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Word from the editor

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Word from the editor

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As always, Management International is delighted to introduce the articles gracing its upcoming edition. In the case of the October issue, there are four to highlight.

Jessica Lichy's study - "Understanding the impact of cultural dynamics on millennial entrepreneurs' work practices" - explores the author's research question based on a sample drawn from Russia, Latvia, Lithuania and Kazakhstan. Interviews rooted in cultural and behavioural theories reveal the influence that culture exerts on participants' work practices, with the findings featuring both a number of similarities (relating to communications, trust and autonomy) but also differences (as regards initiatives, dialogue and affiliations). The end result is to demonstrate that cultural values do have an effect on Hofstede scores. Alongside of this, two entrepreneurial obstacles are also identified, with indications being that collectivism is neither a determinant of work nor of communication – an outcome raising several questions about Hofstede. All in all, the paper provides much-needed empirical data for a debate that has heretofore been largely neglected. It therefore constitutes a reference that can be used in future studies of the roles performed by cultural change in the field of international management.

Jean-Claude Boldrini and Donatienne Delorme's subsequent contribution - "Training actors for sustainable transitions. The benefits of graduation projects in higher education" – asks how practice might be enriched using Edgar Morin's complex thinking (and the transdisciplinarity that is an intrinsic part thereof). Sustainability, interdisciplinarity and complex thinking-based educational literature is used to shine a new light on four recently supervised projects. The authors end with a theoretical suggestion plus four practical proposals, all intended to improve the training of those actors who will be leading sustainable transitions in the future.

Hamza Nizar and Taher Hamza's article - "Institutional cross-ownership and corporate social responsibility: Does product market competition matter?" - analyses a 2001-2015 sample of French companies to highlight cross-owning institutional investors' positive impact on CSR once the latter have acquired sufficient monitoring experience to increase their engagement, specifically by promoting the industrial coordination of the companies they hold jointly. This positive effect is less pronounced in highly competitive markets, suggesting that competitive pressures can make it more difficult to achieve industrial coordination – the implication being that cross-owned businesses might find it necessary to prioritise margins over any extension of their CSR activities.

The fourth and final article – written by Faten Lakhal, Itidel Ben Saad, Nadia Lakhal and Safa Gaaya and entitled "How do socially responsible companies engage in tax

avoidance practices? Evidence from France" – examines (in addition to the question stated in the title) the effects that corporate governance, leverage and family ownership have on the relationship between CSR and tax avoidance. Sampling a number of listed French companies from 2005 to 2017, the study finds that those who engaged in CSR did tend to adopt tax avoidance practices, thereby corroborating a whole slew of risk management perspectives as well as agency theory. In turn, this suggests that companies have been embracing CSR in order to construct a positive reputation for themselves while also hedging any risky tax positions. It is also demonstrated that the disciplinary roles performed by certain debt and corporate governance interests mitigate this positive effect. Additional evidence reveals moreover that family businesses who over-invest in CSR are unlikely to engage in socioeconomic wealth-related tax avoidance.

Entitled "Responsibility and International Management", this thematic compilation features six articles, one research note and two book reviews. The first three articles look at the management tools and approaches being implemented for CSR and ethical purposes. The following three examine risk-related aspects of managerial and financial management. Four of the contributions use qualitative methods – the other two are quantitative in nature.

But that's enough said about this superb issue – enjoy reading it!