



## Before the Sanctions: How Firms in Russia Institutionalized Corporate Social Responsibility<sup>1</sup>

*Stanislav Klimovich<sup>2</sup>, University of Potsdam, Germany*

*Ulla Pape<sup>3</sup>, Technische Hochschule Nürnberg Georg Simon Ohm, Germany*

*Markus B. Siewert<sup>4</sup>, TUM Think Tank, Munich School of Politics and Public Policy, Germany*

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### Abstract

This article investigates the development of corporate social responsibility (CSR) in Russia before the full-scale invasion of Ukraine in 2022. First, the authors present an index they constructed from CSR reporting data of 45 leading firms. The article demonstrates that the degree to which firms in Russia have institutionalized CSR practices and norms varies extensively. Second, by building on neo-institutionalist theory and mechanisms of isomorphic change, it explores the global and domestic pressures that promoted CSR institutionalization in Russia's authoritarian capitalism. The findings from the Qualitative Comparative Analysis (QCA) show that there is no uniform path, but rather multiple, equifinal routes to CSR institutionalization. Two types of mimetic isomorphism—modelling CSR activities after best international practices and path-dependent Soviet-type experiences—are crucial to explaining CSR institutionalization in Russia. After the Russian invasion of Ukraine, international practices could become less important, while the domestic pressures to further CSR institutionalization will remain relevant.

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<sup>1</sup> This work was supported by Deutsche Forschungsgemeinschaft: [Grant Number 388732203]

<sup>2</sup> Stanislav Klimovich is a Research Fellow and lecturer of Russian and East European Politics at the University of Potsdam.

<sup>3</sup> Ulla Pape is a Post-Doctoral Researcher at Technische Hochschule Nürnberg Georg Simon Ohm and an Associate Lecturer at the Freie Universität Berlin, Germany.

<sup>4</sup> Markus B. Siewert is the Managing Director of the TUM Think Tank at the Munich School of Politics and Public Policy

## **Introduction**

Corporate social responsibility (CSR) has emerged as a business concept rooted in developed Western economies (Crotty 2016). From a neo-institutional perspective, scholars have attempted to understand why and how CSR practices have been adopted and translated across nations (Bondy et al. 2012; Brammer et al. 2012; Crotty 2016; Gjolberg 2009; Hofman et al. 2017; Kang and Moon 2012; Maier 2021). The research has also turned to the question of CSR development in authoritarian contexts that lack the institutional prerequisites—such as a functioning market, effective governmental and legal institutions and an autonomous civil society—that are commonly considered necessary for business actors to engage in CSR (Matten and Moon 2008). Nevertheless, companies in autocracies do actively engage in CSR, and this development requires further explanation. Russia provides a salient example.

Despite an increasingly authoritarian political regime (Gel'man 2015), the subordination of business under state interests (Rochlitz et al. 2020) and a weak civil society, there has been a proliferation of CSR in Russia over the past two decades (Blagov et al. 2015; Fifka and Pobizhan 2014), which is evidenced by a growing number of large companies, both Russian and foreign, which have institutionalized CSR in their business operations. However, in contrast to other authoritarian regimes like China, the development of CSR in Russia is not the result of state legislation (Hofman et al. 2017). Although the Russian state informally requires companies to engage in social responsibility, it does not provide formal regulation that prescribes CSR institutionalization within business organizations (Fifka and Pobizhan 2014). Instead, the development of CSR in Russia seems to be primarily driven by informal expectations of state actors and society at large, which concern the socially responsible behaviour of businesses (Zueva and Fairbrass 2021). These expectations are influenced by the experiences of the Soviet economy and the post-Soviet market transition, which translate into different forms of CSR in companies in Russia (Crotty 2016).

To analyze the CSR institutionalization in authoritarian Russia, the authors identify the underlying factors that shape the behaviour of business actors in a specific institutional context. The article argues that CSR development is not a uniform process but can be understood as the result of different isomorphic pressures (Campbell 2007; DiMaggio and Powell 1983) that occur at two separate levels: the global and the national. On the one hand, companies in Russia are subject to pressures that stem from their integration into international markets and global value chains (Crotty 2016). On the other hand, they operate within a domestic institutional context and need to respond to the demands of internal and external stakeholders at the national level (Crotty 2016; Fifka and Pobizhan 2014).

CSR institutionalization took place against the backdrop of growing autocratization in Russia that culminated in the military aggression against Ukraine in 2022. The war and the subsequent sanctions against Russia have led to the growing economic isolation of the country, with more than 1000 international companies withdrawing from the Russian market. Unprecedented sanctions targeted many of the largest Russian corporations, not only directly state-owned, but also belonging to the so-called oligarchs with close ties to the Kremlin. Alongside the well-known restrictions on Russian gas and oil, a sector largely controlled by the state, the sanctioning countries also prohibited imports of Russian coal and metals (Atlantic Council 2024). This massively affected the metallurgical and mining sector—the main realm of the oligarchs loyal to the regime. At present, it is impossible to determine the full extent of this economic isolation, but economists expect the Russian economy to stagnate for years (BOFIT Russia Team 2023; Prokopenko 2023).

This study focuses on CSR institutionalization in Russia before the full-scale invasion of Ukraine in 2022. It explores the specific conditions for CSR institutionalization in Russian firms and various economic sectors (Maier 2021; Muller et al. 2023). Even though this study is based on data gathered before the war, it is important to obtain a clear picture of CSR institutionalization in Russia. Prior to the sanctions, Russian companies were closely embedded in international markets, and CSR was institutionalized in accordance with global trends and standards. Even if sanctions are eventually lifted, the war's impact on the economy and trade relations will remain long lasting.

The analysis is guided by two questions: first, to what extent companies in Russia institutionalize their CSR activities, and second, which factors account for the institutionalization of CSR norms and practices in companies in Russia? The authors focus on the institutionalization of CSR, defined as the standardization and formalization of CSR practices within companies, as the most distinctive and measurable expression of CSR development. They, thus, analyze the institutionalization of CSR as the adoption of CSR practices at the organizational level (Haberberg et al. 2010) and follow the tradition of studying institutionalization processes that do not occur between organizations but within them (O'Connor et al. 2017; Tolbert and Zucker 1996). The formalization of CSR practices within companies is an element of corporate communication and, thus, a way in which business actors shape their relations with relevant stakeholders. Formalized CSR, as reflected in CSR reports and internal procedures, therefore, does not necessarily equal the implementation of programs on the ground, particularly in closed authoritarian settings such as Russia, where public pressure remains limited. Nevertheless, the institutionalization of CSR at the organizational level constitutes an important process in its own right, as it provides evidence of how companies in Russia have changed their behaviour under the influence of external pressures for greater social responsibility.

The authors developed an original index that allows them to measure the degree of CSR institutionalization. Drawing on literature that stresses the multidimensionality of companies' CSR activities (Bondy et al. 2012; Campbell 2007), the index captures central elements of CSR institutionalization. The data used to build the index are drawn from the 45 largest companies by revenue across three major branches of the Russian economy: oil and gas, mining and metallurgy, and retail. Energy and metallurgy represent "old" industries rooted in the Soviet economy. The difference between the two is that while oil and gas remain state-dominated, metallurgy and mining are mostly privately owned and are controlled by the oligarchs. In contrast, the retail sector is a "new" branch that has been rapidly growing with the market transition of the economy. To answer the second question, concerning the factors that account for the institutionalization of CSR norms and practices in companies in Russia, the authors draw on a neo-institutionalist framework and apply a systematic cross-case analysis using Qualitative Comparative Analysis (QCA) (Ragin 2008; Schneider and Wagemann 2012) to analyze the impact of different isomorphic pressures on the adoption of CSR norms and practices among businesses in Russia.

This article is structured as follows: Section 2 discusses the Russian institutional context for the development of CSR. Section 3 elaborates on the measurement of CSR institutionalization and reviews the variation in its degree across companies. Section 4 outlines the theoretical framework for explaining CSR institutionalization within firms in Russia. Section 5 describes the data and methods, while Section 6 presents the findings of the empirical analysis. Section 7 interprets these findings and situates them within the broader theoretical literature. The article concludes with a brief summary and remarks on avenues for future research.

## CSR in Russia's Authoritarian Capitalism

A central controversy in the scholarly debate on CSR concerns the reasons why business actors engage in socially responsible behaviour. In the traditional Western understanding, CSR is viewed as a voluntary activity, often described as going “beyond compliance,” (Davis 1973, 313) undertaken to mitigate risks and enhance business performance. Recently, institutionalist scholars have challenged this narrow business-centred view and instead argued that CSR needs to be understood from a broader perspective to capture the diversity of the institutional arrangements that shape CSR practices across nations (Matten and Moon 2008). Consequently, CSR is not merely viewed as a business tool, but as “private...collective forms of self-regulation” (Brammer et al. 2012, 7) that occur at the interface between business and society.

The development of CSR in authoritarian settings is a puzzling case, as state dominance over the economy challenges the very idea of CSR as voluntary activity by business actors. CSR in Russia is subject to different—and at times contradictory—economic and political developments, which have shaped the nature of CSR practices within its business community (Blagov and Petrova-Savchenko 2012; Crotty 2016; Fifka and Pobizhan 2014). As an emerging economy, Russia experienced a difficult transition from planned economy to capitalism after the fall of the Soviet Union in 1991. Since Putin's accession to presidency in 2000, the country has experienced a “centralisation of management and concentration of financial resources in the hands of the Kremlin and the Federal Government” (Yakovlev 2014, 11). Russia's current economic system has been characterized as “authoritarian capitalism” (Sallai and Schnyder 2021) with businesses being highly intertwined with and tightly controlled by the state.

Sallai and Schnyder (2021, 3) argue that authoritarian capitalism is “the result of constant renegotiation and redefinition of the boundary between the public and the private domains not just in the political, but also in the economic realm.” The defining criterion is “state action that infringes on key principles of the ‘Rule of Law’” (Sallai and Schnyder 2021, 28), which sets authoritarian capitalism apart from other state-permeated business systems. State actors, thus, do not only intervene in the economy but also erode the frontier between the public and private domains by using authoritarian mechanisms with the aim of serving the particular interests of the governing elite.

The degradation of the rule of law in Putin's Russia has been observed by multiple scholars (Markus 2015; Yakovlev 2014). The arbitrariness of state action means that business actors need to act upon uncertainty and defend themselves against predatory state behaviour (Yakovlev 2014), which has a major impact on the adoption of CSR norms and practices by business actors. Depending on their position in the business system, companies in Russia are subject to diverse pressures at the international and national levels, which have given rise to the emergence of different forms of CSR. The adoption of CSR practices in Russia can be traced to three main drivers: the need to secure access to export markets, the Soviet legacy of the socially responsible enterprise, and state efforts to compensate for weakened capacities in the social sphere. (Crotty 2016, 836). Recent research also points to the fact that both state actors and local communities expect businesses to provide for social welfare (Bluhm and Kropp 2023).

Although state authorities at all levels in Russia heavily rely on the assistance of business actors in welfare provision (Klimovich et al. 2023; Pape 2024), the government has made no significant attempts to provide a legal and regulatory framework for CSR (Fifka and Pobizhan 2014).<sup>5</sup> Instead, Russian decision makers have frequently used the notion of “social

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<sup>5</sup> The only exception is the 2017 legal initiative on obligatory non-financial reporting, which has still not been approved by the State Duma.

responsibility” as a discursive device to underpin the state’s authority over large companies and to legitimize informal demands of extra-taxational payments from the business community (Zueva and Fairbrass 2021). In turn, companies used their financial resources, framed as social responsibility and CSR, as a strategy of legitimation of their (oligarchic) capital for the wider public (Klimovich et al. 2023; Kropp et al. 2023). The tradition of informal relations between the authorities and business actors thus discourages the formalization of CSR procedures in favour of exclusive agreements between state and business actors. In sum, the institutional context for CSR development in Russia’s authoritarian capitalism is characterized by a defective rule of law, limited protection of property rights, a high level of informality, and insecurity in state–business relations. This occurs within a system characterized by minimal state regulation in the field of CSR.

In this article, the authors argue that companies in Russia do engage in CSR, but that under the conditions of authoritarian capitalism it assumes different forms from those found in Western countries. To demonstrate this, the authors examine the extent to which companies in Russia have institutionalized CSR in their operations. Indeed, one can observe a growing CSR institutionalization in Russia. Over the past two decades, Russia has seen a gradual proliferation of CSR, with an increasing number of firms institutionalizing CSR practices in their business operations. For instance, as of 2019, 64 prominent Russian companies have become members of the United Nations Global Compact Initiative (UN Global Compact Russia 2025). Business actors, thus, use international standards and approaches to structure and systematize their CSR activities. The most visible sign of the proliferation of CSR in Russia has been an increase in non-financial reporting among large corporations. According to the Russian Union of Industrialists and Entrepreneurs, the number of large corporations that provide non-financial reporting has grown continuously since 2000, reaching 176 corporations in 2018 (RSPP 2019). The subsequent sections of this article elaborate on the measurement of CSR institutionalization within companies in Russia and explore the factors that explain this process.

### **Measuring CSR Institutionalization**

Although CSR has proliferated among Russia’s leading businesses, there remains a lack of comprehensive measures that capture CSR institutionalization at the company level. Building on previous research (Bondy et al. 2012; Campbell 2007), this article understands CSR institutionalization as a multidimensional process that can be achieved through different sets of attributes. Companies institutionalize CSR by establishing organizational structures, implementing social and ecological programs, and reporting to their stakeholders, i.e., by formalizing their CSR activities and making them visible. To capture this multidimensionality, the authors construct an index based on seven components, each speaking to a different aspect of embedding social responsibility as a formalized practice within a company.

The first component captures whether corporate governance and organizational structures concerning CSR are in place—a fact which is crucial to the strategic management of a company (Lock and Seele 2016). In this regard, having a top manager or a specific department responsible for CSR resembles a strong institutionalization measure at the level of strategic management, whereas having no department or officer in charge of CSR is a clear sign of a lack of institutionalization. Between these extremes, companies may embed CSR within another department and treat it alongside other issues or appoint a CSR manager without establishing a dedicated department.

Beyond organizational structures, such as written documentation and activities like programs and projects can be considered an important element of corporate social behaviour (Wood 1991). Concerning policies, institutionalization is indicated by whether a company has an explicit written CSR policy in place. On the other hand, some companies cover CSR in a less systematized and integrated manner, through separate social and environmental policies, which can be viewed as weaker forms of CSR institutionalization. In addition, CSR activities can include a variety of schemes, which address different external and internal stakeholders, have different organizational designs, and thematic directions. Among them, CSR programs, grant competitions, pension funds, and corporate foundations can be considered practices that mark the institutionalization of CSR (Blagov and Petrova-Savchenko 2012). As there are no theoretical grounds for ranking these practices according to their contribution to CSR institutionalization, they are assessed in an additive manner: the more systemic CSR practices a company adopts, the higher the degree of institutionalization.

Organizational structures, policies, and activities are one side of CSR institutionalization. Nevertheless, previous research also stresses the importance of making companies' CSR programs and activities visible (Hawn and Ioannou 2015). Against this backdrop, proper reporting and communication with stakeholders are additional features of CSR institutionalization. CSR reporting has become a widespread tool for companies to signal their social responsibility to the public (Fifka 2012). This reporting may take various forms, such as the inclusion of a CSR rubric in annual reports, a standalone CSR report, or a CSR report subject to an independent audit, with the latter representing the highest degree of institutionalization. Moreover, companies may establish information systems and present themselves as socially responsible on their websites (Maignan and Ralston 2002). For instance, companies may raise the visibility of CSR practices by operating individual websites related to their CSR activities and programs, which can be viewed as a strong form of CSR institutionalization. In contrast, companies with weaker forms of institutionalization may provide only infrequent or no information on their CSR programs.

Finally, the official reference to international standards and budgeting also plays an important role in CSR institutionalization, not only in terms of reporting but also in terms of shaping CSR practices (Fortanier et al. 2011). Having a fixed budget dedicated to CSR policies and activities is a clear sign of its institutionalization. In practice, companies calculate CSR budgets very differently, which makes official figures hard to compare.<sup>6</sup> In addition, despite investing a remarkable share of their revenues in CSR (Polishchuk 2009), companies in Russia are generally reluctant to report on their CSR spending, since it goes beyond their core business operations (Fifka and Pobizhan 2014, 199). For these reasons, the authors focus on the issue of transparent reporting, which addresses whether a company discloses its CSR expenditures or chooses not to. Lastly, references to the United Nations (UN) Global Compact, International Labour Organization (ILO) conventions, and the Organisation for Economic Co-operation and Development (OECD) guidelines are a sign of strong CSR institutionalization insofar as they signal adherence to universal codifications of CSR practices as part of the broader sustainable development agenda. In contrast, the International Organization for Standardization (ISO standards) are focused on providing precise guidelines on socially and ecologically responsible behaviour, whereas Occupational Health and Safety Assessment Series (OHSAS) standards are primarily focused on maintenance of labour safety, thereby indicating a weaker form of CSR.

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<sup>6</sup> For example, several retailers count customer donations collected at the checkout counter as part of their reported CSR spending, whereas others exclude them.

Table 1 provides a summary of all seven components and how they are incorporated into the index. The authors selected the seven components to ensure they capture a broad range of possible institutional CSR features, while equal weighting was applied to maintain conceptual balance and avoid arbitrary prioritization. The additive index produces a graded measure of CSR institutionalization, ranging from 0 (no institutionalization) to 7 (strong institutionalization). The selected calibration captures meaningful distinctions in the degree of set membership. Assigning values of 0, 0.25, 0.75, and 1 to individual components of the index aligns more closely with the logic of fuzzy sets. These thresholds help distinguish cases that lean toward either side of set inclusion, improving both the interpretive clarity and robustness of the configurational analysis.

**Table 1: Index of CSR Institutionalization**

Component	Indicators for strong / weak institutionalization	Scoring
1. Organizational structure	<ul style="list-style-type: none"> <li>▪ top CSR manager or separate CSR department</li> <li>▪ CSR function embedded in a different department</li> <li>▪ CSR manager without department</li> <li>▪ no CSR manager or department</li> </ul>	1.0 0.75 0.25 0.0
2. Policy	<ul style="list-style-type: none"> <li>▪ explicit CSR policy in place</li> <li>▪ social <i>and</i> environmental policy</li> <li>▪ social <i>or</i> environmental policy</li> <li>▪ no specific policy in place</li> </ul>	1.0 0.75 0.25 0.0
3. Activities	<ul style="list-style-type: none"> <li>▪ company conducts grant competitions</li> <li>▪ company runs a pension fund</li> <li>▪ company manages CSR programs</li> <li>▪ company has a corporate foundation</li> </ul>	0.25 each (additive)
4. Reporting	<ul style="list-style-type: none"> <li>▪ CSR report with independent audit</li> <li>▪ CSR report</li> <li>▪ CSR rubric in the annual report</li> <li>▪ no mentioning of CSR in a report</li> </ul>	1.0 0.75 0.25 0.0
5. Visibility	<ul style="list-style-type: none"> <li>▪ website for CSR programs</li> <li>▪ separate rubric for CSR activities</li> <li>▪ reference to CSR on the general website</li> <li>▪ no information about CSR</li> </ul>	1.0 0.75 0.25 0.0
6. Standards	<ul style="list-style-type: none"> <li>▪ reference to UN Global Compact, ILO or OECD Guidelines</li> <li>▪ reference to ISO</li> <li>▪ reference to OHSAS</li> <li>▪ no standards mentioned</li> </ul>	1.0 0.75 0.25 0.0
7. Budget	<ul style="list-style-type: none"> <li>▪ budget for CSR disclosed</li> <li>▪ budget for CSR not disclosed</li> </ul>	1 0
<b>Index of CSR institutionalization</b>	<b>Additive index of all seven components</b>	<b>Max. 7 Min. 0</b>

Source: Authors' compilation

Figure 1 demonstrates that there is a considerable variation in the degree of CSR institutionalization across 45 of the largest companies in Russia (in terms of revenue) in the fields of oil and gas (black bars), mining and metallurgy (hatched bars), and retail (gray bars), considering the top 15 companies from each sector. The Y-axis represents the level of CSR



institutionalization ranges from 0 to 5, in the metallurgy and mining sector from 2.5 to 6.75, and in the oil and gas sector from 0.25 to 6.75. At the same time, some companies from different branches, e.g., Detsky Mir, Novatek, and MMK, show similar degrees of CSR institutionalization. One can therefore observe interesting differences within, as well as commonalities across, all branches.

Third, state-owned companies indicate different levels of CSR institutionalization, ranging from 1.75 (Slavneft) to 6.75 (Gazprom Neft). Among the top five performers, Gazprom Neft is state-owned, Lukoil, Nornickel and Severstal are privately owned, and Sakhalin Energy is a joint venture between the state-controlled Gazprom and a group of foreign investors. If the Russian state were a major promoter of CSR institutionalization, one would expect equally high index scores in state-owned companies.

Altogether, the data shows considerable variation in the degree of CSR institutionalization, which seems to be partly attributable to the characteristics of the three branches. Differences across branches alone fall short of fully explaining the variations in CSR institutionalization among companies in Russia. However, since businesses from different branches show similar levels of CSR, it is necessary to look beyond sectoral differences to explain the variation in CSR institutionalization.

### **Explaining CSR Institutionalization**

Previous research has shown that the CSR institutionalization within a company is subject to both external and internal pressures, which stem from the institutional environment as well as stakeholder demands for businesses to take greater social responsibility (Yang and Rivers 2009). To identify the particular conditions and underlying mechanisms that lead to the institutionalization of CSR norms and practices, the authors draw on the work by DiMaggio and Powell (1983) and Campbell (2007) and combine different types of pressures into a configurative analytical framework.

DiMaggio and Powell's (1983) concept of isomorphic change involves three mechanisms. First, coercive isomorphism is the result of formal and informal pressures from other organizations and the society at large, including laws and regulations, the influence of organized societal (external) stakeholders, such as citizen activists, NGOs, and market standards. Second, mimetic isomorphism refers to processes where an organization models itself on others to overcome environmental uncertainty, e.g., by borrowing best practices and solutions from actors in the field "that they perceive to be more legitimate or successful" (DiMaggio and Powell 1983, 152). Third, normative isomorphism results from professionalisation within the field, which is achieved primarily through education and the establishment of professional networks. Here, the exchange of professional knowledge plays an important role in advancing normative isomorphic change. In addition to the three isomorphic pressures, Campbell (2007) introduces stakeholder pressures as a mechanism that encourages the development of social responsibility. According to this view, dialogue between a company and its stakeholders has a positive effect on the company's social responsibility. Among them, shareholders and employees are most important internal stakeholders for companies' CSR.

While different isomorphic mechanisms overlap in practice and the types "are not always empirically distinct" (DiMaggio and Powell 1983, 150), one expects that no condition alone will be necessary and/or sufficient for the institutionalization of CSR but instead find distinct configurations of conditions. In the following section, the authors identify a suitable proxy for

each of the four outlined mechanisms (see Table 2). The proxies are divided at two levels according to their origin. In sum, the article concentrates on four international conditions, which stem from global pressures that companies are challenged with, and four national conditions, which refer to the Russian institutional environment and stakeholder demands for CSR institutionalization.

**Table 2: Explanatory conditions for CSR institutionalization in Russia**

<b>Mechanisms</b>	<b>International conditions</b>	<b>National conditions</b>
<i>Coercive pressures</i>	International listing	National listing
<i>Mimetic pressures</i>	International market	Soviet legacy
<i>Normative pressures</i>	International expertise	Business association (RSPP)
<i>Stakeholder pressures</i>	International investors / shareholders	Employees in Russia

Source: Authors' compilation

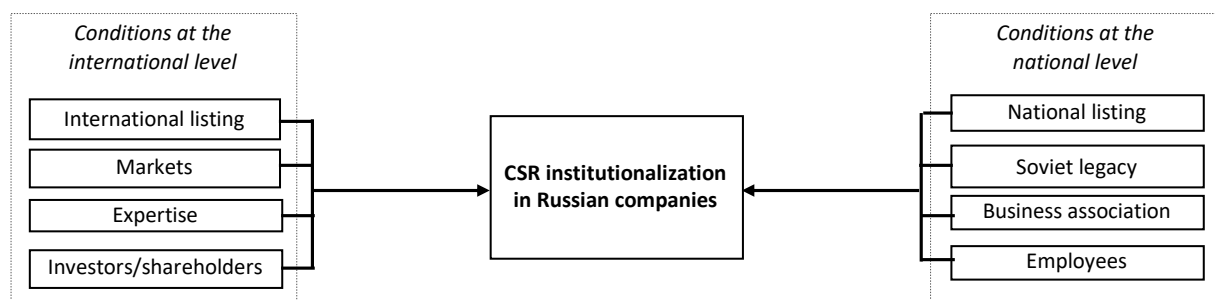
At the international level, being listed on the international stock exchanges acts as an important coercive pressure for Russian companies. Previous studies have confirmed the relevance of international listings with obligatory provisions on non-financial reporting as an important driver of CSR disclosure among companies in Russia (Bhatia and Makkar 2019). In line with the expanding sustainability agenda, companies attract international investors not only by emphasizing their economic performance but also by allocating significant resources to social responsibility, particularly in cleaner production and the protection of human rights throughout the supply chain. Furthermore, by operating in international markets, Russian companies can draw on the experiences and solutions developed by other firms. This, in turn, can serve as a guideline for structuring their own CSR by importing policies and reporting practices. Such mimicking paves the way for stronger CSR institutionalization in accordance with global standards and market benchmarks (DiMaggio and Powell 1983). Moreover, the international promotion of a CSR agenda by professional networks and communities generates normative pressure to institutionalize these practices (Campbell 2007; Fortanier et al. 2011; Fransen 2012). International business associations, board members, and executive managers are important actors because they introduce expertise, experiences, and practices to Russian businesses by drawing on international CSR standards. Finally, shareholders are the most powerful stakeholders in companies' CSR as they are making decisions about the strategic priorities in business operations (Mitchell et al. 1997). It has been shown that there is a turn towards "responsible ownership" (O'Rourke 2003) and "socially responsible investment" (Sparkes and Cowton 2004) in Western economies, with shareholders expecting their assets to properly address social and environmental issues. Thus, one can assume that international investors positively affect the institutionalization of CSR insofar as they possess resources to stimulate the incorporation of international CSR standards and practices into the business strategies of their Russian assets and business units.

Being listed nationally at the Moscow Stock Exchange (MOEX) is the functional counterpart of an international listing, constituting a coercive mechanism. Listed companies are thought to behave in a more socially responsible way and are more likely to provide reporting on their activities due to stock market pressures (Goergen et al. 2015; van Cranenburgh et al. 2013). Mimetic pressures may also be present, since companies adopt CSR practices modelled on their own prior experiences with social responsibility. In the Soviet planned economy, factories and businesses used to play an important role in the provision of social services and support for

social infrastructure on the territory of their operations as well as providing extensive non-wage benefits for employees (Cook 1993; Davis 2001). In addition, national trade and employer associations promote socially responsible behaviour among businesses (Campbell 2007). In Russia, *Rossiiskii soiuz promyshlennikov i predprinimatelei* [the Russian Union of Industrialists and Entrepreneurs] (RSPP) is one of the major promoters of the CSR agenda and has established two committees on CSR and charity, as well as a council on non-financial reporting consisting of experts responsible for public audits and the verification of CSR reports (RSPP 2025). Finally, employee demands for socially responsible behaviour can be considered a final driver of CSR institutionalization (McWilliams and Siegel 2001). As companies with a large number of employees are growing in size, they must establish an appropriate CSR organizational system to meet minimum standards and ensure coherent social policy across business units in different regions of the country.

Figure 2 presents the analytical framework. The analysis is conducted separately at the international and national levels. In doing so, the authors follow a “competing theories approach” (Blatter and Haverland 2012, 144), which maintains this separation to test the interplay of conditions within each level. The article uses these proxies for coercive, mimetic, normative, and stakeholder pressures as explanatory conditions in the empirical analysis, allowing the authors to explore which configurations of mechanisms are consistently associated with the institutionalization of CSR. It is worth noting that the explanatory framework is designed to primarily explain under what conditions companies institutionalize CSR practices, not why they fail to do so. This focus is viable for two reasons. First, since the mechanisms listed above are responsible for greater CSR institutionalization, there is no theoretical expectation that the simple absence of these conditions should be linked to the weak or non-institutionalization of CSR practices. Second, the authors contend that non-institutionalization arises not only from a lack of incentives to institutionalize CSR but also from other factors that hinder the adoption of CSR practices. Put differently, one would need an entirely different analytical framework to examine why companies fail to institutionalize CSR.<sup>7</sup>

**Figure 2: Analytical Framework to Explain CSR Institutionalization**



Source: Authors' compilation

## Method and Data

To explain the institutionalization of CSR in Russia, the authors make use of Qualitative Comparative Analysis (QCA) (Ragin 2008). As a set-theoretic approach, QCA models associations between explanatory conditions and an outcome of interest as superset and subset relations, which can be interpreted in terms of necessity and sufficiency. QCA is particularly

<sup>7</sup> In QCA, such asymmetric assumptions are built-in since outcome and non-outcome needs to be analyzed separately. For methodological reasons, the authors also ran an analysis for the absence of CSR institutionalization and presented the results in the supplementary material. However, they abstain from interpreting them in a substantial manner.

well-suited to the research question at hand, as it allows the examination of, first, which combinations of conditions facilitate CSR institutionalization (configurationality); second, whether multiple configurations account for different cases of CSR institutionalization (equifinality); and third, to concentrate on the conditions are associated with the institutionalization of CSR without presuming what factors explain its absence (asymmetry).

The analytic protocol of QCA is as follows: first, the authors test for superset relations, which can be interpreted in terms of necessity. A condition is considered necessary if, whenever the outcome is present, the condition is also present. For example, a high degree of CSR institutionalization requires the presence of a given condition (formally, if Y then X). The analysis of necessity considers both individual conditions and or-combinations (also called disjunctions). The latter are interpreted as necessary when they involve theoretically meaningful, substitutable conditions (Schneider 2018, 248–9). Next, the authors examined sufficiency relations, i.e., whenever conditions (or combinations thereof) are present, the institutionalization of CSR should also be observed (formally, if X then Y). The subset analysis is based on the truth table, which displays all logically possible combinations of conditions along with additional information on the underlying cases, limited empirical diversity (that is, combinations without empirical cases), and the strength of set relations. Configurations that are consistently linked to the outcome are then further minimized (the authors used the packages “QCA” (Dusa 2019) and “SetMethods” (Oana et al. 2019), whose main objective is to remove redundant factors and to isolate those that make a difference across cases.

A series of parameters exists to assess the quality of the set relations (Ragin 2008, 44–69; Schneider 2018; Schneider and Wagemann 2012, 119–49). The consistency parameter indicates the strength of set association and ranges between 0 for no relationship and 1 for a perfect set relation. The authors use a consistency level of 0.9 for necessity and 0.8 for sufficiency as widely accepted benchmarks (Schneider 2018, 247). The empirical importance of set relations can be grasped using the coverage and relevance parameters.<sup>8</sup> Ranging between 0 and 1, low values on both parameters point towards low empirical importance or trivial associations, whereas high values indicate empirically relevant set relations.<sup>9</sup> Before one can perform any analysis in QCA, all data needs to be transformed into sets, a procedure called calibration (Ragin 2008, 71). The outcome is the degree of CSR institutionalization based on the index introduced in the previous section. As outlined above, the index ranges from 0 to 7, with higher scores corresponding to stronger membership in the set of CSR institutionalization. Companies with a score of 7 are fully included in the set of CSR institutionalization, whereas companies with a score of 0 are fully excluded. The cut-off point is set at the index’s midpoint of 3.5, which can be justified by the fact that the authors focus on the largest companies in terms of revenue, meaning that by its design, the sample already includes companies that face a high degree of pressure to institutionalize CSR.

Table 3 provides an overview of the explanatory conditions. International listing, national listing, and Soviet legacy are measured using dichotomous crisp sets, where a case, for instance, either has a Soviet legacy (1) or not (0). The other conditions are based on fuzzy sets, which allow for degrees of set memberships in addition to the qualitative differentiation, e.g., being partially in (0.75) or partially out (0.25) of a set. The authors qualitatively coded all conditions

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<sup>8</sup> See Mahoney and Vanderpoel 2015, 70–2.

<sup>9</sup> The PRI parameter in the context of sufficiency analysis indicates if there is a problem with simultaneous subset relations, which refers to the fact that a configuration can be consistently linked to the outcome and the non-outcome at the same time. For instance, configuration X might be consistently associated with high and low degrees of CSR institutionalization, which accounts for a contradictory claim and should therefore be avoided.

based on a detailed review of respective information collected from company websites and supplementary reports.

**Table 3: Indicators, Data Sources and Calibration of the Explanatory Conditions**

<b>Condition</b>	<b>Indicators</b>	<b>Calibration strategy</b>
<b><i>International level</i></b>		
<i>International listing</i>	Listing on, at least, one foreign stock exchange. Data source: company's website.	1 = if a company is listed 0 = if a company is not listed
<i>International Market</i>	International market orientation is measured via two indicators: i) whether a company has international customers, and/or ii) there are production sites outside of Russia. Data source: company's website.	1 = if a company has both international customers and factories 0.75 = if it has either international customers or factories 0 = if a company has neither international customers nor factories
<i>International Expertise</i>	International expertise is measured via three indicators: i) membership in international business association, ii) presence of foreign Board members, and iii) presence of foreign top-managers. Data source: company's website and report.	1 = if all three indicators are present 0.75 = if two out of three are present 0.25 if one out of three is present 0 = if none of the three indicators are present
<i>International Investors / shareholders</i>	Role of international investors differentiates between i) companies with major international shareholders (at least 50 % of the shares), ii) companies with minor international shareholders (at least 5%), and iii) companies without international shareholders. Data source: company's website and report.	1 = if there is major international shareholder 0.75 = if there is a minor shareholder 0 = if there is no international shareholder
<b><i>National level</i></b>		
<i>National listing</i>	Listing on Moscow stock exchange (MOEX) Data source: company's website.	1 = if a company is listed 0 = if a company is not listed
<i>Soviet legacy</i>	Existence of the current business before the collapse of the Soviet Union in 1991. Data source: company's website.	1 = if company existed before 1991 0 = if a company was created after 1991

<i>National level</i>		
<i>Business association (RSPP)</i>	Potential impact of RSPP membership using four levels of active participation in the business association's structures promoting CSR: i) CSR and Charity committee membership, ii) CSR or Charity committee membership, iii) RSPP membership, or iv) no RSPP membership at all. Data source: RSPP website.	1 = if a company is member of the CSR and the Charity committee 0.75 = if a company is member of either the CSR or the Charity committee 0.25 = if a company is only a member in the RSPP 0 = if a company is not a member in the RSPP
<i>Employees in Russia</i>	Number of Russian employees in 2018 as an indicator of their influence. Data source: company's website and report.	1 = if a company belongs to the first quartile in its respective sector 0.75 = if a company belongs to the second quartile in its respective sector 0.25 = a company belongs to the third quartile in its respective sector 0 = a company belongs to the fourth quartile in its respective sector

Source: Authors' compilation

## Empirical Analysis

This section discusses the results of the QCA, presenting first the findings of the analysis at the international level and then those at the national level. Both sections discuss necessity and sufficiency relations, following the analytic protocol outlined above.

### *Conditions at the International Level: Explaining CSR Institutionalization*

The analysis shows that none of the international conditions, whether considered individually or in combination, meet the relevant benchmarks and can therefore be deemed necessary for the institutionalization of CSR in Russian companies. The authors, therefore, conclude that leading companies in Russia have adopted CSR as a part of their business strategy in various contexts without any particular condition being necessary for CSR institutionalization.

Table 4 presents the results of the most parsimonious strategy, based on the truth table displayed in Table B1 in the supplementary material to this manuscript.<sup>10</sup> The solution consists of three configurations of international conditions, which together account for 19 of the 24 companies that display a high degree of institutionalization of CSR practices. The overall model shows a very good fit, with a consistency of 0.82 (i.e., 82 percent of the data is in line with the subset relations) and a coverage of 0.73 (i.e., 73 percent of the outcome set is covered by the three

<sup>10</sup> In order to qualify as sufficient, a truth table row needs to pass a consistency score of 0.8 and a PRI value of 0.6. Based on these criteria, row 3 is excluded from the minimization since it is associated with strong and weak CSR institutionalization simultaneously, which is contradictory (see Table B1).

international packages). The PRI of 0.77 indicates that the solution is not simultaneously associated with the opposite outcome, that is, no or weak CSR institutionalization.<sup>11</sup>

**Table 4: International Conditions Linked to CSR Institutionalization**

<i>Solution terms</i>	Model Consistency: .82   PRI: .77   Coverage: .73				<i>Cases</i>
	<i>Consistency</i>	<i>PRI</i>	<i>Raw Coverage</i>	<i>Unique Coverage</i>	
MARKETS* EXPERTISE	.94	.92	.58	.09	<b>Transneft, SUEK;</b> Sibur, Sakhalin Energy; Evraz, NLMK, Severstal, TMK, Polyus; Lukoil, Rosneft, <i>Tatneft</i> , Novatek, Rusal, Nornickel, MMK
MARKETS* INVESTORS / SHAREHOLDERS	.87	.83	.37	.04	<b>Detsky Mir, Slavneft, Metalloinvest;</b> Sibur, Sakhalin Energy; Gazprom, <i>Nezavisimaya Neftegazovaya Kompaniy</i> ; Lukoil, Rosneft, <i>Tatneft</i> , Novatek, Rusal, Nornickel, MMK
MARKETS* INTERNATIONAL LISTING	.79	.74	.51	.03	<b>Gazprom Neft, Surgutneftegas, Mechel;</b> Gazprom, <i>Nezavisimaya Neftegazovaya Kompaniya</i> ; Evraz, NLMK, Severstal, TMK, Polyus; Lukoil, Rosneft, <i>Tatneft</i> , Novatek, Rusal, Nornickel, MMK

*Note:* We apply the most parsimonious strategy to identify core conditions. Results of the complex and intermediate strategy are described in the supplementary material. The PRI score highlights that there is no problem of simultaneous subset relations. The raw coverage indicates how much of the outcome set a solution term explains, while the unique coverage signals how much is solely explained by this term, not considering those cases which are covered by both terms. Uniquely covered cases (**bold**) are only explained by the respective configuration while multiple covered cases are explained by both terms; cases in *italics* highlight deviant cases, i.e., which do not show the outcome.

Source: Authors' compilation

<sup>11</sup> Depending on how logical remainders, i.e. rows without empirical cases, are treated, QCA produces three types of solution formulas. In the present analysis, all three strategies produce the same result since neither the intermediate nor the parsimonious strategy makes use of the two logical remainders of the truth table. This speaks to the robustness of the findings.

The first group of companies that exhibit CSR institutionalization are enterprises that are export-oriented and strongly influenced by outside expertise. These companies, thus, combine mimetic and normative pressures, as can be seen in typical cases such as Transneft and Siberian Coal Energy Company (SUEK). By operating in international markets, such as through cooperation with international customers, these firms gain access to experiences and solutions employed by other companies, which serve as guidelines for structuring their CSR activities in Russia. Companies also adopt international best practices through the imitation of CSR practices and the adoption of norms translated through international networks and experts.

A combination of mimetic and stakeholder pressure characterizes the second type of companies that exhibit institutionalized CSR practices. Firms like Detsky Mir and Metalloinvest are representative of this configuration. This type is similar to the first path to institutionalization since global markets again play a crucial role in the introduction of international market values and practices to Russia. This time, however, it is combined with the influence of international shareholders, which accounts for the adoption of CSR standards and practices.

Finally, the third type of companies connects CSR institutionalization with mimetic and coercive pressures.<sup>12</sup> It uniquely describes Gazprom Neft and Surgutneftegas, which, in comparison to the big three—Lukoil, Gazprom, and Rosneft—are smaller players in the Russian oil and gas sector and rely on international market access. Since these companies need access to international markets and listings, they are forced to fulfil the requirements of international stock markets when it comes to the adoption of CSR practices. This confirms the position of several Russian companies in international value chains.

#### *Conditions at the National Level: Explaining CSR Institutionalization*

Turning to the national level, the superset analysis again shows that no single condition comes close to the required benchmarks to be considered necessary. Looking at disjuncts, national listing or Soviet legacy passes the consistency threshold; however, the authors refrain from interpreting this combination as necessary since there is no overarching theoretical concept that links these two conditions (Schneider 2018, 247–8). Against this backdrop, one can conclude that companies institutionalize CSR norms and practices irrespective of whether a particular national condition is required.

Table 5 presents the results of the most parsimonious strategy based on the truth table displayed in Table B2 in the supplementary material. The overall solution consists of three terms and covers 17 of the 24 companies that institutionalize CSR. The solution has a good fit with a consistency of 0.82 and a coverage of 0.71; the PRI of 0.78 indicates that no problem of simultaneous subset relation exists.<sup>13</sup>

<sup>12</sup> International listing \*~expertise turns out to be an alternative term—a phenomenon called model ambiguity (Baumgartner and Thiem 2015). However, the authors treat this configuration as a data artefact for two reasons. First, it is less consistent and empirically less relevant, covering only 22.6 percent of the outcome. Second, and more importantly, the low PRI score of 0.48 indicates that the combination international listing\*~expertise is simultaneously associated with weak CSR institutionalization.

<sup>13</sup> The authors again choose a consistency threshold of 0.8 and a PRI threshold of 0.6. This time, there is no problem with rows that are simultaneously associated with the presence and absence of the outcome. The most parsimonious strategy again yields the same results as the intermediate solution, as both make use of all three logical remainders. The findings are hence robust to alternative solution strategies.

**Table 5: National Conditions Linked to CSR Institutionalization**

<i>Solution terms</i>	Model Consistency: .82   PRI: .78   Coverage: .71				<i>Cases</i>
	<i>Consistency</i>	<i>PRI</i>	<i>Raw Coverage</i>	<i>Unique Coverage</i>	
SOVIET_LEGACY* ~NATIONAL LISTING	.81	.78	.23	.05	<b>Zarubezhneft</b> ; Sibur, UGMK/UMMC; SUEK, OMK; Evraz, Metalloinvest
SOVIET_LEGACY* EMPLOYEES	.82	.77	.50	.16	<b>Rosneft, Gazprom, Gazprom Neft, Surgutneftegas, Transneft, Tatneft, Mechel</b> ; Lukoil, NLMK, Rusal, Nornickel, Severstal; Sibur, UGMK/UMMC; Evraz, Metalloinvest
BUSINESS ASSOCIATIONS	.96	.94	.46	.10	<b>Sakhalin Energy; MMK, TMK</b> ; Lukoil, NLMK, Rusal, Nornickel, Severstal; SUEK, OMK; Evraz, Metalloinvest

*Note:* We apply the most parsimonious strategy to identify core conditions. Results of the complex and intermediate strategy are described in the supplementary material. The PRI score highlights that there is no problem of simultaneous subset relations. The raw coverage indicates how much of the outcome set a solution term explains, while the unique coverage signals how much is solely explained by this term, not considering those cases which are covered by both terms. Uniquely covered cases (**bold**) are only explained by the respective configuration while multiple covered cases are explained by both terms; cases in *italics* highlight deviant cases, i.e., which do not show the outcome.

Source: Authors' compilation

The first type describes companies that institutionalize CSR based on mimetic and non-coercive pressures. Companies like Zarubezhneft are typical of this type, as they build on a Soviet legacy without being listed on the national stock exchange. The company's high degree of CSR institutionalization can be explained by the fact that the company is deeply rooted in the Soviet tradition of responsibility towards employees and territories of operation. Since it is state-controlled and mainly operates outside of Russia, Zarubezhneft is not listed on the Moscow stock exchange.

Mimetic and stakeholder pressures are present in the second type of companies. Firms like Rosneft, Gazprom, Gazprom Neft, Surgutneftegas, and Transneft fit especially well within this category as they exhibit a Soviet legacy together with a large number of Russian employees. What these companies have in common is that they inherited production sites from Soviet times and have a strong connection to the places in which their production is based. Employees and

the local population are, therefore, key stakeholders, which means that the companies define their CSR activities mainly as a responsibility towards their workforce and the territories in which they operate. The large number of employees and the broad geographic scope of operations make it necessary for these companies to develop organizational structures and coherent CSR policies.

The third type of companies, exemplified by Sakhalin Energy, MMK, and TMK, is defined by normative pressures, as highlighted by the importance of active involvement in the business association *Rossiiskii Soiuz Promyshlennikov i Predprinimatelei* (RSPP). The RSPP is a key norm entrepreneur in CSR in Russia, serving as a networking venue that promotes the adoption of CSR practices among companies by establishing committees on CSR and offering guidance on how companies can best introduce and organize CSR (Blagov et al. 2015; Flohr et al. 2012).

## Discussion

What do the findings tell us about the overall development of CSR in Russia and, more specifically, about its institutionalization? In light of the above analyses, two aspects emerge as particularly significant: 1) companies in Russia display significant variation in CSR institutionalization, which cannot be attributed only to branch specificities; 2) CSR institutionalization is primarily linked to mimetic isomorphism at both the international and the national levels, but only when combined with other institutional pressures.

Based on the index, one can infer that the degree of CSR institutionalization varies significantly across companies in Russia. Out of the 45 examined companies, 24 firms exhibit a high level of CSR institutionalization. Of the CSR leaders, oil and gas companies, along with metallurgists and mining firms, constitute the majority, whereas retailers generally rank among the low performers in the institutionalization of CSR practices. Although the degree of CSR institutionalization seems to go hand in hand with the specific conditions of particular branches of the economy and general trends are recognizable, it cannot suffice as an explanation of this multidimensional process for two reasons. On the one hand, the index highlights significant variation within branches. For example, different oil producers display both very high and very low degrees of CSR institutionalization, ranging from 0.25 to 6.75. On the other hand, there are surprising similarities among companies from different branches, with several retailers—metallurgists as well as oil and gas extractors—having comparable scores in the index. Therefore, factors other than branch characteristics need to be considered to explain why companies in Russia have institutionalized CSR.

By applying a framework of coercive, mimetic, normative, and stakeholder pressures that foster CSR institutionalization in companies in Russia, the article investigated the explanatory factors for CSR development and found mimetic isomorphism to be a key driver. Indeed, mimetic pressures appear in a majority of pathways in both the international and the national sets of conditions that influence the institutionalization. A number of companies adopt CSR practices because of international market pressures, which can be defined as “market-driven CSR” (Crotty 2016, 836). Export-oriented industries are therefore subject to greater international market pressure to adopt CSR standards and practices, as they depend on the cooperation of international customers. These companies imitate best practices with the aim of gaining access to international markets, and this is a strategy that applies mostly to Russian companies that are part of international value chains. Having achieved market access, companies also model their CSR after other CSR leaders. In the context of the large-scale sanctions against the Russian economy, which are unlikely to be lifted in the near future and have made cooperation with

major companies and oligarchic capital from Russia generally toxic, it can be assumed that the international mimetic pressures from Western markets for CSR development in the country will diminish. It is, however, unlikely that businesses from Russia's other trading partners, most notably China and India, which are currently replacing American and European markets, will produce the same pressures for the institutionalization of CSR. For instance, recent studies on Chinese companies expanding internationally suggest that CSR considerations have little influence on their investment decisions (Li et al. 2019). At the same time, the extent of CSR promotion abroad varies significantly across firms and is shaped by country-specific contextual factors (Fei 2023).

At the national level, the "mimetic" version of CSR institutionalization relates to the recurrence of Soviet traditions of social responsibility as a form of "contextualised CSR" (Crotty 2016, 836), which primarily consists of taking care of employees and local communities (Fifka and Pobizhan 2014, 200). Companies that have inherited production sites established in Soviet times are more tightly embedded in the local economic context. Being strongly linked with their regions of production, they have a vested interest in the socioeconomic development of these communities as a means of ensuring good living conditions for their employees and the local population. Their local embeddedness makes them more inclined to develop social and environmental programs and to institutionalize CSR activities with the aim of meeting the expectations of regional state actors and local communities. Moreover, their own history of social responsibility offers the companies an opportunity to preserve or reintroduce best practices in CSR from the Soviet past into current business operations.

However, mimetic pressures alone are not enough to account for CSR institutionalization in Russian companies; instead, they must be combined with coercive, normative, or stakeholder pressures. At the international level, in order to trigger the adoption of CSR practices, mimetic pressures are accompanied by experts, investors, or international listings, which can thereby be regarded as functional equivalents. During the confrontation between Russia and the West, this international connection and pressure for CSR institutionalization will substantially decline. At the national level, the business association RSPP stands out as a main proponent of CSR development in Russia, providing its members with guidelines and best practices for establishing CSR programs and reporting. Since 2022, the economic hardships of the war with Ukraine and international sanctions have put many businesses into survival mode, with ambivalent consequences for CSR institutionalization. On the one hand, lower profit means fewer financial resources for corporate responsibility and a possible rollback of these activities. On the other hand, as the state and societal expectations for welfare provision remain high, companies may start actively inventing, exchanging, and institutionalizing new cost-efficient but publicly visible CSR practices to address these expectations.

The empirical results confirm that there is no uniform path to CSR development in Russia but rather that combinations of multiple isomorphic pressures must be conjointly present for companies in Russia to institutionalize CSR norms and practices. In other words, there is no one-size-fits-all context under which companies in Russia institutionalize their CSR behaviour (Crotty 2016). From a theoretical perspective, the study adds to the debate on isomorphic mechanisms of institutional change insofar as it provides empirical evidence showing that different forms of pressures indeed occur in complementary combinations, as prominently highlighted by DiMaggio and Powell (1983).

The analysis of CSR institutionalization in Russia's major companies provides some important new insights into the broader context of CSR development in authoritarian Russia. The high level of CSR institutionalization among a substantial group of large corporations in Russia is

in itself a notable observation, as the country lacks the institutional prerequisites that are commonly considered necessary for CSR development, i.e. functioning markets, effective governmental and legal institutions and, most importantly, a strong and vocal civil society able to hold business actors accountable (Matten and Moon 2008, 406). Authoritarian capitalism thus does not stand in the way of CSR but rather changes its characteristics.

## **Conclusion**

The article examined the degree to which companies have institutionalized their CSR activities in Russia and the factors that explain CSR institutionalization in Russia's authoritarian capitalism prior to the war against Ukraine. To answer this twofold question, the authors first developed an index allowing for the assessment of the degree of CSR institutionalization in companies. Then, the authors identified several combinations of conditions at the international and national level, which are consistently associated with the institutionalization of CSR norms and practices. In doing so, the analyses offer a series of new insights. The data highlights that the level to which Russian companies institutionalize CSR practices varies greatly, with some showing a high and others a low degree of institutionalization. Exploring this variation further, the findings underscore the configurational nature of CSR institutionalization since there is not just one but several equifinal paths to CSR institutionalization.

Nevertheless, mimetic isomorphism, such as modelling CSR activities after best international practices and path-dependent Soviet-type experiences, in combination with other institutional pressures, seems to have played an important role at both national and international levels. While recognizing the configurational nature of the analysis, the authors argue that companies with access to international markets and/or a Soviet legacy—subject to the complementary factors discussed above—tend to perform better in terms of CSR institutionalization. Since February 2022, the growing isolation of the Russian economy from Western markets and the sanctions against Russian businesses have pushed these international factors into the background, while the role of Russia's other global trading partners in fostering the development of CSR standards and practices remains questionable. However, in Russian authoritarian capitalism, the state traditionally has strong informal expectations regarding companies' social responsibility, a tendency that intensifies during wartime. In the context of the growing isolation and the Kremlin's attempts to build up a more autarkic war economy, coupled with additional pressure on national economic actors to bear the costs of the war, companies have a strong incentive to model CSR after path-dependent Soviet-type experiences and further institutionalize social responsibility as a defence strategy against further encroachments of the state.

This study has some limitations that point in the direction of future research. First, one would need more in-depth case studies on typical and deviant companies to reconstruct the complex organization-level interactions that have led to CSR institutionalization in an increasingly authoritarian setting of Russia. The analysis provides a first step in this direction by identifying a series of relevant configurations that can serve as core ingredients for this, however, they need to be further unpacked to trace the underlying mechanisms. Yet during the full-scale invasion of Ukraine, under the current conditions of war economy, it is hard to access the relevant information and qualitative data concerning the CSR activities of large corporations in Russia.

Second, other factors should be considered in order to understand what prevents companies from institutionalizing CSR, since this model is focused on those pressures that are positively connected with CSR institutionalization. Here, the role of informality in state-business relations

and the broader context of authoritarian capitalism, with its unfavourable conditions for CSR institutionalization, offers a promising venue for future research. Third, the authors kept the international and national levels separate, but more cross-case and within-case studies are necessary that explore the reinforcing and complementary effects of the two analytic levels and the potential trade-offs between them.

Finally, this study focused on CSR institutionalization within companies in Russia as a policy on paper and not necessarily in practice, as strongly institutionalized CSR at the company level does not equate to the implementation of programs on the ground. However, it is necessary to look at both sides of the coin—how companies display their activities and how they act. Therefore, further studies of CSR implementation are needed to gain a deeper understanding of CSR development in authoritarian contexts.

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Published by the Centre for European Studies at Carleton University, Ottawa, Canada  
Available online at: <https://ojs.library.carleton.ca/index.php/CJERS/index>

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1103 Dunton Tower  
1125 Colonel By Drive  
Ottawa, ON K1S 5B6  
Canada  
E-mail: [CJERS@carleton.ca](mailto:CJERS@carleton.ca)

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ISSN: 2562-8429

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