argued the facilities performing poorier than intended
Paradox : "It's all about communication", yet rather little attention this issue got in discussions	x x x x					The expertise this starring company has in internationally potential tools has unfortunately decreased attention towards international regulatory differences	1 2 1 4	Cultural features lack on attention in creation of the international practises	1 1 2 4			
Difficulties in understanding that could be eased by clear explaining	1 2 1 4	With completely different tools and methods, support and help from over-teams is challenging to receive	1 2 1 4	Proper preparations - Request for attention towards the capacity and need and understanding from HQ for "over-resourcing"	2 2 2 6	Global team members settle to know they have those partners for certain knowledge, but the struggles imply for those observing that the local talent used need closer look				(Hypothesis:) Acknowledging differences will emerge help in proceeding with them	1 1 2 4	
(Hypothesis:) Lack of comprehensive communication cause understanding difficulties		Evaluation of local partner network, where they offer the tools required	2 1 2 5	Whether the current partner network offer the resources needed	1 2 2 5					but the question is who has it and how to share and use it efficiently enough	2 1 1 4	
Claims vs actions		CC is not at stable stage for the processes to be carefully evaluated	1 3 1 5			The unexpected circumstances expected when serving globally, yet agreed to Grant Thornton's aspect how the multitude of international features may feel overwhelming to those unsured to deal with them		Suitable amount of support from company management, but also have freedom to serve as an individual unit	3 2 2 5		
		HQ can boost individual learning with keeping the work-amount optimal	3 1 1 5	Moreover the quality rather suffers from insufficient facilities.	3 2 1 6	Thoughts for the company business are on global level, but cultural features remain partially neglected		Calls from the leader ability to act in complex, multicultural environment	3 2 2 6		
						No-one had exactly used foreign language in their communication, though they recognised the possible positive value						
		Hours of extra work - differences on perspectives how quickly the absorption should be implemented	3 2 1 6			To learn require not only motivation but also personal aptitude	2 2 2 6	(Surprise:) Expectations forming the "quality" also varies between nations	3 2 1 6	Whether the settlements are approximates or if punctuality is expected	3 1 2 6	
		How to proceed with the clients' different perspective	2 2 0 4					Lingual differences cause additional challenges, as sometimes negotiating with local partners about the duty sharing is a challenge itself.	1 1 2 4			
Cultural Awareness						Whether the impact of cultural differences have been under consideration on managerial level	1 1 1 3	The interviewees either felt rather confused when asked about national differences, or directly stated those being neglected.	0 1 1 2	HR challenge to identify the "right mindset" already at the recruiting stage	1 1 2 4	Including cultural awareness in business decisions would be reasoned

Page 4. Low relevance issues

1. How much thinking breaks issues identified within discussions contained? (4 - None, 0 - Extra sentence)
2. Did theory-based thoughts by researcher cause surprise in voice tone? (4 - Truism, 0 - Positive)
3. How strongly those emergent issues were felt about? (4 - Strong expression, 0 - No idea)

Total scores of 6-8 in this case imply low relevance for furhter consideration at this point.

The aim of this rating is to evaluate the need for actions regarding the identified cause of issue

COLOUR EXPLANATIONS
- Light surprise, yet score over suprise — Some relation to other issues
- Surprising issue — Strong relations to other complains
- Colors for noticing relations within complains
- Colors for noticing relations within complains — Notion
- Colors for noticing relations within complains — Issue of clients'

Communication and understanding	1 2 3 T	CC Process	1 2 3 T	Resources	1 2 3 T	Knowledge	1 2 3 T	Cultural features	1 2 3 T	Management	1 2 3 T
Respecting client operations		Surprises on the absorption related process changes import is on the client side				Clients tend to lean on the service on a level where the boundaries within CC and client responsibilities flickers	2 3 3 8			Better managerial participation and support in change management from client behalf would benefit	2 3 2 7
Convince the client these "new things" benefit in their operations, and thereby show their business is understood by CC	3 3 1 7		2 3 3 8								
CC argue to have the knowledge over client operations when providing improvement to those, yet the client responses with resistance	2 3 3 8	The client surprised over deadlines	1 2 3 6								
		Recognise and remind those client partners being also affected by the change.	2 2 2 6	Providing promises unable to be filled as (quickly as) intended.	2 2 2 6	and thereby show respect towards client operations	3 3 0 6				
Improving CC practises				Employees being overemployed	2 3 3 8	Strong substance knowledge required	3 3 2 8				
Rushed enter and shortages in information sharing	3 1 3 7			Proper preparations - Request for attention towards the capacity and need and understanding from HQ for "over-resourcing"	2 2 2 6	CC has great internal knowledge and help is available, but must be searched	3 3 1 7				
(Hypothesis:) Partially the lack of resources can burst from poor duty sharing caused by communicational challenges	x x x x					Some felt better knowledge would be needed	3 2 2 7				
Paradox : "It's all about communication", yet rather little attention this issue got in discussions	x x x x										
Claims vs actions						Neglection of regulatory issues or poor familiarization of those when started foreign clientship	2 3 3 8				
Non-existing direct communication routes to unit operations cause frustration and unnecessary work among CC	2 2 3 7					Whether appropriate intelligence required have been included enough in decision making and better yet in absorption implementation	2 3 3 8				
Cultural Awareness		Hours of extra work - differences on perspectives how quickly the absorption should be implemented	3 2 1 6			Ambiguity has caused issues due to lingual barriers	3 1 4 8	(Surprise:) Expectations forming the "quality" also varies between nations	3 2 1 6		
Communication conducted as the client requests adjusting to their hierarchy systems	4 2 1 7										
Resistance faced generally emerge from the client perspective	3 3 2 8										

Page 5. Merged issues and relations

1. How much thinking breaks issues identified within discussions contained? (4 - None, 0 - Extra sentence)

2. Did theory-based thoughts by researcher cause surprise in voice tone? (4 - Trustem, 0 - Positive)

3. How strongly those emergent issues were felt about? (4 - Strong expression, 0 - No idea)

Strong expression and direct answer in this case imply for urgent issue (8-12)

Extra clauses, positive surprise and low emotion imply for higher need for consideration (0-4)

Total scores of 6-8 in this case imply low relevance for further consideration at this point.

The aim of this rating is to evaluate the need for actions regarding the identified cause of issue

---

COLOUR EXPLANATIONS

HOW MANY AGREE ON THIS HYPO?!?! (quantitative approach)

- Light surprise, yet score over surprise
- Surprising issue
- Colors for noticing relations within complains
- Colors for noticing relations within complains
- Colors for noticing relations within complains
- Colors for noticing relations within complains

Some relation to other issues
Strong relations to other issues
Show links to other issues
Issue of clients

	Communication and understanding	CC Process	Resources	Knowledge	Cultural features	Management	1. 2. 3. T	Notion	SOLUTION

Respecting client operations

- Interpretation and lingual/jargonal difficulties between the client and CC advisors resulting poor mutual understandings
- Co-operational schedules lack in agreement and comprehension causing resistance and "surprises"
- Service quality affected by resourcing shortage
- Attitudes towards to work differ
- Negotiations and duty sharing (from the very beginning) highly important; that is currently under headquarters surveillance
- Key account manager (see above). Clear protocol for duty sharing from the very beginning, including naming the respondent for control those → key account manager (which CC does not have yet)

- Shortage is convincing the client their operations being understood when implied the provided "new way" benefit in their business too
- The shortage in ensuring implementation of better resources when suggested improvements to client operations
- Clients tend to lean on the service on a level where the boundaries within CC and client responsibilities flickers
- Recognized repeatedly how knowing the customer (business ideal) is one of the cornerstones
- Participation of all stakeholders already at the planning stage is important in resistance level reduction
- Key account manager to make sure everyone involved is heard, ensuring client they being taken care of and CC advisors having sufficient facilities for qualified service

- Honouring existing business relations can politely be advised to also those in-direct stakeholders involved (increasing loyalty)
- Providing promises unable to be filled as (quickly as) intended.
- Recognise and remind those client partners being also affected by the change
- and thereby show respect towards client operations

Improving CC practises

- (Hypothesis) Partially the lack of resources can burd it from poor duty sharing caused communicational challenges
- Shortages in information sharing
- Employees being overemployed and distressed (?)
- Live and learn" approach has been present
- Strong substance knowledge required
- Felt more serving advisors would be needed in earlier stage in the absorption process
- Key account manager (FAT) for ensuring client perspective with it (cultural) features understood, and CC G/A having those facilities in order for service quality

- (Hypothesis) Body language is crucial in communication
- CC is not at stable stage for the processes to be carefully evaluated
- Lack in resources for recruiting more. Proper preparations - Request for attention towards the capacity and need (and understanding from HQ) for "over-resourcing"
- Some felt better knowledge would be needed
- CC with clear communication ease the change resistance, but unless otherwise negotiated, the responsibility of unit actions remains on the client
- CC can with clear communication ease the change resistance, but unless otherwise negotiated, the responsibility of unit actions remains on the client

- (Hypothesis) Lack of comprehensive communication cause under standing difficulties
- Whether any of these already functioning practises have been considered for global use is unclear
- CC has great internal knowledge and help is available, but must be searched
- How to locate, share and use the claimed existing knowledge efficiently enough?

- Paradox: "It's all about communication", yet rather little attention on this issue got in discussions
- Asset of unique global practises, but also familiarization of those require extra effort increasing the workload
- Employees need for tolerance and adaptability
- Cultural features lack on attention in creation of the international practises
- This itself seems to be a complex challenge as one interviewer argue GA having too "Finnish way" to enter, whereas other claim the CC internal expectations on global level are not in such steady place to be carefully evaluated - attached to resource challenges
- Evaluating CC current operations with cultural awareness - examining whether the outcome reach intentions on global level, but also whether the general well-resulting approaches could be modified for international use

- Non-existing direct communication routes to unit operations cause frustration and unnecessary work among CC
- With completely different tools and methods, support and help from over-team's a challenge to receive.
- No-one had exactly used foreign language in their communication, though they recognised the possible positive value
- The expertise this starting company has in internationally potential tools has unfortunately decreased attention towards international regulatory differences
- Sometimes outsourcing is the wise solution for resourcing issues, yet also their services require examination whether they serve as needed
- Good global network ease workload, yet outsourcing is not automatically equal to profitable approach without investigation

- Whether the current partner network offer the resources and tools needed
- Neglection of regulatory issues or poor familiarization of those when started foreign clientship
- Global team members settle to know they have those partners for certain knowledge, but the struggles imply the local talents used should be evaluated
- If the not seeing people on live was a shock when the pandemic emerged, no-one interviewed yet remote work as an issue anymore.
- If the global mindset exists within the company as argued, cultural intelligence require further attention

Claims vs actions

- (Hypothesis) Body language is crucial in communication
- Moreover the service quality rather suffers from insufficient facilities
- No-one had exactly used foreign language in their communication, though they recognised the possible positive value
- Suitable amount of support from company management, but also have freedom to serve as an individual unit
- Whether the settlements are approached in CC
- (Claim) Lack of implementation success depend on clients input towards the change

- Hours of extra work - differences on perspectives how quickly the absorption should be implemented
- Whether appropriate intelligence required have been included enough in decision making and better yet in absorption implementation
- (Surprise) Expectations forming the "quality" also varies between nations. Lingual differences cause additional challenges, as sometimes negotiating with local partners about the duty sharing is a challenge itself
- Whether the settlements are approached in CC order for everyone
- Appropriate amount of work is unique for everyone
- Increase in cultural awareness - recognising those main spots prone to offences

- HQ can boost individual learning with keeping the work amount optimal
- Claim of knowledge existing in the company and local partners are to support in these, but ...
- Thought for the company business are on global level but cultural features remain partially neglected
- Appropriate amount of work is unique for everyone
- Company strategy seem to include the recommended Global Mindset.

Cultural Awareness

- Communication conducted as the client requests adjusting to their hierarchy systems
- Awareness of different methods and approaches to be expected
- Recognised repeatedly how knowing the customer (business ideal) is one of the cornerstones
- The unexpected circumstances expected when serving globally, yet the multitude of international features may feel overwhelming to those unused to deal with them
- Some brainstorming over qualities one needs in CC GA operations could benefit in successful recruitments
- Increase in cultural awareness - recognising those main spots prone to offences

- To learn require not only motivation but also personal aptitude
- The interviewees either felt rather confused when asked about national differences, or when absorbing CC operations into those of clients (not the other way around) (FAT)
- Key account manager to support company aims with CA taking care of global clients while absorbing CC operations into those of clients (not the other way around) (FAT)
- Key account manager for ease the team lead recruitments

- Awareness of different methods and approaches to be expected
- Whether the impact of cultural differences have been under consideration on managerial level
- "Global mindset is not reached without cultural awareness" - meaning though CC thinks globally, ability to act upon multicultural environment as they emerge is vital for success
- HR challenge to identify the "right" mindset already at the recruiting stage
- To what extent it is company management duty to ensure the employees level of cultural awareness

SOLUTION

- Key account manager to communicate with client controllers and respondents and team leader to interpret CC advisors
- Increase of CA in existing process and network evaluation
- Ambiguity has caused issues due to lingual barriers
- Vandalewaran: International business does not reach global attitude unless it was caused by global orientation
- "Grant Thorntons request of where the experience is gathered" (CQ) and where it exists now (FAT)
- Calls from the leader ability to act in complex, multicultural environment
- Key account manager for ease the team lead
- Key account manager to support company aims with CA

- HQ attention towards management of HR - "quality" of resources and placing positions
- This is a challenge for team leader
- "...and thereby add on specialists needed in functions at the right time"
- Key account manager, CC G/A and CC HQ management using resources in CA, when those either way require attentions when operating globally

Notion / SOLUTION (right column)

How to request the clients to add on representatives on board

- Headquarters participation in absorption negotiations is important for mutual understanding highlighting the need for clear communication, including naming the respondent for control those → key account manager (which CC does not have yet)
- Factor everyone interviewed underlined and could be heard from team meetings

Challenge of effective duty sharing among CC and client respondents

- How to request the clients to add on representatives on board