

**"An investigation into the influences shaping  
organisational CSR practices in Vietnam"**

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## **Abstract**

The thesis provides an examination of corporate social responsibility (CSR) from a particular context of the developing and transitional economy of Vietnam. The study focuses on investigating factors that influences CSR practice at organisational level as shown through the five aims of research. Investigation of how national and international regulatory frameworks do have impact on CSR practice in Vietnam is the first aim. Second, the extent to which Vietnam's transitional economy's dynamics influence organisational CSR practices is considered. Third, the thesis examines CSR activities that organisations actually engage in. Following the third aim, the research takes into account the influences of managers and leaders on organisational CSR practices. Furthermore, the focus of study involves understanding how company members respond to and engage in organisational CSR practices.

This research work involves the use of a multi-level and multi-theory framework. After the process of data collection, six case studies are presented. Companies that are examined operate in different industries including dairy, real estate development, financial conglomerate, hospitality, transportation and finance. The five aims of the present research are consistent with the findings that various factors influence CSR in Vietnam. First, in terms of how national and international regulatory frameworks impact CSR practice in Vietnam, the study shows that national regulatory frameworks play an important role in shaping organisational CSR through legal compliance. In terms of international regulations, majority of the companies adopt some type of international standards and practices. Second, the study finds that Vietnam's transitional structures, that is, the unions, are the main actors of CSR across companies. Third, the results show that most companies focus on community CSR which mainly includes philanthropic and charitable activities. The performance and perception of CSR also vary between a minimum of two companies in different industries. Fourth, leaders play a decisive role in the development and implementation of CSR

activities across organisations. The role of leaders is significant in companies with highly concentrated family ownership. Finally, company members in majority of the cases responded positively to their companies' CSR practices. Overall, the study finds that although the country's specific institutions represent the divergence of CSR, the results show that CSR in Vietnam is hybrid; it is both explicit and implicit (e.g. Matten and Moon, 2008). This means that the development of CSR in the country is heading towards a more explicit stage with globalisation which promotes its convergence with Western standards.

Moreover, the results also have implications with regards to research and practice. In terms of theory, the findings support the relevance of institutional, social exchange, organisational identity theories without excluding the leadership contextual frameworks in explaining CSR. With such implications, this study provides a number of recommendations for future research such as CSR study from the perspective of small and medium-scale enterprises or subsidiaries of multinational corporations in Vietnam. In sum, this thesis presents certain recommendations for businesses. Such include the establishment of independent audit for their CSR reports. Finally, it is important to acknowledge the role of government in shaping and promoting CSR policies in the country. Based on this, a number of recommendations which includes tax exemptions or stricter enforcement of regulations are proposed to policymakers.

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# **Chapter 1: Introduction**

## **1.1. The Importance of This Research**

Corporate social responsibility (CSR) is an emerging subject in business and society. In order to advance the research on the subject, this thesis provides a study on influences shaping organisational CSR practices in the context of Vietnam. One would reckon that CSR has become an important subject because the society is facing the problem of companies not usually performing CSR as expected. The emergence of CSR could be seen from a number of recent corporate scandals, ethical misconducts, violations in human rights to global awareness of climate change. It is time that corporates have to be accountable for their actions and actively perform its responsibilities to society. This is where CSR comes into play as a concept that could be used to investigate and evaluate the accountability of businesses.

In recent years, CSR has captured the imagination of both practice and research communities (e.g. Pisani et al., 2017; Aguinis and Glavas, 2012). In the academic arena, CSR practices have been recognised by numerous works of research as effective methods for companies to carry out their responsibilities to society. This support also comes from scholars who are opposed to the view of Friedman's 'the social responsibility of business is to increase its profits' (Friedman, 1970). In this utilitarian view, Friedman (1970) argued that a company is not a real person and that it could not have responsibilities. In contrast, Freeman (2008:163) stated that 'it doesn't make any sense to talk about business or ethics without talking about human beings'. As these different views could lead to debate amongst

scholars, the winning side seems to be CSR. In this line of argument, stakeholder theory, as used in Freeman's introductory work (Freeman, 1951; 2010), is an example of the expandability of CSR beyond Friedman's statement. Using stakeholder theory, Ferrero et al (2014) reasoned that Friedman must acknowledge the social embeddedness of business when he views that businesses have limited liability. Similarly, Bowie (1999) considered that society and businesses co-exist and interact in daily activities. In particular, businesses as moral communities receive benefits from society, and society is impacted by business operations. Consequently, companies and members of society need to 'act with beneficence to others' (Bowie, 1999:26).

These arguments show that companies themselves would not survive without support from the surrounding communities. Companies cannot just focus on benefits without recognising the concurrent interactions with, and expectations from, society. The arguments for CSR promote a foundation for the existence of the practice. This means that while CSR is generally understood as the social responsibilities of a business, the term refers to the notion that companies have responsibilities towards society other than profitmaking. These responsibilities range from philanthropic activities to activities that benefit the employees, shareholders and society at large. Therefore, CSR research should focus on the manner in which CSR is conducted and the extent to which it is effective across different perspectives.

There are numerous reasons behind CSR becoming the focus of the business community, governments and other stakeholders. Particularly, not only is CSR a global trend, but also it has been seen to bring about advantages and benefits to companies and the members of the society. From the business perspective, CSR is perceived as an increasingly important objective to achieve. One of the reasons for which is that companies and their stakeholders are increasingly recognising the important link between responsible business and good business. Moreover, a good responsible reputation will add value to firms (e.g.

Hohnen, 2007). In fact, the most recent international CSR survey by KPMG (2017) shows that corporate responsibility reporting has become a regular practice from medium to large companies.

From the government's perspective, scandals ranging from financial misconduct to environmental violations have a direct impact on the lives of people and force governments around the world to implement regulations towards CSR practices. Apart from that, there are specialised international organisations that focus on CSR, such as the World Business Council for Sustainable Development or the Business for Social Responsibility. These organisations not only promote CSR but also participate in organising and developing CSR practices via conferences and other means (Hohnen, 2007).

From the individual perspective, for instance, investors have started looking into investing in socially responsible firms. This led to actions from financial institutions that have been actively investing in companies with high social impacts and scores (Hohnen, 2007). This could be seen as a response from society, where people have started to realise the problem that companies are failing to perform their social responsibilities.

Given such development of CSR, it is necessary to study CSR across contexts and across nations. While CSR is an established concept in both practice and research in the West, the understanding of what is happening outside this area, such as organisational CSR in developing countries, is still limited. A number of studies have shown that international research on CSR is still limited. For example, a review of the global scope of international CSR research by Pisani et al. (2017) looked into more than 400 CSR studies over a time frame of 31 years. The authors found out that there is a lack of coverage and research on CSR in developing countries. This result further reinforces the importance of my study on CSR.

Therefore, this thesis will focus on the practice of organisational CSR in Vietnam. In particular, this research will present a study of the macro (national and international), meso (organisational) and micro (individual) factors that drive particular types of CSR policies and practices in Vietnamese organisations. The selection of Vietnam is expected to enrich the literature regarding this country. The study will explore CSR from an under-researched area under different aspects. This is the reason for which Vietnam would be an interesting case study because little is known about the current stage of CSR in this country (e.g. KPMG, 2013, 2015 and 2017).

It should be noted that the Vietnamese economy is classified under different terminologies. These terms also change as they get updated to reflect the country's recent development. These terminologies include developing country (United Nations, 1999), emerging market (World Bank, 2019), CIVETS (Economist Intelligent Unit, The Economist, 2009) or the global south (Dados and Connell, 2012). To be consistent, this thesis will use the term 'developing country' to refer to Vietnam as it is perceived to be more widely used term when referring to the country.

There are numerous factors that make Vietnam a good case for CSR research. These factors include the country's specific national institutions, traditions and cultures, the country's business system, the country's general CSR development and the local companies' CSR practices. These factors, which will be discussed below, include the country's specific and special institutions and characteristics.

The first thing that makes the case for a study on Vietnam is the role of specific institutions. At the macro level, Vietnam is characterised by a combination of developing and transitional economies in one country. This is where the country transformed from

being a centrally planned economy towards a socialist-oriented market economy. This type of economic structure and institutional arrangement has only been experienced by Vietnam and China. It is also one of the few remaining one-party-led governments in the world. Second, Vietnam is also one of the fastest developing countries in the world (World Bank, 2017). A forecast by the PwC predicted that Vietnam's real gross domestic product (GDP) growth until 2050 will be amongst the three highest in the world, which will exceed that of China and other countries (PwC, 2017). The World Bank (2018) also noted that the Vietnamese economy will continue to grow, sustained by positive national conditions and international demands. This economic growth provides an interesting case to see how a country adapt to CSR as they adopt it.

Apart from that, the country also has its own culture and traditions and is influenced by the Confucian culture. As implied from similar countries in the GLOBE study (House et al., 2004), it is expected that Vietnam will have high collectivism and power distance (Nguyen and Truong, 2016), which also suggests that this cultural trait promotes ethical orientations. These traditional factors create a foundation in favour of goodwill practices and a concern for a larger society, which are the antecedents of modern CSR in Vietnam.

From the macro level, it is also necessary to examine Vietnam's general CSR development. One could expect that globalisation will lead to the convergence of international CSR standards to the country. However, there is limited data to measure this development of Vietnamese CSR. This study hopes to provide the direction on how the country's CSR diverges from and converges with Western standards in developed countries (e.g. Carroll, 2016; Crane et al., 2016; Wang et al., 2016; Gond and Moon, 2011). Moreover, the aim of this study is also to discuss the orientation of CSR to see whether Vietnam's CSR is explicit or implicit, as suggested by Matten and Moon (2008). In their article, Matten and Moon (2008) also called for more studies on CSR in under-researched

regions. The results of such research would be useful for the academic community as it provides a comparative study for future research.

With regard to the meso level, the organisational CSR practice in Vietnam is also worth mentioning. The review in the following chapter shows that there is also little understanding of how CSR is shaped, implemented and performed at the local companies. The changing business ownership pattern in Vietnam is also noteworthy. As the following chapter will discuss, state-owned enterprises (SOEs) used to be the main business force in the country. However, their number has decreased significantly during the past four decades. At the moment, SOEs comprise one-third of the country's economy (Jennings, 2018). The government of Vietnam has privatised hundreds of SOEs during recent years and plans to continue this trend (Jennings, 2018). Thus, the number of private and listed companies in Vietnam is expected to continue to increase in the future. This will lead to a change in the dynamics of business in the country.

Moreover, the perception of, and engagement with, CSR from the individual levels is also important to be studied. For example, Vietnam is considered to be a rising investment hub, with multinational corporations moving to do business in the country. Vietnam has also joined different international organisations, such as the Asia - Pacific Economic Cooperation and the World Trade Organization (WTO) (Deloitte and Foreign Investment Agency, 2018). These events contribute to the improvement of the labour force in the country. In particular, the population of more than 90 million people has a young workforce (Deloitte and Foreign Investment Agency, 2018). In addition, the growth of the country's economy during the past years has helped improve job creation and income (World Bank, 2019). This improvement may contribute to the engagement of CSR in the country.

## 1.2. Research Questions

The purposes of this study will be answered through a set of corresponding research questions. First, at the macro level, the study will examine the impact of the Vietnamese government as well as international and national regulations on CSR practices. The aim is to determine how these institutions and forces have an impact on organisational CSR in the country when compared with how Western standards (Western standards of CSR) do. In particular, the following questions aim to address the above goals:

At the macro level:

**Question 1:** How do national and international regulatory frameworks impact CSR practice in Vietnam?

**Question 2:** To what extent do Vietnam's transitional economy's dynamics influence organisational CSR practices?

This study also further examines CSR practices at both the meso and the micro levels. The analyses at these two levels will investigate four major factors: an organisation's actual practices versus its stated policies, the roles of leaders and managers, CSR communications, and the perception of the members of each company regarding their organisational CSR practices and engagement. To examine the forces at these two levels, the study will answer the following questions:

At the meso and micro levels:

**Question 3:** What CSR activities do organisations actually engage in?

**Question 4:** How do managers and leaders influence organisational CSR practices?

**Question 5:** How do company members respond to and engage in organisational CSR practices?

### **1.3. Thesis structure**

After introducing the study in Chapter 1 and visiting the context of the country in Chapter 2, the study begins with a theoretical discussion by presenting a literature review of CSR with the background of the relevant studies and theories for the research. In my study, CSR is defined as a broad concept that includes responsible practices in economic, legal, ethical and philanthropic activities (Carroll, 1991; Carroll and Buchholtz, 2014). From the economic aspect, CSR refers to firms that have the responsibility to gain economic advantages, competitiveness and profit. From the legal aspect, companies are expected to comply with laws and regulations. With regard to the ethical factor, CSR means maintaining and respecting ethical and moral norms beyond legal requirements. From the last aspect, philanthropy includes charitable and voluntary activities that support communities, educational support and other philanthropic activities (Carroll, 1991, 2016). CSR also includes responsible activities in human rights, labour practices, the environment, fair operational practices, consumer issues and community involvement and development (International Organization for Standardization [ISO] 2600, 2010: viii).

In addition, there is an increasing trend of using multi-theory and multi-level approaches in CSR research, as seen in the growing number of publications (e.g. Nikolaeva and Bicho, 2011; Santana, 2012; Mele and Schepers, 2013; Fernando and Lawrence, 2014; Frynas and Stephens, 2015). This means that CSR could be studied by using different theories and by focusing on different levels of analysis. The literature review in Chapter 3 also shows that there are different theories used to explain CSR (e.g. Schmitz and Schrader, 2015; Frynas and Yamahaki, 2016; Mellahi et al., 2016; Hahn et al., 2015; Unerman and Chapman, 2014). After looking at different studies, it is decided that the multi-theory and multi-level approaches will be applied in conducting this research study. At the theoretical level, institutional theory, organisational identity theory and social exchange theory will be used.



The reason is that the later review shows that these three theories are frequently used in CSR research, and they are shown to explain CSR practices from different perspectives.

With reference to the approaches above, this study introduces a research framework (Figure 3.1, Chapter 3) to analyse and explain CSR practices. The purpose of this framework is to provide a structural guide to examine the influences of CSR at three levels of analysis: macro (national and international), meso (organisational) and micro (individual) levels. It is noted that the main objective of this study is to focus on organisational CSR, or the meso level.

In this study, the macro level refers to international and national factors that could influence organisational CSR practices. These factors range from, amongst others, international standards, such as those issued by the ISO and the Global Reporting Initiative (GRI), to national laws and regulations. With regard to national laws, countries such as Vietnam also issue environmental protection laws to preserve the environment and labour laws to protect workers' rights. This section also examines the role of transitional structures and other institutional forces, such as the country's economy, traditions and culture.

From the meso, or organisational perspective, the macro level is viewed as an external factor. In particular, the meso level refers to an organisational level that includes organisational business practices, operations, and organisation's relationships with different stakeholders, ownership structure, leadership and reputation. This level also includes the review of companies' policies and their actual CSR practices. Regarding the last level, the micro level, this one includes individual factors and the interactions between members of organisations and their CSR activities. The study considers the interests, perception, engagement and commitment of managers and employees through CSR practices. This will help in the evaluation of the factors that influence organisational CSR.

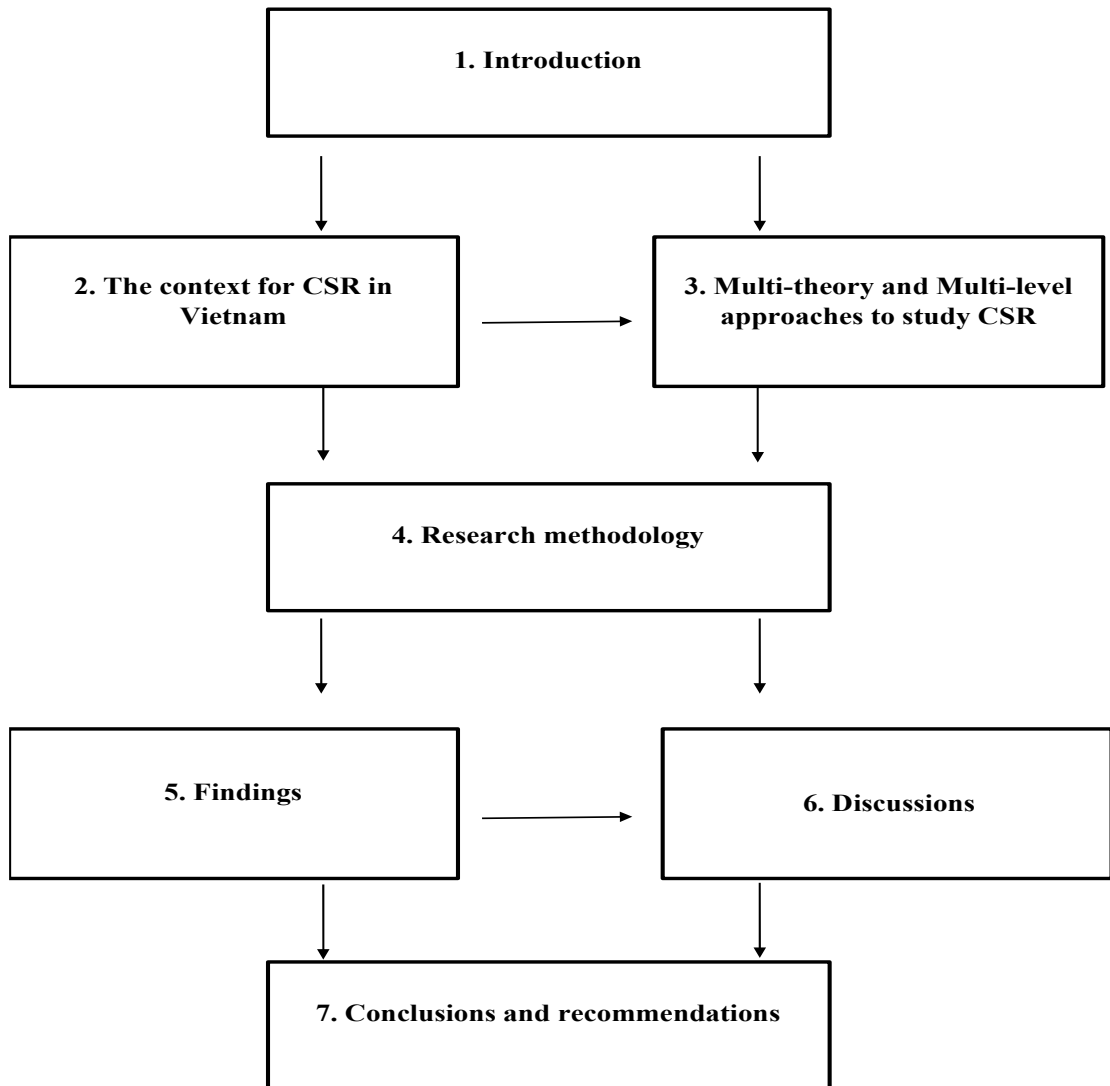
In addition, Chapter 4 introduces the research philosophy and methods. Critical realism is chosen as the suitable choice for this research study's philosophical approach. The philosophy of critical realism states that the '*world exists independently of people's perceptions, language, or imagination*' (O'Mahoney and Vincent, 2014:2). In terms of ontology, it recognises the existence of multiple realities, both subjectively and objectively, influence and are influenced by the people (e.g. Saunders et al., 2009; Maxwell, 2012; Fletcher, 2017). It allows the examination and interpretation of CSR practices from different aspects and levels. Regarding its epistemology, critical realism provides a paradigm to examine CSR through the lens of causal relationships brought about by mechanisms other than just humans. It can help explain reality not only from a causal perspective but also by interpretative reasoning. Critical realism also allows the selection of relevant research methodologies that are suitable for research because it is not affiliated to a specific method (e.g. Peters et al., 2013; Fletcher, 2017). The characteristics of this paradigm allow the study to incorporate multi-level and multi-theory approaches while conducting this study.

This research focuses on six companies from different industries. Each selected company is a leader in its respective industry in terms of size and market share. This representation helps gain diverse perspectives of CSR practices from different sectors in Vietnam. The companies are: DAIRY (dairy producer), REAL ESTATE (real estate developer), BANK (financial conglomerate), HOSPITALITY (hospitality provider), TRANSPORTATION (transportation conglomerate) and FINANCE (financial services).

For data collection, the use of semi-structured interviews was found to be appropriate. With it, primary data were gathered and extracted information from examined official documents of some companies became the secondary data. The interviewees hold various

positions as managers, directors etc. in different organisations. Official documents like Annual reports, CSR-related documents or disclosures and other reports were examined in this study. To analyse the data respectively, the research applies thematic analysis and contextual analysis. Furthermore, it is worth noting that, as a researcher, I list a number of personal factors that qualify me as a suitable person to conduct this research. As a native Vietnamese, I have the advantages of being able to gain access to data, speaking with the interviewees in their native language and being familiar with the institutional settings that I have been part of.

This thesis is organised into seven chapters as described in the diagram below. As the arrows in the diagram show, all of the chapters are interrelated:



**Figure 1.1:** Chapter structure (source: author)

# **Chapter 2: The Context for CSR in Vietnam**

## **2.1. Introduction**

Chapter 2 expands the introduction chapter by further discussing the context for CSR in Vietnam. In the first section, the chapter presents an overview of CSR research. In the following section, CSR development in Vietnam is examined. The development of CSR considers six categories, including institutions and influencing factors that contribute towards shaping CSR practice in the country.

## **2.2. CSR Research in Vietnam**

Research on CSR practices in Vietnam has been limited, having started only in recent years. While some studies explicitly refer to CSR, others refer to issues that could be seen as part of the CSR spectrum. Research tends to focus on CSR-related issues in supply chain management (e.g. Hoang and Jones, 2012; Tencati et al., 2008), perception of CSR (e.g. Bui, 2010; Nguyen and Pham, 2015), workers' rights (e.g. Arnold, 2012), CSR and performance (e.g. Hoang, 2015; Luu, 2014) and CSR and behaviour (Luu, 2013). It can be seen that, in such a limited number of publications, there are a wide range of different topics, and they tend to focus on descriptive research, so they lack theoretical contributions to the literature. However, it seems that, from the current literature, it is unclear whether the micro or meso forces (internal stakeholders, organisational characteristics, etc.) or macro forces (politics, traditions and culture, globalisation, foreign trade, etc.) are the main drivers of institutional change in Vietnam. Therefore, there is a need to further understand the influences that shape organisational CSR practices in Vietnam.

### **2.3. CSR Development in Vietnam**

This section presents an analysis of CSR development in Vietnam. It provides detailed information on the current situation and the characteristics of CSR in the country. To evaluate the information, the analysis examines various factors that influence the practice in the country. The evaluation is conducted through six categories as explained below. Overall, important concepts are discussed. They include institutions, explicit and implicit CSR and the convergence and divergence of CSR. The explanations of such concepts, as briefly introduced here, are presented in the following categories. As suggested by Hodgson (2006), institutions are defined as a broad set of established features, such as laws, traditional norms and organisations. With regards to the work of Matten and Moon (2008), explicit CSR, on one hand, is associated with discretionary and openly communicated CSR activities. On the other hand, implicit CSR refers to compliance with regulations and norms. In another aspect, convergence means that CSR practices in the country has become similar with comparable Western standards. On the other hand, divergence refers to the country's specific institutions and practices that differ from Western standards.

In order to discuss the current stage of CSR development in Vietnam, I created a list of categories used to examine the practice in the country. In a number of previous studies, different frameworks have been used to describe and evaluate institutions in a national context. Examples include the three institutional determinants of CSR in Kenya (Muthuri and Gilbert, 2011), multi-layered institutional lens for the analysis of CSR in Lebanese context (Jamali and Neville, 2011), indigenous and endogenous considerations with feminist notions of power framework for the analysis of CSR practice in developing countries (Karam and Jamali, 2017), etc. While these studies provide a wide range of categories, they tend to focus on specific topics. This limitation in the analysis of each study minimises the possibility of deriving a comprehensive picture of CSR in a country through

multiple perspectives. For this study, this chapter requires an evaluation of CSR at the national context, both at macro and meso levels. It needs to capture the relationship and interactions between levels of analysis and their impacts on CSR. In reviewing the literature, it is found that the frameworks used by Whitley (1992, 2000) and Matten and Moon (2008) in their analyses and examination of CSR through various aspects stand out. Moreover, the studies are frequently credited by later research as the original inspiration for constructing their frameworks (e.g. Jamali and Neville, 2011).

In particular, Whitley (1992) provided a study on the business system of several European countries on the basis of national contexts, cultures and other social institutions. In another study, Whitley (2000) used a comparative business system framework to examine the differences between business systems, organisations and institutional arrangements of countries in East Asia, Europe and America. These types of institutions that are mentioned in his study include the government, financial system, labour market, norms, corporate governance and management and ownership structure. Whitley (2000) also presented a discussion on the roles of internationalisation of business practices and globalisation, which impact national business systems. Related to this thesis, this classification of institutions helped in grouping relevant factors that could influence CSR activities from different levels of analysis, such as at the national or organisational levels.

In addition, Matten and Moon (2008) introduced a comparative framework of explicit and implicit CSR. Their framework helped compare CSR across nations by examining the explicit and implicit orientation of CSR practices. They examined CSR through institutions including national and private organisations, norms and regulations. Another implication from their framework is that it provided an analysis to examine the convergence and divergence of CSR between countries (Matten and Moon, 2008).

The above analysis show that the frameworks introduced by Whitley (1992, 2000) and Matten and Moon (2002) are the most suitable for, not only this chapter, but also this thesis. First, Whitley (1992, 2000) provides a list of institutions ranging from cultures to financial system, and ownership structure. His framework is broader and it contains more institutions than the aforementioned studies. The use of his framework by a number of researchers supports its effectiveness. The list of institutions provided in these studies helps to categorise various factors into specific groups. With this, the evaluation of the organisation's impact on CSR could be evaluated at the national and organisational levels. Second, the concepts of explicit and implicit CSR as identified up by Matten and Moon (2008) provide methods for this study to analyse the characteristics and orientation of CSR practices as it is applicable in the current situation in Vietnam. Moreover, the consideration of convergence and divergence of CSR, as suggested by Matten and Moon (2008), helps in the comparison of the country's CSR development with Western standards. This framework works well with this study's multi-level analysis approach which requires examination of various factors at each level. It is important to evaluate these factors because at each level, the influence of a factor on organisational practices could be determined. Therefore, the selection of the following categories is derived from the implications of works from Whitley (1992, 2000) and Matten and Moon (2008). There are six categories that represented the institutions and influencing factors that impact Vietnamese CSR as shown below.

The list consists of six categories (source: author):

- A. National institutions (formal)
- B. Traditions, cultures and norms (informal)
- C. Purpose of CSR
- D. Orientation of CSR (explicit or implicit)



- E. The role of leadership and ownership pattern
- F. CSR development (convergence and divergence of CSR)

### **A. National Institutions of Vietnam**

This sub-section analyses a number of institutional characteristics of Vietnam at the national level. In this study, a national institution is defined as a formal feature, such as the state and its legal system. The following analysis on Vietnam's national institutions is divided up as follows: economic development, national business system, transitional structure and political system and legal systems.

First, it is necessary to consider Vietnam's state of economic development as a context for CSR study. Vietnam is a transitional and developing country located in Southeast Asia. The Vietnamese economy is characterised by a communist one-party-led government with 'market economy with socialist orientation' (Tran and Jeppesen, 2015:594). This economy is one of the fastest growing economies in the world, with a GDP growth average of more than 6% annually from 2014 (World Bank, 2017), reaching 7.1% in 2018 (World Bank, 2019). However, its economy is also dependent on exports and foreign direct investments (FDIs) to fuel its growth (World Bank, 2018, 2019). With regard to the quality of the national business system, Vietnam's Global Competitiveness Index in the 2017–2018 edition was ranked 55th (out of 137) (World Economic Forum, 2019). This index scores over 12 pillars, such as the quality of institutions, macroeconomic environment, labour market and business. It showed that the country's score increased from the past few years (World Economic Forum, 2019). However, Vietnam's score is still lower when compared with those of advanced countries such as the USA and those in the European Union (EU). This ranking indicates that there could be differences in the business standards between Vietnam and those countries.

The development of Vietnam has faced both national and international pressures that pushed its government to reform its economy a number of times since ‘Doi Moi’ (a Vietnamese term for ‘reform’) in 1986 (Vo and Nguyen, 2011), and it continues to change today. Reviewing 20 years of economic development in Vietnam, Leung (2010) observed that the transitions since the 1986 reform have caught up with global integration to sustain a rapid growth for Vietnam for a long period. Since 1991, regionally and internationally integrations have also fostered the country’s economy, trade and investment (Luu, 2006). It is expected that Vietnam will share some similarities with East Asian economies that have developed Western characteristics because of globalisation (e.g. Whitley, 2000). In order to further this discussion, a brief discussion of the major events that contributed to Vietnam’s current development can be found in Appendix 1. It includes three reforms that played a key role in shaping the current institutional arrangements in Vietnam. These reforms helped the country to be more exposed to international influences such as Western CSR standards.

Vietnam’s national business system is influenced by both communism and capitalism. As a recall from the introduction, Vietnam is a socialist-oriented market economy. Whitley (2000) noted that a national business system would interact with the country’s institutional structures. In this kind of partial-capitalist structure, the government still actively interferes with the market. It does so through market-regulating activities, which serve as a tool for supervising business activities. Thus, the state could play a role in promoting and fostering business development (e.g. Whitley, 2000). In Vietnam, there are different types of SOEs, partially state-owned companies, private companies and other institutions operating in the economy (Tran and Jeppesen, 2015:594). In addition, other institutional factors, such as the country’s specific norms, as discussed below, also affect Vietnam’s particular CSR practices. These institutions could actually play an important role in shaping the practice. For example, different national institutions could result in different managers’ orientations

of social responsibility amongst countries such as Japan, South Korea, Germany and the USA (Witt and Stahl, 2016).

Besides, one of the important outcomes of Vietnam's reform is the encouragement for the private sector. Charles and Tran (1997) reported that the private sector was no longer seen as the lower rank with restricted rights in the business structure. Individually owned companies and private entrepreneurs were recognised under the law. Furthermore, the rights of the private sector were also advanced to a new level as written in the new constitution of 1992 (Chares and Tran, 1997). This change contributed to more active and deciding roles of the private sector in shaping the market economy of Vietnam.

Vietnam's transition phase from its old centrally planned economy to this current market economy with socialist orientation plays an important role in shaping its current institutions. The transition itself has many unique characteristics. Historically, the economic difficulties made central government adopt this major reform to transition from a totally centrally planned economy to an open economy with a free market approach (Vo and Nguyen, 2011). A number of studies on Vietnam's transitions to date (e.g. Leung, 2010; Vo and Nguyen, 2011; Vu, 2015; Wells-Dang, 2010) provide a general understanding of Vietnam's changing institutional structures to keep up with its growth during periods such as the 1997 Asian financial crisis or the recent 2009 global financial crisis. These studies showed the readers the ongoing development and improvement of institutions that were characterised by both international forces (e.g. globalisation) and national forces (e.g. economic reforms).

Moreover, Vietnam's civil law system can also affect CSR. Some studies showed that the legal origins could affect CSR practices in certain countries. There are some major differences between the civil law and common law systems. The differences are that shareholder value maximisation and investor protection are the focuses of the common law

system, whereas stakeholder wealth maximisation and environmental CSR are the focuses in civil law countries (Kim et al., 2017). This could be the reason why CSR in the USA (a common law country) would be different from Vietnam (a civil law country) with regard to the legal perspective. Moreover, the authors argued that firms in civil law countries focus more on long-term CSR, such as environmental CSR. Thus, the finding of Kim et al. (2017) showed that the environmental CSR focus is higher in companies operating under a civil law system. In another study, Wei et al (2017) found that legal completeness and efficiency influence environmental CSR practices of local companies in China. Similarly, in the case of Vietnam, environmental issues such as pollution have reached an alarming level, requiring the society's attention (e.g. Nguyen and Pham, 2012). This means that when it comes to CSR regulations, environmental regulations are more recognisable.

Vietnam's legal system is also influenced by its socialist government and one-party system. Even though the National Assembly is the highest law-making body, it is widely acknowledged that the ultimate direction for legal documents comes from the Communist Party. In general, the legal system of Vietnam is ideologically and historically influenced by the feudal system, French colonisation, Soviet Union tradition and the current period of globalisation (Phan, 2017). This legal system is regularly updated to cope with the demands of globalisation. For instance, international treaties were sometimes adopted into national laws in Vietnam. Finally, the legal system is based on the democratic centralism principle, which gives power to the state over individuals (Phan, 2017). This means that the state plays a role as the starter in the creation and implementation of legal requirements. This observation shows that the government of Vietnam is active in directly regulating and supervising businesses in the country through different laws and regulations. In general, the insight from this section indicates that Vietnam's national institutions could have particular impacts on organisational CSR practices.

## **B. Traditions, Culture and Religion**

Certain characteristics of the Vietnamese culture have the capacity to make CSR different from the rest of the world. According to Hofstede (1993), national culture can play an important role in shaping organisational practices. In this study, traditions, culture and religion could be collectively viewed as norms. For example, religion is a factor that could influence CSR practices. However, in Vietnam, it is intuitively recognisable that religion does not play a role in CSR implementation. It should be noted that the reason behind religion's weak influence may be due to the country's past orientation of being a non-religious society, as directed by the Communist Party's doctrine. This observation contradicts some previous research on CSR in SMEs from developing countries. In those studies, it was found that personal and religious motives promoted altruistic and philanthropic orientations and that CSR activities usually targeted local communities on the basis of cultural and religious values (e.g. Jamali and Neville, 2011; Jamali et al., 2009).

It is useful to discuss the norms of countries that are close to Vietnam, such as China (e.g. Quang et al., 2007). Although Vietnam is located in Southeast Asia, its norms are known to be comparable to those of China (Warner, 2013; Vu, 2015; Chen, 2008). The reason for this comparable implication is that the two neighbouring countries share similar traditions, cultures and national institutions. They also share historical and economic developments. Moreover, Vietnam and China are both communist one-party-led governments (Warner, 2013).

It was found in the GLOBE study (House et al., 2004) that countries such as China, Japan and South Korea belong to the Confucian Asia category. This category consists of countries with similar cultural traits that are different from other categories, such as the Anglo (e.g. England, USA) or the Nordic Europe (e.g. Finland, Sweden) categories. The

Confucian Asia category is often characterised by high institutional collectivism, modest to high power distance and modest humane orientation (House et al., 2004; Javidan et al., 2006; Witt and Stahl, 2016). According to House et al. (2004), humane orientation is the extent to which an individual is encouraged and rewarded by the community for being philanthropic, compassionate and nice to others. This factor is important to note because it relates to CSR orientation. Amongst countries in this category, China has relatively high institutional collectivism, high in-group collectivism and relatively high power distance (House et al., 2004).

Vietnam was not listed in the GLOBE study. However, a recent study on the culture of Vietnam found that the country had ‘high collectivism, large power distance, moderate uncertainty avoidance, moderate masculinity and moderate long-term orientation’ (Nguyen and Truong, 2016:685). Similarly, Truong et al. (2016) found a number of studies that confirmed the influence of the Confucian culture with strong collectivism in Vietnam. Therefore, this analysis suggests that Vietnam shares many of China’s Confucian values. This thesis can apply the findings of previous studies regarding these values to study the case of Vietnam.

The important insight from the influences of the Confucian culture is that it promotes ethical orientations that may foster CSR practices. Generally, Confucian values encourage benevolence, righteousness, altruism (Kang et al., 2017) and humane orientation (House et al., 2004), where the community often rewards benevolent activities (Kang et al., 2017:121). In comparison with House et al.’s (2004) study, Kang et al. (2017) found a similarity between institutional collectivism and Confucian values, that being a member of a larger group is important. This notion means that the family and larger society should be considered to be more important than the individual (e.g. Alfonso et al., 2010:15). In turn, this means that being a member of a community and taking care of that community together

in all organisations are important. Besides, Kim (2014) found that Confucian ethics played an important role in shaping business ethics. In particular, employees who were influenced by Confucian ethics were found to appreciate the value of labour rights (Kim, 2014). Therefore, these traditional factors create a foundation in favour of good will practices and the concern for the larger society, which are the antecedents of modern CSR in Vietnam.

Traditionally, informal CSR has been present at the organisational level in Vietnam. In Vietnam, it is widely acknowledged that companies usually have many programmes to care for their employees. For instance, Nguyen and Fassin (2017) recently studied Vietnamese service firms and found that internal CSR was positively related to organisational commitment in terms of labour relations, health and safety and training and education. However, they also found that work–life balance and social communication were not positively related to organisational commitment. This study suggests that labour relations, health and safety and training and education are frequently considered within the organisations in Vietnam.

Moreover, the perception and focus on CSR in Vietnam are also worth mentioning. It should be kept in mind that, with the globalisation and the influence of Western values (e.g. Nguyen and Truong, 2016; Truong et al., 2007; Truong et al, 2010), Vietnamese businesses can interact and import these values into their systems. In examining consumer conception of CSR, Bui (2010) found that consumers were more aware of CSR themes in economic and charitable dimensions than in firms' duties to employees. The perception of the Vietnamese people is shown in this study to focus on only two groups: consumers and the community. Above all, consumers are concerned about health and safety issues, especially in their decision to consume food and related products.

In another research, Nguyen and Pham (2015) compared the perception of business ethics between American and Vietnamese students under a cross-cultural perspective. It was found that the two groups were similar in viewing that business ethics are beyond profit and legal compliance. Both groups also perceived that ethics influence business decisions. Considering groups of young students, the result demonstrated that the new generation has been catching up with the global trends in business ethics standards (Nguyen and Pham, 2015). However, these two studies only focused on CSR perceptions from consumers, the community and students. It seems that the understanding of CSR perceptions from other stakeholders, such as employees, remains salient. This could be due to the limited research on this topic. Therefore, there is a need to further investigate CSR perceptions from an organisational perspective, such as managers and employees in companies.

### **C. Purpose of CSR: Export Orientation and Legitimacy**

Similar to the case of China and Hong Kong (Tsoi, 2009), Vietnam's CSR should be characterised by an export-oriented economy. As discussed in Chapter 2, Vietnam's economy currently relies on export. Export remains an important driver as well as a goal of the country's economic development and growth (e.g. Nguyen et al., 2016; World Bank, 2019). One can argue that export is a good driver of economic growth and is the result of globalisation as Vietnam enters the integration process. In order to join the globalisation and be part of the supply chain for foreign buyers, it is expected that a lot of businesses in Vietnam will have to increase their CSR activities. For example, studies showed that local companies in Vietnam have applied CSR-related practices such as imposing codes of conduct as required by foreign customers (Hoang and Jones, 2012), imposing CSR programmes as required by foreign partners (Tencati et al., 2008) and imposing CSR codes for textile export as required by US buyers (Bui, 2010).



Another factor that could be the motive for CSR in Vietnam is legitimacy in which firms would need to follow expected institutional arrangements, such as legal requirements, to gain legitimacy. CSR practices could impact firms' business performance and legitimacy. For example, Wei et al. (2017) found that firms can use environmental CSR activities as a means to gain legitimacy in China since this is a hot issue in this fast developing but highly polluted country. In the case of Vietnam, Vu and Buranatrakul (2018) found that a number of large and profitable companies in Vietnam participate in more CSR disclosure. They focus more on CSR reporting to gain legitimacy because these companies are listed on the stock exchange and face public supervision.

#### **D. Orientation of CSR: Explicit and Implicit**

This review also considers the orientation of CSR practices to check whether they are explicit, implicit or hybrid CSR, as described by Matten and Moon (2008). In their article, explicit CSR refers to a voluntary and stakeholder-interactive CSR that relies upon the firms' discretion and firms usually communicating regarding their CSR activities. On the other hand, implicit CSR is often associated with more informal CSR, which requires organisations to conform to formal rules and regulations as well as informal sets of traditions, norms and values. Finally, hybrid CSR is a combination of both types, implicit and explicit (Matten and Moon, 2008).

Scholars generally agree that CSR mainly originated in the USA (e.g. Carroll, 2016). In fact, this is where CSR plays a leading role in the global stage. During the past two decades, CSR in the USA has moved from legal compliance to CSR with more focus on reputation and business development (Jones, 2010:437). Compared to Asian CSR, American CSR has a long history of development (Jones, 2010:437) and has largely been seen as explicit (Matten and Moon, 2008).

On the other hand, in Europe, the CSR movement has been driven by large businesses, governments and other stakeholder pressures (Maanavilja, 2010:27). Regarding CSR regulations, especially in Europe, there are many CSR-related activities that are required by the law. They could be voluntarily in other places (Maanavilja, 2010:28) such as the USA. These types of characteristics indicate the stage of implicit CSR according to Matten and Moon (2008) because they are usually associated with legal frameworks, rules and regulations. This also shows that the integration and adaptation of international initiatives and standards contribute to making Europe's implicit CSR more explicit (Matten and Moon, 2008), such as in the case of German institutions (Hiss, 2009) where companies were seen to increase voluntary CSR practices from the traditional implicit CSR, where they complied with legal requirements for social responsibilities (Hiss, 2009).

A number of findings from previous studies indicated that CSR in Asia was mostly implicit (e.g. Alfonso, 2010; Yin, 2015). Moreover, a number of factors suggested that Vietnam had implicit CSR, such as that brought about by the influences of Confucian and collectivism traditions and cultures (as discussed in previous sections). However, this thesis argues that the stage of implicit CSR should be changing towards becoming more hybrid as the country is integrating deeper into the global economy.

Vietnam's CSR is expected to gradually become explicit as in the case of the EU (e.g. Matten and Moon, 2008), with activities such as increasing volunteer activities and CSR communication. The explicit state could also be implied from looking at the purpose of legitimacy. For example, globalisation and export orientation foster the implementation of international standards and practices in Vietnamese companies through companies starting to implement codes of conduct to satisfy export customers (e.g. Hoang and Jones, 2012; Tencati et al., 2008; Bui, 2010). Indeed, Matten and Moon (2008) suggested that global

institutional isomorphism fosters the explicit state of CSR around the world, suggesting in turn that Vietnamese CSR is hybrid, where the orientation of CSR is either explicit or implicit.

### **E. The Role of Leadership and Ownership Pattern**

A number of studies linked leadership to CSR (e.g. Christensen et al., 2014; Ruiter et al., 2018). Therefore, leadership could also act as a driver of organisational activities in Vietnam. First, the relationship between leaders and CSR could be different in Vietnam when compared with previous studies in other countries. For example, social responsibility orientation of executives in Asian countries, including Hong Kong, Japan and South Korea, has been proven to be very different from that in Germany and the USA, with their carrying out of CSR practices also being different (Witt and Stahl, 2016). Particularly, Witt and Stahl (2016) used the institutional perspective to indicate that executives from Hong Kong and the USA focus more on shareholders, whereas those from Germany, Japan and perhaps Korea focus more on a wider group of stakeholders, such as employees and the society. Regarding the cultural perspective, based on the GLOBE study, the authors initially hypothesised that leaders from a high institutional collectivism, humane orientation and weak power distance culture would be concerned more about a wider group of stakeholders than are leaders from other cultures. However, it was found that these above-mentioned differences stem mainly from institutional factors rather than cultural factors (Witt and Stahl, 2016). The results demonstrated that institutional factors could affect the social responsibility direction of leaders.

In terms of ownership structure, Alfonso et al. (2010:15) suggested that most large companies are family-owned and controlled as a tradition in Asia. In some sense, central leadership in family-owned entities may even give leaders more power in deciding CSR

activities (e.g. Witt and Stahl, 2015; Witt and Redding, 2014; Mills, 2005). Moreover, the results of the GLOBE study in Confucius Asia showed that people consider an outstanding leader to have a high degree of humane orientation. This is also true in the specific case of China (House et al., 2004). That case shows that people expect their leaders to demonstrate a high level of humane-oriented considerations.

Vietnam's business traditions often give leaders, such as senior leaders and managers, the status of the decision maker in an organisation. In SOEs that are fully or partially state-owned, the one who represents the government's majority stake in the corporation usually has the key voice. Moreover, most large and public corporations are owned by large institutional investors (e.g. the state in case of formerly and partially SOEs) or by a concentrated ownership structure (e.g. by founders and their family members). Thus, the concentrated power remains in a few hands within one organisation (e.g. Lai, 2017; Le, 2015; International Finance Corporation-World Bank Group, 2010:26-27).

#### **F. CSR Development: Convergence and Divergence**

This category discusses the direction of CSR development to evaluate the extent to which it converges with or diverges from Western standards (e.g. Jamali, 2010; Jamali and Neville, 2011). From the perspective of the USA (representative of North America) and the EU, it could be argued that the CSR concept was started in these countries and made popular around the world by the expansion of Western influences. Western standards should be different from those of Asia. The USA and countries in the EU have developed economies with different national institutions. Their CSR development is different from that of developing countries in the following aspects: greater economic wealth, larger corporations, higher social expectation of business ethics, and greater social development and

governance. These factors are mostly ranked higher than they are in Asia's developing countries (Chambers et al., 2003).

While most of the countries that are similar to Vietnam are developing countries such as China, a review by Jamali et al. (2017) summarised several distinctive CSR features in developing countries. In developing countries, informal institutional factors, such as norms, may play a larger role than formal institutional factors, such as regulations for encouraging firms to practice CSR. Moreover, an international online survey for subsidiaries of multinational corporations in almost 20 different countries examined CSR orientations in different national contexts. The results showed that CSR varies within regions. In particular, firms in English-speaking countries and South Asia focus more on legal regulations and economic performance. On the other hand, firms in Western Europe focus more on being in line with ethical norms (Heuvel et al., 2014).

In addition, an extensive study published as 'The World Guide to CSR', edited by Visser and Tolhurst (2010), reviewed CSR in Asia, North America and Europe. With regard to the findings, it was found that CSR in Asia mostly strongly focuses on traditional activities, including philanthropic and community programmes through donations and volunteers. Second, Confucianism plays an important part in influencing CSR in countries such as China and South Korea. Third, the foundation of CSR in Asia is not as highly institutionalised as it is in the West. Regarding the differences, a strong CSR culture is usually positively correlated with the economic development of a country. For example, an advanced economy such as Japan would have a stronger CSR culture than a lower-income economy such as Thailand (Poliszczuk and Sakashita, 2010:223–229; Mavro Jr, 2010:404–409). For a summary of comparative CSR practices around the world based on selected countries, this study provides a table in the Appendix 3.

However, in other studies by Matten and Moon (2008) and Hiss (2009), it was suggested that CSR is converging between regions. This could be the result of globalisation, which increases the convergence of CSR in Asia. In order to further the discussion, Tolhurst (2010: xxvii) argued that rapid globalisation and its advantages and disadvantages have mainly driven CSR growth during the past decades. With different approaches depending on each country's specific national system, it is important to study CSR across nations. Even though there are some studies on CSR differences across nations, there has not been enough research on that topic in Asian countries. In fact, most studies have been using the 'Western' lens to examine the local CSR practices in Asia, and most of the time they have been about environment issues (Thang and Fassin, 2017).

First, regarding the convergence, there is an idea that CSR is imported from multinational corporations (MNCs) doing business in Vietnam (Hamm, 2012). Because these MNCs usually follow their headquarters' policies in developed countries, it is likely that they will bring their CSR policies into Vietnam. This is due to the pressures to conform with civil standards in their home countries (Hamm, 2012). Besides, globalisation (e.g. Jamali and Neville, 2011; Chambers, 2003) and an export-oriented economy (Tsoi, 2009) could drive CSR convergence in the country.

A number of international standards as well as non-governmental organisations (NGOs) are also fostering CSR practices in Vietnam. According to Hamm (2012), these institutions include Western donors, UN Guiding Principles on Business and Human Rights (Guiding Principles), Global Compact, ISO 2600 and World Bank's programs. Other programs, such as the Global Compact Network Vietnam, started in 2007 but are now stagnant. However, Ham (2012) also noted that a programme organised by the United Nations Industrial Development Organization called 'Helping Vietnamese SMEs Adapt and Adopt CSR for

Improved Linkages with Global Supply Chains in Sustainable Production' is viewed as a CSR initiative in Vietnam. However, it should be noted that most of these initiatives focus on the supply chain, perhaps for export-oriented sectors. Hamm (2012) listed local authority and quasi-state agencies such as Vietnam Chamber of Commerce and Industry (VCCI), Vietnam General Confederation of Labour (VGCL), OXFAM and Center for Development and Integration for 'Business and Human Rights' discourse in Vietnam. Finally, the increasing adaptation of international standards, especially after the East Asian financial crisis (Arnold, 2012), such as the International Financial Reporting Standards (IFRS), demonstrated a trend towards global harmony in accounting standards or CSR in general. This is also similar to the observation made earlier in the chapter regarding the accounting perspective of CSR.

In reality, CSR as an explicit concept is new to Vietnamese businesses. The notion of CSR was imported by national and international institutions (Tran and Jeppesen, 2015; Tran, 2011; Hamm, 2012). The government also does not have a lot of CSR policies (Hamm, 2012). However, there have been a number of activities that promote CSR in the country. This movement reflects the attention of both the government and customers after scandals and misconduct, such as the well-known pollution case of the Thị Vải River (Nguyen and Pham, 2011, as quoted by Hamm, 2012). There are some explicit programs to promote CSR activities in Vietnam. One of the few programs is the Vietnam CSR Awards, which was started in 2005 by the VCCI and only gained popularity in recent years (Vietnam Business Forum, 2013). This award is given to a selected group of companies for their outstanding CSR activities.

On the other hand, CSR divergences are largely due to the differences in country-specific factors such as national institutions, including economic and social development, factor endowment and cultural norms (Thang and Fassin, 2017; Jamali and Neville, 2011). Similar

to the discussion on the institutional and cultural influences, it is important to study the various institutions that stand behind the divergences in CSR practices in Vietnam when compared with other countries.



## 2.4. Summary and Discussion

In Vietnam, national institutions are characterised by the country's particular economic development, national business system, transitional structure, political system and legal system. Vietnam remains a socialist market-oriented economy, but its growth has been amongst the fastest in the world. Its economy has experienced changes through major reforms and events that shaped the current institutional arrangements, such as the growing importance of the private sector. Those events helped the economy grow and interact with globalisation forces and promote the internationalisation of business practices. Besides, the civil law system is influenced by the central government, which could also influence the formation and implementation of CSR in the country. The analysis shows that the government still actively interferes with the market through laws and regulations.

The particular traditions and religions in Vietnam also make its CSR different from other countries. The influences of the Confucian culture as well as the communist traditions play an important role in shaping socially responsible practices. As part of Confucian Asia, as described by House et al. (2014), the Vietnamese culture has a tradition that favours social responsibilities, especially towards the greater community and society. This means that the norms in the country promote ethical orientations that could foster CSR practices. The above chapter also shows that there exist formal and informal CSR activities through organisations in the country. However, the role of religion is not evident in this analysis.

In the third category, the purpose of CSR was found to be export orientation and legitimacy. First, Vietnam is an export-oriented economy. A number of studies showed that companies in Vietnam adopt CSR practices and international standards for export purposes and for doing business with foreign partners. Second, legitimacy could also be another factor that drives corporates to perform socially responsible practices.

Moreover, the orientation of Vietnamese CSR is hybrid, explicit and implicit. As discussed earlier, CSR in Vietnam could be seen as implicit, where companies follow formal legal requirements and informal norms. In addition, it should be noted that CSR as an explicit concept was imported to Vietnam. As a new concept, the adoption of CSR in Vietnam could be influenced by the established practices in the EU or the USA. The implementation of international practices such as voluntary activities in the USA also promotes explicit CSR in the country. This reasoning is supported by a number of studies, mentioned above, which indicates that Vietnamese CSR is also becoming explicit. This direction is in line with the global trend that CSR becomes more explicit.

The fifth category analyses the role of leadership and ownership pattern in Vietnam. The discussion in this section demonstrates that leadership could play a role in CSR practices. The specific institutions of the country also contribute to shaping how leadership in Vietnam impacts organisational CSR. Leaders such as senior managers are considered to be able to make key decisions in organisations. Furthermore, the concentrated ownership structure in Vietnam could also affect organisational CSR. In this sense, the decision-making power in a public company that is largely owned by a family would be in the hand of that family.

Finally, the development of CSR in Vietnam is also discussed. There is a trend of CSR convergence between countries where CSR activities become more explicit. With the increase in the Vietnamese economy's interaction with international markets and partners, companies in Vietnam are starting to adopt international CSR activities. International organisations also promote CSR implementation in the country through programs that they implement with the cooperation of the local authorities and organisations. On the other hand, country-specific factors such as national institutions or cultural norms also impact

CSR practices. These factors could influence and shape the formation and performance of CSR. This is the reason why CSR in Vietnam also diverges from international practices.

In general, this chapter introduces Vietnam as the context for the study and also the context of CSR practices in the country. The analysis shows that Vietnam has a specific set of institutions that could influence the practices of CSR in the country. These different aspects of socially responsible practices in Vietnam would require a research approach that could capture the complexity of this study. In order to further the discussion, the next chapter will provide the study's multi-theory and multi-level approaches to study CSR.

# **Chapter 3: Multi-Theory and Multi-Level Approaches to Study CSR**

## **3.1. Introduction**

This chapter presents a review of multi-theory and multi-level approaches to study CSR. The first part offers a literature review to provide a relevant theoretical background to support the analysis of the research's topic. In the following parts, this chapter discusses the applications of the institutional theory, social exchange theory (SET) and organisational identity theory (OIT) to this study. Following the discussion of these three theories, the research framework will be introduced.

## **3.2. Literature Review of CSR**

### **3.2.1. CSR Concepts and Definitions**

This section provides an overview of the CSR concepts and theories that were developed during the recent decades. Reviewing the literature shows that CSR is a broad notion with different versions of concept and definition from different studies and authors (e.g. Dahlsrud, 2008; Bakker, 2005). CSR could be seen as a multi-dimensional concept that refers to firms' responsibilities towards society. Carroll (1979:500) originally defined CSR as 'the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time'. In addition, the plurality of CSR also shows that the concept covers a wide range of topics from human rights to labour to the environment.

Apart from those definitions, studies have shown that there are many different versions of CSR concepts developed by different scholars in the academic arena (e.g. Schwartz and Carroll, 2008; Carroll and Buchholtz, 2014). There are also a number of different definitions of CSR from various bodies of academic institutions to non-profit organisations and governments (van Marrewijk, 2003). Therefore, researchers often find it difficult to define CSR in a single concept (e.g. Bowen, 1953; Carroll, 1979; Schmitz and Schrader, 2015; Schwartz and Carroll, 2008; Aguinis and Glavas, 2012).

Indeed, the development of CSR conceptualisations has changed over time, as seen through a number of different frameworks. This variety of frameworks is demonstrated by a comparative analysis review by Schwartz and Carroll (2008:166-167). Their review showed that different frameworks carry comparable implications; they are all CSR-oriented, which refers to a broader concept of responsibilities and accountabilities of businesses (e.g. Carroll and Buchholtz, 2014:29). In fact, Carroll (2015) and Schwartz and Carroll (2008) considered CSR as a spectrum referring to a wide range of concepts and frameworks, such as business ethics, corporate citizenship and sustainability. These authors noted that these concepts are often used interchangeably. For example, one of the influential models of CSR was introduced by Carroll (1991), which shows four levels of CSR development as shown in the pyramid below.



**Figure 2.1:** CSR Pyramid

Source: adapted from Carroll (1991).

From this pyramid, Carroll and Buchholtz (2014:36) noted that it is expected that businesses should fulfil all of these four levels. Thus, even the two lower responsibilities are prerequisite; the other two at the top are expected and anticipated. The economic and legal responsibilities are required by the society, whereas the other two are expected by the society in general (Carroll and Buchholtz, 2014:35). It should be noted that Carroll (2016) made it clear that his original pyramid was meant to deal with the American social context. Hence, it would be interesting to examine its relevance in the Vietnamese context later in this thesis.

In general, the multi-dimensional concept of CSR increases the complexity of CSR research. Again, the area that this thesis covers ranges from responsible practices in economic, legal, ethical and philanthropic activities (Carroll, 1991; Carroll and Buchholtz, 2014) to human rights, labour practices, the environment, fair operational practices, consumer issues and community involvement and development (ISO 2600, 2010: viii). In

addition, one of the initial observations in reviewing the literature on CSR research is that it is also studied from different academic perspectives. In particular, scholars from different fields of research attempt to use their perspectives in explaining CSR.

### **3.2.2. CSR Studies from Different Perspectives**

In addition to the plurality of the CSR concepts and definitions discussed above, a review of the literature also indicated that CSR has been studied from different perspectives. This section will refer to major themes that are considered to be related to the topic of the thesis. These themes include the accounting and accountability perspective, the reputation perspective, the community perspective and the leadership perspective. The goal of examining CSR from different perspectives is to show not only the purposes but also the drivers behind the CSR practices. Each perspective contributes to shed light on the factors that influence organisational CSR activities.

#### *3.2.2.1. Accounting and Accountability Perspective*

One of the perspectives is the accounting and accountability arena. From the accounting perspective, CSR is considered for not only its financial impacts, but also its accountability towards the society. In other words, accounting provides a mechanism for companies to demonstrate and fulfil their responsibilities towards the society (Tilt, 2009). This perspective helps examine CSR information from looking at companies' accounting data and accountability activities.

First, accounting can also be used in the form of 'communication or accounting' to maintain legitimacy for organisations (Tilt, 2009:15), in that accounting is a tool for companies to justify and adjust their performances to maintain legitimacy. Thus, the focus

of CSR is on the reporting aspect of the accounting process, as is the case with integrated reporting (e.g. Vaz et al., 2016), or on using social accounting to further legitimacy with a local community where the company's accountability is also appreciated by the community (Killian and O'Regan, 2016). Because accounting information forms a considerable part of the data, analysing it can contribute to the general understanding of organisational CSR. For example, Bouten et al. (2011) came up with a framework to evaluate CSR reporting through looking at a company's visions and goals, management approach and actual performance so as to examine the difference between a company's stated and actual CSR practices through its reporting information. In another example, using CSR disclosure as a risk management tool was shown to help maintain a company's image and reputation in a developing country context (Lauwo et al., 2017). Furthermore, the quality of CSR disclosure was proven to improve investors' perception of organisational legitimacy (Zahller et al., 2015). This indicates that CSR disclosure plays an important role in the reporting process by helping organisations to maintain legitimacy.

Second, the accounting profession also influences the reporting and implementation of CSR through accounting standards, frameworks and associations (Tilt, 2009). Accountancy as a profession could also be an effective institution in promoting responsible accounting practices, such as in the case of stakeholder accountability (Harrison and Smith, 2015) and sustainable development through sustainability accounting and accountability (Unerman and Chapman, 2014).

In terms of accounting standards, examples of those institutions include the GRI, the global adaptation of the IFRS and the Association of Chartered Certified Accountants (ACCA). The adaptation of accounting standards could change a country's accounting and reporting practices towards CSR. When such institutions raise their CSR standards, their impacts on the companies' reporting and accountability could be significant. For instance,



the adoption of international accounting standards can change the reporting standards in a region, such as the case of IFRS to the EU (Luthardt and Zimmermann, 2009) or the stage of CSR in the case of Germany (Matten and Moon, 2008). Furthermore, studying CSR accounting and reporting could reveal how various institutions have an impact on these practices, such as in the case of Australia and France (Young and Marais, 2012).

#### *3.2.2.2. Community Perspective*

The relationship between the community and CSR is also noteworthy. While the community is an important stakeholder, the organisational purpose of CSR towards the community could be diverse. However, generally, studies suggest that companies tend to focus on the community to gain legitimacy by conforming with the local norms and expectations (e.g. Marquis et al., 2007; Matten and Moon, 2008). It could serve as a motive for firms to ‘engage in CSR activities to conform to prevailing social norms of their local residents. They do so to build local capacity and leverage social embeddedness capability and legitimacy’ (Attig and Brockman, 2017:481). This notion of legitimacy will also be further discussed in the following sections where legitimacy could be seen to be achievable through improving CSR reputation.

#### *3.2.2.3. Reputation Perspective*

Another perspective that is discussed in CSR literature is reputation. In this area, studies often consider the role of reputation as a factor influencing CSR practices. Reputation could be seen as a driver and a purpose for implementing and practicing CSR in organisations. There are a number of studies on this topic, such as the benefit of improving reputation through looking at over 200 US firms in five years (Sirsly and Lvina, 2016), rebuilding reputation and managing reputational risks via CSR (Lauwo et al., 2017) and the adaptation

of GRI and its CSR reputational effect (Nikolaeva and Bicho, 2011) to the importance of local reputation in Chinese small and medium family firms (Hofman et al., 2015). Thus, the majority of research focus on examining CSR as a tool for organisations to improve their reputation (Schultz et al., 2013).

#### *3.2.2.4. Leadership Perspective*

Through the literature review, it was found that leadership is shown to play an important role in explaining organisational CSR. This observation was seen through a number of conceptual frameworks developed in different studies in the leadership perspective. The relationship between leadership and CSR is noteworthy because it helps examine the drivers of CSR at both organisational and individual levels, particularly the connections between corporate leaders and CSR (Christensen et al., 2014). For example, leadership has been shown to play an important role in shaping organisational CSR in a number of studies (Ruiter et al., 2018). The role of leadership is often demonstrated at the organisational level by the analysis by the majority of CSR research as suggested by Aguinis and Glavas (2012) and Ruiter et al. (2018). This sub-section will discuss the approaches that are often used by researchers to find drivers to foster the influences of leadership on CSR practices.

There are many different theoretical and methodological approaches used to examine the role of leadership and its influences on organisational CSR practices (Ruiter et al., 2018; Christensen et al., 2014). For instance, the behavioural theory and leadership theory are used to explain the relationship between leadership and CSR. Various studies could be listed in the categories of development of CSR leadership, the role of perception of leadership and CSR and the role of CSR leadership from a broad view (Ruiter et al., 2018). In a noteworthy study, in terms of developmental leadership and CSR, Hemingway and Starkey (2018) used turning points including career, personal, educational, family and

religious histories and developments to study how they influenced CSR leadership. Leaders receiving positive influences from those turning points will lead to a positive effect in promoting CSR leadership (Hemingway and Starkey, 2018).

There is also a new concept that is emerging in the arena of CSR research: ethical leadership. According to Christensen et al. (2018), this type of leadership can be used to justify the explicit relationship between leadership and CSR. First, ethical leaders are defined as leaders who make CSR decisions ‘that consider the needs of different stakeholders, encouraging support of worthy community service activities, encouraging improvements in product safety and recommending practices that reduce harmful effects for the environment’ (Yukl, 2001:28). This means that ethical leaders promote not only CSR implementation, but also employees’ engagement in CSR activities.

Furthermore, ethical leadership can be considered as a general term, but it navigates the research to focus on the moral and ethical aspect of leadership (Yasir and Mohamad, 2016). Regarding the moral aspect, ethical leaders can promote their own moral values and behaviours to guide and inspire employees (Mo and Shi, 2017). In short, this notion of ethical leadership is related to the aspect of CSR because morality and ethics are a component of CSR characteristics as described by Carroll’s pyramid of CSR (Carroll, 1979; Carroll, 1981; Carroll and Buchholtz, 2014).

In relation to the leadership component, the managerial perspective is also worth mentioning. There is limited research regarding the relationship between the managerial perspective and CSR, especially in emerging countries in Asia (Belal and Momin, 2009). First, the managerial perspective on CSR should be different across countries because of the differences in cultures and national institutions (Jamali et al., 2008). However, in a comparative review, Jamali et al. (2008) stated that globalisation also reveals similar

orientations of managers regarding CSR practices across countries, such as Australia and Jordan, where managers tend to lean towards modern approaches in CSR where added value is perceived to be the result of meeting social expectations and performing socially responsible activities (Jamali et al., 2008). In addition, a study of the perception of managers could also be seen through their engagement with their organisations' CSR activities. In a study, managers were found to be more active in fostering CSR practices under pressures from parent companies, international market and international agencies (Belal and Momin, 2009).

Furthermore, when it comes to analysing leadership's influences on CSR in Asia, specifically Vietnam, it is important to discuss traditional and cultural factors. As discussed in Chapter 2, traditional and cultural factors of collectivism, power distance, Confucianism (House et al., 2004) and perception of outstanding leadership can shape the relationship between leaders and their organisational CSR practices. The insight from section and the analysis in Chapter 2 suggest that leadership plays an important role in influencing organisational CSR practices in Vietnam.

### **3.2.3. The Importance of Multi-Theory and Multi-Level Approach in CSR Study**

An examination of the current literature shows that there is a need for multi-theory and multi-level approaches in CSR research. This is because most of the current research in this arena focuses on one theory and examines only one level of analysis. This section shows that there are a number of studies that attempt to build models and frameworks to explain CSR (e.g. Carroll, 1979, 1991; Schwartz and Carroll, 2003; Meynhardt and Gomez, 2016). This section also provides a reason for the relevance of using multi-theory and multi-level approaches in this thesis.

The literature review of CSR revealed that there existed a wide range of theories that scholars have applied to explain CSR. A number of recent reviews (e.g. Schmitz and Schrader, 2015; Frynas and Yamahaki, 2016; Frynas and Stephens, 2015; Mellahi et al., 2016; Hahn et al., 2015; Unerman and Chapman, 2014; Bakker et al., 2005) demonstrated a collection of theoretical frameworks available to explain CSR. Examples of these theories include stakeholder, resource dependence, resource-based view, agency theory and institutional theory. To focus on the topic of this thesis, the literature review provides a brief review of major CSR explanatory theories that are frequently used in CSR research.

It is also noted that there is an increasing trend of incorporating multi-theory and multi-level approaches to study CSR. For example, in an editorial letter, the editors of the *Business Ethics Quarterly* (2016) called for more multi-disciplinary approaches to future corporate responsibility research (Arnold et al., 2016). The reason is that it is necessary to incorporate different perspectives and theories from different fields of research to reflect the changing landscape of research activities during recent years. For example, there is an increasing trend of studying ethics at the micro level. However, empirical and normative studies focus too much on one particular group without fully acknowledging the influences from the surrounding stakeholders (Arnold et al., 2016). Similarly, an editorial note of *Accounting, Organizations and Society* (2014) also stated that ‘there are benefits arising from greater development, diversity and sophistication in the formation and use of theory in research on accounting for sustainable development’ (Unerman and Chapman, 2014:386). This note called for a broader theoretical development of sustainable research in accounting.

With regard to the use of a multi-level approach, it is defined here as examinations at different levels of analysis surrounding the organisations: the macro level (e.g. international level), the meso level (e.g. organisational level) and the micro level (e.g. employee level).

Examining an organisational practice such as CSR at different levels of analysis is important. As discussed above, the multi-dimensional feature of CSR would require consideration at various levels because each level will respond to CSR differently. Each level of analysis also serves as a good place to examine a number of theories because each theory would be more suitable than others at a particular level. Moreover, the interactions between levels would also be reviewed by examining their influences on one another individually and as a whole.

Frynas and Yamahaki (2016) performed a theoretical review of CSR development during the period from 1990 to 2014 from publications in leading business ethics and management journals. The authors classified CSR theories into two groups according to their lenses of analysis at each level: macro or external and micro or internal. In the more studied group, the external category, it is helpful to explain the external factors that affect CSR practices. On the other hand, internal level studies are shown to help understand the dynamics at a more firm-specific and individual level of analysis (Frynas and Yamahaki, 2016). It was found that there is a possibility to incorporate theories at different levels in studying CSR. In other words, CSR should be studied under a multi-level approach.

The use of multi-theory in CSR research is applied in various publications in the field, including the integration of stakeholder, legitimacy and institutional theories to examine GRI implementation (Nikolaeva and Bicho, 2011); the institutional and stakeholder theoretical framework to understand CSR strategies (Lee, 2011); the 'stakeholder legitimacy' framework to study organisational legitimacy (Santana, 2012; Mele and Schepers, 2013); institutional and strategic legitimacies to study non-financial information disclosures (Dumay et al., 2015); stakeholder, legitimacy and social contract theories to study MNCs' social responsibility (Mäkelä and Näsi, 2010); legitimacy, stakeholder and institutional theories to understand CSR practices (Fernando and Lawrence, 2014) and

institutional, cultural and cognitive perspective to study CSR from the social context (Athanasopoulou and Selsky, 2015).

Upon looking at theories that were used to study CSR, it was found that many researchers utilised the institutional theory. They did so because this theory has been proven to have an explanatory power in CSR studies for evaluating which institutions impact CSR practices and vice versa (e.g. Matten and Moon, 2008; Shabana et al., 2016; Fernando and Lawrence, 2014; Frynas and Yamahaki, 2016). In addition to institutional theory's potential as the main theory of this thesis, I here propose a multi-theory approach with other theories, including the social exchange theory and organisational identity theory, in conducting CSR research.

### **3.3. Institutional Theory**

#### **3.3.1. Institutional Theory as a Framework**

In order to begin the discussion, a brief introduction of the concept and development of the institutional theory is important. The development of the institutional theory began in the 1970s. According to Greenwood et al. (2014), the concept of the institution theory was picked up in the late 1970s and early 1980s by influential works of DiMaggio and Powell (1983), Meyer and Rowan (1977) and Zucker (1977), as quoted by Greenwood et al. (2014).

There is no generally accepted set of institutions (Hodgson, 2006) as they are defined as 'systems of established and prevalent social rules that structure social interactions' (Hodgson, 2006:2). According to Hodgson, institutions can consist of languages, laws, manners and organisations. Recently, scholars also expanded the categorisation of

institutions to include professions (e.g. Roper and Higgins, 2015; Muzio et al., 2013). Moreover, there is another important institution that is the direct focus of this thesis: organisation. Meyer and Hollerer (2014:1223) defined organisations from an institutionalist viewpoint as ‘a general institutionalized category, a socially constructed phenomenon that has been endowed with agency and considerable power’. Indeed, the study of organisations is important for the institutional theory research because, as Meyer (2008:804) noted, ‘all sorts of older social forms - bureaucracies, family structures, traditional professional arrangements - are transformed into organisations’.

In this sense, institutions construct behaviours and, thus, structure our social interactions (Hodgson, 2006). In return, institutions could be influenced by the interactions between organisations, regulations and individuals (Roper and Higgins, 2015). With this in mind, examining various types of institutions would be helpful to evaluate the interactions and influences between institutions and organisational CSR practices. This would help to find out which institutions are responsible for influencing CSR activities within organisations. Therefore, this discussion indicates that a study can examine an organisational practice by examining a wide range of institutions surrounding organisation.

### **3.3.2. Institutional Forces, Institutionalisation and Legitimacy**

Institutional forces influence organisational activities that cause institutional changes or the institutionalisation process. These forces explain the processes and outcomes that occurred at lower levels of analysis, which are imposed by higher levels (Amenta and Ramsey, 2010:15). This institutionalised process could also regulate patterns (Amenta and Ramsey, 2010:32). According to DiMaggio and Powell (1983), there are three institutional isomorphic forces, known as coercive, mimetic and normative forces. These are institutional forces that I will use to examine CSR in this thesis.



In particular, the institutional isomorphic processes are known as the ‘mechanisms of diffusion’ (Greenwood et al., 2008:6), which is a term introduced by DiMaggio and Powell (1983). DiMaggio and Powell (2000) described isomorphic processes as processes by which organisations become homogenous. In particular, the authors used these forces to study the causes behind organisational homogeneity or similarity. According to these authors, these forces are responsible for institutional changes. The ways that they foster change are discussed here.

First, the coercive force stems from political influences and legitimacy pressures. This force is described as created by ‘organizations upon which they are dependent and by cultural expectations’ (DiMaggio and Powell, 2000:147). Second, the mimetic force is derived from organisational efforts to cope with uncertainties. Mimetic force can occur under uncertainties because organisations try to rationally mimic others to stay within the norm (Greenwood et al., 2008:6). Last, the normative force stems from professionalisation (DiMaggio and Powell, 1983:150). Previous studies showed that examining the coercive, mimetic and normative forces could help to explain the causes of institutional changes that occur at different contexts and levels (e.g. Martínez-Ferrero and García-Sánchez, 2017; Sharfman et al., 2004; Brammer et al., 2012; Orlitzky, 2011; Karam and Jamali, 2017; Wood, 2010; Delmas and Montes-Sancho, 2011; Oliver, 1997).

Another aspect to be discussed here is how organisations can use institutions to gain legitimacy. There are statements that these above institutional forces contribute towards building legitimacy for organisations in the case of CSR (Matten and Moon, 2008; Shabana et al., 2016; Greenwood et al., 2008). In other words, CSR has become a legitimate institutional force (Brammer et al., 2012). This argument links institutionalism to legitimacy, implying that organisations adopt and accept some institutionalisations to gain

legitimacy. First, companies tend to adopt norms and rules, voluntary programmes and international initiatives through coercive force. Second, the mimetic force occurs when companies try to imitate others' successful practices. Last, normative pressures such as standards increase the institutionalisation of CSR in organisations (Matten and Moon, 2008).

The relationship between the institutional theory and legitimacy has been demonstrated through a number of studies on CSR (e.g. Mellahi et al., 2016; Frynas and Stephens, 2015; Frynas and Yamahaki, 2016; Wei et al., 2017; Lee, 2011; Dacin et al., 2002). In particular, firms follow institutional rules and norms to gain legitimacy. For that purpose, the survival and growth of a firm depend on whether it can gain legitimacy. The benefits of having legitimacy include good reputation, stakeholder relations, consumer relations and employment attraction (Mellahi et al., 2016). For example, since community members, including firms, are aware of the norms, they face community pressures in ethical decisions (Robertson and Ross, 1995). Thus, firms need to act in line with the established ethical norms or institutions to stay legitimate.

### **3.3.3. Institutional Theory and CSR at the Macro Level**

The characteristics of the institutional theory indicate that it is able to explain the global and national institutions that influence corporates' responsible activities. First, the institutional theory can help examine differences in institutional settings across nations. In this macro perspective, studies can focus on a country by looking at its external drivers of CSR development (e.g. Antal and Sobczack, 2007). Researchers could use this theory to set up a comparative study to examine institutions across nations. In particular, studies can examine CSR from a various contexts, from global and cross-national settings (e.g. Matten and Moon, 2008) to more country-specific studies (e.g. Yin, 2015). For example, national

contexts, including traditions and governmental policies, were found to cause diverse perceptions of CSR in six European countries (Fassin et al., 2015).

At the macro level, institutions can impact organisational activities through the process of organisational change. For example, institutions such as a pro-business government could promote more business operations, which leads to organisational changes, such as higher profit. In a study by Furusten (2013), the author used the institutional theory to explain organisational similarities by examining the influences of the institutional environment. He defined the term 'institutional environment' as 'the surrounding environment that determines the conditions that organisations and their managers must adapt to and manage in order to be regarded as legitimate actors in the type of business they conduct' (Furusten, 2013:6). Hence, an institutional formation could also be a legitimate tool for organisations because the institutional environment is shaped by interactions between different 'actors' who create, promote and protect these institutions (Furusten, 2013:9). Another study by Oliver (1997:707) showed that firms' similarities could be a result of 'regulatory pressures, strategic alliances, human capital transfers, social and professional relations and competency blueprints'. From this study, institutions were shown to play an important role in shaping an organisation's external environment and then organisational practices through legitimacy-seeking activities.

Regarding studies in developing countries, a number of studies were conducted using the institutional theory. There are examples for these types of studies, such as the internal-external framework to study Chinese firms' motives to implement CSR activities (Yin, 2015); a comparative CSR study across seven Asian countries (India, Indonesia, Malaysia, the Philippines, South Korea, Singapore and Thailand) by Chapple and Moon (2005); an examination of the external institutional forces affecting CSR in China's food industry by Zuo et al. (2015) and a study of CSR and legitimacy in subsidiaries of multi-national

companies (Yang and Rivers, 2009). In general, the findings from these studies indicated that country-specific institutions have an impact on local companies' CSR activities. Furthermore, international institutions also influence a country's CSR practices. Aguilera and Jackson (2003) suggested that investigating the differences between institutional settings and factors could explain international convergence in practices such as corporate governance.

From the above analysis, the institutional theory is shown to be suitable for examining CSR practices at the macro level. Going beyond a national context, studies could also consider cross-national CSR practices. This is where CSR could be compared with its original forms that are presented in developed countries and how they converged or diverged abroad. Besides, there is a need to focus on the more internal contexts of CSR. As the analysis below shows, there is a strong demand for CSR studies at the internal level.

### **3.3.4. Institutional Theory and CSR at the Meso and Micro Levels**

A further look into institutional theory research suggests that this theory could be used to explain CSR at the meso level and the micro level. However, it should be noted that the meso level is the focus of this thesis. The reason is that the main purpose of this study is to examine CSR practices at the organisational level. Nevertheless, the examination of influences at the meso and micro levels helps to figure out the factors that contribute towards shaping organisational CSR.

There are studies demonstrating that the institutional theory could be used to examine CSR-related practices at the meso level (e.g. Roper and Higgins, 2015; Muzio et al., 2013). In particular, researchers can study how institutions can be influenced by interactions between major organisations, regulations and individuals (Roper and Higgins, 2015).

Another example is the work of Campbell (2007), who used the institutional theory to understand the extent to which institutions drive a corporate's responsible practices. These institutional conditions explain how corporates start implementing and practicing their socially responsible programmes. Amongst these institutions are meso factors such as organisational norms. The author suggests that these conditions regulate and explain the positive relationship between the economic standing of a corporate and its social responsibility (Campbell, 2007). Besides, Vidal et al. (2015) recognised that the development of CSR practices is influenced by internal drivers and organisational arrangements, amongst other factors. This shows that these forces play an important role in shaping an organisational practice.

In addition, there is a need to study socially responsible practices at the micro level because there is already an overwhelming amount of CSR research at the macro level (e.g. Glavas, 2016; Lee, 2008). The above analysis of the institutional theory implies that, in some circumstances, institutions can affect how individuals respond to their companies' CSR activities through their engagement, participation and contribution to the process of CSR institutionalisation within the organisation. Similarly, Meyer and Peng (2016:16) stated that 'the institution-based view provides a useful foundation for substantive contributions to explain not only global meta trends, but also micro behavioural differences across emerging economies and around the world'. Their statement shows that the institutional perspective can be applied to the study of the behaviour of individuals to evaluate how they behave or react to their companies' CSR programmes or other institutional influences.

This above analysis explains the application of the institutional theory in examining how different institutions affect and shape CSR activities (e.g. Brammer et al., 2012; Greenwood et al., 2014; DiMaggio and Powell, 1983, 2000; Meyer and Rowan, 1977). It shows that the

institutional theory provides a framework to explain the drivers behind institutional similarities and differences over time in CSR practices (Frynas and Stephens, 2015:489). In other words, looking into institutional forces can help to explain which institutions are responsible for organisational changes with regard to CSR practices.

However, this section also indicates that institutional theory's explanatory power of CSR at the macro level seems to be more powerful than at it is the meso and micro levels. Therefore, there is a need to use supplemental theories, especially theories that are capable of explaining CSR practices at organisational and individual levels. The supplemental theories that will be used are the SET and OIT. The use of these two theories is also in line with the suggestions made in previous studies (e.g. Stites and Michael, 2011; Schmitz and Schrader, 2015; Morsing and Roepstorff, 2015; Sacconi, 2007). Therefore, the following section will discuss the relevance of the SET and OIT in explaining CSR at the meso and macro levels.

### **3.4. Social Exchange Theory**

This part will discuss SET and its rule of reciprocity which are shown to drive the behaviours, commitment and engagement of employees and managers in their organisations' CSR activities (e.g. Slack et al., 2015; Glavas, 2016; Jones, 2010; Mory et al., 2016). According to Cropanzano and Mitchell (2005:874), SET is 'one of the most influential conceptual paradigms for understanding workplace behavior'. SET is defined as 'actions contingent on the rewarding reactions of others, which over time provide for mutually and rewarding transactions and relationships' (Cropanzano and Mitchell, 2005:890).

One of the important features of SET is the rules of exchange which are based on mutual trust and arrangements between participating parties. SET could be viewed as a rule of reciprocity that includes independent exchanges, folk belief exchange and moral norm exchange (Cropanzano and Mitchell, 2005). The core idea is that the social exchange ideal will examine whether it is the reciprocity that drives the community, employees and organisations to return the favour to their respective partners through CSR activities.

The idea of social exchange could illustrate how this reciprocal relationship interacts between the participating parties, such as that between organisations, their employees, managers and the community. For example, if a company has good internal programs for training and taking care of its employees, the SET suggests that its employees are highly likely to return the favour by staying committed to the organisation. Further, they will be more engaged in organisational activities, including CSR-related programs. In another case, a company would choose to perform CSR activities that are in line with the norms and expectations of their surrounding community. In a similar study by Aoki (2007), it was suggested that companies could improve their relationship with the community by performing such activities. This analysis shows that the SET could explain the degree of engagement in organisational CSR activities.

The SET can be used to study employees' engagement in their companies' CSR activities. In this thesis, the term 'employees' generally refers to people at all employment levels who work for an organisation, from senior managers to entry-level employees. In a particular example, the SET explains the motive behind the employees' engagement in their company's CSR activities via the form of implicit social rather than explicit economic motives (Slack et al., 2015). This means that employees consider CSR involvement to be more social than economic. This is why they are more willing to participate in organisational CSR activities through social motivations (Slack et al., 2015). This is

because the expected exchange should also be expected in the implied contract between the employees and their organisations (e.g. Slack et al, 2015). Furthermore, SET can reveal the extent to which employees engage in their companies' CSR activities. Glavas (2016) reviewed the literature on CSR research at the micro level and reported that employees often give back more to organisations that invest more in them through CSR-related programmes. In another study, employees were seen to respond positively to their company's volunteering programmes to reciprocate the benefits that they receive from these programs (Jones, 2010).

Besides, this theory focuses more on implied social forces rather than explicit economic objectives through CSR engagement. As an important group of stakeholders, the employees' role in organisations' CSR practices, let alone their engagement, has been intensively under-researched (Slack et al., 2015). Regarding organisational commitment reviewed under social exchange lenses, studies showed that good internal CSR activities are positively related to employees' commitment in many aspects (Mory et al., 2016). These arguments also suggest that, in a broader sense, the SET could also be used to evaluate the relationship between organisations and the community. Similar to the case of employees returning favours to their organisations, the reciprocal motivation could also explain why companies perform CSR activities in the community as a way of giving back.

While the SET can explain the reciprocal driver behind CSR engagement, it falls short of explaining the commitment to organisational CSR. Therefore, in this thesis, I also used another organisational theory, the OI theory. The purpose of using this theory is to provide an additional supplement to the analysis at the micro level. Therefore, the combination of the two theories could effectively help to explore the relationship between CSR practices and employees (e.g. Jones, 2010; He and Brown, 2013). The analysis of the OI theory is stated below.



### **3.5. Organisational Identity Theory**

In terms of CSR study, the organisational identity theory (OIT) refers to the association of an individual's own personal identity with that of his company, which drives his behaviour, engagement, commitment and participation in organisational CSR activities (e.g. Jones, 2010; Mory et al., 2016; Mueller et al., 2012). Organisational identity could be seen as a mutual understanding of centrality, distinctiveness and endurance about an organisation, which influence the interactions of managers and employees within organisations (He and Brown, 2013). OI refers to the notion of employees being attached to certain characteristics of their companies. As a result, they usually have the tendency to associate their own personal identity with that of their company (Jones, 2010).

Relating OIT to CSR research, organisational identity and commitment seem to be the outcomes of CSR practices. The results of several studies show that there is a positive relationship between CSR and OI, from the perspectives of both firms and employees (e.g. Jones, 2010; Mory et al., 2016). Employees' positive attitude leads to positive responses and enhances their organisational identity (Jones, 2010). It should be noted that enhancing organisational commitment through CSR is important to organisations (Grant et al., 2008). This positive relationship is also true when tested in a sample of more than 1000 companies from 17 countries (Mueller et al., 2012). This implies that organisational identity can explore not only the attachment but also commitment as a result of employees having associated themselves with certain positive aspects of organisations.

Using OIT can help to explore the relationship between CSR and employees through a contingent relationship. It also helps to evaluate whether CSR practices foster the feeling of attachment and identification of employees with their organisation. In other words, OIT can

evaluate whether organisational CSR is seen to improve employees' organisational identity and commitment (e.g. Jones, 2010; Mory et al., 2016; Mueller et al., 2012).

### *Reasons for Using the Multi-Theory Approach*

Combining the institutional theory with the SET and OIT forms the majority of my multi-theory approach in conducting this research. The following discussion will elaborate on my argument for the use of this combination. The three theories are different in terms of their explanatory perspectives, and they also fit at different levels of analysis. However, since they are different, they can complement one another in supporting the areas of analysis that the other theories are incapable of.

First, the institutional theory can explain organisational CSR by examining the interactions between organisations and different actors, such as individuals, social institutions and international institutions (e.g. Meyer, 2008:790). However, there are some arguments about the limitations of the institutional theory in explaining CSR at the lower levels. It was reported in an article of the Journal of Management Studies that the emphasis on the role of institutions drives the institutional theory away from its original focus on studying organisational structure and management (The Editors, 2014). Furthermore, there is another concern that studies focus too much on examining institutions and institutional processes over organisations (Greenwood et al., 2014). Thus, it gives the impression of lacking flexibility in examining the dynamics of organisational activities, especially at the individual level (e.g. Meyer, 2008:788).

My argument is that research on social science would need to deal with individuals because they are the ones who construct the realities through social interactions. There is never a clear yes or no answer to any social phenomenon or practice as opposed to, for

instance, mathematical equations. Therefore, the weaknesses of the institutional theory could be supplemented by using more organisational and individual theories, such as the SET and OIT.

The reason for using the SET and OIT is that besides their own characteristics, these two theories support the institutional theory in studying at the meso and micro levels. This support helps to elaborate on the institutional theory's lack of strength when it comes to studies at micro-level (e.g. Suddaby, 2010), where more complex understanding of individual and organisational interactions is required at the internal level of analysis.

The strength that the SET adds to this study is its ability to recognise reciprocal drivers behind engagement and participation in organisations' CSR practices. It enables the researchers to look at the extent to which employees and companies perform their reciprocal activities and give back to their companies and the community, respectively. On the other hand, OI demonstrates the feeling of attachment and commitment between employees and their organisations through CSR practices. This theory examines how employees react accordingly to their perception of their organisations' CSR performance. In other words, it helps to explain the extent to which employees' responses to their organisation's CSR practices.

An additional reason for using these three theories is that they could incorporate with other academic perspectives, as shown in the literature, such as the leadership perspective. In this study, leadership conceptual frameworks are considered in the framework. The reason is that the leadership perspective is shown to be relevant in explaining the relationship between leadership and CSR. For example, regarding the leadership theory, leaders have been shown by a number of studies to influence organisational CSR practices (e.g. Christensen et al., 2014; Ruitter et al., 2018). Examining the role of leadership fosters

the examination of the factors that impact CSR at the organisational level. A number of previous studies listed factors such as personal history and development of leaders (Hemingway and Starkey, 2018), the role of perception of leadership (Ruiter et al., 2018) and the role of ethical leadership (Christensen et al., 2018). In addition, a previous discussion also revealed that leadership plays an important role in Vietnam as part of the country's tradition and the concentrated ownership pattern of family-owned companies in Asia. Those factors show that integrating leadership factors into the research framework contributes towards explaining organisational CSR in this thesis.

In general, the review of the multi-theory approach demonstrates its capabilities in explaining organisational CSR practices. To visualise the connection between the theories and levels of analysis in this multi-level and multi-theory study, the next section will introduce the research framework.

### **3.6. Research Framework**

#### **3.6.1. Constructing the Research Framework**

Before introducing the research framework, this section briefly introduces the details of the theories and influencing factors that stemmed from the literature review in correspondence to the three levels of analysis. This helps to visualise the multi-level and multi-theory research framework used to explain organisational CSR practices in Vietnam. Moreover, two sets of research questions (particular to this thesis) that correspond to the macro, meso and micro levels are inserted into the framework figure. The purpose is to help demonstrate the link between the questions and the research topics at each level of analysis.

## **Multi-Level Analysis**

In this framework, the purpose of the macro level is to examine the influences of macro factors on organisational CSR practices. The examination takes place at each category of factor (as listed in the framework) to evaluate how they impact CSR practices. The selection of these factors refers to previously discussed studies by different authors, such as Matten and Moon (2008).

At the meso level, the framework would consider the influences of organisational factors, including organisational operations and relationships with stakeholders (Freeman, 1951, 2010), such as the community, business partners, the government and employees. Besides, the framework also looks into organisational CSR policies and actual practices and firm characteristics. It also looks into the role of leadership and the ownership pattern of each company. It should be noted that the mention of employees could be viewed as an overlap between the three levels. The reason behind mentioning employees besides the community and other stakeholders is that they could also be viewed as beneficiaries of CSR from the organisational perspective.

In addition, the analysis at the micro level aims to look into the influencing factors from interactions between employees and managers regarding their companies' CSR practices. These interactions include the perception of employees and managers with regard to CSR, how their interest is shown through and is realised through CSR practices, their engagement and commitment to organisational CSR practices and the extent to which they are contributors or recipients of CSR practices. In this analysis, employees are viewed as a general term that includes both managers and employees (company members) interviewed in the study because some managers are also employees of companies in the case studies. Their view could reflect the perception of both managers and employees.

## **Multi-Theory Analysis**

In this theoretical aspect, the institutional theory is used mainly to examine the impacts of institutions on organisational CSR. The research uses the structure and framework from the general works of Whitley (1992, 2000) and Witt and Stahl (2016); CSR-related works of Brammer et al. (2012), Greenwood et al. (2014), DiMaggio and Powell (1983, 2000) and Meyer and Rowan (1977); an institutional framework developed by Seo and Creed (2002) and the explicit and implicit CSR framework of Matten and Moon (2008).

The research framework analyses influencing factors by examining three isomorphic forces: coercive, mimetic and normative. The applications of these forces can contribute to the discovery and investigation of different drivers and outcomes of organisational CSR (e.g. Mellahi et al., 2016; Shabana et al., 2016; Martínez-Ferrero and García-Sánchez, 2017), particularly in developing countries (e.g. Hah and Freeman, 2014; Yin, 2015). Moreover, they can also explain the convergence or divergence of CSR in different national contexts of developing countries (e.g. Jamali, 2010; Jamali and Neville, 2011).

The SET is used to look into the impacts of individuals (employees and managers) on organisational CSR through the reciprocal relationship. The study uses the structure of measuring engagement with CSR developed by Slack et al. (2015). It also takes references from the framework of integration of organisational psychology (Glavas, 2016) to look into CSR from an employee level, using the SET to explain employee responses to volunteer activities (Jones, 2010), as well as the conceptual model to measure internal CSR factors that affect organisational commitment developed by Mory et al. (2016).

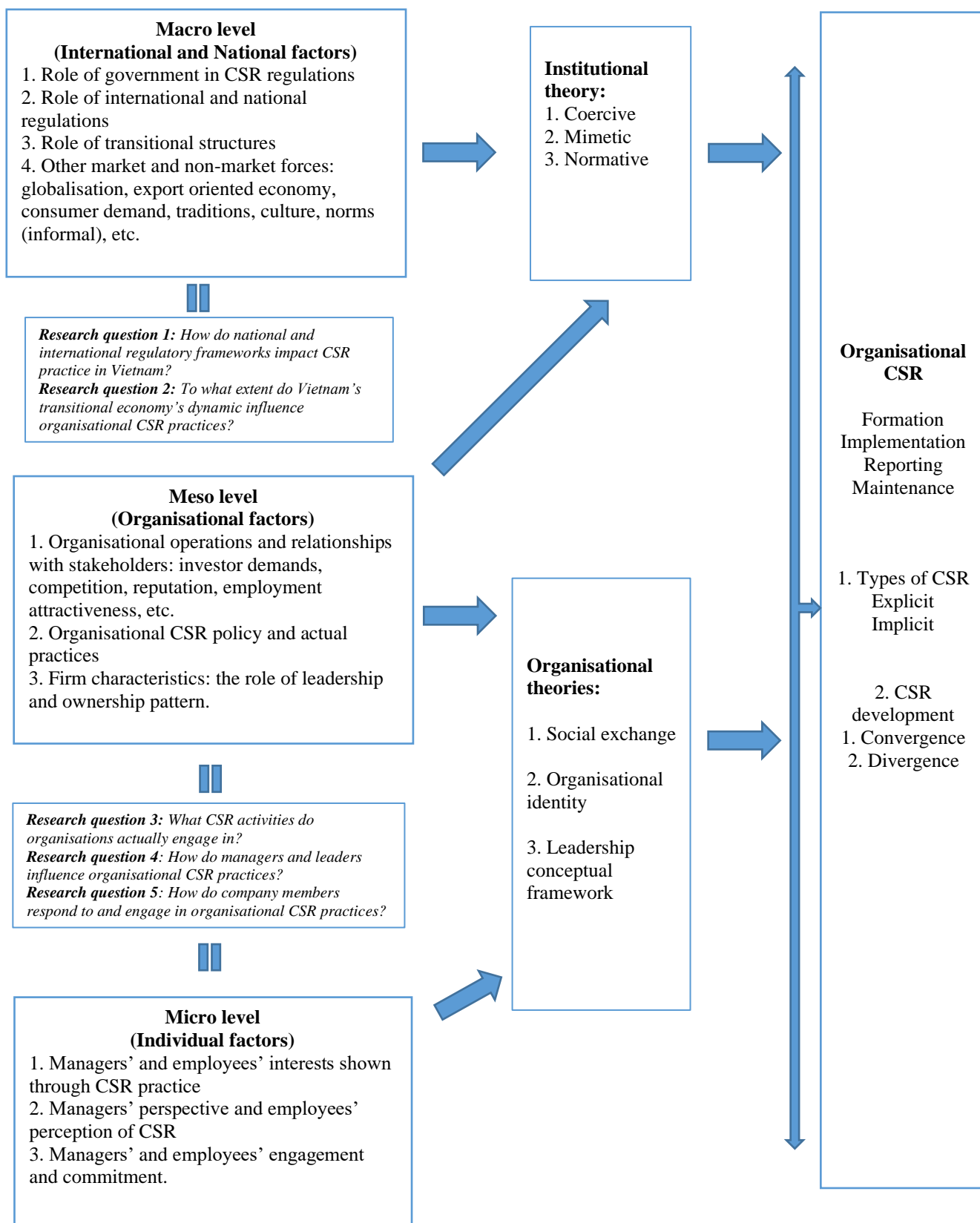
In addition, the OIT will be used to look into the impact of the attachment and identification of employees and managers with their organisations through CSR activities

and practices. The framework considers references from the work of Jones (2010) in using OI to explain employee responses to volunteer activities and the role of culture in the process of identification and commitment to organisational CSR as introduced by Mueller et al. (2012).

Finally, the leadership conceptual frameworks are also considered in the research framework. From the analysis of the potential influences of leadership on CSR in Vietnam (Chapter 2) and in CSR literature (section 3.1.2.4), leadership perspective was shown to be more relevant than other perspective to explain CSR in this study. However, this selection does not mean that other perspectives (e.g. community, reputation, etc.) would not be reflected throughout the analysis. In order to measure the impact of leadership, this research refers to the implications from conceptual frameworks and the results of previously discussed studies by Christensen et al. (2014), Ruiters et al. (2018), Yukl (2001) and the GLOBE study by House et al. (2004). The research framework will look into the role of leadership and how it impacts CSR activities. Besides, the framework will also consider the relationship between leadership and firm's ownership pattern and how they impact CSR activities. In particular, it looks at the types of ownership, such as public, private, state-owned or semi-state-owned structures. It also considers the concentration level of ownership shares from the leaders' family members and outside investors.

### **3.6.2. Presentation of the Framework**

In general, this framework serves as a guideline for analysing CSR in a given context in this thesis. To aid the visualisation and illustration of the framework, a more detailed diagram is developed. This diagram visually shows the incorporation of multi-theory and multi-level approaches in examining CSR. At each level of the diagram, the respective examining factors as well as the theories are shown. The framework is shown below.



**Figure 3.1.** Research framework for understanding organisational CSR practice.

(Source: author)



### **3.7. Summary and Discussion**

Chapter 3 provides a literature review of CSR concepts and theoretical development. The review shows that there are various concepts of CSR developed from different studies and scholars. It is also shown that different fields of study and organisations have different CSR definitions. In this research, CSR is defined as a set of responsible practices in economic, legal, ethical and philanthropic activities. These activities could be practised for human rights, labour rights or environmental protection to community support, amongst others.

This chapter also discusses CSR research from different perspectives including accounting and accountability, community, leadership and reputation. In accounting and accountability, CSR reporting and disclosure are important and help organisations to maintain legitimacy. The accounting profession and organisations also promote the implementation of CSR within organisations and across nations. Similarly, companies tend to perform CSR in the surrounding community to gain and maintain legitimacy. Moreover, it has been reported in some studies that leadership plays an important role in influencing organisational CSR, particularly in Asia. Given the role of leadership, the perception of ethical leadership also shapes how leaders could influence employees' engagement in CSR activities. Besides, reputation is shown to positively drive organisations to perform CSR activities. Examining these different aspects helps to explain not only the factors that influence responsible practices within organisations, but also the purposes behind CSR practices.

In addition to the overview of the current literature, this chapter explains the importance of multi-theory and multi-level approaches in conducting CSR research. There are a number of frameworks that are used to study CSR, such as the CSR pyramid by Carroll (1991). First, there are a wide range of theories in CSR research, such as stakeholder, resource

dependence, agency theory and institutional theory. The trend of combining different theories to study CSR is also rising. The reason for the multi-theory approach is that theories could supplement one another in explaining various aspects of CSR. Similarly, the multi-level approach also helps to evaluate the factors that influence CSR practices at different levels of analysis and vice versa.

Amongst current theories, the institutional theory has been shown to be able to explain CSR at the macro, meso and micro levels. This theory helps to evaluate how institutions influence and shape the formation, implementation and performance of organisational CSR. These influences could be investigated through looking at three institutional forces: coercive, mimetic and normative. These forces consider the impacts of the institutionalisation process of CSR on organisational changes. At the macro level, the institutional theory can help explain how macro institutions like the national government or international regulations influence CSR practices. At the meso level, the impacts of institutions, such as organisational norms, as well as the relationship between members of a company, could play a role in shaping CSR policies and practices within the company. The institutional theory could also be used to examine how institutions affect the way in which individuals react to organisational CSR activities.

However, there is a need for theories with more focus on the organisational and individual levels. As such, the SET will be used to supplement the institutional theory. The SET is based on the rule of reciprocity, which means that individuals or organisations will give back to their companies or the community as a way of returning the favour that they received from their companies or the community. This theory can explain the drivers behind the engagement in CSR activities. In addition, the OIT is added to the analysis. According to this theory, commitment to CSR within organisations depends on the attachment or identification of employees with their companies. In other words, employees' positive

identification with their company's good image could result in higher commitment to organisational CSR.

In addition, Chapter 3 presents my research framework. This framework considers the study's multi-theory and multi-level approaches to visualise the analysis in this thesis. In particular, the multi-level analysis section will list the factors that will be evaluated with respect to the macro, meso and micro level. On the other hand, the multi-theory section shows the application of theories from the institutional theory, SET and OI theory to other perspectives, such as leadership, which are incorporated into the framework. The presentation of the framework is done in a way that it categorises relevant influencing factors and theories according to each level of analysis.

In general, this chapter provides an overview of the CSR literature. It also discusses the major themes in CSR research, including popular perspectives and theories. After the review, this chapter introduces the research framework that incorporates the multi-theory and multi-level approaches. In order to further the development of the thesis, the following chapter will discuss the research methodology. The purpose is to present the foundation of the methods that will be used to conduct this research.

# Chapter 4: Research Methodology

## 4.1. Introduction

Chapter 4 presents a discussion of this study's research philosophy and research methods. The sub-sections will specify the philosophical approaches and frameworks that this research will make references to. The research method section will discuss the research design, data collection and data analysis techniques. The purpose of this is to provide a methodological background for the research in order to examine the research questions regarding CSR practices in Vietnam. Following the methodology are sections on the research ethics, a review of personal social capital and qualifications to conduct the research and the description of the case studies.

## 4.2. Research Philosophy

According to Saunders et al. (2009:108), there are four research philosophies: positivism, realism, interpretivism and pragmatism. Before discussing critical realism as the selected philosophy for this study, each of the four paradigms is examined with respect to its strategies and methods. The purpose of this section is to compare between philosophies to make the case for using critical realism. In each philosophy, its ontology and epistemology will be considered. In particular, ontology is defined as the view of how the world operates (Saunders et al., 2009:110), whereas epistemology refers to the foundation of knowledge (Saunders et al., 2009:112).

First, positivism is often associated with natural sciences, where data is collected to develop a new theory or test an already existing hypothesis (Saunders et al., 2009:113). This

philosophy is used to conduct research in which facts or observations are gained through data collection. Because positivism is the use of objective methods from natural sciences (Bryman, 2012:28), this philosophy would not be suitable for this CSR study. First, the ontology of positivism means that the subject of study is viewed as being objective and independent of individuals (Saunders et al., 2009:119). This notion would not be applicable in the case of CSR research. As discussed above, in some aspects, CSR is a socially constructed activity. Human interactions such as engagement and commitment in activities at the individual levels contribute to shaping organisational CSR. Therefore, the nature of CSR research does not fit the ontology of positivism.

Second, positivist epistemology states that a subject, such as data, should be observable and the results should be generalisable (Saunders et al., 2009:119). In this thesis, CSR is studied as a social research. CSR is shaped by many different factors and institutions. In addition, the practices are shown to vary across nations and perspectives. This means that the results cannot be repeatable in a way that they could be simplified into a physical law. Finally, the positivist research requires that the researcher be independently objective of the research subject. In the case of CSR, this is also difficult to follow because the researcher would directly participate in the research through conducting interviews.

On the other hand, interpretivism is at the other end of the spectrum from positivism. Interpretivism focuses not only on the interpretation of interactions between humans, who are called social actors (Saunders et al., 2009:116), but also on the subjective interpretation of social activities (Bryman, 2012:30). Interpretivism allows researchers to investigate people's 'understanding based on their experiences, culture, and context' (Treagust et al., 2014:7). Thus, interpretivism concentrates on the importance of social dynamics in forming constructs and institutions.

Moreover, as part of the interpretivism branch, phenomenology is an important philosophy that is worth considering because it is used in a lot of social research (e.g. Saunders et al., 2009; Gray 2014:19). This philosophy considers that humans interpret and give meaning to phenomena that are socially constructed (Saunders et al., 2009:597). In this sense, phenomenology focuses on the experience of the phenomena. This is different from interpretivism in that interpretivism focuses more on the cultural contexts. Phenomenology also differs from natural sciences because phenomenology was created by the notion of getting to know humans' experiences that natural sciences are viewed as incapable of (Lavery, 2003).

The above analysis shows that for both interpretivism and phenomenology, the process of interpreting subjects or realities is important to understand an activity. With regard to the study of CSR, interpretivist research offers a method of interpreting human interactions in constructing CSR. The ontology of interpretivism considers a subject as being socially constructed, and its epistemology focuses on subjective meanings (Saunders et al., 2009:119). Therefore, interpretivism makes sense of CSR through looking into human experiences and perception of CSR because the interpretivist view considers CSR as a socially constructed phenomenon.

However, the notion of using interpretivism to study CSR has a number of drawbacks. As discussed above, part of CSR is socially constructed, but CSR is also a multi-dimensional concept and its practices vary across nations. Interpretivism focuses only on making sense of people's interpretation or experience of CSR. It considers individuals' interpretation of CSR. This will limit the examination of CSR from different levels of analysis, such as the impacts from external forces (e.g. globalisation). Additionally, this branch of philosophy also focuses on the cultural contexts. This does not allow capturing other aspects that could influence CSR.

For pragmatism, the research question is the most important factor. Since research questions do not explicitly require a research to stay fixed in an absolute position of the philosophical spectrum, it is fine to be flexible in the research epistemology and ontology (Saunders et al., 2009:109). Using research questions in pragmatism means that the study does not have to choose the exact standpoint of positivist or interpretivist. Robson (2011:27) referred to the pragmatic approach as ‘a concern for practical matters, being guided by practical experience rather than theory’. Owing to its practical view, the approach suggests the free use of philosophical and methodological methods as long as it is suitable for the research (Robson, 2011:28). In this sense, CSR would be examined from both objective and subjective perspectives (e.g. Saunders et al., 2009:119). This would not be feasible for the topics that are investigated in this thesis. The reason is that the scope of this research focuses on the factors that influence CSR in the context of Vietnam. As such, it is difficult to adopt the pragmatic approach in selecting practical questions for answering this study’s research questions.

The above analysis leads to the final discussion of critical realism as the suitable philosophy for this research. Saunders et al. (2009:114) described realism as a philosophy that considers the reality to be independent of the human mind. There are two types of realism: direct realism and critical realism. Direct realism means the world is constructed exactly the way people experience. On the other hand, critical realism states that people experience the world indirectly through perceptions. In other words, people perceive things after experiencing them (Saunders et al., 2009:115).

After reviewing different research philosophies, I chose critical realism as the appropriate approach to help explain organisational CSR practices. There are two main requirements for my research topic that critical realism would satisfy. First, the nature of

my study requires a paradigm that can capture the multi-dimensional aspects of CSR. Second, the research also needs a philosophy that can incorporate with the study's multi-theory and multi-level approaches. From the characteristics of critical realism, this philosophy is seen to provide a suitable and flexible paradigm that satisfies these two requirements. The following discussion demonstrates the relevance of using critical realism in this thesis.

First, most scholars refer the concept of critical realism with the version described by the British philosopher Bhaskar (1986, 1998). According to O'Mahoney and Vincent (2014:2), critical realism states that the '*world exists independently of people's perceptions, language, or imagination*'. Critical realism considers the possibility of the world being grounded in certain contexts (Maxwell, 2012:5) and that people experience reality through sensation and conceptualisation (Saunders et al., 2009:115). In this notion, critical realism accepts that there is one side of reality that is constructed by humans through perception, as well as another side that is the real world that exists independently.

One of the advantages of using critical realism is that it provides the methodology to look at my research of CSR across different perspectives and realities. Critical realism differs from other philosophies in certain ways. While both interpretivism and critical realism value the important role of humans as social actors, critical realism states that there are many other mechanisms that have casual powers to construct social realities (Peters et al., 2013). Critical realism goes beyond interpretivism in acknowledging that these casual powers also stem from social structures, ideas and knowledge, which evolve and change over time (Peters et al., 2013). This helped me look into various casual powers that influence CSR practices. The casual power here could be intuitively understood as the result of the causes and effects, interactions and dynamics in forming and constructing realities around CSR activities. Thus, it provides a lens to look at the factors that influence



organisational CSR as well as the cause and effects of performing CSR and how they have an impact on the society.

The ontology of critical realism sits in between positivism and social constructivism. The ontology of critical realism (e.g. Maxwell, 2012:5; O'Mahoney and Vincent, 2014:3) means that critical realism recognises both the objective reality and subjective interpretations. This critical realist ontology allows the examination of CSR from different aspects of realities (e.g. Fletcher, 2017) because it regards organisational CSR activities as being influenced by not only humans but also different factors. In other words, the objective reality of CSR co-exists with our subjective interpretations of it. This is similar to the observation of Saunders et al. (2009:115) that critical realism supports for multi-level study at individual or organisation levels. Therefore, using critical realism, I can look at CSR practices from different levels and perspectives.

Critical realism's epistemology concentrates on making sense of contexts that include observable phenomena (Saunders et al., 2009:119). The epistemological standpoint of critical realism helps employ a practical consideration in selecting relevant research methodologies suitable for the nature of the topic because critical realism is not affiliated with a specific method (Fletcher, 2017). As Fletcher (2017) suggested, using critical realism epistemology also means that I could agree with, revise or disagree with my chosen sets of theories. Thus, this philosophy provides a foundation for this thesis to use various methodologies to explain the causal effects of CSR practices.

### **4.3. Characteristics of Research and Research Approach**

In this research, I aim to explore and explain various subjects at the same time. This is in line with the suggestions of Robson (2011:39), who said that research could have the main

purpose of explanation but still have some degree of exploration and description. According to Matthews and Ross (2010), exploratory research helps understand new aspects of the research topic, especially when the topic is under-researched. However, as an explanatory research, it helps understand people's experiences and understanding of a particular subject (Matthews and Ross, 2010:222-223).

The methodological approach is abductive. According to Timmermans and Tavory (2012), abduction creates an ability to generalise a new theory from unexpected research results. It can also provide an explanation for the relationship between theories and data. In other words, abduction is about the fitting of theories and data. The abductive approach (e.g. Timmermans and Tavory, 2012) is, therefore, more suitable for the nature of my research than the deductive and inductive approaches (e.g. Robson, 2011:18-19). Fletcher (2017:184) also recommended a critical realism analysis with abduction as part of an interpretation method, which explain and analyse causal relationships surrounding a social practice like CSR (e.g. Fletcher, 2017). Furthermore, abduction allows for a multi-perspective study of CSR, which also fits the philosophical approach of critical realism.

#### **4.4. Research Methods of Case Studies: Interviews and Contextual Analysis**

In this thesis, I used case studies as my main research method. In specific, interviews and contextual analysis are methods within the chosen case study approach. The use of interviews and contextual analysis helped collect primary and relevant data for the study.

##### **4.4.1. Case Studies**

There are a number of research methods that are used to study CSR. According to Saunders et al. (2009:141–150), there are several research strategies or methods, such as experiments,

case studies, grounded theories and ethnography. In particular, an experiment is usually performed in natural sciences and some social sciences, such as psychology, to examine causality. Grounded theories are often associated with inductive research where theories are formed after data analysis. Another strategy is ethnography, which is often used in anthropology, which aims to depict and justify social subjects. While each method has its advantages and disadvantages, these above strategies seem not to be feasible for this study. The reason is that they could not capture the plural aspects of organisational CSR from the multi-level and multi-theory perspectives. For example, in experiments, a study is organised in a controlled environment where there are restricted interactions between the research subject and the context. This is different from the case study method (Saunders et al., 2009:144). This example is amongst the reasons why other methods do not offer relevant features that the case study would as described below.

I came to choose case studies because they are suitable for this research. Case studies also help this research to examine CSR as a phenomenon in depth while its contexts are not clear (e.g. Yin, 2009:18, as quoted by Farquhar, 2012:5; Farquhar, 2012:6). Examining CSR from case studies helps evaluate socially responsible practices through looking at factors such as organisational or individual influences and their interactions within a context or across various contexts. Moreover, in the case of CSR study, there are many influencing factors that should be viewed from different levels. Case studies take into consideration activities at different levels of analysis.

Second, the use of case studies is in line with the critical realism paradigm. Using critical realism with case studies brings about benefits to the study. According to Easton (2010), other approaches, including positivism, interpretivism and pragmatism, have limits when used in case study research. According to Easton, the strength lies in the fact that critical realism focuses on the causal perspective in explaining the world, which makes the

approach performative. Therefore, critical realism is a ‘companion to case research’ because it ‘justifies the study of any situation, regardless of the numbers of research units involved’ (Easton, 2010:119). Moreover, using case studies from a critical realist perspective can help understand complicated phenomena like organisations (Easton, 2010), which is in line with this study’s topic of organisational CSR practices. In the design of this case study method, I also incorporated other approaches, such as interviews and contextual analyses. This is also in line with the philosophy of critical realism where multiple realities could be studied using different methods.

Moreover, another rationale for case studies is that they allow the combination of different methods and data collection approaches, such as interviews, observations and documentary analyses (Saunders et al., 2009:146; Bryman, 1989:143; Robson, 2011:135). Using case studies, I could also perform triangulation to ensure the validity of the data. As suggested by Saunders et al. (2009:146), triangulating data means that various data collection approaches will help complement one another to verify the reliability of the results. Indeed, I will use an interview and contextual analysis as the data collection techniques. The following sections will present the rationales for using these two techniques within the case study.

#### *4.4.1.1. Interviews*

I will use the interview method to gain in-depth personal knowledge and understanding of the factors that influence organisational CSR practices. Indeed, an interview would enable me to understand complicated issues in depth (Crowther and Lancaster, 2009:144) and would offer a ‘direct interaction’ (Matthews and Ross, 2010:219) with the interviewees. Interviewing is a method capable of collecting primary data. This source of information

could not be replaced otherwise by other methods such as secondary data from content analysis.

As discussed below, there were a certain number of interviews in each case. In this study, I did not use interviews with a large number of companies because of the limited ability to get access to more companies, limited time for the research and the effect of saturation. Similarly, a survey research on all Vietnamese companies was also rejected because the survey's capability to evaluate information and context is limited by the content of the collected data (Saunders et al., 2009:146). This is in contrast to interviews, in which the interviewers could gain in-depth data to evaluate the context. Furthermore, the validity and consistency of survey data (e.g. survey questionnaires) could not be directly observed. Saunders et al. (2009:324) found that people tend to accept interviews rather than completing a questionnaire. Saunders et al. also argued that, for example, people who receive Internet questionnaires may not be ready to provide reliable information.

In this thesis, I used a semi-structured interview. The main reason is that semi-structured interviews allow me to emerge and actively participate in generating new and perhaps surprising knowledge. This method also allows me to ask further questions during the interview. As Dawson (2009:28) said, 'semi-structured interviewing is perhaps the most common type of interview used in qualitative social research'. It is also suitable for both exploratory and explanatory research (Saunders et al., 2009:323). This method is proven in the field and allows researchers to gain knowledge about each case's scenario. Indeed, it helps learn about the shaping of experiences, behaviours and understanding of the interviewees of a social topic (Matthews and Ross, 2010:221).

Semi-structured interviews also allow certain flexibility to the interviewers. As suggested by Matthews and Ross (2010:221), the structure of this semi-structured interview schedule

will include a common set of topics and questions, but each topic or question could be addressed in different ways according to each situation. This structure should also allow the interview to be flexible in giving answers. These suggestions of Matthews and Ross (2010) are similar to those of Dawson (2009:28) when he stressed that the same questions should be used in every interview so that the researcher can compare the information extracted from each interview. Moreover, semi-structured interviews allow more room to explore the examined context. As such, semi-structured interviews could be used in both exploratory and explanatory studies (Saunders et al., 2009:322), which fits the methodology of case studies (Saunders et al, 2009:146).

#### *4.4.1.2. Contextual Analysis*

Contextual analysis is used along with interviews to form a mixed method research to support the study of this topic. The two methods will supplement one another. According to Svensson and Doumas (2013), contextual analysis provides a solid methodology to analyse case studies because it treats a case study as an investigated phenomenon. This study consists of several cases. As suggested by Svensson and Doumas (2013), contextual analysis would allow me to compare, individually analyse and combine data from each case.

In this thesis, a contextual analysis will be performed with regard to companies' Annual reports and other official reports. For most listed companies, Annual reports are publicly available, which disclose legally required information and other discretionary reporting by the company, such as CSR disclosure. The analysis took into consideration all the information that was seen to be useful to the investigation of organisational CSR practices. For a few companies that are not publicly traded, information was retrieved from its official reports about the companies' general business operations, such as a company's introduction

book or public documents listed on websites. There were cases in which such reports were provided to the researcher during the interviews by the companies' officials. Moreover, a data analysis was conducted in accordance with the relevant methods introduced by Matthews and Ross (2010) and Crowther and Lancaster (2009).

#### **4.4.2. Selection of Case Studies, Data Collection and Data Analysis**

There are a total of six case studies of companies in Vietnam, resulting in 23 semi-structured interviews. Regarding the number of case studies, six case studies should also be relevant to ensure the quality of the research due to the particular nature of my study (e.g. Yin, 2009). It should be noted that the availability of a company depends on the ability to gain access to data and interviews, and a larger number of case studies or participants would not reach the point of saturation. Moreover, the number of interviews in this thesis is also in line with the social research standard. For example, Creswell (2007) suggested that 5–25 interviews are sufficient for phenomenological studies, in this case CSR. Krueger and Casey (2000) and Saunders et al. (2009) recommended no more than three group interviews per participant because a higher number would not yield any further data because of saturation.

All of these companies are local organisations whose headquarters are located in Vietnam. The selection of companies was based on a set of criteria, including firm size, industry, market share and exposure to international business. Preference was given to the leading company in each industry. These criteria helped me select the largest companies in various market sectors. The reason is that I wanted to ensure the selection of companies that could represent each industry in Vietnam. The advantage of having such a company is that it could serve as a benchmark for this particular industry, and a combination of different industries could represent the general CSR practices in the country.

I contacted a number of potential companies and began my field work. The first approach that I used was to send e-mails and make phone calls to these companies through contact information shown on their websites. For companies that I have contact information for, I made phone calls to people who work for the company and asked for their recommendations. Finally, I was able to conduct my research in six companies. For each accepted case study, relevant consent forms and information sheets were provided to the research participants.

In order to maintain the quality of the interviews, an interview schedule was prepared before each interview. The interviews were recorded on a high-quality audio recorder and then transcribed. Notes were also taken during the interviews in order to capture any further language or information expressed during the interviews. Before each interview, a consent form was presented to the interviewee and the interviewee had enough time and the right to ask any questions about the form. The interview only occurred after the interviewee agreed to sign the consent form and proceeded to the interview. Each consent form was then attached along with a participant information sheet that explains the research and their rights as participants. Thus, the interviewee had the right to withdraw and not participate in the interview if they did not agree to sign the consent form and proceed to the interview. Besides, the interview questions were based on the research objectives.

In this thesis, the interviews were conducted in Vietnamese. The reason for using Vietnamese during the interviews is that this is the native language for the interviewees that allows them to fluently express their ideas and knowledge at best. This also allows the researcher to understand that CSR may take different meanings in different languages and contexts in general. Moreover, the identification of CSR components, as shown through the data, is followed by two main sets of criteria. First, the selection of what CSR stands for, as derived through interviews. Included in this is any information that interviewees identified



as CSR practice. Second, in contextual analysis, the identification of CSR practice was based on this thesis' definition of CSR as stated in sections 1.3 and 3.2.1. The analysis also took into account activities that could be less recognisable such as remuneration and benefits policies, especially those beyond what are required. This consideration helped to capture the comprehensive picture of organisational CSR practices that could be diverse across companies.

The data was carefully verified using different methods and techniques. First, I double-checked whether the information was taken from the companies' publicly available information section. Second, I verified whether the sources were originally published by the companies. I stayed away from news and articles since it was not possible to check their authenticity, correctness and subjectivity. Regarding the interview answers, I went back and forth in listening to the recorded audio to make sure that I transcribed everything right. In order to translate from Vietnamese to English, I used a technique generally known as intelligent verbatim to keep the original context and perspective as much as possible (e.g. Poland, 1995). I also looked at the comprehensive picture of the whole transcripts, translated them into English and reviewed them again to make sure I maintained the originality as much as possible.

The transcripts were coded and used for analysis. In order to ensure the privacy of data, all names of the companies and interviewees as well as company-traceable information were anonymously coded. First, each company's name was coded under the name of its industry. The names of the interviewees were numbered after the coded company's name. For example, if a company's coded name is DAIRY, then the first interviewee's name was coded as DAIRY 1. Second, other company-traceable information was coded under general names, such as [NAME] for a name and [PLACE] for a place. This was done to ensure that the anonymity requirements are met. The interviews were analysed with reference to the

relevant research methods by Matthews and Ross (2010), Bryman (2006) and Robson (2011).

Thematic analysis was used as an approach to analyse the data. Thematic analysis is a qualitative method used to recognise, examine, categorise, explain and evaluate themes that come from data (Braun and Clarke, 2006, as quoted by Nowell et al., 2017). In order to set up the thematic process, I followed the framework of 'trustworthy thematic analysis' as provided by Nowell et al. (2017:4), with reference to the criteria of Lincoln and Guba (1985). I found that this framework offers a succinct approach to analyse data. This framework consists of six phases. Throughout these six phases, I performed triangulation to ensure the validity and consistency of the data.

In Phase 1, I learned the manner in which to familiarise myself with the dataset by writing down my thoughts and notes regarding the interviews and contextual analysis. In Phase 2, I tried to create a first version of codes. This is where I grouped repeated subjects into similar categories. The codes included national institutions, traditions and cultures, national regulations, international regulations, transitional structures, international pressures and influences, national and local influences, organisational CSR policies, organisational CSR practices, explicit CSR, implicit CSR, convergence and divergence of CSR, purpose of CSR (reputation, brand marketing, competition and employee attraction), firms' benefits from CSR, leadership, ownership, managers, employees (engagement, interest and perception), CSR communications, community and environment. Initially, there were many codes that were later reduced to major themes in the later phases.

In Phase 3, I began to look for common themes. I used the notes written earlier and double-checked the codes to identify the themes that were frequently repeated subjects. In Phase 4, I reviewed the themes. This is where the examination of relevant patterns of

themes took place. I found that some codes were no longer relevant because they belonged to another code. I deleted some themes because they had little information and were not representative. I also combined themes that overlapped. In Phase 5, I defined and named the themes. This is the step at which I chose an appropriate name for each of them that represented the contexts shown in the dataset. The final list of themes included CSR policies and practices, CSR activities, compliance with national regulations, compliance with international regulations, compliance with industry standards, perception of CSR, community CSR, reputation and CSR actors. It should be noted here that the themes were not identical across different case studies. Likewise, a case study would not have all of the mentioned themes. In the final phase, I provided a report that also formed part of the data analysis and was embedded in the following chapter. This brief report was used to supplement the general analysis of the findings.

#### **4.5. Research Ethics**

In order to ensure that the research ethics are met, I strictly followed the guidelines and requirements of Middlesex University's research ethics committee, which approved my research ethics application prior to data collection. There were documents that I needed to complete and gain an approval for from the committee. These were the consent form, the Middlesex University Data Protection Checklist for Researchers, the Participation information sheet, the Risk Assessment form and the Methods and Data Source–Use of Translated Materials. By complying with the university's ethics requirements, the research met the UK research ethics standards.

The consent form asked for the consent of the interview participants before taking part in the research interview. It informed the participants of their rights and how their data will be protected and made non-identifiable. The participants could also withdraw at any time

without giving any reason. The Data Protection Checklist provided a guidance on the requirements of data protection principles. The Participation information sheet provided the participants with information on the research, their rights and the activities that they would do when they agree to participate. The Risk Assessment form specified the risks that I encountered when conducting the research. Finally, the Use of Translated Materials helped ensure the quality of the translation. All of these forms were available in both English and Vietnamese copies of equivalent value for the participants to look at before deciding to take part in the study.

#### **4.6. A Note on My Social Capital and Qualifications to Conduct This Study**

This personal reflection shows the relevant social capital and qualifications that allowed me as a researcher to conduct this research. It also helped me locate the role of the researcher within this study. First, my social capital advantages are my heritage as a native Vietnamese and my networking and personal relationships that enable access to companies' data and interviews. In specific, I established relations with high-level managers and directors to foster my access to the companies. Second, my qualifications included my educational background and personal experiences.

Regarding my social capital, my heritage as a native Vietnamese is an advantage when it comes to conducting a research and analysing this research's results. Growing up in Vietnam, I became familiar with the understanding of shared values, norms and other country-specific perspectives. My native language is also Vietnamese, which helped me in the interviews and allowed me to openly communicate with the interviewees. These social capitals allowed me to gain a certain level of understanding and assessment of organisational practices as well as individual perceptions and evaluation of CSR practices in Vietnam.

Moreover, my networking and personal relationships enabled me to have access to the companies' data and interviews. The ability to access companies and their high-level managers was important to this study. As a result, I was able to interview and gain access to some of the largest corporations in their respective industries and also in Vietnam. The types of companies ranged from listed companies to private companies, state-owned enterprises (SOEs) and listed (formerly) SOEs. Finally, overcoming the gatekeeper problem was another advantage. Being a local, I was able to effectively communicate and have connections with the companies' leaders, which helped me overcome this problem.

One would reckon that being a Vietnamese researcher with networks would have its downside. First, my networking might affect the evaluation of data because of personal bias. Second, the networking and relationship might also foster social desirability bias. This type of bias might occur when interviewees provided desirable answers to me, the interviewer. However, these issues could be minimised through a number of approaches. As described in earlier sections, the study employed different techniques during the data collection and analysis processes, such as anonymous coding of data (e.g. names, places and companies). The anonymity of the data helped me to evaluate interview responses and contextual analysis without knowing the original sources. The open-ended structure of semi-interviews as well as the prior consent of privacy protection given to interviewees also allowed them to provide objective answers as much as possible.

In terms of qualifications, my educational qualifications provided a solid background for me to conduct this study. Part of my degree is in accountability, together with my bachelor's and master's degrees, which I obtained from the USA and UK, respectively. These are the two countries where CSR practices are established. My second qualification stemmed from my personal experiences from having lived in developed countries (USA and UK) where CSR practices are prevalent. This was an opportunity to use my past and current

experiences being embedded in these environments to apply and compare how CSR is being adopted and implemented in Vietnam, a developing country. CSR is a new concept being imported into Vietnam. Being able to directly witness and experience the development and integration of CSR, I am in the appropriate position to perform this study.

#### **4.7. Sample Description**

This section provides an introduction to the case studies and the interviewees' information. For each company, the firm characteristics, major business operations and important developments related to CSR practices will be mentioned. Following this introduction is a brief narrative about accessing the interview and collecting data for each company. This was done to introduce the background of each case study before any analysis.

A number of companies were formerly SOEs and are now partially SOEs. The reason is that the largest company in each industry used to be a state-owned one because the government created them and gave them monopolistic power in the past. The government used to set up one large and, most of the time, single company to lead an industry in Vietnam. It was before the reform that the operation of private entities was not allowed under the old central planning government structure. Moreover, privatisation and listing of SOEs have just begun about a decade ago.

Furthermore, there is a need to clarify the definitions of the following terms that are used during the analysis. First, the terms like 'owner', 'founder' and 'leader' are used interchangeably where the referent is the highest leader of an organisation (also as stated by interviewees). The leader could serve as the CEO or chairman, depending on each company. A leader plays the decision-making role in an organisation. Second, the term 'manager' refers to an executive who is employed by a company. Such an individual works

under the direction of a leader. Third, 'employee' is a general term which refers to a worker who could be at any level from lower-level to a manager. In this sense, the term in plural form could be used interchangeably with 'company members' as stated in the research question. However, it should be noted that categorising managers as employees could have some limitations. In some instances, managers speak on behalf of themselves as employees. In another scenario, they could also express their views as managers with their experience on the job. However, this type of categorisation was pragmatically chosen due to the reason of access where I was mainly introduced to managers and directors. As initially stated, the responses of some managers could somewhat reflect the opinions of employees. Since managers are hired by any organisation they work with, they too are employees. In addition, it seem to work best in this situation where managers could play different roles in the same organisation.

On the other hand, a 'union' refers to the trade union or the youth union which represents the voice of employees. A union would be considered as a collective organisation which means that it is an institution (transitional structure) in its own right. To avoid confusion, there is a need to distinguish between a 'union' (where employees have indirectly influence on CSR) and 'employees' (where employees can have individual influence on CSR). In some cases, employees and managers could also be members of the same union. This is mostly true in cases where the unions are active. There are two types of union: the youth and the trade unions. Their functions are explained later in this chapter. Finally, the Communist Party unit in each company is a part of the Central Communist Party. The existence of the unit is supported by the government. The role of the unit is also discussed in the following sections. In general, for companies with state-owned origins, the three mass organisations are active.

## Case Study 1: DAIRY Company

DAIRY is a private company that is considered to be one of the largest dairy companies in Vietnam. It belongs to a group of companies that resemble diversified subsidiaries in different industries. DAIRY's parent company was established in the early 1990s. Its first headquarter was also located where it was first established, in a central province of Vietnam. Being a private company explains the lack of publicly available information. In terms of products, DAIRY's business includes milk, soya milk, milk products, fruit juices and other beverage products, in addition to having cow farms. The structure of DAIRY is composed of three separate entities: a distribution company, a farming company and a manufacturer. All of them work together to produce and sell the final product to the customers.

While conducting the interviews, I first contacted the general director of the company, and he introduced individuals who he thought will be the best to participate in the study. I also used the snowball effect to ask the interviewees to introduce their colleagues for another round of interviews. In this case, the majority of the interviewees were senior managers and leaders, who reported working for both DAIRY and its parent company, saying that both entities are closely interrelated.

In total, I was able to interview six people. The details are listed in the table below. This table describes the dates of the interviews, the length of each interview and the interviewees' work positions.

| <b>Interviewee</b> | <b>Date and time</b>           | <b>Work position</b>                        |
|--------------------|--------------------------------|---|
| DAIRY 1            | 12 April 2017<br>11.46 minutes | Content Manager at DAIRY, former Journalist |



|         |                                |  |
|---------|--------------------------------|--|
| DAIRY 2 | 12 April 2017<br>40.51 minutes | Press Director at DAIRY, in charge of both DAIRY and Subsidiary [NAME]<br><br>DAIRY 2 is one of the first employees of the group and works closely with the company's founder and president [PERSONAL NAME]. |
| DAIRY 3 | 12 April 2017<br>35.15 minutes | Business Control and Marketing Director at DAIRY   |
| DAIRY 4 | 12 April 2017<br>28.25 minutes | External Affair Director at DAIRY  |
| DAIRY 5 | 12 April 2017<br>28.37 minutes | Brand Manager at DAIRY   |
| DAIRY 6 | 12 April 2017<br>28.37 minutes | Customer Service Manager at DAIRY  |

### **Case Study 2: REAL ESTATE Company**

REAL ESTATE is a listed company that was founded in 2000. Its main business includes real estate as well as financial and educational investments. Its operations range from real estate trade to constructions and educational activities. This organisation consists of more than 1,000 employees with many affiliates and member companies. It is stated in their Annual reports that most of their business operations take place in the southern provinces of Vietnam.

In this case, I was able to interview two people. These two interviewees were referred to me by the company's general director. I first asked the prepared questions and then used the snowball effect to gather more information. When the answer was good, I tried to ask further to get a deeper understanding of the problem. The details are listed in the table

below. This table describes the dates of the interviews, the length of each interview and the interviewees' work positions.

| <b>Interviewee</b> | <b>Date and time</b>   | <b>Work position</b>   |
|--------------------|--|--|
| REAL<br>ESTATE 1   | 14 March 2017<br>16.08 minutes                                   | Deputy General Director at REAL ESTATE, in charge of the educational business sector |
| REAL<br>ESTATE 2   | 15 March 2017<br>11.23 minutes<br>17 March 2017<br>13.30 minutes | Deputy Manager of the Investor Relations Department                                  |

### **Case Study 3: BANK Company**

BANK is one of the largest financial conglomerates in Vietnam and Asia. Its business includes banking, investment banking, security and other financial institutions. Before becoming a listed company, this financial institution was an SOE. At this moment, despite being a listed company with strategic foreign ownership, the majority of the shares are still owned by the government. Therefore, the government can still heavily influence its organisational operations. Moreover, its development history shows that its organisational culture is influenced by the traditions of SOEs and other governmental agencies.

In accessing its data, I was able to retrieve publicly available information from its website, including Annual reports and news releases. As a listed company, it was easy to access its public information, which served to analyse the contextual data surrounding its CSR practices. Regarding the interviewing process, an interview request was sent to a manager at a key department of the bank. This manager then introduced three managers for the interview. These three individuals held management positions at the youth union and Communist Party unit in BANK. In Vietnam, the Communist Party is led by a Central

Committee. There are smaller units/chapters/branches across government agencies and local authorities which are led by the Central Committee. These organisations were highly political and often directly influenced the daily operations of this formerly state-owned company.

In total, I interviewed three managers. The details are listed in the table below. This table describes the dates of the interviews, the length of each interview and the interviewees' work positions.

| <b>Interviewee</b> | <b>Date and time</b>           | <b>Work positions</b>   |
|--------------------|--------------------------------|---|
| BANK 1             | 13 April 2017<br>32.35 minutes | Deputy Secretary at BANK's youth union unit   |
| BANK 2             | 13 April 2017<br>31.35 minutes | Manager at BANK's headquarter youth union and Officer at BANK's Communist Party unit office |
| BANK 3             | 13 April 2017<br>31.35 minutes | Officer in charge of BANK's headquarter Communist Party unit                                |

#### **Case Study 4: HOSPITALITY Company**

HOSPITALITY is a private corporation that was established in the 1990s and began as a small family company. It then grew to a large corporation that has many businesses in the fields of construction and hospitality industry. Today, it is one of the largest corporations in these two industries, with a presence in the majority of provinces of Vietnam. The ownership structure of this corporation is private, where the chairman of the group and his family members own and run the corporation. The development of this corporation was not all smooth. Because of its main image as a real estate developer and a leading accommodation provider in the country, it faced a lot of public scrutiny. In order to cope

with that, they organised different types of activities, as shown on their website, including CSR-related activities, which are the focus of this study.

Because the organisation, in this case is a private company limited information is accessible to the public in addition some introductions and news releases on its website. The information on its daily activities is always posted on the news section on its website. Thus, the data collected for the contextual analysis were based on disclosed limited information by the company. However, it should be noted that these official sources provided meaningful insight into the company’s operations. Information from other outlets such as newspapers could be biased and not original. The official sources represent the authorised statement from the company and demonstrate actual activities that it performs. This, in turn, helped the analysis to access the source of information. The interviews provided other data as supplements for this research.

In addition, the interviews were conducted by the referral from a director of the board of management. Therefore, I was able to contact the highest managers of CSR-related departments, as suggested by the director, for interviews. From the first three interviews, the managers introduced another manager who they thought is the most directly related to the organisation’s CSR activities.

In total, I interviewed four people. The details are listed in the table below. This table describes the dates of the interviews, the length of each interview and the interviewees’ work positions.

| <b>Interviewee</b> | <b>Date and time</b>           | <b>Work position</b>   |
|--------------------|--------------------------------|--|
| HOSPITALITY 1      | 24 April 2017<br>40.32 minutes | Manager of HOSPITALITY’s communications, brand development, social responsibility and funding activities |

|               |                                |  |
|---------------|--------------------------------|--|
| HOSPITALITY 2 | 24 April 2017<br>34 minutes    | Manager of HOSPITALITY's business operations, including HR   |
| HOSPITALITY 3 | 28 April 2017<br>33.40 minutes | Trainer in professional and soft-skills training programs and corporate culture activities                   |
| HOSPITALITY 4 | 28 April 2017<br>33.40 minutes | Manager of communications regarding brand management, marketing plans, crisis management and press relations |

### **Case Study 5: TRANSPORTATION Company**

TRANSPORTATION is one of the country's largest transportation corporations. Its main business is in the aviation industry and global shipping. It is also considered as one of the largest companies in Vietnam. TRANSPORTATION has extensive networks and business operations worldwide. Prior to becoming a listed company, this corporation was a fully SOE.

Owing to its historical development, publicly available information has only become accessible recently since the company became a listed company. In this analysis, the study included all the available Annual reports available up-to-date for the analysis. The 2016 Annual Report is the first annual report since the company became a joint-stock company. This report showed that the government still owns a majority of its share. Five respondents who were high-level managers at the corporations were interviewed. Most interviewees held the position of department head or deputy head.

In total, I interviewed five people. The details are listed in the table below. This table describes the dates of the interviews, the length of each interview and the interviewees' work positions.

| <b>Interviewee</b> | <b>Date and time</b>          | <b>Work position</b>   |
|--------------------|-------------------------------|--|
| TRANSPORTATION 1   | 26 July 2017<br>35.44 minutes | Deputy Head of the Accounting and Finance Department                                 |
| TRANSPORTATION 2   | 26 July 2017<br>18.22 minutes | Deputy Head of the Accounting and Finance department, Head of E's privatisation team |
| TRANSPORTATION 3   | 26 July 2017<br>36.57 minutes | Director of the Aviation Research Centre   |
| TRANSPORTATION 4   | 27 July 2017<br>34.02 minutes | Head of the Communications Department  |
| TRANSPORTATION 5   | 27 July 2017<br>17.35 minutes | Deputy Head of the Communications Department   |

### **Case Study 6: FINANCE Company**

Established decades ago, FINANCE is one of Vietnam's largest financial companies and is a listed entity. The company has been listed for more than a decade. Its parent company, [NAME] Group, is also one of the country's largest financial institutions. Both companies are in the top 10 largest firms in their respective industries. The parent company even develops its own corporate governance model for sustainable development. It publishes its model with criteria and a performance evaluation in the Annual reports. Its parent company is a formerly SOE that used to be wholly owned by the state. The parent company is now a listed company. However, FINANCE was established as a private company from the beginning. However, after going public, the government still holds the largest proportion of shares in the company. The difference between FINANCE and the previously mentioned BANK is that FINANCE focuses on a specific aspect of the financial market, which is security and brokerage. On the other hand, BANK is a financial conglomerate with different subsidiaries.

Amongst other companies in this research, FINANCE and its parent company provide a wider source of publicly available information, including its award-winning Annual reports on its website. These reports provide a good source of CSR information and activities. Besides doing contextual analysis, I met three managers from the corporation. One person is an HR Manager from FINANCE securities, whereas the other two managers are from the corporate head office. However, the two managers who worked at the group’s headquarter refused to have the interview recorded. They pointed out the reason that they might be afraid of recording for political reasons.

In total, I interviewed three people. However, during the interviews, FINANCE 2 and FINANCE 3 agreed to participate in the interview, but they did not agree to be recorded. Therefore, I wrote down notes for the interviews. The details are listed in the table below. This table describes the dates of the interviews, the length of each interview and the interviewees’ work positions.

| <b>Interviewee</b> | <b>Date and time</b>          | <b>Work position</b>   |
|--------------------|-------------------------------|--|
| FINANCE 1          | 27 July 2017<br>32.59 minutes | Head of HR, FINANCE securities                                   |
| FINANCE 2          | 28 July 2017<br>35 minutes    | Deputy Head of the Brand and Communications Division,<br>FINANCE |
| FINANCE 3          | 28 July 2018<br>35 minutes    | Assistant at the Brand and Communications Division, FINANCE      |

#### **4.8. Summary and Discussion**

Chapter 4 presented the research philosophy and methodology. Compared to other research philosophies, including positivism, interpretivism and pragmatism, critical realism is more suitable for this particular study. The discussion took into consideration the ontology and epistemology of each philosophy while examining their relevance in CSR research. The core of this thesis consists of the multi-theory approach with mixed methodologies in order to capture the aspects and factors surrounding CSR in Vietnam. The nature of this study also requires a paradigm that can look into CSR at macro, meso and micro levels of analysis. Owing to these requirements, critical realism was selected because its philosophy fits the scope of this research topic. First, critical realism implies that CSR could be influenced by not only humans, but also casual powers that stem from social structures, ideas and knowledge. Second, its ontology recognises both the objective reality and subjective interpretations, which means the study could examine CSR at different levels of analysis. Third, the epistemology of critical realism allows the combination of different methodologies in explaining socially responsible practices.

This research was both exploratory and explanatory. The methodological approach was abductive because it helped explain the relationship between theories and data. Abduction is also compatible with critical realism because they can be combined to interpret the causalities surrounding CSR practices. With these philosophies and characteristics of research, I chose case studies as my research method. Using case studies also fits the paradigm of critical realism, where it allows the examination of data and contexts at different levels of analysis or realities. Case studies allow flexibility in combining various data collection and data analysis methods. In addition, semi-structured interviews and contextual analyses are also techniques used within case studies. Semi-structured interviews help me gain an in-depth understanding, directly observe the research subjects and interact



directly with the interviewees. In this case, subjects include different institutions, companies and interviewees, as well as their interactions. Furthermore, a contextual analysis will be employed to analyse the information and contexts surrounding the factors that influence organisational CSR.

In this thesis, there were six companies, with a total of 23 semi-interviews. These companies were selected through a set of criteria that ensure that each company represents an industry in Vietnam. In order to proceed with the data collection, I contacted people at various companies through e-mails and phone calls. Because the interviews were conducted in Vietnamese, I employed a technique of intelligent verbatim to ensure the reliability and originality of the contexts after translation into English. After verifying the data and coding the transcripts, I proceeded to the data analysis. Thematic analysis is the approach used to examine and explain themes arising from data. I followed a framework that consists of six phases (Nowell et al., 2017:4; Lincoln and Guba, 1985) to ensure the validity and reliability of the analysis.

I followed a number of steps before and during the interviews to ensure that the study meets Middlesex University's ethical guidelines for conducting this particular research. The research ethical application for this study was approved prior to the data collection phase. A number of attempts to ensure the proper ethics and verifications are also stated in this subsection. The data and interviews were anonymously and securely coded in accordance with the university's research ethics standards. Furthermore, there is a note on my social capital and qualifications to conduct this research. The purpose of this section is to show that my social capital of being a local and having access to the companies to collect data were advantageous to this research. My educational and personal experiences also made me the suitable person to perform this research.

Finally, the final part of this chapter introduces the sample descriptions. There were six companies from different industries, with a total of 23 interviews. These companies were coded according to their respective industries: DAIRY, REAL ESTATE, BANK, HOSPITALITY, TRANSPORTATION and FINANCE. For each company, there is a section on the sample descriptions, which discusses the company's history, development, products and services. This section also briefly describes the interviews' details, including the date and length of each interview, the interviewees and their work positions. In completing interviews, the researcher was mainly introduced to managers and directors in different organisations. Most of the interviewees held high level management positions in their companies. It should be noted that the managers are hired executives; they are not the owners or leaders of the organisations. Moreover, most managers except those in REAL ESTATE (which has no union) are members of the active unions. As union members, their answers could represent frontline workers and employees' voices. Therefore, it is pragmatically reasonable to present managers' voices with dual views; both as managers and employees.

In general, this chapter provided the research philosophy, methodology, ethics compliance and the descriptions of the companies and the interviews. It also presented an opportunity for me to introduce my personal position in performing this study. After these discussions, the thesis will continue with Chapter 5, where the findings will be presented.

# Chapter 5: Findings

## 5.1. Introduction

Chapter 5 provides an analysis of the findings from the six case studies. This chapter proceeds by discussing the findings of each case in a separate section. In each case, there are four parts: case study background, description of the CSR policies and practices, CSR actors and observations. The presentation of the findings will follow the research framework guideline, where I look at influencing factors at three levels: macro, meso and micro. For each case study, the issues that arise from interviews and documents will be presented in a way that they represent the major themes found during the analysis. In other words, those major themes were selected to represent each company's CSR practices because they were commonly discussed during the interviews and contextual analyses.

## 5.2. Case Study of DAIRY

### 5.2.1. Case Study Background

DAIRY is a private company that was established more than a decade ago, but today it has grown to be one of the largest companies in its industry. Its main business is in the dairy industry, including milk, cheese and yogurt. DAIRY expanded its business operations to produce nutritional drinks. It also owns a number of dairy farms and factories across Vietnam to supply for its own milk and drink products.

DAIRY is associated with a group of companies that are owned by the founder's family. This group includes different industries, from financial institutions to dairy companies. As a private company, DAIRY is mostly owned by its founder [PERSONAL NAME]'s family.

Its sister company, Subsidiary [NAME], is currently listed in the over-the-counter (OTC) market, in which the majority of shares are still held by [PERSONAL NAME]'s family. OTC is considered to be an initial or preparatory step for a number of companies before being able to be listed in the mainstream stock exchanges. Most companies are listed in the OTC because they do not meet the requirements to be listed in Vietnam's official stock exchanges. Because of the company's semi-listed structure, the investor relations section shows a lack of public information as opposed to the full disclosure requirement for listed companies. In particular, the Financial Report and Information Disclosure sections are only available for 2016 and 2017. It should be noted that, for those two entities, most of the information on their websites is in Vietnamese and there is not much English translation.

In order to give an overview of the findings, the following table presents a brief summary of main themes found in this case:

| <b>Main themes</b>         |  |
|----------------------------|--|
| CSR Policies and Practices | <ul style="list-style-type: none"> <li>- Compliance with regulations: This theme was repeatedly mentioned by interviewees, specifically on aspect that concerns compliance with national regulations and adopting international standards.</li> <li>- Perception of CSR: As a theme, this emerged from the analysis which indicates CSR in a broad perception which mainly includes legal requirements, philanthropic, charitable and volunteer activities.</li> <li>- Community CSR: This mainly focuses on the local community. The CSR activities of most companies are community CSR. In some cases, there is a preference of selecting the founder's hometown as a target for CSR.</li> </ul> |

|            |   |
|------------|---|
| CSR Actors | <ul style="list-style-type: none"> <li>- Owner and leader: The interest role of the founder or sole owner, as the prime leader in the company, is frequently considered as an influential force that could shape the CSR of an organisation.</li> <li>- Trade and Youth unions: The data reveals that these two organisations are the main actors of CSR at DAIRY.</li> <li>- Company members: Managers and employees are the two groups. They actively participate in and interact on company's CSR activities.</li> </ul> |
|------------|---|

## 5.2.2. CSR Policies and Practices

### 5.2.2.1. Overview of CSR Activities

First, the description of DAIRY's CSR can be viewed through the public documents that this private company produces. Regarding its CSR practices, the company has a policy of marketing its image as a leading company in Vietnam's dairy industry in terms of the quality of its products and the technology behind the production. This policy is consistently shown on its official website via introductory videos of its factory, farm, production facility and technology. The company also publishes a 'DAIRY book', which talks generally about the company's mission, business and products.

In terms of the contextual analysis, information regarding the internal CSR operations is limited because it is a private company. Most of the contents collected from the websites are disclosures from the corporate's introduction section and product information. Its official corporate book, which is known as the 'DAIRY book', is published on its website.

This book serves as the official introduction of the company and its activities. Even though these company documents mostly describe external CSR practices, for internal CSR practices, the interviews provided a valuable source of data which supplement for the limitation of the company documents. The information regarding internal CSR should be gained from the interviews. Information from the 'DAIRY book' and the interview results showed that DAIRY has performed a lot of different activities to the community, specifically the local areas where it has business presence. In terms of activities, it refers to the participation of '[NAME] Physical Fund', school buildings, financial support and scholarships for outstanding students, scholarships for children of soldiers stationed in remote islands, milk giveaway programs and so forth. The company also supported for the [NAME] School Passionate house club to provide supports for students with extreme difficult situations. Other programs include tree-planting events, gift presenting to people who contributed to the revolutions and poverty reduction programs, such as giving away cows to farmers. Moreover, the book shows that the company also participates in spiritual activities. Regarding the spiritual life, the 'DAIRY book' has a section dedicated to present activities that the group has performed, such as supporting the building of a number of Buddhist temples.

Besides, the 'DAIRY book' shows a number of cooperative activities with the government. One of these activities is a noticeable activity named school milk programme. The company also participates in contributing to a national project that aims to boost Vietnamese intelligence and physical development. The book also lists a number of activities as well as occasional visits by Vietnam's top political leaders. These visits were in the case of opening a new factory or for some events organised by the company. The actions of the company demonstrate its good relationship with the government.

DAIRY has also performed other types of CSR activities, such as consumer rights in local and national scales. In fact, the company has received a number of awards and certificates recognising its efforts by the government and local authorities. Relating to DAIRY, its sister company Subsidiary [NAME] recently won a number of awards for its contribution to the country's social achievement and community activities. The criteria for these awards are the contributions to outstanding CSR or charitable activities, corporate governance and other achievements that benefit the global finance community.

Moreover, the company's main message is that its vision and mission are to take care of the consumers and people of Vietnam. The book states that contributing to the implementation of this vision and mission is the use of clean and advanced technologies. These international technologies have been shown to be better than other smaller dairy companies in Vietnam. This gives the readers the impression of a high-quality product with great CSR purposes attached to it.

#### *5.2.2.2. Compliance with Regulations*

While the corporate book and information on the website mainly talk about community programs, they also talk about legal compliance as being CSR. The data from the website and the interviews showed that the company considers most legal requirements to be environmental protection, labour, consumer rights and so forth. Those are the basic fields that need to be regulated and are referred to as '*common benefits*' (DAIRY 1) to all companies. At the most basic levels, the company was shown to attempt to comply with the current laws and regulations. DAIRY's Content Manager believes that this type of compliance is standard since most companies in Vietnam aim to comply with the laws and content.

*‘When talking about what stated in government’s policies and company’s policies, I think there are significant differences, and I think in other policies, CSR regarding work benefits, environment, and other topics, they will be just quite the same, you can see examples from many other firms’.* (DAIRY 1)

The company complies with what is legally required by the government, such as environmental regulations. An example of this is the required regulation regarding environmental protection, which all interviewees are well aware of. Pointing out this, manager DAIRY 1 thinks that CSR regulations are most obvious at environmental protection: *‘both international and national regulations, strongest at the environment’* (DAIRY 1). However, even for these types of laws and regulations, the enforcement is weak. For instance, managers DAIRY 5 and DAIRY 6 referred to the ineffectiveness of the required CSR-related regulations, such as environmental protection in Vietnam. They said that even these requirements are often ignored because of the firms’ intentions and weak enforcement from the authority.

*‘There are too many to list here but I think in general there are such non-compulsory regulations, they just give companies motivation, even for compulsory environment regulations regarding standard omission, there are many companies that breach that regulations frequently. They will only be fined when their actions are exposed, otherwise they still breach the regulations like this way. In short, it is not strongly enforced in Vietnam’.* (DAIRY 6)

The company also adapts international standards as part of the influence from the government’s adaptation of those international practices. In order to illustrate this observation, DAIRY 4 stated that these adaptations consist of *‘customer protection,*



*consumer protection, then there are so-called international treaties...then Vietnam has domestically legalized these treaties somewhere in Vietnamese laws' (DAIRY 4).*

#### *5.2.2.3. Perception of CSR*

When asked about the perception of CSR, most interviewees related the concept to legal requirements, including environmental protection, consumer rights and labour laws. Most respondents were not aware of the conventional or formal definition of CSR. The concept of CSR is usually thought to be related to the notion of doing good things to the community. Actions are considered to be CSR when they include the notion of goodwill, charity, philanthropy and volunteering. Some interviewees, such as DAIRY 4, associated CSR with a movement but did not offer a clear definition.

*'For me, I think that CSR, as we talked from the beginning, from your questions about the policies, it is not really becoming a movement or a field that everyone is interested in and acknowledging. They have in some places. Even DAIRY does this, like you say, it does it very fully, even very well, but to form a CSR culture, a well-defined measurement of CSR to evaluate corporate activities is not fully developed. There are many reasons for it but I think it is not due to perception, I see that many large corporations are aware of it, but there are no standard measurements or codes of conducts, standards to form such CSR and so I think in upcoming time, researchers like you will gradually transfer CSR knowledge to Vietnam, gradually form CSR and the state and government will have regulations towards CSR in Vietnam, then it will gradually become a popular thing'.* (DAIRY 4)

In another example, there exists a different view as to what CSR is. Similar to the above discussion, this is a view that refers to CSR as basically legal compliance. For example,

DAIRY 5 stated that CSR is compliant with the required regulations to ensure the company's legal operation:

*'I think every existing company will operate with responsibility towards the government. First is paying tax, complying with the government's operational policies. First thing is to comply with the laws, not doing anything illegal, next is to pay tax, next is about the environment, protecting employees' rights. This is simply how I understand it'.* (DAIRY 5)

The exact definition of CSR was also not understood by most interviewees. Manager DAIRY 4 thought of CSR as *'for reference, learning, and if a firm is aware of it, this firm will do it but they are not very compulsory'*, whereas director DAIRY 2 was unsure of the exact definition of CSR when she said, *'Well actually I do not clearly understand CSR'*. Another answer by a director demonstrated this argument.

*'Domestically, as I just said, there are regulations somewhere, in different fields, relating to CSR's different perspective, but in saying that if there were a compulsory regulation and directly related to social responsibility, to the CSR that I understand and to my knowledge, there is yet to have one'.* (DAIRY 4)

#### 5.2.2.4. Community CSR

The data demonstrates that DAIRY itself also organises several other activities and events to perform CSR with a focus on the community. These activities range from collaborating with the government to direct programs targeted at the local community where it has business operations. In a more direct example of community-oriented CSR, DAIRY has been shown to fund a research on milk in a province where it has its own cow farm and

milk production facility. Relating the notion of community to CSR, the External Affairs Director considered CSR as *'corporate's responsibility to community'* (DAIRY 4).

Most activities that the company performs are community-oriented and are hence so-called *'social security programs'*. Some large events are organised by the government, where the company participates as a main contributor. As a point of focus, the community can play a role in shaping DAIRY's CSR policies. This has become a target of the company's development strategy because the community is part of the environment in which the company exists.

*'Environment, it involves both company and community, but I think for CSR-related regulations, it mainly targets (original) the community and for company to develop sustainably'* (DAIRY 6)

In relation to the community factor, the hometown factor was also found to play a role in this case. The data showed that the founders have a strong connection with their hometown province. For example, in the corporate book, a lot of activities are performed for the sake of the founder's hometown as well as the nation as a whole. In particular, it has been stated that contributing to the national sustainable development is a means to express the idea of group benefits as part of the national benefits.

In addition, the findings show that DAIRY considers creating a good corporate social image to the public or surrounding community. The goal to achieve a good image is shown through the company's publications of awards it received for CSR activities on its website. The founder [PERSONAL NAME] also said that her company focuses on investing in sustainable and community-oriented projects, which makes her company different from others. Moreover, the company also integrates its main business, dairy production,

throughout its public disclosure campaign. For example, DAIRY sponsors a TV show to support the development of young children in Vietnam.

The relation with the government also ensures the reputation of the company, as suggested by DAIRY 2. According to the manager, the company receive support from the government to establish a charity fund *'then that is when there is a relation with the government'* (DAIRY 2). The company also tends to allocate its CSR activities directly in areas where it has a presence to strengthen its relationship with the government and local authorities. This was stated through the answer of the Content Manager when talking about a cooperation programme.

*'For School milk programme, we just follow up by providing 100% support for poor pupils, 50% for near-poor pupils, and 30% for average-income pupils. Province [NAME] is the first province that we apply this model in doing so, but when apply this model in other provinces, it will change accordingly to agreement with each province'*. (DAIRY 1)

### **5.2.3. CSR Actors**

#### *5.2.3.1. Owner and Leader*

During the interviews, the respondents also referred to the role of leadership. In particular, most CSR-related activities were started, directed and shaped by the will of founder [PERSONAL NAME]. The founder also appeared in the corporate book and other news releases talking about the company's CSR practices. [PERSONAL NAME]'s image is highly associated with the brand. There were a number of times when different interviewees referred to the role of the founder as the *'compass'* (there is a Vietnamese saying that a compass stand for the general guidance of things). In specific, DAIRY 3 referred to the

leader's role as the *'the root, the compass for all employees'*. This statement was similar to the reflection of DAIRY 4, where the *'compass'* role of the leader means that it shapes the company's corporate culture and the direction of CSR.

*'We cannot say that it is an important factor but it is the key factor that decides the company's establishment. Corporate culture, corporate CSR come from the leader's viewpoint and this is the compass for all actions'. The mission and goal of the whole group are really shaped by the president 'the president positions the goal is for the community's health. As you see from that position, it talks about our general CSR's standpoint'. (DAIRY 4)*

Even though some managers stated that employees were encouraged to be active at submitting CSR ideas to the higher management, the interviews disclosed that the founder is the one who starts and shapes the direction of the CSR practices of the company. The leader is seen to be the one who directly shapes the company's activities.

*'It is originated from leadership, not specific directions but from ideas, daily activities and visions of the general director, [PERSONAL NAME], who comes up with them and share with us'. (DAIRY 3)*

As mentioned in one of the interviews, that one has the final say, as the leader is the one who decides whether to spend money on this programme or not.

*'They are the ones who decide. It is a different story when you just work for a company. There, the job is to follow the business owner's commands. For example, as I said our leader's standpoint is that community value is one of our core values. From that, our boss will have a very clear outlook, policy as how to participate in activities. This is extremely*

*influential as they are the ones who decide on how much of the budget is spent. Because if we submit our proposals to the management and get denied then nothing will ever happen'.*

(DAIRY 2)

Finally, the findings also showed that the ethical leadership quality could promote employees' engagement in the company's CSR practices. Recalling from his experience, a director (DAIRY 3) stated that employees are often inspired by the ethical leadership of the management. This means that when employees perceive the leadership to be ethical, the role model of the leader can inspire the employees to action.

*'Because when new employees join the company they will follow the company's rules as applied by managers and those are what they need to follow. After they are used to the company, there are times when many ideas come from them. For example, when they have desires to contribute to a charitable event or personally contribute to funds, school milk programme ... So they themselves will propose their ideas to me as manager, I think that, as I said earlier, right in their thinking lays good foundation of CSR so when they come up with new ideas frequently, and almost right after that there are no management pressure. CSR awareness is no longer imposed by management, we just guide them in the beginning'.*

(DAIRY 3)

#### *5.2.3.2. The Trade Union and the Youth Union*

DAIRY uses the youth and the trade unions to conduct CSR programs such as philanthropic and volunteer activities. The company has also established traditional governmental organisations, including the Communist Party unit, the trade union and the youth union. These unions play an active role in the company's operations, especially in shaping and carrying out CSR activities. These interview answers further illustrated that the company is

active at cooperating and engaging with the unions in performing CSR practices. These institutions are considered as a CSR performer by employees. Evidence for this argument could be seen through DAIRY 1's emphasis on the traditional roles of trade unions and youth unions: *'the beneficiaries are the company, the members in those organizations, those groups. Before and after our socialist economy, these still exist and still exist today'*.

Manager DAIRY 1 stated that unions are useful organisations that conduct activities on a regular basis.

*'What the trade union and youth union or other unions do is to fulfil their roles, their missions; second, these activities bond members in their organizations together. Therefore, nowadays, in state-owned companies or private companies, these activities take place on regular basis, it is not only for their benefit, but also when they do that the beneficiaries are the company, the members in those organizations, those groups. Before and after our socialist economy, these still exist and still exist today'*. (DAIRY 1)

This could be the result of a convenient but pragmatic decision, as DAIRY 4 observed:

*'I think they are all good ... what are they established for? The purpose is to ensure the movements, benefits of the members ... if we know how to organize then they will be the key elements, at the moment Vietnam's current condition does not allow to form a corporate culture and then new CSR story... so that is the way we approach from the bottom up'*. (DAIRY 4)

Furthermore, the interviewees also reported that participating in the unions also brings about benefits to the members. Because of this, unions' activities are encouraged in the company. For example, DAIRY 2 shared her experience of the unions, which was positive.

*‘Actually I think there is nothing bad at all. Everybody thinks that joining these unions are time-consuming and this and that. But I think building campaigns are for the people not for that organization, it is built by the participants and defined by them. For example, in my workplace, my boss really cares about building such unions, so the unions are flourishing’.*

(DAIRY 2)

The interviewees were aware of the unions as state-supported organisations that are set up to take care of CSR-related activities. In an acknowledgement of this statement, DAIRY 2 stated the following: *‘In fact, regulations in shaping CSR in Vietnam, I think, to the government, it will have organizations, units that are set up by the government, associations, funds, for example Children support fund or the Red cross or the Vietnam Women’s Union, besides non-government organizations, they have roles in mobilizing resources to perform such CSR activities’.* Moreover, the unions’ reputation also creates an advantage when it comes to mobilising support for activities. In an interview answer, manager DAIRY 2 stated that the unions *‘once mobilized, their effects are very significant’.* For example, *‘nothing is too difficult, just mind your determination’ (a Vietnamese proverb), youth union is a pioneer, I think campaigns that are related to the youth union will usually receive many support’.*

Moreover, membership in these organisations also affects how employees react to and engage in CSR activities. Being a member promotes employees’ engagement and support for the CSR activities performed by these organisations. For instance, manager DAIRY 1 showed strong feelings towards her membership at the Communist Party. Her answer below was the only one related directly to the socialism and capitalism structures, stating that *‘regardless of socialism or capitalism, there is always CSR as far as I understand’* (DAIRY 1). The same was true in the case of manager DAIRY 2, as she is a member of trade and



youth unions. Thanks to her membership, she was able to give a full account of her experience of being a member.

*'Indeed, I think the youth union's activities and trade union's activities, if correctly understood, these activities are very meaningful because I myself was the secretary of a youth union unit and president of a trade union unit, I also participate in the Communist party unit, so I know'. (DAIRY 2)*

Manager DAIRY 1 explained that unions are effective in carrying out CSR activities because unions could be seen as a traditional structure, so everyone would be familiar with them.

*'Because when we organize some events, everyone already knows the funding source, prepare human resource to join, what impacts it brings to the local area where they visit and its timely effect'. (DAIRY 1)*

Finally, the unions at DAIRY act as a place for employees to voice their opinions and propose ideas for philanthropic activities. This is where CSR plays a role through unions to take care of employees' lives. Through these unions, employees feel engaged and encouraged to participate in CSR activities such as blood donations or gift-giving events for the poor. In one answer, the employees' enthusiastic voices regarding the role of the trade union are described below.

*'CSR practice in DAIRY that relates to employees' interests are very well-done here. From the independent operation of the trade union, it is not like unions at companies I worked at which are just an organization directed by the director, the right hand of the director, it is more independent here. The independence is shown here when our trade union can freely*

*propose ideas about social contributions, to events I like said such as during time when the Central region was affected by storm and flood, or Vietnamese hero mothers or injured veterans...'. (DAIRY 3)*

#### *5.2.3.3. CSR Participation from Company Members*

Following the participation of the unions in the company's operations, the study also revealed that members of DAIRY also engaged in the company's CSR practices through two motives. The first motive represents a sense of responsibility and the feeling of wanting to do something good for the community and society in general. Some managers stated in the interviews that the company has created favourable conditions for its employees to voice their opinions and submit their proposals for activities to the higher management. The interviewees stated that performing CSR is a means to demonstrate the company's interest in fulfilling its responsibility towards the society. Second, the interviewees also reported feeling sincere with the company through the various activities that span from the company founder's impromptu funding for some unfortunate cases to the whole corporation's participation in national events. Other programs, such as the Beautiful Women Club, as part of the Emotional Life Support Programme, were also well perceived by the interviewees.

In addition, engaging in the company's events could also provide the participants with valuable experiences, as stated in DAIRY 2's answer below. A director reported her own experience that she emotionally learned about the meaning of giving back and helping others through a charitable trip to help a disabled person.

*'Do you even know? When participating in the gift giveaway programs, giving away gifts, they leave many strong impressions to us, when we come back we share that spirit to other employees. There is one time I went to present gift to a boy who had accident and now is*

*mentally ill ... When I arrived to give him present, he gave me a jackfruit taken from his family's garden as a present. You know what? Because that jackfruit has been left for a long time, when I brought it home, it was half-ill, but it was a treasure because it came from their heart, I feel very happy by joining such activities'. (DAIRY 2)*

This self-reflection demonstrated that the good perception of the company's CSR activities and its personal benefits promotes engagement in and commitment to DAIRY's CSR programs. In other words, it is the recognition of the director that fostered her participation in the company's CSR practices.

#### **5.2.4. Observations**

Analysing the findings of this case suggests a number of reasons for CSR practices at DAIRY. When the public documents were compared with the interview, there were not a lot of differences in the external CSR activities. The 'DAIRY book' introduces the company's history and development, products, advanced technology and so forth. It also talks about the CSR activities and awards that the company has received throughout the years. These types of activities were also expressed in the interviews. From these interviews, it was clear that DAIRY has actually performed a lot of different CSR activities, including those stated in the book. However, the public document does not reveal a lot about internal CSR, but the interviews revealed that the company also has active internal CSR policies and programs from taking care of employees to union activities that foster employees' engagement in the company's CSR practices.

First, national and international institutions play an important role as shown in the company's CSR policy and its actual practices. One of the main drivers that was repeatedly talked about in the corporate book and the interviews is regulatory compliance. It is the

company that actively shown that it complied with all legal requirements. Complying with legal regulations could be seen as a basic step to ensure that the operations of DAIRY keep going. When the company shows that it meets all the necessary regulations, it will be considered to have met one aspect of CSR. Second, the implementation of international standards and advanced technology in production shows that DAIRY actively seeks to gain competitiveness. The company wants to demonstrate its responsible product manufacturing with high quality to the consumers. When applying international standards, it should be convenient for the company to export its products abroad.

The above observations indicate that legal compliance is viewed as one of the first steps that fulfils DAIRY's social responsibility. This observation is similar to the basic legal responsibility by Carroll (1991) in his pyramid model, as discussed previously. It also shows that complying with the regulations and the government is a sign of not only a Confucian culture, but also implicit CSR. On the other hand, the implementation of international standards could be the result of the company's attempt to gain competitiveness. DAIRY can also export its products abroad easily when they are manufactured under internationally accepted standards.

Explaining the perception of CSR in this case, the general perception of the interviewees of CSR is usually broad. Specifically, the perception of CSR regulations at both national and international levels is not high. Most respondents reported thinking of CSR as complying with regulations and that CSR includes philanthropic and volunteer activities. One explanation that could be drawn from the interview is that CSR seems to be a new and plural concept to most interviewees. Therefore, no exact or united definition of CSR could be agreed upon amongst the interviewees. Besides, CSR is not an established concept in Vietnam. The context of Vietnam also supports this argument, where CSR is a foreign concept and it was imported to Vietnam by globalisation.

Reputation and community CSR could also be seen as a hand-in-hand purpose. First, the company explicitly demonstrated that it had won different awards related to CSR activities. The interview respondents also suggested that improving the reputation is an important goal of its CSR activities. In turn, reputation could help strengthen its local reputation and brand awareness, which in turn leads to improved legitimacy with the authority. Similarly, a number of community activities were seen to be performed by DAIRY. As shown earlier, the community is the main focus of the company's CSR. Most of the activities were philanthropic in nature, although funding for sports and academics, both on corporate and national levels, was also popular. The target of community means that it plays an important part in shaping DAIRY's CSR policy and practice. The influence of the collectivism culture also explains the company's focus on the community and the society.

Furthermore, when examining the actual CSR practices of DAIRY, it was found that the company uses the trade and youth unions as the main performers of CSR activities. Public information from the company showed that it organises different philanthropic and volunteer activities. The interview respondents indicated that the unions performed most of these types of activities. The unions are active with participants from members of the company. According to the interviews, the unions received positive feedback and support from managers and leaders. Those two union organisations are seen as part of a historical legacy that the former central planning government kept after the reform. From this historical point of view, the state has long recognised unions and other mass organisations. This state support could be seen as a promoter for CSR-related activities. Moreover, DAIRY is a private company, and hence it does not really require having a youth union because this is only required in SOEs and government offices. This shows that DAIRY utilises these widely accepted structures and functions of the unions to carry out its CSR-related activities.

Ownership and leadership also play important roles in influencing the CSR practices of DAIRY. In terms of ownership, DAIRY is a family-owned company that was founded by its parent company's founder, [PERSONAL NAME]. One of [PERSONAL NAME]'s family members is currently the chief executive officer (CEO) of the company. There is a correlation between the ownership pattern and the power of the leaders. This management structure in a family-owned firm means that the one who controls the company makes the decisions. As a result, the role of the leadership is important in carrying out the company's decision-making process and, hence, also the implementation of CSR activities. This means that CSR activities are decided by the leader of DAIRY.

### **5.3. Case Study of REAL ESTATE**

#### **5.3.1. Case Study Background**

REAL ESTATE is a listed company, which has been listed in the stock exchange for almost 20 years. The company's main businesses are real estate development and investment. Its business operations include building and trading houses, commercial and social housing, project developing, retail and wholesale of real estate products, development of industrial zones, investments in education, financial investment and counselling. The company has also expanded its investment portfolio to tourism and resort projects in the southern region of the country. Even though it is listed, a majority of its outstanding shares are still owned by the founder and his family. The founder also acts as the current chairman and general director of the company. Public information shows that members of the founder's family hold managerial positions in the company.

In order to give an overview of the findings, the following table presents a brief summary of main themes found in this case:

| <b>Main themes</b>         |  |
|----------------------------|--|
| CSR Policies and Practices | <ul style="list-style-type: none"> <li>- Compliance with regulations: National regulations and standards were frequently discussed. Their significance are emphasised because of the important role they pay for the maintenance of the company's normal operations.</li> <li>- Community CSR: This theme emerged from the analysis of its CSR. The focus, in this case, is local community. Here, company's reputation is of importance with regards to CSR performance.</li> </ul> |
| CSR Actors                 | <ul style="list-style-type: none"> <li>- Leader: In the attempt to evaluate the role of leadership in CSR practices, this factor was mentioned by the interviewees.</li> <li>- Employees: As shown, this is the main group that receive benefits from the company's supporting programmes regarding CSR for employees.</li> </ul>  |

## **5.3.2. CSR Policies and Practices**

### *5.3.2.1. Overview of CSR Activities*

As a listed company, REAL ESTATE's business activities could be found in its Annual reports, which are publicly available on its website. For this case, information on the CSR activities of the company was obtained from two sources: public Annual reports and interviews. In general, REAL ESTATE mainly focuses on general philanthropic activities, social and community activities, environmental protection activities, human resources (HR) practices, investor relations and customer care. It also participates in supporting local programs and giving scholarships to students. Besides, there are parts in the reports that talk about the company's compliant activities with regard to legal requirements and environmental protection.

Besides, the company has a separate section devoted to 'sustainable development' in the Annual reports of 2015 and 2016. REAL ESTATE categorises sustainability into three aspects: 'internal', which includes benefits and care for employees; 'market', which includes benefits to shareholders and customers and development of the social housing market; and 'society', which includes tax contribution, community activities and environmental protection (REAL ESTATE, 2015 Annual Report). In 2016, the notion of sustainability was changed to 'positive influences': positive influences in enterprises, on the market and on society (REAL ESTATE, 2016 Annual Report). Regarding the direction of sustainable development, the company has revised its mission statement to a more customer- and product-quality-oriented one, as shown in the 2016 report. Hence, there was a major improvement in 2016, with more specific numbers and information showing more transparency and verification of the actual activities that the company performs.



The public Annual reports showed that the company had won a number of awards and certificates for CSR-related activities. Examples of these awards include Merit from the VCCI in [YEAR] for positively contributing to the social and economic development of the society, Order of Merit from the Ho Chi Minh Stock Exchange for positively cooperating in socially responsible performance in period [YEAR-YEAR], Merit from [NAME] province in [YEAR] for supporting the province's scholarship promoting activity, Top Best Annual reports in [YEAR] and Merit from the Ministry of Construction in [YEAR] for positively participating in developing social housing.

#### 5.3.2.2. *Compliance with Regulations*

One of the main themes found through the Annual reports and interviews is that REAL ESTATE focuses on legal compliance. In the Annual reports, the company expresses that it meets the current legal requirements in all aspects of its business. The interviews also indicated that REAL ESTATE considers legal compliance to be its key responsibility to the society. The published Annual reports referred to the company's legal compliance activities in various parts. For almost all parts, it referred to compliance with laws and regulations. In regard to the company's business operations, manager REAL ESTATE 2 revealed that the company '*currently meets technical requirements for the environment. That means we fully satisfy what the law and regulation require. Subsidiaries are the same*'. This suggested that companies usually meet the minimum requirement just enough to operate legally.

In particular, the Annual reports indicated specific regulations that the company has complied with. However, it is noticeable that these activities are highlighted in a way showing the company's compliance with the current regulations and relevant standards (e.g. 2015 Annual Report). For most parts, most activities occurred at places where the company was doing business or having business activities. This was also further illustrated through a

manager's answer that the company would focus on reporting what is being encouraged by the government.

*'Mainly about encouraging public firms to do sustainability report which includes CSR, environment protection, fair treatment with employees, CSR for the community, local, fair treatment with shareholders, right protection for shareholders'.* (REAL ESTATE 2)

REAL ESTATE fully reports its business activities in the form of Annual reports and other press releases. Regarding CSR reporting, the requirement for CSR-related information disclosure is also largely optional. As an illustration for this matter, manager REAL ESTATE 2 stated that, *'not yet a definite government regulation regarding firms but it is mostly firms do the report at their discretion'*. Therefore, as this answer suggests, CSR reporting is largely optional and depends on the willingness of the company.

On the other hand, international standards do not play an important role in this company's decision to conduct CSR. There are applications of standards as shown in REAL ESTATE's Annual reports, such as the GRI. However, there is no concrete evidence that they contribute to forming and shaping the company's CSR practices. This was shown through the uncertain expression and answer of a manager who is also responsible for integrating such standards into the company's Annual reports. She did not clearly understand the GRI system.

*'Then I have also accessed this reporting content guideline ... sorry I do not remember the name... abbreviated as G4, an international organization, I have currently had access to these two documents only'.* (REAL ESTATE 2)

Not only were international standards not well understood, but also another statement from a director showed that referring to international standards is a way of decorating the Annual reports and the company's profile. This argument, that the company uses international standards for decorative purposes, can also be further illustrated by the Deputy Director's statement.

*'For that reason, many firms practice ... just for having one, for example getting ISO but in fact it is not practiced, sometimes just to get the certificate, by having it they feel like it is complete, in fact having this certificate is just the beginning'.* (REAL ESTATE 1)

#### 5.3.2.3. Community CSR

Examining the company's activities indicates the important role of the local authority and community where the company is performing its business operations. The contents of the Annual reports of 2014, 2015 and 2016 show that there are various types of community CSR performed by the firm. First, regarding philanthropic and charitable activities, most of them revolve around two topics: education and community. Most of the activities in the educational funds are created to support local areas. In specific, REAL ESTATE sets up scholarships and sponsorship funds to support poor students. The company also donates money to other scholarship programs organised by the state, local authorities and other programs. This observation could be reflected through the manager's statement when she viewed the company's CSR as

*'mainly sponsor charities, or contributing to scholarship funds, or supporting the local community programs such as helping the unfortunate'.* (REAL ESTATE 2)

Besides, it also participates in social and community activities, such as Vietnamese Heroic Mothers programme. Other programmes include sponsoring sports events and volunteer activities. For the company, it shows that philanthropic and charity activities usually focus on education and funding for the unfortunate and elders. The reports also indicated that the target areas are usually the local communities where the company has business operations.

There are some other activities that the company performs to show its responsibility towards other stakeholders in the community. First, there is a notion of protecting the environment showing through specific actions, including energy saving, minimising construction impacts and waste control. An improvement was witnessed in the 2016 report, which showed the specific amounts of materials, water, energy and waste that were involved in the business activities. Information on the sustainable development section has mainly remained descriptive. For example, its Sustainable development targets section lists sustainable targets in several aspects ranging from HR to community.

Another factor that was shown from looking at community CSR is the motive of gaining reputation. The interview answers showed that reputation is an important goal for the company in conducting its CSR activities. This observation is in line with the answer of REAL ESTATE 2, who thought that good CSR is *'a part of brand marketing for firms, to PR for the brand'*. Moreover, letting the stakeholders know about the company's CSR activities is thought to be useful in many ways. In detail, REAL ESTATE 2 stated the following:

*'Because when all stakeholders feel satisfied with the company, customers are happy with the company, employees are happy with the company, and ... company's impacts to the environment are good, reducing bad impacts then the brand will be great, I know that some*

*brands are highly valued. If the firm itself could raise its brand value despite of losing a lot of things, that value, that value ... a person could be gone, a person could leave the group but the brand value is still there. Building a brand is very important. So, I think the one who benefit the most is the company'. (REAL ESTATE 2)*

Furthermore, a senior manager stated that having good CSR reputation is to satisfy foreign partners and investors. Integrating CSR activities into the report and showing it in the Annual reports are a simple way of showing its relevance to the international community. This statement was illustrated through the company's Deputy General Director, who stated that *'through international activities they start to ask for commitments, those commitments make firms themselves feel required to take responsibilities regarding the society'* (REAL ESTATE 1). The benefit is clear when *'you do it well then the foreign partner will pay attention to you, and they will do business'* (REAL ESTATE 1). As such, the adaptation of CSR is a trend that the company needs to take part in:

*'Many Vietnamese companies that start to follow this international standard or that international standard, in which there is corporate social responsibility'. (REAL ESTATE 1)*

The Deputy Director also thought that this adaptation of international standards is the result of the country's integration in the global market.

*'There are many Vietnamese firms having to participate in international operations, thus the commitments... through international activities they start to ask for commitments, those commitments make firms themselves feel required to take responsibilities regarding the society. Since then they start to do it'. (REAL ESTATE 1)*

### 5.3.3. CSR Actors

#### 5.3.3.1. Leader

According to REAL ESTATE 2, the company's leaders do not actively participate in shaping the company's CSR practices. Therefore, even though there are incentives and interests from the lower level of management to improving the CSR content and activities, the reluctant engagement from the corporate leaders holds that back. This situation is reflected in manager REAL ESTATE 2's statement.

*'I also want to write contents to some extent. Indeed, our company's corporate responsibility report's content is not complete, its accuracy is not high. Generally speaking, from the beginning ... board of management is not very interested in this content, the division prepare the report at division level so there is some level of incompleteness'.*  
(REAL ESTATE 2)

Her statement generally indicated that CSR activities do not receive direct engagement from the company's highest leader. The role of the leader is not strong in this case. Even though the Deputy Director showed awareness of the problem, his answer indicated that he is not in the position to be able to promote further CSR practices. It can be seen that, at REAL ESTATE, the leader is not active in shaping CSR, as in DAIRY.

#### 5.3.3.2. Employees

Data from the Annual reports and interviews provided information on the treatment of employees and their perceptions of the company's CSR practices. The employees are provided with different benefits and training through the company's HR development

(HRD). This is another aspect of the company's CSR that shows how it takes care of its employees' lives. First, the firm's Annual reports showed that there are a number of HRD activities. The training activities for managers included participating in training courses on corporate management held by the Center for Securities Science Research and Training. Besides, there were internal training courses and courses organised by third parties (2015 Annual Report). Second, the company was shown to take responsibility for taking care of its employees. These responsibilities range from providing economic benefits to caring for personal life (2015 Annual Report), salary and welfare and labour safety.

Besides, the perception of CSR seems to be mostly philanthropic. The interviewees mostly thought that doing good things and practicing 'CSR-related' activities as a tradition or a norm is *'just like a custom ... it is quite emotional, it is not planned, organised, a clear goal'* (REAL ESTATE 2). The sustainability section in the Annual reports did not explicitly refer to CSR as an official concept. Thus, it created an observation that, through the employees' perception, there is no official or standard definition for CSR.

In the eyes of the REAL ESTATE senior manager and director, CSR seems to be an extra activity added to the company's traditional activities. It can be also said that CSR is optional and not required by the laws. As such, CSR did not receive attention from the management. This was shown through the Deputy Manager's perception of the practice in general.

*'About social responsibility, the company does it naturally, it is because the managers have not get informed about this field, maybe the busy managing process keeps them from having enough time to consider such issues. Because of that, they mainly sponsor charities, or contributing to scholarship funds, or supporting the local community programs such as helping the unfortunate, for example'*. (REAL ESTATE 2)

#### **5.3.4. Observations**

Through the Annual reports and interviews, it was shown that the influence of regulations directly impacts REAL ESTATE's CSR practices. There were some reasons behind this observation. First, legal compliance is considered by most companies as a basic duty. As a real estate developer, it is reasonable to expect that REAL ESTATE would need to conform with the current laws and regulations in order to conduct its business and constructions. There are a number of different laws and regulations in the real estate industry in Vietnam. This industry is highly regulated because real estate is one of the most important sectors in the country. The reports and interview data indicated that meeting the industrial regulations is important as companies will need to stay legitimate to obtain construction licences for their projects. Therefore, the direct impact will come from the industry-specific regulations. Without a licence, the companies will not be able to start building and developing a project.

Besides, REAL ESTATE expressly demonstrated its attempts to maintain a good relationship with the government and local authorities. This reflects its attempt to stay legitimate through building a good image. This is understandable because this company has real estate projects in many different provinces. According to its public information, the company currently develops various types of projects in a number of southern areas. Each province in Vietnam varies in terms of policies for business operations. Therefore, maintaining a good relationship with the local authorities is very important in Vietnam to foster business operations. As a result, REAL ESTATE also organises a number of CSR activities with a focus on the local communities where it has businesses. Compared to the previous case, most CSR activities here also focus on legal compliance, philanthropic and volunteer activities and HR. From the previous discussion of CSR development in Asia in Chapter 2, it is similarly shown here that CSR mainly focuses on philanthropic and community programs.



There are also some reasons for wanting to gain reputation through CSR performance. Given the above activities, REAL ESTATE demonstrates that its purposes are to improve its brand image and to satisfy foreign partners and investors. Regarding the purpose of improving its brand image, CSR is considered important in the aspect that it helps maintain a good image of the company in the eyes of the stakeholders. As shown through studying the case, even though CSR was not well defined in the interviews, as part of the sustainability section, CSR activities are explicitly displayed in the Annual reports. As a listed company, REAL ESTATE also needs to attract foreign investors and establish relationships with foreign partners. The investor relations and information disclosures showed important activities that the company performs to achieve such goals. The application of international standards such as the GRI could be the result of CSR convergence, where the company adopts international standards to do business with foreign partners.

It is important to notice the lack of transitional structures, such as the Communist Party unit or the trade and youth unions, at the company. As opposed to the case of DAIRY, even though both companies are not state-owned, no such mass organisations exist in this company. Therefore, there is no evidence of influences from transitional structures here. Without the unions, there is no specific unit that specialises in conducting CSR for the company. This was not mentioned in the interviews or in the Annual reports. The lack of these transitional structures could be linked to the role of leadership and concentrated ownership structure of REAL ESTATE. Data from the interviewees showed that leadership does not play a direct role in shaping the company's CSR practices. The non-existence of unions could be the result of their establishment being not supported or initiated by the company's leader.

Finally, there is evidence that the company actively takes care of its employees through providing a number of benefits and training activities through its human resources development (HRD) function. The data demonstrates that the company actively cares about its employees, which means REAL ESTATE has CSR programs regarding employees. However, the role of the employees in shaping and implementing CSR is not seen in this case. In other words, employees are not seen to play an active role in the company's CSR activities. It could be seen that the role of employees in participating in and influencing organisational CSR is less prominent than in the previous case of DAIRY. The data also show that there is no specialised unit in the company to take care of CSR practice. So, if there were a union, it would help to perform organisational CSR. This leads to an explanation that there is possibly a positive relationship between having active unions and the engagement of employees. In an attempt to establish a comparing between the two cases, the unions were shown to connect employees and foster their participations in organisational CSR activities. In the case of REAL ESTATE, the non-existence of organisational employment signifies the reason for the absence of union activities. It was noted earlier that unions are traditional structures which organise and perform activities such as CSR. Besides, the employees view CSR as an optional practice that is mostly philanthropic. Compared to the previous case, the perception and understanding of CSR are weaker for REAL ESTATE.

## **5.4. Case Study of BANK**

### **5.4.1. Case Study Background**

BANK is one of the largest financial institutions in Vietnam and also in Asia. This organisation has many branches across the country. BANK is now a listed financial conglomerate with active foreign shareholders. As one of the main shareholders, an international financial institution that owns a large number of shares of BANK also has its executives in BANK's management team. However, the majority of its ownership still belongs to the government through the State Bank of Vietnam as its representative in the company's management board. The government still appoints the head executives and chairman of the bank. Therefore, the government still plays an important role in BANK's operations.

As a financial conglomerate, BANK provides a number of services and products in finance, investment, banking, security and insurance. In terms of banking and finance, BANK is one of the largest institutions in the banking industry. The company has a large number of customers across the country as well as foreign customers. BANK also has a subsidiary, which is a leading security firm in Vietnam. Because of its extensive business operations, the presence of BANK is recognised throughout the whole country. The company also has representative offices abroad. As a large financial institution, BANK has established relationships with international financial institutions and banks as well as memberships with international and industrial organisations.

In order to give an overview of the findings, the following table present a brief summary of main themes found in this case:

| <b>Main themes</b>         |  |
|----------------------------|--|
| CSR Policies and Practices | <ul style="list-style-type: none"> <li>- Compliance: This theme is frequently stressed in the Annual reports and interviews where BANK showed its full compliance with national and international regulations, and industry standards.</li> <li>- Community CSR and local community: These two factors were seen throughout data where most activities took place.</li> </ul>  |
| CSR Actors                 | <ul style="list-style-type: none"> <li>- Trade and Youth unions: The unions were repeatedly referred to as the main actors of CSR throughout the documents and interviews.</li> <li>- The government: The Annual reports and interviews revealed that the government have influence on the operations of companies.</li> <li>- Employees: Employees were shown as the main group on which the company focuses its internal CSR.</li> </ul> |

## **5.4.2. CSR Policies and Practices**

### *5.4.2.1. Overview of CSR Activities*

Generally, CSR became an official section in the 2015 Annual Report, which explicitly shows a small section titled ‘Corporate Social Responsibility’. In particular, BANK’s CSR programs range from legal compliance to industrial standards, application of international standards, HR management and development and community and social activities. BANK also participates in, supports and organises CSR activities at an organisational and national level. The company participates in national programs that are organised by the government in philanthropic and charitable programs or national campaigns organised by the national

youth union. Through the announcements in the reports, it is clear that BANK considers supporting the community and the society as one of its cultural responsibilities. It does so through various activities: providing quality banking businesses, contributing to the country's economic development and philanthropic activities. CSR seems to have been upgraded to a higher level in the 2016 Annual Report, where the slogan of sustainability for the community is expressed on the front page.

Furthermore, as one of the largest financial conglomerates in the region, BANK has received many awards throughout the years. These awards were organised by not only domestic but also international and professional entities, such as the Asian Banker, Forbes and Nikkei. These awards included 'The Best Bank Award in Vietnam' (2014–2016), 'Logo of National Brand' by the National Branding Council (2014–2016), 'Top Best Places to Work in Vietnam' (2013–2016) by Anphabe and Nielsen and 'Top Best Listed Companies in Vietnam' (2013–2016) by Forbes. In 2016, it received the award of 'Top 10 Most Sustainable Service Enterprises in Vietnam' from the Vietnam Business Council for Sustainable Development and the Enterprises for Employees by VGCL as ranked by labour experts and the trade union.

#### *5.4.2.2. Compliance with National and International Regulations and Industrial Standards*

One of the frequently repeated themes found in the reports is compliance with regulations. Specifically, the reports show that BANK actively seeks to ensure its legal compliance. Here, we examined the Annual reports of three consecutive years. Each piece of information related to CSR activities was considered. The reports stated that the company fully complies with the national laws. For example, this compliance is shown through the company's financial indicators, where BANK states specific numbers to show that it stayed within the financial requirement by the State Bank of Vietnam. The company operates a risk

management unit to ensure that its legal compliance requirements are regularly met. In another example, BANK also follows the regulations regarding environmental protection, which was explicitly shown in the 2016 Annual Report.

Moreover, compliance was also shown through interviews. For example, when asked if there is a difference between stated compliance and actual performance, manager BANK 2 reported that they do not differ from what shown in the reports. Pointing out that the organisation is partially owned by the state, the manager stated that BANK fulfils its responsibility by complying with government's policies:

*'Because BANK belongs to the state so BANK is always a pioneer in complying with any government's policy, so basically we fully perform all government's policies' (BANK 2).*

Following the responsibility of legal compliance, there is also the notion that BANK actively seeks to comply with international standards and regulations in the financial industry. BANK stated in its Annual reports that its mission is to become a global financial group. It plans to do so by adopting international financial standards such as Basel II. For example, in the 2016 Annual Report, it declared that it aims to be one of the largest financial groups in the world by implementing the best international corporate governance frameworks in the upcoming years.

#### *5.4.2.3. Community CSR*

The Annual reports revealed that the focus of BANK's CSR practices is the community. Similarly, the data from the interviews suggested that the company's CSR programmes often target the community. In specific, the 2014, 2015 and 2016 Annual reports all showed that most activities were community-oriented. In these reports, there was always a main

section devoted to the community and community activities. This showed that the company is active at organising and supporting a number of CSR programs aimed at the community.

For example, the 2014 Annual Report showed that the community and the society are the key focus with activities in education, healthcare and other social security programmes. With regard to the community, these programs are diverse and range from educational support, in terms of scholarships and awards, to healthcare, in terms of supporting costs for patients, and community development programmes, in terms of building gratitude houses and helping the poor and the unfortunate. In another example, in 2016, BANK spent hundreds of billions of VND for its community welfare and social security activities in healthcare, education and disaster relief. The report stated that these actions not only fulfilled its social responsibilities but also improved the company's reputation.

The content of the reports also indicated that BANK considers that activities to support local communities where it has branches are its social responsibility. Because BANK's branches are present all over the country, its Annual reports always have a section showing detailed programs at different regions and different fields of support, from education to healthcare. This shows the importance of the local community support in BANK's CSR-related programs (e.g. 2015 Annual Report).

The notion of community CSR was also reflected through the interviews. In a response, the officer at the company's Communist Party unit thought that BANK performs many activities which *'bring many benefits to the society and community, I also feel very proud'* (BANK 3). Similar to what was seen in the reports, employees at BANK participate in programmes run by various organisations. The officer noted that they *'not only perform activities assigned from the top but also activities called and mobilised by individuals through Facebook and other channels, they are more individual'*. Other interviewees also

listed a number of activities such as social security programmes ‘*in [PLACE NAME] island... [PLACE NAME province]*’, sponsoring for ‘*hospitals, schools*’ (BANK 2), or the ‘*youth union’s Earth hour project*’ (BANK 3).

The role of the local community is also considered to be important by the interviewees. For example, it was reported that BANK:

*‘tend to select areas and provinces where BANK has branches. We actually decide that we both help people in need and improve BANK’s brand and image in the area. I think it is good for both. For example, regarding the New Countryside activity, we rightfully perform the government’s decision to assign 2 provinces [PLACE in PROVINCE NAME] and [PLACE in PROVINCE NAME]’* (BANK 3).

### **5.4.3. CSR Actors**

#### *5.4.3.1. The Trade Union and the Youth Union*

By examining the actual CSR performance at BANK, it was found that transitional structures are still present at the company. The prevalence of the Communist Party unit and the unions (trade union and youth union) plays an important role in BANK’s daily operations and development. Their roles were explicitly demonstrated through different parts in the Annual reports and interviews. In relation to CSR, the youth union plays a direct role as the operator of CSR activities, such as providing food rations for poor patients and funding for building schools and classrooms.

According to the corporate’s Deputy Secretary of the youth union, one of the jobs of the youth union is to organise and perform CSR activities. This could also be seen through



looking at both the Annual reports and the interviews. In specific, an answer from a manager revealed that the company's youth union branch follows and organises activities as initiated by the union's national headquarter. These activities are mostly considered to be related to social security, but the members can also propose their ideas to the company. Besides, these activities are important because they are related to the reputation of the company. This observation was reflected in an interview answer:

*'There are many activities handed from the National youth union, they are often large-scale activities directed by the government. From this direction and orientation, my company will set up programs to implement. Second, it could come from the company's leaders. Because social security activities are often associated with company's brand PR, and developing customer base in local areas where the events take place. Third, there are also self-organised events. Young people who want and submit proposals for activities, the youth union will stand out as a head point of contact to implement'. (BANK 1)*

This manager also indicated that corporate leaders often utilise the union to carry out social activities. In the eyes of the manager, the youth union is the default organisation whose function is to operate as a CSR performer. The established mechanism of the union also makes it easy for it to mobilise funds and support from its members. The union's operation is observed by manager BANK 1:

*'Mobilising union members to achieve a general target. Company leaders often use the youth union to implement some activities. For example, the company provide an expenditure budget for the youth union to perform tasked social security programme, sometimes these activities are spontaneous and sometimes they are prompt events. In such cases, besides the company's fund, the youth union members make donations to set up the operation'. (BANK 1)*

#### 5.4.3.2. The Government

The government is the major shareholder in BANK, so it can act as the main owner of the organisation. The government influences the company's socially responsible activities through a number of channels. First, the interviews showed that the government directly shapes CSR policies through appointing leaders. Second, the government also influences CSR activities through the trade union and the youth union. This observation is also seen from officer BANK 3's statement:

*'I actually think that BANK, even though it is a joint stock bank but the government owns majority of shares so BANK also complies with all government's rules, including participation in the trade union programmes' (BANK 3).*

Furthermore, in the 2014 Annual Report, it was clearly stated that the employees should follow the governance of the Communist Party and the industry's governing authority, the State Bank of Vietnam, at all levels. In addition, the interview showed mixed results regarding the ownership pattern aspect and CSR orientation. For BANK 1, he thought that being an SOE promotes a CSR-friendly culture rather than in private firms:

*'I think, in state-owned enterprises, the demonstration of social responsibility by each employee to the community are more straightforward. For private firms, they only do what benefits them so they do not demonstrate their social responsibility much. They only care about providing the society with best products, but I think this is not the purest definition of social responsibility but merely the seller-buyer relationship'. (BANK 1)*

#### *5.4.3.3. Employees*

It was found that employees as individuals are engaged in activities organised by BANK. For example, the 2016 Annual Report showed that the employees donated billions of VND to support people living in remote islands. The report also showed the participation of the employees in different activities organised by the company, such as donation and volunteering. The employees participated in programmes and visited places where the programmes took place, especially through the union. The interviews indicated that the employees participated in CSR programmes through being members of the unions.

Employees are considered an important part of the organisation, as shown in a separate section on HR in the Annual reports. BANK considers improving the quality of the workforce and HR as a vital activity for the company's success. In the 2016 Annual Report, the company's leaders expressly stated that the quality of HR is the deciding factor in the company's development. The company organised and implemented a lot of HR policies over the years. The reports listed a number of HRD policies, employment policies and benefits policies amongst many employee-related programmes that the company organises and implements for its workforce.

For instance, in the year 2014 alone, the company organised hundreds of training activities. Besides, it also conducted staff rotations on a regular basis. In terms of the remuneration policy, the company developed new wage policies and completed setting up performance indicators for the employees. The company also considers that such performance evaluation will improve its remuneration policy and encourage its employees. The company stated that it made efforts to improve the quality of its training courses in the 2016 Annual Report. These improvements could be seen through increased engagement, opportunities and career development for the employees. The 2016 Annual Report also

talked about job stability, labour rights and compliance and how the firm provided money and non-monetary incentives to the employees, such as healthcare programmes. Besides, to attract talents, the company also reported improving its recruitment programmes in 2015 (2015 Annual Report).

The interviews also indicated that the company's treatment towards employees was valued by the respondents. In an example, manager BANK 2 recognised the importance of the role of employees by considering that *'about corporate social responsibility, first is the internal responsibility ... is to show consideration to employees ... that provide the most comfortable environment for employees to contribute to the company'* (BANK 2). The manager specifically pointed out policies that BANK currently applies such as support for nursing mothers:

*'In BANK, for example, we have a separate room called 'lactation room' for female employees who are in nursing period. This is not common in most places but BANK's leaders recognise this issue and provide opportunity to open a separate room for female colleagues to express milk during working hours so that they may bring back home later for their babies. This is an example of caring'* (BANK 2)

Furthermore, the company's employee CSR seems to be appreciated by outsiders, through receiving many awards for its HR and employment practices over the years. In 2015, BANK was ranked as one of the top places to work in Vietnam. This ranking was based on different factors, including remuneration, career development, corporate culture, management, quality of work and life and the company's reputation. In the same year, its employees' benefits programme was ranked as one of the best in the country. In 2016, the company was merited by the national trade union and labour professionals for its outstanding employment policies.

#### **5.4.4. Observations**

There are some explanations for the particular types of CSR at BANK. In terms of regulations, the company explicitly shows its legal compliance activities. First, this basic responsibility is similar to the previous case studies in which most firms need to stay in line with Vietnam's laws and regulations. Second, in terms of domestic regulations, Vietnam's financial industry is regulated by a lot of different laws and regulations. Banking and finance is a highly institutionalised industry where legitimacy plays an important role for firms to operate normally. Third, financial conglomerates such as BANK are under the direct supervision of the State Bank of Vietnam. The State Bank of Vietnam actively supervises and monitors the banking and finance sector. Fourth, as a large public company, it is necessary for the company to show its good standing in legal compliance. There is also another reason for the importance of legal compliance to BANK. The company is mostly owned by the government. As a partially SOE, by default, the company should follow the current laws and regulations issued by the government.

Furthermore, BANK also demonstrates its implementation and application of international standards in the financial industry. In terms of international regulations, BANK operates and has relationships with foreign financial institutions. In order to conduct financial transactions, it is internationally acknowledged that local banks need to meet certain qualifications and global certificates. As such, BANK needs to meet some industrial standards to do business with partners around the world.

The government plays an active role in influencing BANK's CSR programs. It is the company's ownership structure that gives the major shareholder, the government, a deciding vote in the company's CSR. As stated earlier, the government appoints the

members of the management team, so it is actively managing the company. In addition, there is an inter-relation between BANK's ownership pattern and the role of transitional structures.

BANK is a formerly SOE, so the traditions and culture of SOEs and the direct influence of the central government still exist. This is the reason why the Communist Party unit, the trade union and the youth union are active at the organisation. For example, from the union's own constitution, the youth union is under the control of the government. Thus, it is understandable that BANK uses the union structure as a recognised organisation to perform CSR activities. The important role of transitional structures and unions in this case is stronger than in the case of DAIRY. The reason could be that DAIRY is a private company that does not need to establish such structures.

In another aspect, the community is a noticeable focus of BANK's CSR. Even though the company has offices all over the country, the data shows that it targets strategic areas, such as big cities or remote areas, where there are demands for support. Using a similar explanation to previous cases, performing CSR at the community level could indicate that BANK is trying to maintain its legitimacy at local areas. The reason is that it is one of the largest companies in Vietnam, which should receive a considerable amount of public supervision. BANK has branches in most provinces in the country. Therefore, it needs to maintain a good relationship with the local communities.

Finally, the role of the employees is also worth noting in this case. First, employees as individuals participate in the company's programmes and also directly provide support for charitable activities. Drawing from the above analysis, the union culture could also contribute to the active CSR engagement of the employees. As part of the SOE culture, most employees should be, by default, members of the trade union and the youth union

(depending on their age). Therefore, employees can also indirectly influence BANK's CSR practices through the unions. With such a strong union performance in CSR programmes, it is understandable that the employees actively participate in the company's socially responsible activities.

Second, the employees are also seen as the recipient of CSR benefits. BANK has a number of benefits policies and HR programmes to improve its workforce. The quality of such programs is shown through a number of awards. The reason for this could be that the job market in the banking and finance industry is competitive. In order to maintain a good workforce, the company would need to have good CSR policies for its employees. BANK's employee CSR is seen as being influenced by the convergence of international practices, where the company adopts international standards in the HR aspect. Furthermore, being a formerly and now a partially SOE means that the traditions of taking care of the employees are still present at the company. As a tradition, state-owned companies usually maintain good benefits and social security policies for their employees. This is another line of evidence that the transitional structures still influence BANK.

## **5.5. Case Study of HOSPITALITY**

### **5.5.1. Case Study Background**

HOSPITALITY is a group of companies that specialise in real estate development, accommodation and hotel services. This group is still a family-owned company. The founder and his family not only are the owners but also hold executive positions at the company. The company has hotels in almost all provinces in Vietnam. Given its market size in this industry, the company plays a role in representing the hospitality industry in Vietnam. Due to the fact that the company has business presence in different places, we will

examine various aspects of its CSR activities that are performed from the headquarter to the local branches.

In order to give an overview of the findings, the following table presents a brief summary of main themes found in this case:

| <b>Main themes</b>         |  |
|----------------------------|--|
| CSR Policies and Practices | <ul style="list-style-type: none"> <li>- Compliance with regulations: This is the main finding mentioned in the data in terms of compliance with national regulations and industry standards.</li> <li>- Community CSR: The analysis found that community is the focus of the company’s CSR activities. In relation to community CSR, three factors also emerged: the local community, job creation and reputation.</li> </ul> |
| CSR Actors                 | <ul style="list-style-type: none"> <li>- Trade union: The interviewees claimed that the union is frequently considered to be the main actor of CSR in this case.</li> </ul>  |

## **5.5.2. CSR Policies and Practices**

### *5.5.2.1. Overview of CSR Activities*

Most of the related information shows the company’s philanthropic activities, such as food and cash donations for the poor during the Tet (Vietnam’s Lunar New year) holidays, building houses for poor people in remote areas and giving money to war veterans. The company performs such activities through its HOSPITALITY charity fund. This fund covers activities from poverty reduction programmes to healthcare, education, natural disaster relief and environmental protection programmes. For example, the company



organises an annual group-wide campaign to clean up trash at ocean shores where its hotels are located.

Besides, information regarding other CSR practices, such as HRD and legal compliance, was drawn from the interviews. The new releases on the website also provide information regarding the awards and merits that the company received. The awards related to CSR include merit for positively contributing to Vietnam's tourism industry development (2016) and merit from [NAME] province for contributing to the development of tourism, services, supporting the poor and promoting scholarships (2016).

#### *5.5.2.2. Compliance with National Regulations*

The initial analysis indicates that a major theme commonly found during data analyses is the role of national regulations. As a large corporation, HOSPITALITY shows that it is always trying to fully comply with the current laws and regulations. The interviewees repeatedly talked about the importance of complying with the laws and regulations. The purpose of compliance ranges from obtaining construction permits to environmental protection licences and labour rights. It seems that considering legal compliance as part of CSR is similar to the two previous cases.

An interview statement showed that, at the most basic level, HOSPITALITY demonstrates its compliance with the required regulations regarding labour rights and environmental protection. Those are often default regulations that most companies in Vietnam should comply with to maintain their normal business operations. The communication and social responsibility managers reflected on this argument, where legal compliance comes first before any other commitments:

*'At HOSPITALITY, there are not too many differences, because most firms actually need to comply with general laws and regulations, HOSPITALITY's CSR aims for this purpose. First, we comply with regulations in labour safety and fire prevention. Every year, hotels organise these activities ... Second is the issue related to environmental protection, we need to ensure not to pollute the environment when obtaining the construction permit. Annually, we organise environmental protection activities such as clean-up events'. (HOSPITALITY 1)*

The importance of staying within the legal permits is said to help the company ensure its legitimacy and brand image. This is recognised as the default obligation of the company:

*'As a corporation, we are a legal entity, we certainly need to comply with government regulations and the laws of Vietnam. We are paid for social security insurance, having health check, vacations, etc. We are doing all of these accordingly to the regulations and everyone does not complain or question about these'. (HOSPITALITY 2)*

Indeed, legitimacy plays an important role for HOSPITALITY in pursuing its CSR programs, as staying within the legal boundaries is vital for the company's business to operate:

*'Permit will be harder to get, because it needs to meet a lot of national regulations. Therefore, project completion time will be longer. HOSPITALITY builds hotels in many places and we also aim for complying with all legal regulations to sync the firm's interests with the government's interests. It means that preventing environmental pollution through obtaining license and ensuring customers' benefits'. (HOSPITALITY 1)*

Besides, the company also works to meet the industry-specific legal requirements, which are a prerequisite before starting any construction project. For example, obtaining a construction permit is vital since the company needs it before being able to start any construction work:

*‘Take real estate industry for example, if you want to build an apartment building or resort, you will need to have an environmental protection license prior to construction’.*

(HOSPITALITY 1)

#### 5.5.2.3. Community CSR

As the interviews proceeded, the respondents moved on to talk about another CSR contribution that they make to the community: creating jobs. Creating jobs is seen by the company as a means to show its responsibility towards the community. This is where the company contributes to local economic development by improving employment and HRD in areas where it has businesses. This is considered as a way to gain appreciation from the local provinces. It is also considered a *‘humane policy’* when member hotels will mainly recruit from their local labour markets. This helps improve the employment issue in local areas (HOSPITALITY 2), as reflected by manager HOSPITALITY 2’s statement:

*‘We always demonstrate responsibility to local communities where we have business, that includes attracting local employees, and willing to cooperate with the local authorities in training and internship for the local employees when requested. When there are changes in hotels, we will give priority in hiring local employees. From that, provinces also highly appreciate and recognise the company’s contribution in employment and employees’ live quality’.* (HOSPITALITY 2)

Charity is another popular activity that the company often performs in local areas. Charity is simply viewed as donations and helping the people in need. The HOSPITALITY charity fund is administered by the company, which uses it to distribute money to chosen charitable programs. Again, the importance is shown in a way that the charity funding will often be organised and occurred locally according to each member hotel's local area needs. In particular, the charity fund from each member hotel gives priority to that hotel's local area:

*'We have HOSPITALITY charity fund which is presented at every hotel's donation places. Tourists can donate every day, or if there is an unfortunate case or illness happens within the hotels' teams, everyone is also mobilised to donate and support. Each year, there is a review of the fund's contributions, and the corporation also has a fund to support unfortunate people in local areas'. (HOSPITALITY 4)*

Moreover, the findings indicated that the interviewees perceived that performing community CSR brings about benefits to the company. These benefits include support from provinces and local authorities. This argument was seen through HOSPITALITY 2's statement that his company's business will promote economic development and therefore receive support from the benefited provinces:

*'We always receive support from provinces and local authorities such as land grant, construction permit support so that we can start our project the fastest. Provinces always support companies, they want to promote infrastructure development as well as tourism, that is why they often give us big projects to make their provinces better with high quality accommodation, being able to receive many large groups of guests'. (HOSPITALITY 2)*

Similar to previous cases, it was found that the driver behind HOSPITALITY's concentration on community CSR is to improve its reputation for different purposes. Indeed, the results also showed that reputation is another important theme that was commonly discussed throughout the interviews. The analysis that looks into the public information of the company also suggests that the CSR-related news releases also indicated that there is a need to recognise the activities that the company performs. First, the interviewees considered two outcomes for performing CSR activities: reputation and recruitment. Reputation plays a role in fostering the company's CSR practices. Despite not directly saying that CSR practices could improve the company's image, HOSPITALITY 4 acknowledged that the company purposely chooses programs that would have positive impacts on their organisation's reputation:

*'Programs organised by another organisation like Red Sunday, Charity house for Vietnamese hero mothers... we will choose suitable events with significant social impacts and multiplying communicating effects, we will run communications for those programs'.*

(HOSPITALITY 4)

This orientation towards reputation is related to perhaps an important aspect of CSR for this company: attracting quality HR. All respondents stated that a good CSR creates good reputation and also a good working environment to attract and retain employees. For example, HOSPITALITY 1 recognised the importance of keeping a good benefits policy:

*'Within the company, if the benefits are not good, employees will not stay committed to the organisation, they will leave and create operational chaos, it will not be able to attract talents, the productivity will be low, finally the company will suffer from those damages'.*

(HOSPITALITY 1)

He also recognised the values of a good working environment and reputation, which attract talents for the company:

*‘First is the reduction in costs when a good working environment will result in higher productivity. Second is the increase in revenue when higher productivity increases revenue. Third is the improvement of company’s image in the eyes of the government, business partners, and the society in general. From that, the company will find it easier to conduct business, improve its reputation and affection. For example, we aim to build D into a company with not only good business but also social responsibility, people will definitely see it as good company, they will choose our company. Fourth is to keep employees and attract high quality employees to work for the company’.* (HOSPITALITY 1)

### **5.5.3. CSR Actors**

In performing CSR activities in local areas, HOSPITALITY utilises the trade union to perform its duty towards the employees. The trade union is organised as units across subsidiaries and member hotels of the group. These are organised individually at all member subsidiaries as they are *‘supported by the hotel’s board of directors’* (HOSPITALITY 2). Evidence for the active participation of unions could be seen through the statement of manager HOSPITALITY 1 that the trade union performs most of the activities for the company, including social events:

*‘Trade union is the organisation to protect employees’ rights and each hotel has this type of organisation. Besides protecting employees’ rights, this organisation also creates a platform for socialising between employees within the group’.* (HOSPITALITY 1)

#### **5.5.4. Observations**

Regarding the legal compliance activities, it is reasonable to expect that HOSPITALITY would follow the current laws and regulations to ensure its normal operations. The real estate development and accommodation industries are where there are a lot of governing laws and regulations. The company also focuses on specific regulations that are sensitive to its businesses, including labour rights and environmental protection. The reasons for legal compliance are similar to the previous case of REAL ESTATE, where HOSPITALITY operates in a highly regulated industry (e.g. real estate development). In this case, it seems like meeting legal requirements is the very common responsibility that is perceived as a basic CSR by this company and previous case studies. Staying within the legal permits is important to help the company ensure its legitimacy and brand image as a company.

Going further into the actual CSR practices, it was found that the company's CSR mainly targets local communities. Responsibility towards the community is seen as a contribution in terms of job creation and economic development, along with charitable activities. Legitimacy is also important at the community level, where community support will help businesses grow better. In this case, the focus of the community was also similar to the findings of previous cases. However, to be specific to this case, HOSPITALITY operates a chain of hotels across the country. The operations of these hotels could have an impact on local areas because of tourism and other particular businesses. The community could also influence the hotels' business through rules or infrastructures. This makes the role of the local communities important because they interact with the company's businesses. Intuitively, this means that having a good relationship with the local community is important in the hospitality business. This leads to the third finding from this case, which is the role of reputation.

As reputation is important for any business, it was considered as a key factor by the interviewees in this case. The interviewees showed that they clearly understood the importance of reputation as a result of CSR practices. Reputation could bring about positive improvements to the company's businesses and also its recruitment. A good corporate image with high performance of CSR can help maintain the workforce and also help recruit high-quality employees for the company. In particular, hotels need to hire local people, and thus they depend on the local workforce for their daily operations. This is necessary for any company operating in the hospitality business. The intuitive reason could be that hotels are places where human interactions happen continuously. It is important to have high-quality HR in order to succeed in this business.

In general, in this case, the actual interviews revealed more about HOSPITALITY's CSR compared to the limited information listed on its website. The website discloses information on practices such as the awards and merits that the company received, as well as some programmes such as the beach clean-up day. The interviews demonstrated that the company actually performs different CSR activities, including philanthropic, environmental protection and community support programs.

## **5.6. Case Study of TRANSPORTATION**

### **5.6.1 Case Study Background**

TRANSPORTATION is one of the largest corporations not only in the transportation industry, but also in Vietnam. This company is now listed in the stock exchange, with the government as its major shareholder. This is similar to previous cases of formerly SOEs, where the government still owns the majority of shares and hence remains in active control. TRANSPORTATION provides a number of services, including passenger and freight



transportation, cargo, aircraft maintenance, aircraft services, catering, aircraft leasing, freight forwarding and other transportation-related businesses. This corporation has branches in major cities and provinces in Vietnam. Moreover, it has also operated internationally for many years.

In order to give an overview of the findings, the following table presents a brief summary of main themes found in this case:

| <b>Main themes</b>                |  |
|-----------------------------------|--|
| <p>CSR Policies and Practices</p> | <ul style="list-style-type: none"> <li>- Three pillars of compliance with regard to national and international regulations: This is an important theme where the company specifically designed a CSR policy with three separate pillars. Their purpose is to guide the company in meeting with relevant legal requirements.</li> <li>- Community CSR: Analysis of the CSR practices found that they mainly target the community at large, the local community and reputation.</li> </ul> |
| <p>CSR Actors</p>                 | <ul style="list-style-type: none"> <li>- The government: Active participation by the government in the company's operations indicated that it has a major influence on CSR practices.</li> <li>- The Trade union and the Youth union: The unions were shown to completely manage the company's CSR activities.</li> <li>- Employees: The importance of this theme was reflected by the fact that it is the focus of the company's internal CSR programmes.</li> </ul>                    |

## **5.6.2. CSR Policies and Practices**

### *5.6.2.1. Overview of CSR Activities*

Examining the Annual reports showed that TRANSPORTATION performed different CSR activities throughout the years. First, safety and quality services were considered as part of the CSR goals for the company. Second, HRD, remuneration and benefits policy are also considered to be a key goal. The Annual reports also referred to environmental protection activities such as saving energy, water and fuel. The company also conducts philanthropic programs, including social security programs, donations, scholarships and school building.

TRANSPORTATION has received a number of national and international awards. Examples of those awards include awards by the World Travel Awards for airlines with leading cultural element (2017 and 2016) as voted by international experts and travellers, Asia Pacific Airlines of the year 2017 by CAPA, Top Safest Airlines in the World by JACDEC (2015) and Top Largest Company in Vietnam (2017) by Forbes. However, it should be noted that those awards were more of industry awards, not much related to CSR.

### *5.6.2.2. Three Pillars of Compliance with National and International Regulations*

The company's philosophy of CSR is revealed through its first Annual report in section 'Responsibility to the Environment and Society', which consists of three different pillars. These pillars are 'ensuring safety and security during transportation', 'HRD' and 'legal compliance in environmental protection and responsibility to the local communities and social security programs'. Looking at this Annual report, legal compliance was found to be the key theme. This means that the company aims to meet legal requirements. These

requirements include responsibilities in labour and HR management, employee benefits, environmental protection, local communities and social security programmes.

The first theme is demonstrated via the company's efforts to comply with laws and regulations, which are shown in the Annual reports and interviews. In specific, the content of the first pillar shows that TRANSPORTATION focuses on complying with national and international safety regulations. The company also aims to ensure transportation security in accordance with the regulations. Those regulations are environmental protection, tax, emission standards and quota purchase, transportation regulations and safety, labour and employment regulations and benefits and entitlement policies. This observation was also reflected by an interview answer by TRANSPORTATION 1, who revealed that meeting national and international flying requirements is vital for TRANSPORTATION to conduct its business:

*'Besides, each country has its own airline regulation. For example, we also need to comply with the compensation rule for delay and missed flight. Even fly admission to countries' territories requires we to comply with their regulations and standards ... in the case of airline industry, there are very tight regulations in airplane operation, maintenance, safety conditions, etc. those are quite sufficient. Vietnam's aviation regulations are basically similar to international and other countries' regulations'.* (TRANSPORTATION 1)

TRANSPORTATION 1's view is similar to that of TRANSPORTATION 3:

*'For example, we must obey to the laws of any country we fly to. Or we have to compensate for delay, that is E's responsibility to passengers which demonstrates social responsibilities. Or when flying to country with air safety regulations stricter than in*

*Vietnam, TRANSPORTATION must also obey to those which also shows E's social responsibility'. (TRANSPORTATION 3)*

The second pillar focuses on compliance with the performance-based remuneration policy and good implementation of the benefits policy, especially for employees who are in a difficult situation. The document also lists a number of training activities that are specifically related to the company's transportation business. TRANSPORTATION also has policies for caring about its employees' personal matters, such as visiting sick employees, supporting employees during hardships and rewarding the employees' children who have good academic performance.

In the final pillar, TRANSPORTATION refers to its legal compliance in terms of environmental protection. It is shown that the company seeks to save energy and protect the environment by upgrading its aircraft fleet to a new generation of energy-efficient aircraft and creating the required environmental impact evaluation reports, amongst others. The company also discloses its energy consumption levels and the steps that it is taking to reduce the environmental impact, such as fuel-saving techniques. It also refers to the fact that it has no violations against the environmental protection laws. Compliance with environmental regulations is important for the company to operate normally, especially to be able to fly to foreign destinations. For instance, without complying with the local emission requirements, TRANSPORTATION will not be able to conduct its business in highly regulated regions:

*'Regarding the environment, E certainly must comply with state and international regulations in air emission to the environment to guarantee least impacts, from noise to emission. The most obvious thing is that E is having to buy CO2 emission quota from the*

*[PLACE NAME] which is based on [PLACE NAME] regulations'*. (TRANSPORTATION  
1)

#### 5.6.2.3. *Community CSR*

Looking at the company's CSR, it was found that the target of its CSR programs revolves around the community. As such, the community plays an important role in the company's CSR policy. The role of the community could be seen in the Annual reports' section 'Responsibility to the Environment and Society'. The information in this section indicates that TRANSPORTATION values the community through participating in extra-curricular and support programs for the local communities and social security programs. In particular, the report states that TRANSPORTATION funds many national events, such as cultural, educational, sports and community programs, to support the unfortunate. Specific examples of these programs include supporting products made for disabled people, funding social and life improvement projects, funding schools' building in [NAME] province and one-day salary donation for people impacted by storms and floods. It also donates and participates in specific funds to support children. Although the information is too general and lacks details on each activity, it demonstrates that most activities are aimed at the community level.

Second, the relationship between the company and the community is also expressed through communication with the public. Importantly, director TRANSPORTATION 5 revealed that the company is planning to establish an external public relations or a specialty division for CSR activities in the near future. In the meantime, the company can communicate with the community and the public in general through CSR activities:

*'Of course, they are widely communicated, because they are general, volunteer, self-motivated, and for the community. However, there are activities tasked from the*

*management. For example, for some fund raising activity, besides voluntarily donation, we also communicate to everyone for larger contribution so that we can organise bigger activities'. (TRANSPORTATION 1)*

Besides the Annual reports, the interviews revealed more about the actual practices regarding the company's community CSR. The notion of 'community' was repeatedly referred to by different interviewees. However, manager TRANSPORTATION 2 pointed out that even though such communication is important, the company does not focus too much on getting the image of a CSR contributor to the public. This is because the company is largely an SOE, where using the state's budget is sensitive, especially in philanthropic activities. However, like other interviewees said, community programs actually made up a large portion of the company's CSR activities. This was stated in the manager's interview transcript:

*'TRANSPORTATION has been doing social activities for a long time, it has tradition doing so. The corporation's trade union are very active. However, TRANSPORTATION is weak at advertising what it has done. Maybe it is for state-owned enterprises, advertising about activities are limited compared to private companies. For private companies, they use their own money for the philanthropic activities, on the other hand, state-owned enterprises could create a misunderstanding that they use government's money for benefiting their own brands. Therefore, not a lot of people know about TRANSPORTATION's philanthropic activities because it does not want to show off, therefore, TRANSPORTATION only participates in community events that are mobilized by government agencies and authorities such as funding for helping flood victims, or other big events'. (TRANSPORTATION 2)*

Another major theme that was found in this case is that the company's CSR is mostly philanthropic in nature. As an explanation for this, a manager stated that the reason is that

awareness of CSR in Vietnam is philanthropic in nature, especially when it comes to community CSR. For example, director TRANSPORTATION 4 considered that the majority of the company's activities include *'events like sponsoring for air ticket or transportation fees for doctors during free health exam activity is philanthropic'*, which is similar to *'every firm in Vietnam has the same philanthropic activities, more or less'*. However, he suggested the final destination of these activities should also be the community:

*'We can only transform it into CSR if the participants fully understand what it is for, what it brings to the community in general, not like just do things when it happens'*.

(TRANSPORTATION 4)

The director's statement was similar to that of manager TRANSPORTATION 2, in which community CSR is mainly philanthropic. The manager pointed out that the reason may be the fact that Vietnam is a developing country. This is where economic development receives priority to CSR activity:

*'Because the consideration and understanding of Vietnamese firms as well as investors about social responsibility are not yet high, they care more about the business results, profits, and dividends. Then, they will think about philanthropic activity. In developing countries, they will think about social responsibility first, they want to see what contributions the companies make to the community. They will balance their consideration more between the business results and community contributions'*. (TRANSPORTATION 2)

Moreover, another factor which relates to the community is reputation. TRANSPORTATION values its reputation amongst the community and places the community at the centre of its CSR activities. In this case, the roles of the community and

reputation go hand in hand. This was seen through an interview statement in which manager TRANSPORTATION 2 acknowledged the importance of having good reputation and its importance to the company's business growth:

*'Now it is a listed company, its information must be transparent to the public and widely available to the media. This makes the company's management to think about its actions and responsibility to the community, because investors also look at this and evaluates how the company's social responsibility to the society and community is besides its business. If the company is profitable but creating harmful impacts to the environment and the community, the company's image and value will be reduced'. (TRANSPORTATION 2)*

Another manager disclosed another goal, which is to improve the brand image and awareness of the company to the public. This means that promoting the company's products is in line with its social activities:

*'At the moment, TRANSPORTATION is moving towards marketing 3.0 which aims for cooperation, spirit, that means marketing not only towards the firm's products but also community and social activities, looking at the society's awareness of the firm. At this moment, TRANSPORTATION is building towards a customer-perceived image of a friendly, green, social, and community oriented firm'. (TRANSPORTATION 5)*

### **5.6.3. CSR Actors**

#### *5.6.3.1. The Government*

Another theme in this part is the active role of the government in influencing TRANSPORTATION's organisational CSR activities. The government directly influences



the operations of TRANSPORTATION not only as a regulator through laws and regulations, but also as a major shareholder. For example, the government assigns political tasks to the company. In the case of TRANSPORTATION, the company is handed the job of supporting disadvantaged areas through providing transportation access. As stated by manager TRANSPORTATION 3, providing easy transportation access to some remote areas, even though this could result in losses, shows the company's responsibility towards the economic development in remote areas:

*'I think TRANSPORTATION is always a leader in performing social responsibilities amongst other airlines. They are demonstrated in the following. First, TRANSPORTATION has the latest technology, along with very high costs, but it brings better safety, this is a very high responsibility in the transportation industry. TRANSPORTATION flies to underdeveloped regions, spent high costs, as required by the government to promote social and economic development'. (TRANSPORTATION 3)*

This above statement also reveals the perception of the manager about CSR, which is about safety and fulfilling the political duty. Similarly, another manager directly pointed out that his company's decisions to fly to some areas are a political task:

*'TRANSPORTATION also has national responsibility, for example, there are some domestic flights that no airline companies would do. For example, as directed by the government, TRANSPORTATION needs to fly to [PLACE NAME], it is a very small market, this flight is to promote economic development to difficult areas, this clearly demonstrates TRANSPORTATION's social responsibility'. (TRANSPORTATION 1)*

Additionally, TRANSPORTATION also participates in events organised by its managing authority, the Ministry of Transportation. An example of this is the company's

participation in donation events for charitable programmes organised by the ministry. This ministry is the governing body in the transportation industry in Vietnam. Through the government's appointed ownership representative, the ministry also directs the company's operations. Therefore, the company is still associated with the ministry and is influenced by the ministry's programmes. This type of activity was explained in detail by manager TRANSPORTATION 5 in the interview:

*'There are no specifically compulsory regulations regarding CSR from the government. In case of E, the Ministry of Transportation collect [QUANTITY] days of salary each month for the ministry's social activities. TRANSPORTATION will also deduct money from its employees' salaries and the trade union's funds. As you see, the regulations go as far as to this extent. In larger scope, the government assigns tasks to large corporations, like TRANSPORTATION, to help and support places in economic difficulty in remote areas'.*  
(TRANSPORTATION 5)

#### 5.6.3.2. The Communist Party, Trade Union and Youth Union

Similar to other formerly SOEs, transitional structures, including unions and the Communist Party unit, have long been established in the company. According to a manager, most CSR activities are performed by the trade union and youth union: *'At the moment, TRANSPORTATION's CSR practices are mainly done through the trade union and youth union'* (TRANSPORTATION 2). These unions are also responsible for taking care of the employees' lives (TRANSPORTATION 5). The reason is that the unions had been traditionally assigned such jobs and functions: *'there is no internal rule, but the trade union and youth union have budgets, they plan to organize various activities in different regions annually'* (TRANSPORTATION 2). Moreover, the unions are also chosen by the management as a trusted place to perform the company's CSR: *'These activities are*

*normally organized by the trade union and the youth union. If there are private programs, the company's leaders will ultimately direct through these organizations who have better focus on social practice'* (TRANSPORTATION 2).

The unions are seen as *'organizations who have better focus on social practice'* (TRANSPORTATION 2). In specific, the unions can perform many activities, ranging from clothing and book donations (e.g. TRANSPORTATION 3) to employment benefits (TRANSPORTATION 5). Because they have been performing such activities for a long time, the unions have a legitimate image that could build trust with people, especially in charitable works:

*'At this moment, charity activities are in chaos, losing trust, so people are very cautious, they only donate when they feel that their contributions are well controlled. Such activities are well controlled under the trade union and youth union'*. (TRANSPORTATION 3)

Moreover, the operations of the unions are also supported by the government: *'The authority always supports and has support for such activities of the trade union and the youth union'*, said manager TRANSPORTATION 1. The influence of such transitional structures is the result of the ownership structure of the company. Because the company's leaders also hold managerial positions in these organisations, they can make direct decisions. In order to hold a managerial position, especially in higher positions in an SOE, it is known that the leader needs to also hold a position as the head of one of these organisations, such as the head of the Communist Party unit in the company. With those positions, management power can be guaranteed. Hence, these organisations play an important role in the politics of TRANSPORTATION. Manager TRANSPORTATION 1 summarised this situation as follows. In his statement, he showed that the perception of

these organisations is generally good. For instance, the youth union comprises young people. His statement was as follows:

*‘Companies in socialist orientation countries has a system of a Communist party unit, trade union, youth union organisations besides the management board. ... the youth union is an organisation of young people in the company, it is in smaller scale but it plays an important role in the corporate activities because it is willing to work and do research that receive no compensation for the sake of the general operation of the company’.* (TRANSPORTATION 1)

Besides, from the company’s perspective, manager TRANSPORTATION 5 argued that TRANSPORTATION can take advantage of the unions’ established reputation and functions to perform its CSR activities. These unions can perform different types of tasks assigned by the company, including participating in charitable programs. His reflection of the role of the unions was as follows:

*‘Those organisations bring great advantages as there are already regulations and operating mechanisms for them, there are legal rules for their goals and mechanisms. If a company uses its business money to do those activities, it will be under control since it touches the Company law. In TRANSPORTATION, there are clearly defined rules for the trade union, the union has internal activities to support employees in difficulty and it also represents TRANSPORTATION in doing external charity activities. Especially, the government is handing TRANSPORTATION two poor wards, [PLACE NAME] in [PLACE NAME] province and [PLACE NAME] in [PLACE NAME] province to support. The trade union is also effective in mobilising charity support than other organisations. So is the youth union, it has advantage of having well-perceived records, it is easy for the union to mobilise and organise charity events’.* (TRANSPORTATION 5)

### 5.6.3.3. Employees

Studying this case furthered the analysis by examining the role of employees in organisational CSR practices. In this case, the employees at individual level did not directly participate in influencing the company's specific CSR programmes towards employees. In this case, the employees as individuals seemed to be the receiver of the company's specific CSR benefits towards employees. TRANSPORTATION's employment policy suggests that its purpose is to provide its employees with insurance and encourage their commitment within the company. The company fulfils these duties by conducting two main types of policies: job security and remuneration policy and employees' personal life caring policy.

The first type of policy is said to create and maintain a stage of job security with a good remuneration policy for employees. As a formerly state-owned company, TRANSPORTATION has been seen to take good care of its employees. There are several actions that demonstrate the consideration of employees' interests and rights. It is reported that TRANSPORTATION focuses on maintaining job security for its employees. It is important for a company, as a tradition in the country, to provide a long-term employment perspective for its employees. Reflecting on that, a manager stated the following:

*'Of course, it is true in every society and political system, but in Vietnam it follows socialist orientation so it will be performed better, ensuring employees will not lose their jobs. Even in the worst cases, E has never had a massive layoff. This is perhaps a state policy that follows socialist orientation. In the case that happens abroad, when there is a production downturn, the first thing they will do is to lay off workers to reduce costs'.*

(TRANSPORTATION 1)

The company also pays attention to the remuneration policy, in which it aims to provide a safety net for its employees' financial accounts:

*'Speaking of socialist orientation, this concept is also not clear, especially during the internationalisation of corporate policies, it is difficult to discuss. However, there are some factors that we can look at, the most obvious one is finance. After income, besides tax paid to the government and dividends paid to shareholders, the company still deduct part of the money to create a welfare fund for its employees. Second, remuneration, reward and insurance policies, etc. are done very sufficiently'. (TRANSPORTATION 1)*

Regarding the second type of policy, TRANSPORTATION is shown to care about the personal lives of its employees. These entitlements, which show the company's care and consideration for its employees, even for their personal lives, were observed in TRANSPORTATION 1's answer:

*'Entitlements in Vietnam in general and E in specific are always clear. For example, if an employee loses their parents or parent-in-laws or their children are getting married, they will receive days off, this is very standard. When someone in the workplace has one of these happening, everyone else cares and shares'. (TRANSPORTATION 1)*

As such, these types of employment CSR are considered a tradition, as suggested by a manager. Some traditions are company-specific, but most of them could be similar to those in other companies. The reason behind that is that those are the traditions followed by most companies in Vietnam. Another example is to encourage and recognise the employees' children in academic achievements. Showing the company's care about its employees' children is an important tradition that most companies in Vietnam follow. Evidence of this activity was found in manager TRANSPORTATION 1's answer:

*'In my unit, doing social responsibility activity has already become a tradition. The heads of department of finance and accounting always pay attention to this. For example, there is at least an employee meeting, vacation, sightseeing, travel once a year or visiting family in need. Besides, there are group activities like award for employees' children who have good academic standing, study promotion fund, etc.'* (TRANSPORTATION 1)

#### **5.6.4. Observations**

There are a number of reasons with regard to TRANSPORTATION's legal compliance policy and practice. The first reason is that the company operates within a heavily regulated industry, because transportation can impact humans in many ways. This is an industry in which safety is amongst the highest standards. As such, the company needs to fully comply with the national and international regulations as well as industrial standards. It is important for TRANSPORTATION to meet these requirements, especially foreign regulations. The reason is that only by compliance can the company fly to various destinations abroad. This is a must-have when the company operates in heavily regulated regions. Therefore, compliance is the first step that the company should care about when it comes to gaining legitimacy to operate normally. The second explanation is more general, which is similar to why other companies in previous cases comply with the national laws and regulations. Legal CSR is considered as a basic responsibility in Vietnam. Third, similar to the case of BANK, TRANSPORTATION is a partially SOE. Its state-owned origin means that it will be strict in complying with the legal requirements.

TRANSPORTATION is a formerly SOE and has just recently been privatised and publicly listed in the stock exchange. Because the government has run this company for a long time since its establishment, the SOE culture still exists in it. In specific, the company has the characteristics of an SOE: the major role of the government and the existence of

transitional structures, like a Communist Party unit and unions. In this case, the government still plays a direct role in the company's operations by being not only the major shareholder but also the unions.

Furthermore, another special CSR activity of TRANSPORTATION is that it receives assignments from the government to perform political tasks. As discussed earlier, the company gets asked to create transportation to remote areas to assist with their economic development. This is a tradition in Vietnam, in which the government gives or 'grants' SOEs political tasks such as bringing about economic prosperity to some poor provinces through increasing employment, amongst other tasks.

Examining the role of the community, two main reasons for the company's focus on community were drawn. The first reason is that the company is a leading and a public transportation conglomerate, and hence it needs to care about its impact on the society. One way to show its CSR is to take care of the community through different programs. In addition, the traditions and culture of Vietnam, such as collectivism and Confucianism, affect this focus of CSR. Additionally, most CSR activities in Asia are concentrated on philanthropic and community programs. This could also influence the company's community CSR practices.

Furthermore, TRANSPORTATION needs to be aware of its public image and reputation as they impact the company's business development. The second reason is that the company was chosen as the national representative company in its industry to operate globally. Maintaining both the national image and the right to operate in foreign territories also requires the company to maintain good reputation. This means that the role of the community surrounding the company is important. This is so because good reputation



brings about cooperation between the company and the community, so the company should set out to maintain and improve its reputation.

Finally, examining the section on employees, it was found that TRANSPORTATION is pro-active at taking care of its employees in terms of offering them generous employment policies, such as job security, benefits programs and remuneration programs. TRANSPORTATION also has policies regarding caring for its employees' personal matters, such as visiting sick employees, supporting employees in hardships and rewarding employees' children with good academic performance. For example, giving academic awards to the children of the employees is a popular activity performed by Vietnamese firms. Its perceived purpose is to cheer up the employees by recognising their children's academic efforts. Again, these policies are called entitlements. This is a traditional practice of SOEs that is thought to create a bond between the employees and their company through strengthening the personal relationship between the employees and their employer. In this case, the company provides support for employees who have special occasions, such as weddings or family matters.

Comparing the public documents with the interview answers, it was found that the Annual reports mostly talked about the industry awards that the company won. At some places, the reports briefly discussed the HRD policy and activities. On the other hand, the interviews revealed more about the actual CSR practices. The company organises a number of different activities that it does not show off in its Annual reports. Through such activities, the company is shown to use the unions to perform CSR activities in the community, which is mostly philanthropic. The interviews also uncovered more details about the HRD activities. The interviewees were aware of the company's good treatment towards its employees.

## 5.7. Case Study of FINANCE

### 5.7.1. Case Study Background

FINANCE is a leader in a specific sector within the financial sector. It provides investment advisory services, security brokerage and investment banking to individual and institutional investors. This is a public company that belongs to a financial conglomerate that is amongst the largest companies in Vietnam. Its parent company is now a listed company, with the main shareholder being the government itself. This parent company used to be wholly owned by the government as an SEO.

In order to give an overview of the findings, the following table presents a brief summary of main themes found in this case:

| <b>Main themes</b>         |  |
|----------------------------|--|
| CSR Policies and Practices | <ul style="list-style-type: none"><li>- Compliance with regulations: Compliance was a key theme when compliance activities focused on national and international regulations.</li><li>- Community CSR: The company's activities mainly focused on the community, specifically the local community. The main aim of community CSR appeared to be sustainable development with interest in reputation.</li></ul> |
| CSR Actors                 | <ul style="list-style-type: none"><li>- The Trade union and the Youth union: The two transitional structures were established and assigned the job of managing the company's CSR practices.</li><li>- Leader: The analysis showed that the key role of leader in decision making influenced CSR practices.</li></ul>   |

|  |  |
|--|--|
|  | - Employees: It was proven that employees were the key focus of FINANCE’s internal CSR policy. |
|--|--|

## 5.7.2. CSR Policies and Practices

### 5.7.2.1. Overview of CSR Activities

In the case of FINANCE, information related to CSR practices, as shown through the interviews and the Annual reports of three consecutive years (from 2014 to 2016), is analysed. A contextual analysis was performed to provide a general picture of how the factors at the three levels influence and shape FINANCE’s CSR practices. The reports showed that the company has received a number of awards during this period. Examples include merits from the Ministry of Finance and State Securities Commission for its contributions to the industry, Top 30 Transparent Listed Companies ([YEAR]–[YEAR]) and Top 10 Annual reports ([YEAR] and [YEAR]).

Regarding the company’s CSR activities, the company adopts GRI standards towards its sustainable development goal, with a focus on the environment and society. As stated in the report, FINANCE’s application of the GRI social standards includes factors from job, labour safety, training, equity, union rights and the local community. The company and its employees are shown to be active in participating in community and social programs, such as blood donation, support for islands and charitable runs.

### 5.7.2.2. Compliance with National and International Regulations

First, the company demonstrated its legal compliance through the Annual reports. This information was not fully expressed during the interviews. For example, legal compliance

was only shown in an interview answer by manager FINANCE 1, in which she said that the company meets all the required regulations as an industry norm: *‘I am confident that even though all securities company in the market must comply with required state regulations’* (FINANCE 1). Furthermore, the Annual reports of the three years all show that FINANCE fully complies with the local authority, the State Securities Commission and the national government in general. Compliance with the authority is also a goal stated in its corporate governance and sustainable development sections in the Annual reports. For example, the company is shown to implement programs such as environmental protection like energy saving.

Second, FINANCE has further applied and implemented a number of industry and international standards, as shown in the Annual reports. The company is seen to apply international standards in accessing its business operations and governance. In the first example, because this is a financial institution, FINANCE also follows standardised systems, such as the CAMEL rating system, as recommended by the IMF and the World Bank. CAMEL is used to assess the health of financial institutions. FINANCE scored almost 100% on the CAMEL governance grade in 2014. In another example, a sustainable report, such as one in the 2015 Annual Report, also stated that the company applies the GRI guidelines. Besides, the company decided to improve its corporate governance by starting to follow the ASEAN Corporate Governance Scorecard in 2016. Moreover, the company has implemented a code of conduct in compliance with industrial standards since 2008.

#### *5.7.2.3. Community CSR*

The data demonstrated that the company actively organises CSR activities aimed at the community. The community forms an important part of the section titled ‘Sustainable Development’ in the Annual reports. An important note is that the 2016 Annual Report

started to refer to the notion of ‘social responsibility’. Activities performed in the community only are mainly centred on charity activities, such as charity meals, and other social security programs as implemented by the parent company, [NAME] Group. Other charity activities include free meals for hospitalised patients, blood donation, support for soldiers stationed in remote areas and giving gifts and free medical examinations to children in remote areas. Furthermore, the reports also showed that FINANCE participates in community programs organised by local authorities where it has branches.

The 2014 Annual Report stated that the company has been practicing sustainable development for more than 10 years. During that period, the community has been one of the key groups of stakeholders together with customers, shareholders and employees. The company demonstrates that its goal in sustainable development is to focus on commitment and responsibility to these stakeholders. In particular, the Sustainable Development section in the 2014 Annual Report said that one of the goals is commitment to consumers, shareholders and employees, as well as social responsibility to the community. In 2015, the mission of development was to create value for the community, and that social responsibility was shown through activities in the community. In the 2016 Annual Report, there was a section linking the role of volunteer programs to the community. In addition, one of FINANCE’s main 2016–2020 sustainable development plans is to constructively influence the community. The reports also stated that all of these sustainable development goals towards the community follow GRI guidelines. Throughout the three reports, the notion of the community was referred to many times through different sections.

Moreover, the company and its managers believe that one of the outcomes of performing community CSR is the ability to build up the company’s reputation. The Annual reports demonstrated that the company pays great attention to the human, legal and reputational risks. For example, in the 2014 Annual Report, it stated that it is trying to reduce the

reputational risk through building good relationships with stakeholders, as well as through a sustainable development strategy. From a managerial perspective, reputational effects are not the main focus; they rather come from the win-win situation in which the company voluntarily performs CSR and receives good reputation in return:

*‘For us, our approach is from inside to outside, which means that we volunteer to do these activities, from the leaders’ will. The whole company wants to do good things to our employees and the society as well. From participating in these events, I actually see that those activities have good effects, their effects come back to the company, contribute to build up our image and brand. So the company’s strategy is to make a plan and encourage everyone to participate. Some of the company’s money will be spent on those activities’.*  
(FINANCE 1)

### **5.7.3. CSR Actors**

#### *5.7.3.1. The Communist Party, Trade Union and Youth Union*

Manager FINANCE 1 stated that even though her company was originally established as a private company, the majority of its shares are owned by the government, in addition to the fact that its parent company, [NAME] Group, is a formerly 100% SOE, which influences FINANCE’s corporate culture. In the parent company, there is still a presence of the Communist Party unit. Manager FINANCE 1 believed that unions are one of the characteristics of SOEs.

In relation to the union activity, the manager pointed out that the unions have started to play a more active role since 2010 when FINANCE’s parent company developed a new brand and managed its activities from the central office:

*‘From 2010 onward, when [NAME] Group has officially developed a brand’s logo and the group plans to centrally manage all activities from the Communist party unit, trade union, youth union, then the activities of the trade and youth unions start to develop professionally’.* (FINANCE 1)

As such, the union structures are actively present in the company. At the moment, FINANCE uses the trade union and youth union to implement, organise and mobilise its participation in CSR activities, and it also implements CSR programs. According to the manager, the trade union and youth union perform most of the social and charity activities: *‘charity works in remote areas through donating clothing, books, foods, and health check-ups’* (FINANCE 1). The role of the unions was summarised in FINANCE 1’s response, in which she considered unions as important forces in forming the corporate culture and organising activities, including charities and community CSR:

*‘Normally, the company will start a group activity through the communications department, but when it is implemented, it will be done through the trade and youth unions. They will mobilise support and lead these activities. This is especially true in the case of community charity activities where the trade and youth unions play the main role. When everyone participates in these activities, it creates an active and compassionate working environment in Company F’.* (FINANCE 1)

#### 5.7.3.2. Leader

Although there is not much data to discuss the role of leadership in the interviews, the leaders appeared in different sections of the Annual reports and made comments about the company’s CSR commitments and practices. Moreover, the role of leadership was also revealed through an interview with manager FINANCE 1. According to the manager,

leadership plays the most important role in deciding the implementation of CSR activities. The reason is that the leaders set the direction for the practices. Without their decision, no action will be taken. Her reflection about the role of leadership was that *'to have the direction and policy, the role of leaders is vital, then comes the role of lower divisions to implement'* (FINANCE 1). In addition, the leaders are the ones who approve the plan for any activity:

*'For us, when a general direction is established, the General board of director will play a role in directing strategies and approving action plans for each year. The role of leaders is very significant. If there is no approval of annual plan, there will be no implementation of activities at lower levels'*. (FINANCE 1)

Moreover, leaders also play a role in the policies that attract future and retain current employees. Without their decisions, those policies will not take place. Manager FINANCE 1 observed the following:

*'To have the direction and policy, the role of leaders is vital, then comes the role of lower divisions to implement such directions to attract good employees, and then the combination of internal communications and participation of the youth union, they all create good impacts on employees'*. (FINANCE 1)

#### 5.7.3.3. Employees

Another important theme found in this case is FINANCE's CSR policy that focuses on its employees. Looking at the Annual reports of three years, it was shown that the employees are the key focus of FINANCE, with customers coming at the second place. For example, the section on sustainable development showed that the company's commitment to its employees is one of the main focuses of the company. Looking at the relationship between



FINANCE and its employees at this micro level, it was found that the company plays an active role, whereas the employees at the individual level were not shown to influence the company's CSR practices. This individual role of employees is different from the aforementioned role of FINANCE's unions in which employees indirectly influence CSR through these organisations. Manager FINANCE 1's interview shows that the company is active at having policies and programs to attract talents and retain its current employees.

FINANCE provides a variety of support programs for its employees. These programs range from HR training to benefits and remuneration policies. Regarding training, most of its training programs focus on sales skills and the required certifications from the State Securities Commission. On the other hand, its remuneration is also performance-based. Other than that, it also implements programs to ensure employees' health and work protection and training programs, as shown in the 2016 Annual Report.

In terms of benefits and remunerations, the company provides competitive salaries and reward systems, leave allowances, parental leaves and high-class and extensive health insurance. More specifically, the company also has programs for supporting new parents by having flexible working hours in addition to the required parental leave. It also encourages its employees to participate in extra-curricular programs by having support policies. In another example, the company provides a special FINANCE Care as an extra to the '*required social security and unemployment insurances*' (FINANCE 1).

Manager FINANCE 1 also believed that, by having such generous programs, the employees will be more attached to the organisation:

*'I think there is a snowball effect, when you do all these activities well, employees will feel that their values are appreciated, they work in a happy environment, they will stay with us,*

*they will work better, and with higher productivity. On the other hand, the company will receive more trust and serenity from employees’.* (FINANCE 1)

The manager also thought that these generous programs will help encourage the employees to participate in CSR activities:

*‘I think it will create a unique culture for the company. If you want to perform well, you need investment and it must be demonstrated through different activities. But our company volunteers to do them, we do not want to purposely compare between different companies, but I think those activities will create a unique culture for us, for everyone to see that, besides 8 hours of work, salary and reward, or demonstration of individual capability, everyone wants to do something for the community, then they will find that this is the place to do it naturally’.* (FINANCE 1)

In this perspective, FINANCE is shown to pro-actively provide a lot of CSR programmes for its employees. The purposes behind that include improving the HR quality, creating a good working environment and attracting potential employees.

#### **5.7.4. Observations**

The analysis of this case showed a common theme that was found in previous cases, which is compliance with national regulations and international standards. In this case, FINANCE also operates in a highly regulated industry. Recalling the case of BANK, there are specific laws and regulations that a financial company like FINANCE must follow. Therefore, legal compliance is amongst the first steps of performing CSR in this case. Using a similar reasoning, FINANCE’s compliance with industrial and international standards is the company’s goal to maintain and develop its relationships with foreign partners and

customers. This convergent trend is now new, but it seems that companies that are subject to more international exposure will tend to implement international standards.

In this case, the findings were similar to those of the companies discussed earlier. First, BANK also uses the trade union and youth union to carry out its CSR activities. The influence of these two transitional structures is similar between the case of BANK and that of TRANSPORTATION. Both companies used to be wholly owned by the state. The government still influences their operations and hence their CSR practices through direct management. The government also has an impact on the companies' management through transitional structures such as the Communist Party unit. Second, the community plays an important role in shaping FINANCE's CSR policies. This shows that most activities are directed towards the community. The SOE culture and the traditions and culture of Vietnam could also explain this focus on the community. Third, there was a finding regarding the role of leadership in this case. The influence of leadership in this case is not as strong as it is in DAIRY, but the leader at FINANCE was perceived by the interviewees to play the deciding role in making and implementing CSR activities. This suggests that although the leader of the company does not directly appear to manage its activities, he/she has the decision-making power in shaping and implementing CSR programs.

With regard to the treatment of employees, the company has pro-active policies, such as employment insurance, health insurance and other benefits programs. The reasons behind such policies were revealed through the interviews and Annual reports. The goal was thought to increase the company's competitiveness in the job market. In addition, FINANCE wants to build up a good CSR policy for its employees to attract talents and retain its current employees. Good reputation and employment policies are important to companies in the financial sector. As discussed earlier, in a competitive industry, it is vital for companies to maintain a high-quality workforce. In order to improve FINANCE's HR, it

is also necessary to be able to recruit potential employees. This can explain why the company invests in a number of valuable programs for its employees.

Finally, FINANCE actively lists its CSR-related activities in its Annual reports. The reports showed that the company adopts GRI standards in conducting and reporting its CSR-related activities. FINANCE demonstrated that it follows its parent company's established model for performing CSR and it publishes its activities in the reports. On the other hand, the interview answers did not go into detail about these activities. The interviews revealed that the unions are the main performer of CSR. They also discussed the perception and appreciation of the company's CSR practices from the perspective of the manager and interviews. The public reports and the interview answers did not seem to be in conflict with one another in this case.

## **5.8. Summary and Discussion**

Chapter 5 presents the findings of all the case studies in terms of contextual and interview analyses. The main influencing factors in each case are the major themes that frequently appeared throughout the analysis. These themes represent the factors that influence organisational CSR at each level of analysis. Besides, there are themes that were similar between cases, such as legal compliance. However, it should be noted that these major themes are not exactly the same in all aspects.

The first finding is about companies' CSR policies and actual practices. For public companies, their activities are published in their Annual reports and other public documents. However, in the case of private companies, the sources of information are more limited. Nevertheless, the data from these documents revealed that the majority of organisational CSR activities include philanthropic and charitable activities, volunteer

activities and educational support programs. Some companies have more CSR programs for their employees, such as TRANSPORTATION and DAIRY. By comparing the policies with the actual practices, there were cases such as DAIRY in which the companies perform more activities as revealed through the interviews than what was shown in their public documents.

Reviewing the CSR policies and actual practices also demonstrated that companies mainly direct their CSR activities at the community. The community is the focus of CSR for many reasons. One of these reasons, as stated in the interviews, is reputation. Reputation is important because it helps companies gain competitiveness and improve their image and businesses. Moreover, the interviewees also suggested that companies need to maintain legitimacy with the community and the stakeholders in general. The role of community to the company is especially strong in local communities where companies have businesses at.

Moreover, this chapter shows that all companies consider legal compliance as an important part of performing CSR. This implies that legal compliance is viewed as a basic responsibility that all firms perform with regard to CSR. The degree of legal compliance also varies between companies. For example, companies operating in highly regulated industries face more regulations to comply with. For companies that are partially SOEs (formerly SOEs, with the majority of shares owned by the state), legal compliance activities are considered a must because of their SOE origin.

For most companies, adopting international standards and practices is seen as a means to improve their business operations and hence their competitiveness. Companies with more international exposure, such as TRANSPORTATION and BANK, tend to actively apply and implement international standards and follow international regulations. However,

looking at all the cases, it appears that there is a trend for companies to adopt international standards and practices as part of their CSR programs.

Another important finding is that the majority of companies use the trade union and youth union as their main operator and performer of CSR. Although all companies with state-owned origins have transitional structures (Communist Party unit, trade union and youth union), public and private companies, including DAIRY and HOSPITALITY, also utilise these unions to take care of their CSR activities. As discussed above, utilising these unions is considered to be normal for most firms. The reason is that these organisations are traditionally assigned CSR-related tasks. Thus, their functions and operations are supported by the government as well as members of the company.

This chapter also reveals that leadership plays a decisive role in shaping CSR practices in the majority of companies. The leaders of companies with family-concentrated ownership seem to have a more direct role in influencing CSR activities. In specific, the interviewees stated that the leaders of organisations such as DAIRY or HOSPITALITY have a direct influence and can make decisions regarding CSR activities, but this is not to depreciate the role of the government in partially SOEs. For example, the government is shown to directly assign political tasks to TRANSPORTATION along with the ability to appoint people to the company's management. In another case, the SOE culture also influences the performance of CSR in BANK and FINANCE.

Finally, most CSR policies towards employees focus on legal requirements, such as labour rights, HRD and remuneration policy. There are some companies that have more benefits programmes, such as FINANCE, which has extra insurance. The types of programmes also vary. For example, TRANSPORTATION has employment entitlements, which are policies for taking care of the employees' personal matters. There is a notion that

companies and interviewees recognise the important role of employees through their CSR programs. In addition, except for the cases of DAIRY and BANK, at the individual level employees in other companies are not active or do not show a direct influence on their organisational CSR practices. In those cases, employees could indirectly influence organisational CSR practices through the unions. Nevertheless, the companies' active implementation of CSR policies and activities towards employees implies that, in most cases, the employees are the recipient of their companies' CSR benefits.

In general, Chapter 5 presents the research findings with similar and different results from each study. With such findings, the next chapter will present critical discussions and theoretical implications. The influencing factors found in this chapter will be critically evaluated and justified with previous studies as well as the research's theoretical frameworks.

# Chapter 6: Discussion

## 6.1. Introduction

Chapter 6 provides a critical discussion of the findings from investigating CSR practices in Vietnam. In particular, this chapter presents my evaluation and explanation of the results from the previous literature review and findings from the case studies. The discussion follows the multi-level and multi-theory structure of the research framework as presented in figure 3.1, Chapter 3. Therefore, the chapter is divided into three levels of analysis: macro, meso and micro. The analysis of the findings is written in a format in which, at each level, there will be an explanation of the findings and a comparison with previous studies in the literature review. The discussion at each level is then followed by a section on theoretical implications, which links the results with relevant theories and concepts as previously discussed. In order to begin the chapter, a discussion of the findings with regard to the macro level will be stated.

## 6.2. Macro Level

This section discusses the role of national and international influences on organisational CSR. Links to the theoretical implication of the institutional theory will also be made.

### 6.2.1. The Role of National and International Regulations

There are two ways to look at the role of regulations. The first is to look at how the government influences organisational CSR through issuing laws and regulations. The second is to examine how firms react and adapt to these requirements via their CSR practices. Before going into detail, it should be noted that CSR as a terminology is itself a



new concept in Vietnam, as indicated by previous reviews (e.g. Hoang and Jones, 2012; Tencati et al., 2008; Bui, 2010; Nguyen and Pham, 2015). The blurred understanding of CSR as a standardised concept contributes to the ambiguity of how companies in this study categorise their legal compliance as part of their CSR practices (referring to the following section on employees' perception of CSR).

The Vietnamese government has an impact on CSR through laws and regulations (Phan, 2017). As noted earlier in Chapter 1, Vietnam is not only a developing but also a transitional country. These two country-specific factors have their own influences on shaping Vietnam's institutional contexts (e.g. Vo and Nguyen, 2011; Leung, 2010; Vu, 2015; Wells-Dang, 2010). In particular, through the Annual reports and interviews, all of the companies explicitly showed that they meet the current legal requirements. Examining the case studies showed that there are two types of governmental policies towards CSR: required regulations and optional regulations.

Required regulations include basic issues such as environmental protection, consumer rights, labour rights and industry-specific regulations. Amongst those requirements, environmental protection seems to be the most explicit compliant activity. For instance, companies such as DAIRY (Section 5.1.2.2), TRANSPORTATION (Section 5.5.2.2) and BANK (Section 5.3.2.2) all showed in their documents and interviews that they participated in environmental protection. In the case of TRANSPORTATION, environmental protection, which is considered to be an important part, forms part of the three pillars of its CSR philosophy. Similarly, BANK explicitly talked about its compliance with environmental regulations and has a section devoted to displaying its environmental CSR activities (e.g. BANK 2016 Annual Report in Section 5.3.2.2). This finding is similar to the suggestions made by Kim et al. (2017) regarding a civil law country that focuses more on environmental CSR. In fact, Vietnam is a civil law country, which makes this observation

valid. In another study by Nguyen and Pham (2012), it was stated that Vietnam is a place where environmental issues, such as pollution, are alarming to the public and draw attention from the government. So the actions of companies actively showing its compliance with environmental regulations support their research results. These observations also mean that through the required regulations and laws, the government forces the companies to comply with and perform CSR-related practices.

On the other hand, optional compliance includes other aspects such as volunteer, charitable and philanthropic activities. Most companies displayed their optional activities in their public documents, such as Annual reports or websites. However, the nature and performance of such activities vary between companies. For example, DAIRY participated in poverty reduction programmes (Section 5.1.2.1), REAL ESTATE provided scholarship funding (Section 5.2.2.1) and HOSPITALITY volunteered to give food to the poor during Tet holidays or supported building houses for the poor (Section 5.4.2.1). However, in general, most of these activities were organised by companies. They participated in these activities at their discretion. The important point seen from this aspect is that there is an increasing trend of organisations performing optional activities, especially volunteer and charitable activities. Besides, parts of the data also show that the government has policies that promote optional CSR, including encouraging firms to disclose their CSR activities, especially for listed companies. An example of this was clearly seen at BANK (Section 5.3.2.1) or TRANSPORTATION (Section 5.5.2.2). In this aspect, the government plays a role in promoting optional CSR practices through encouraging CSR reporting.

Second, all companies comply with regulations with different strategies. However, the extent to which each company expresses its legal compliance also varies. From the public documents, listed companies tend to express their legal compliance more, partially because this is part of their Annual reports and because they receive more public attention. The

interviews also showed similar results, where the interviewees talked at length about legal compliance as part of their conception of CSR. This observation was shown in listed companies such as REAL ESTATE (section 5.2.2) or FINANCE (section 5.6.2). All companies attempt to fully follow the regulations because this ensures their normal operations. In some cases, companies pro-actively participated in national programmes or cooperate with the government to perform CSR activities. For example, TRANSPORTATION (Section 5.5.3.1) receives governmental political assignments to provide transportation in remote areas to promote their economic development. Participation in such programmes indicates that the companies aim to establish and maintain a good relationship with the government and local authorities. This is an important finding displays the dynamic stage of Vietnamese CSR development as shown through the case studies. In order to show the significance of this finding, a comparison to the literature is needed.

Linking to the literature, legal compliance is viewed as a part of CSR by different studies. For example, the introduction chapter discussed about the thought of Friedman on the social responsibility of business. Friedman (1970) wrote in his article that companies can ‘make as much money as possible’ within the legal limit. Moreover, legal compliance forms a part of the CSR pyramid of Carroll (1979, 1991) and Carroll and Buchholtz (2014) where legal responsibility is the second level from the bottom, above the economic responsibilities. According to the authors, legal responsibilities are required by the society, whereas the other two responsibilities (philanthropic and ethical) are expected and discretionary (Carroll and Buchholtz, 2014:435). Even though this pyramid and the definition are intended to be suitable for the American context (Carroll, 2016), the findings partially support for the applicability of the pyramid. On the other hand, this research finding contradicts the observation of Jamali et al. (2015) who stated that institutional

contexts of laws, regulations and authorities may not have a decisive impact on CSR engagement in developing countries.

In these aforementioned studies, it is interesting here that legal compliance is also considered as part of a CSR duty in Vietnam. As the country is integrating into the global economy, the prominence of legal compliance could be intuitively viewed as a sign of convergence with Western standards. Besides, the results have implications regarding the explicit and implicit orientations of CSR (e.g. Matten and Moon, 2008). Compliance with the required regulations shows that CSR is implicit. However, the increasing trend of performing optional CSR, including volunteer activities, means that CSR is heading towards the explicit stage.

### **6.2.2. International Influences**

International institutions are seen to play a role in promoting CSR convergence in Vietnam. In this thesis, the majority of companies were found to follow international regulations and adopt international standards such as the BASEL, International Organization for Standardization (ISO) or Global Reporting Initiative (GRI). These applications could be seen in the Annual reports of BANK with BASEL compliance (Section 5.3.2.2) or FINANCE (Section 5.6.2.2) with CAMEL and GRI standards. Indeed, there are several factors that explain the international influences on CSR practices in this study.

As discussed earlier, Vietnam has not been excluded from the force of globalisation that promotes the country to adapt international CSR-related practices such as GRI in reporting. Therefore, the findings are similar to the analysis in Chapters 2 and 3 in which globalisation promotes the convergence of CSR. The data suggest that these adaptations bring about many benefits to the company, including better business development, engagement and

cooperation with international partners. For example, in the case of BANK, the benefit is the ability to ensure sustainable development and keep up with international practices in the industry (BANK's 2016 Annual Report in Section 5.3.2.2). Moreover, international treaties could be adapted and become national laws in Vietnam (Phan, 2017). The Vietnamese government is willing to adapt international standards that can transform this spirit to companies. This is another factor that promotes the adaptation of international CSR practices in the country.

The role of international influences indicates that companies with more global exposure and business relations will be highly likely to adopt and express their application of international standards (e.g. TRANSPORTATION in section 5.5.2) compared with peers with more domestic orientation (e.g. HOSPITALITY in section 5.4.2). Moreover, the degree of international influence depends on the company's ownership structure. Listed companies need to adopt international standards and practices that help them look competitive in the eyes of their partners and attract foreign investors. Besides, the adaptation of such standards is also perceived to promote accountability and transparency for the local organisations. The implementation of international standards was seen in listed companies such as BANK (section 5.3.2.2) or TRANSPORTATION (section 5.5.2.2) who also have foreign investors who are also sitting on their management boards. Those foreign representatives can promote CSR standards to these two companies. It was shown in the findings that CSR is a tool for these companies to express and cooperate with international partners and requirements.

However, the findings do contradict some previous studies. First, the results did not clearly identify the export-oriented economy of Vietnam as an influencing factor in this case. This is in contrast to the analysis in Chapter 2, in which it was expected that the export-oriented factor will make Vietnamese companies adopt international standards. One

reason is that the companies in this research did not explicitly export their products abroad, such as in the case of textile exporters. Besides, it was expected that the application of international accounting standards, such as the International Financial Reporting Standards (IFRS), can significantly influence CSR reporting and implementation (Tilt, 2009). However, it was found that no company applied international accounting standards like the IFRS. The Annual reports of the companies showed that they apply the Vietnamese accounting standards. They only adopt reporting standards like the GRI.

This discussion also shows that the adaptation of international regulations and standards contributes to the convergence of CSR in Vietnam. As mentioned earlier, globalisation fosters the implementation of international standards (e.g. Jamali and Neville, 2011; Chambers, 2003). These standards could be imported through multinational companies that operate in Vietnamese market (e.g. Hamm, 2012) or the discretionary implementations of local companies. For example, the findings show that companies with international exposure and partners tend to apply CSR policies that are relatively international in standards. This leads to another observation which was predicted earlier in Chapter 2. Therein, Vietnam's integration into the global economy was argued. Besides, how the economy promoted more explicit CSR practices was established. Indeed, the adaptation of international regulations and the explicit display of international practices in companies' Annual reports indicate that Vietnamese CSR is becoming explicit. This is similar to the case of the EU's CSR which is becoming more explicit (Matten and Moon, 2008). On the other hand, the following section shows that CSR also diverges as a result of transitional structures.

### **6.2.3. The Role of Transitional Structures**

A key finding of this thesis is that CSR in Vietnam is actively influenced by the country's transitional structures: the Communist Party units, the trade union and the youth union. Compared to the Communist Party units, the unions played a more active role in influencing organisational CSR practices in this study. In particular, the unions were found to be the main performer of CSR activities in five out of six case studies (except REAL ESTATE). The unions played a key and active role in shaping, organising and implementing CSR activities in five cases. The findings also showed that having active unions positively correlates with the level of CSR practices. An example of this finding could be clearly seen at DAIRY (section 5.1.3.2).

In influencing organisational CSR practices, the youth and trade unions specifically play an important role. Even though the two are often associated with the civil society, in Vietnam, both of them are parts of the remaining legacy of the former centrally planned economy. In this study, they referred to as transitional structures. The unions are known as mass organisations. They are built and supported by the government to conduct national, local and organisational movements and programmes at the grassroots. Because of the particular characteristics of the unions in Vietnam, two main reasons are accountable for their leading influences on the CSR practices of organisations.

The first reason is that the CSR-related functions of the youth union and that of trade are clearly stated by laws. In other words, the laws create a favourable foundation towards CSR performance. As defined in section 4.4.2, CSR classification includes activities such as philanthropy, community CSR and employee CSR. There are articles in the laws of the youth and trade unions. The laws demonstrate that one of their duties is to perform socially responsible activities. These are in line with the classification of CSR in this study.

Regarding the youth union, the Vietnam Youth Federation is considered as a significant social organisation that represents the youth union in the national scale (HCYU c, 2017). The youth union is familiar with majority of people; they are the extended branches of all unions from schools (national education system) to workplaces. Moreover, the Youth Law in 2005 regulates the missions and functions of the union. Hence, involvement in the performances of CSR-related activities becomes a duty. For example, the law states the following: (1) the obligation of the union is to ‘participate in environmental protection’ (Article 12), (2) ‘actively participate in building community cultural living’ (Article 13) and (3) ‘build on the leading role of young volunteer activities in socio-economic development programs’ (Article 25) (National Assembly of the Socialist Republic of Vietnam as quoted by Ministry of Home Affairs of Vietnam, 2012).

Regarding the trade union, all of the trade unions across organisations in Vietnam are represented by the Vietnam General Confederation of Labour (VGCL) (e.g. VGCL a, 2017). Under the ‘Labor Code of 2012’ (also called ‘Luat Cong Doan 2012’), the trade union represents the employees and acts responsibly by taking care of their professional and personal matters. The union also ensures compliance with employees’ labour rights and legal ones (National Assembly of the Socialist Republic of Vietnam, 2012). From the analysis above, the functions of the youth and trade unions, as clearly defined in the laws, creates a legal foundation in favour of their performances in CSR activities in the country. With such establishment, the unions could be viewed as human rights organisations whose missions and obligations are to perform CSR-related activities at national, local and organisational levels.

This observation is accountable for the second factor, which proves why the unions are the main performers of CSR across companies in this study. It is the traditionally recognised responsibilities of the youth and trade unions. The two are considered the default organisations that participate, implement and perform CSR in organisations. Therefore,



people in Vietnam are familiar with the unions. For example, the people perceived the youth union as an organisation for young people whose joint efforts are designed for volunteering and community works (e.g. Valentine, 2007). As discussed earlier, the youth and the trade unions have been traditionally active as part of the extended arms of the government. As existing structures for all government entities, they remain active at SEOs or partial SEOs. For private companies, the existence of the youth union or the Communist Party unit is not a requirement. For the trade union, the law states the right to establish a union on a voluntary basis (Law on Trade Union, Article 1, 5, 6; 2012). This second reason could explain why companies find it convenient and beneficial to take advantage of the traditionally established and accepted structures of union in their CSR practices.

The importance of the unions is also reflected through the research findings where companies and interviewees appreciate the unions as the performer of CSR. In this study, the unions are the first places most interviewees think of when it comes to CSR activities. For example, it was explicitly stated in the interview of a director of a dairy company (DAIRY 2, section 5.2.3.2) that the activities organised by the unions easily mobilise support and participation from employees. In some of the companies' Annual reports such as BANK (section 5.4.3.1), the unions and their members participated actively in companies' events.

The role of the unions also depends on the ownership structure, which distinguishes between formerly state-owned enterprises (SOEs) and private companies. From the data, it was found that all companies that were formerly SOEs and now partially SOEs have active unions. These are the companies that used to be owned wholly by the government. However, after their privatisation and being listed in the stock exchange, the government remained their major shareholder. These companies include BANK (section 5.3.3.1), TRANSPORTATION (section 5.5.3.2) and FINANCE (section 5.6.3.1). Their transitional

structures, including the Communist Party unit and the unions, have been influenced by the government before and after being listed. As discussed earlier, before being listed, these unions were automatically part of the company, as the government supported these unions to be the performer of CSR. After being listed, these unions remained. The government exerts its influence through being the major shareholder as it can appoint managerial positions and directly participate in business operations. The SOE culture, as discussed in the cases of BANK (section 5.3.4) and TRANSPORTATION (section 5.5.4), is another influence. Together, these factors strengthen the role of the unions in these three companies.

However, it was interesting to discover that companies with high or total family-concentrated ownerships still have active unions. These companies are DAIRY (section 5.1.3.2) and HOSPITALITY (section 5.4.3). It should be noted that, being a private company, they are not required to have a youth union or a Communist Party unit. However, in both cases, they use the trade union and/or the youth union to perform their CSR activities. DAIRY even has an active Communist Party unit. For private companies, having such unions could be seen as an attempt to familiarise and legitimise the company's operations with the state authorities. The active role of these unions in both formerly SOEs and private companies led to another observation: they are learning to utilise these unions to perform CSR activities for various benefits.

In addition, each union branch in a company can automatically become part of the national unions. This means that they can participate in national events organised by the unions' headquarters. The trade and youth unions perform CSR not only at the organisational level, but also at the national level. As shown in the interviews and contextual analyses, a lot of these activities are philanthropic and charitable events. As discussed in the previous section, participation in national programmes and government-supported activities is important for companies to maintain their relationship with the

government (e.g. DAIRY, section 5.2.2.4). Unions could serve as a suitable bridge for companies to engage in such activities with the government.

Linking to previous studies in the literature review, the role of transitional structures is demonstrated through looking at the country's own Communist Party, trade union and youth union. These transitional structures are seen to play a role in the process of CSR institutionalisation. The structures and functions of these institutions are country-specific to Vietnam, which means that they have their own characteristics that differentiate them from unions in foreign countries. For instance, one can argue that, similar to the findings of Dawkins et al. (2016), the prevalent role of the Communist Party in social and business activities could be a major factor in Vietnam's CSR formation and practices. In companies where the government is the major shareholder, the government can directly influence the operations of these companies via the Communist Party unit (see Section 4.6.3). It is a traditional practice that leadership positions in such entities are usually selected by the Communist Party units of which the leaders are members.

In fact, these structures and missions of the youth union are limited to Communist countries like China or Vietnam (Valentin, 2007). With regard to the youth union, Valentin (2007) stated that this is the government's official mass organisation for young people. The government homogenised this mass organisation to be a formalised and institutionalised structure, and it uses this union for mobilising mass participation of people to perform national-scale tasks. Many of these tasks are related to CSR, such as volunteer and charitable activities, like volunteering to perform home maintenance for old people (Valentin, 2007).

Regarding the trade union, there is limited research on the specific relationship between trade unions and CSR, especially in Asia (Wang, 2005). This thesis was able to find some

studies about this relationship in Vietnam. In a study on the influences of international trade on CSR, Newman (2018) showed a low correlation between the trade union and CSR performance. It indicated that increasing adaptation of CSR would not foster the active role of the trade union in performing organisational CSR. In contrast, Bellgart (2012) found a positive link between CSR and the trade union. The author argued that ‘corporate social responsibility has a strong potential to help improving working conditions in Vietnam by empowering the Vietnam General Confederation of Labour, the state trade union’ and that ‘CSR cannot be sustainably implemented without the participation of the trade union’ (Bellgart, 2012). Thus, Bellgart (2012) stressed on the role of the trade union in improving and implementing CSR programs, such as working conditions in Vietnam. This is similar to the observations from the case studies in which the trade unions are shown to actively participate in taking care of employees from human resource development (HRD) to labour rights.

Generally, the findings supported the results of the studies by Bellgart (2012) and Valentin (2007) in the aspect that unions play a role in fostering CSR activities in Vietnam. However, the findings of this thesis go beyond these studies’ observations. It was found that unions are the major CSR performer in the majority of companies. This is interesting because it shows that, in a transitional economy like Vietnam, unions influence organisational CSR practices across a number of companies.

#### **6.2.4. Theoretical Implications at the Macro Level**

From the theoretical perspective, the results indicate that the institutional theory has strong explanatory power and relevance at this macro level. The institutions that influence CSR at the macro level are the national government (e.g. laws and regulations), international

influences and the transitional structures (e.g. trade and youth unions). According to the institutional theory, these drivers can be divided into national institutions and international institutions. Their influences are seen through the process of institutionalisation. As discussed in the literature review, this process is examined by looking at three institutional or isomorphic forces: coercive, mimetic and normative forces.

Particularly, the coercive force comes from political and legitimacy influences (DiMaggio and Powell, 2000:147) and from the adopted norms, rules, voluntary programmes and international initiatives (Matten and Moon, 2008). First, the coercive force explains the reason all companies in this thesis expressed that they comply with the laws and regulations. A number of companies also adopted international initiatives and followed international regulations. Second, companies actively chose to cooperate with the government through participating in national programmes and even taking political tasks assigned by the government. These coercive forces are seen in all case studies. Third, the government's political influence as a major shareholder of formerly SOEs and the active roles of state-supported unions are other examples of coercive forces. The use of unions in five out of six organisations is seen as an attempt to stay legitimate with the government. These findings prove that coercive force is strongly present at this level.

On the other hand, the mimetic force is the result of firms imitating others to stay within the norm (Greenwood et al., 2008:6) and imitating other successful practices (Matte and Moon, 2008). By looking at the findings, this force is shown through companies' statements to reach a certain level of improvement, such as BANK's goal to become an international financial group by applying the best international corporate governance programmes (section 5.3.2.2). The attempts of TRANSPORTATION (section 5.5.2.2) and DAIRY (section 5.1.2.1) to be competitive within their industries are another examples of the mimetic force.

Moreover, disclosing CSR information and activities in the Annual reports and/or public documents, which is considered optional, is another example of the mimetic force. In specific, companies are not required to perform optional CSR activities. Companies can also choose what information regarding these activities to disclose at their discretion. However, most companies, especially listed ones, choose to disclose CSR activities. The interview results in Chapter 5 indicated that companies find it useful for them to disclose such information to be more competitive and gain reputation (e.g. REAL ESTATE, section 5.2.2.3). Performing CSR activities is also seen as an action to adapt standards from successful businesses, especially when other firms also perform CSR and disclose CSR information.

Finally, the normative force comes from professionalisation (DiMaggio and Powell, 1983:150) and standards (Matten and Moon, 2008). This force is also relevant at this level. For example, as shown in section 5.6.2.2, FINANCE and its parent company developed their own corporate governance model and attempted to standardise their CSR practices. It seems that companies conform to the normative pressure to gain a certain level of professional standards in their respective industries. Therefore, the findings also suggest that the normative force is more prominent in companies with international business operations and exposure.

In general, this section shows that institutional forces can explain the institutionalisation of CSR throughout the study's findings. The forces of isomorphism demonstrate that companies follow regulations, imitate successful practices and adapt norms and standards to gain conformity for various reasons. As stated above, these reasons include legal compliance to ensure normal business operations, competitive advantage, reputation and legitimacy. Moreover, this analysis at the macro level shows that national institutions play a

key role in forming, shaping, implementing and maintaining CSR practices in all case studies. In the case of the national government, compliance with the legal requirements is a must for all companies. The role of the international influences is also present through the adaptation of international standards and practices. This result is similar to a finding from a previous study in which CSR has become a legitimate institutional force (Brammer et al., 2012). To recap the discussions at this level, the following summary table provides an overview of the discussion of findings for the macro level:

| <b>Finding</b>                                     | <b>Summary</b>   |
|--|--|
| The Role of National and International Regulations | <ul style="list-style-type: none"> <li>- The government establishes its influences on CSR practice through laws and regulations. However, there are required and optional regulations towards CSR. While legal compliance indicates implicit CSR, companies' increasing practices of optional CSR indicates explicit CSR.</li> </ul>   |
| International Influences                           | <ul style="list-style-type: none"> <li>- Globalisation fosters the adaptation of international standards and regulations. CSR in Vietnam has been shown to converge with Western standards. That represents the drive towards a more explicit stage.</li> <li>- Companies with more global exposure are more likely to adopt and implement international standards.</li> </ul> |
| The Role of Transitional Structures                | <ul style="list-style-type: none"> <li>- The unions of both the youth and the trade appeared as the main actors of CSR in majority of the cases. Government-</li> </ul>  |

|                          |  |
|--------------------------|--|
|                          | <p>supported transitional structures include the Communist Party unit, along with the unions, are actively present at SEOs, partial SEOs and a number of private companies. They are also familiar transitional structures to the interviewees and companies.</p> <ul style="list-style-type: none"> <li>- The involvement of the unions in organisational CSR also positively correlates with the performance of CSR activities.</li> <li>- Transitional structures are the divergent factors of Vietnamese CSR.</li> </ul> |
| Theoretical Implications | <ul style="list-style-type: none"> <li>- Institutional theory shows a strong explanatory power. Institutional forces (coercive, mimetic and normative) sufficiently explain the process of institutionalisation of CSR at this level.</li> </ul>   |

The above table demonstrates that companies utilise CSR as a tool to gain, maintain and improve their institutional legitimacy. Providing that companies use CSR for such reasons, it is important to continue with the analysis of findings at the meso level where most organisational CSR practices actually take place.

### 6.3. Meso Level

At this meso or organisational level of analysis, the major themes discovered from the findings include the role of the community, the role of leadership and ownership pattern and



the role of reputation. To provide an overall evaluation of CSR performance, the section on actual CSR activities will be presented first.

### **6.3.1. The Actual CSR Activities**

Before discussing the role of the community, it is worth talking about the types of activities that companies perform beyond what is required. The description of actual CSR activities can be seen in the Annual reports and through the interviews of the companies in Chapter 5. There is a common set of activities that all companies perform through organising, participating, sponsoring, volunteering, donating and funding. Most of these activities are mainly philanthropic and charitable. These activities range from scholarships and educational support programmes to gift giving and charitable donations to the unfortunate. Since these activities are not required by the law in Vietnam, these actions indicate a characteristic of explicit CSR, as defined by Matten and Moon (2008).

By looking at the actual CSR practices of all companies, it was found that the main focus of those CSR activities is the community. The notion of the community is understood from the perspectives of most companies (through public documents) and interviewees (through interviews) as the focus of their CSR programmes. For example, when asked about her concept of CSR, DAIRY's External affair director considered it as '*corporate's responsibility to community*' (DAIRY 4, section 5.1.2.4). Other companies explicitly indicate that the community is the goal of their CSR programs. In its 2014 Annual Report (section 5.3.2.3), BANK stated that the community and the society are the key focus, leading the company to spend hundreds of billions of VND for community welfare. This expenditure is perhaps the largest, at least in terms of disclosure, amongst all companies in this study. In another case, FINANCE (section 5.6.2.3) expressed through its Annual Reports that its future sustainable goal is to have constructive influences on the community.

Its Annual reports throughout the years all stated that responsibility towards the community is the goal of its CSR programme.

However, some companies participate more actively in community CSR activities than others, and some companies have different programmes other than those above in terms of scale and characteristics. This shows that, in addition to these common programmes, companies can also choose to organise and participate in different organisational, national and international projects that fit their operational objectives. For example, section 5.4.2.3 shows that DAIRY organised and participated in national programmes to support the community, such as the national Red Sunday programme. It also organised the '[NAME] Physical Fund' on a national scale. In return, the company showed that it has been visited by the country's political leaders throughout their activities. Additionally, the company was seen to give free gifts of its own branded products to people in remote areas. This could be a sign of effort to promote its brand through CSR activities. Therefore, the company purposely chose to customise activities at its favour. Participating in such national programs indicates that the company tried to show its cooperation with the government. Besides, other companies organised their CSR activities for political reasons. An example of this was seen at TRANSPORTATION (section 5.5.3.1) where the company operated its flights to remote and less developed areas as a political task assigned from the government. The company's officials stated that this is the government's task to help improve the economic development in these areas.

Additionally, a further examination of the community aspect also revealed another major theme which is local factor, or the local community. This factor is demonstrated where the target areas are usually local communities where companies have business operations. This suggests that community CSR carries some notion of a business strategy. The notion of the local community is clearly demonstrated throughout activities in the majority of case

studies. Examples of these activities include milk research in provinces where DAIRY has its milk factory (Section 5.1.2.4), scholarships in local areas of REAL ESTATE's projects (Section 5.2.2.3), educational and health care support in local areas of BANK's branches (Section 5.3.2.3), job creation and locally tailored charity funds in the case of HOSPITALITY (Section 5.4.2.3), funding for national events that target the local community of TRANSPORTATION (Section 5.5.2.3) and participation in community programmes organised by local authorities where FINANCE has branches (Section 5.6.2.3). Targeting local areas where companies have their business operations demonstrates that companies purposely locate their CSR activities in important areas to gain legitimacy for their business operations.

This local factor suggests that the actual CSR activities in Vietnam could also be diverse in terms of scale, purposes and characteristics. It also means that reaching out to the local authorities is a means of gaining legitimacy for the company's business. The results of this thesis are in line with the studies of Marquis et al. (2007) and Attig and Brockman (2017:481). In their study, Marquis et al. (2007) explained that the local community can possess local norms that companies might want to capture to gain legitimacy in such institutional environment (Marquis et al., 2007). In return, companies will also want to *'build local capacity and leverage social embeddedness capability and legitimacy'* (Attig and Brockman, 2017:481).

Moreover, another important finding that should be mentioned is the hometown factor. The hometown factor means that the leaders of companies choose to have CSR programmes in their hometowns. In other words, leaders prefer selecting their hometowns to receive benefits from the CSR activities. The hometown factor is observed in companies with high family-concentrated ownership, where the leaders are also founders and owners. For formerly and partially SOEs, there was no evidence for such hometown preferences in this

research. In contrast, this factor is seen in the case of DAIRY's leader in section 5.1.2.4 where the leader is considered to have a strong connection with her hometown province, which is shown through the company's CSR activities in this region.

This phenomenon is similar to the observation of Marquis et al. (2007), who considered the role of the leaders in promoting social actions targeted at the executives' local residences. To explain this phenomenon, as a tradition in Vietnam, people usually want to contribute as much as they can to their hometowns. In the Vietnamese culture, the hometown factor is another traditional manner to show reciprocity to the place at which you were born and raised. This local factor is worth mentioning as people usually find ways to contribute to the development of their hometowns when they have a chance. From my own experience as being embedded in this culture, this is a gesture of showing gratitude in exchange for recognition of success. Moreover, people who contribute to their hometowns' development feel that their success is being recognised. Hometown preference could also be linked to the influences of Confucianism and collectivism, as discussed earlier in Chapter 2. These cultural influences promote CSR-related activities towards the larger community and society above individuals (House et al., 2004).

Comparing with results from previous research, social reporting exists in the majority of cases in which listed companies disclose their CSR programmes targeted at the community. This is similar to the suggestion made in the social accounting study of Killian and O'Regan (2016), in which accounting was used for the purpose of CSR reporting. Moreover, focusing on the community is considered a tradition in not only Vietnam, but also in Asia in general. This is in line with the previous discussion of CSR in Asia and Vietnam (Chapter 2). Similarly, focusing on the community in Vietnam was previously confirmed by Bui (2010) through examining Vietnamese people's perception of CSR.

### 6.3.2. The Role of Leadership and Ownership Pattern

First, it was found in this study that leadership plays a decisive role in shaping and implementing organisational CSR. For example, the decisive role in the decision-making of CSR practices is reflected in the case of DAIRY (section 5.1.3.1). The role of leadership is evaluated from the perspective of employees and managers, as shown in the interviews and public documents. Since the nature of this thesis focuses on the factors that influence CSR in Vietnam, individual factors that influence the nature of leadership or the learning process of leadership towards CSR (e.g. Christensen et al., 2014) are shown as not being within the scope of this research. Instead, the study aims to show how leadership as a factor influences CSR from the organisational viewpoint.

The style of leadership found in the case studies resembles ethical leadership more than other leadership styles (e.g. Christensen et al., 2014), as discussed in the literature review. The reason for the persistence of ethical leadership in this study is that leaders are often viewed as ethical managers who direct, shape and decide the companies' CSR practices. In particular, this role is in line with the definition of ethical leadership by Christensen et al. (2014). Furthermore, the decision-making of CSR activities of leaders as shown in the case studies fits the framework of ethical leaders by Yukl (2001:28), in which leaders make decisions on the basis of 'the needs of different stakeholders, encouraging support of worthy community service activities, encouraging improvements in product safety, and recommending practices that reduce harmful effects for the environment'. This, by definition, can capture the situation and characteristics of CSR leadership in the case studies. For example, CSR activities are said to come from the leader's '*ideas, daily activities and visions*' (DAIRY 3). The leader of DAIRY is seen as an inspiring CSR leader from the perspective of this manager. The role of ethical leadership could be further illustrated in the interviews with DAIRY (Section 5.1.3.1) and FINANCE (Section 5.6.3.2).

This is where the positive perception of ethical leadership activities promotes CSR engagement. The observation from this case is similar to the finding of Mo and Shi (2017), in which ethical leadership promotes moral behaviours and inspires employees.

Second, the findings indicated that the ownership patterns influence organisational CSR. In one aspect, companies with major family ownership showed stronger power and direct influence of leaders towards their companies' CSR (e.g. DAIRY, section 5.1.3.1). This type of ownership could also indicate that it is possible for the leaders to have more personal relations with their companies' CSR practices. In another aspect, in formerly and partially SOEs, leaders are often appointed by the government through being the major shareholder. In this case, the government directly influences organisational CSR through its ownership and political power (e.g. Communist Party unit, state-supported unions). The role of leadership is also impacted by the perception of the interviewees. For instance, manager BANK 1 (section 5.3.3.2) thought that an SOE promotes a more CSR-friendly culture than does a private firm. The reason is that a government with a socialist orientation would traditionally have more generous policies for taking care of employees. This is also true in the case of TRANSPORTATION, a formerly SOE. Through the Annual reports and interview answers (section 5.5.3), it was found that TRANSPORTATION has formed a culture in favour of CSR practices towards employees since its establishment by the state.

Finally, the discussions of the traditional and cultural influences on CSR in Asia and Vietnam (see Chapter 2) could also explain this section. With the characteristics of Vietnam's institutions, the previous discussion also showed that traditional and cultural factors play a role in shaping the role of leadership and ownership pattern in influencing CSR practices. The three forces can be named Confucianism with high institutional and in-group collectivism, as well as high power distance. This notion is in line with the findings of the GLOBE study (House et al., 2004), in which it was implied that Vietnam is a country

with high collectivism, high power distance and Confucius influences. The first three factors, which were previously discussed, are seen to contribute to promoting the CSR orientation for the larger community. The high power distance factor, which is directly related to leadership, means that people accept the decision-making ability of the leaders. This indicates that leaders are expected by the society to lead and take care of shaping organisational activities. Those observations are also similar to those of studies by Alfonso et al. (2010), Kang et al. (2017), Kim (2014) and Vu (2015).

### **6.3.3. The Role of Reputation**

In considering the drivers behind the performance of community CSR, it was also found that reputation played a role in a number of companies. Reputation is a theme that was found in four out of six case studies. It should be noted that most of the observations were made from the interviews, which represent the interviewees' views of reputation. Compared with other factors in this meso level, the role of reputation is noticeable, but not as strongly as others. The importance of reputation is observed in DAIRY, REAL ESTATE, HOSPITALITY and FINANCE. In the cases of BANK and TRANSPORTATION, no reference to reputation or CSR is demonstrated as the main theme. The role of reputation is similar between the other four companies mentioned above.

From the analysis, the importance of reputation was expressed through different channels. In listed companies, reputation as a part of CSR is usually disclosed in the Annual reports. For example, in the case of FINANCE (Section 5.6.2.3), reputation is explicitly shown in the Annual reports, which state that reputational risks are one of the company's main points of attention. The interview answers also showed that the company believes that its reputation is a result of performing CSR. It is also the case in listed company that interviewees often reveal that they believe that CSR practices will contribute to improving

the company's reputation. Some even think that CSR is part of the PR programme for the company. This was shown in the answer of a manager at REAL ESTATE, who considered that CSR is *'a part of brand marketing for firms, to PR for the brand'* (REAL ESTATE 2, Section 5.2.2.3).

All companies consider that, by performing CSR activities, their reputation (e.g. brand image) will be improved. It is also said that reputation could bring about a number of benefits to the companies. For example, reputation helps attract quality HR in the case of HOSPITALITY (section 5.4.2.3) or attract foreign partners in REAL ESTATE (5.2.2.3). Moreover, reputation is also seen to help companies maintain legitimacy within the local authorities and the government. A desire for reputation is also demonstrated in companies' reports of the awards and recognitions that they received on their websites or in their Annual reports. They show the awards and certificates they received from the national government for contributing to social and community advancements or increased competitiveness through showing off advanced technology. Examples of the motive for gaining reputation could be seen in the case of REAL ESTATE (5.2.2.3).

As recalled from Chapter 3, the literature review discussed reputation as one of the perspectives in the CSR research arena. The finding of companies considering CSR as a tool to improve their reputation was also reported in previous studies (e.g. Sirsly and Lvina, 2016; Lauwo et al., 2017; Nikolaeva and Bicho, 2011). This observation is similar to the results from a study by Schultz et al. (2013).

#### **6.3.4. Theoretical Implications at the Meso Level**

There are important implications from looking at community CSR activities. Applying theories into these findings, the institutional theory and social exchange theory (SET) are



seen to justify community CSR practices. In the aspect of the institutional theory, institutional legitimacy is shown through the companies' efforts to implement CSR programmes in the community. This is in line with the discussion of legitimacy made in Chapter 3 (e.g. Mellahi et al., 2016; Frynas and Stephens, 2015; Frynas and Yamahaki, 2016; Wei et al., 2017). The literature suggests that such activities are considered to be expected as norms and standards by the community in general. These norms are, for example, scholarships, building houses and schools and supporting elders and heroic mothers. Companies are shown to organise and participate in such activities. These activities are also in line with business activities, such as in the case of REAL ESTATE (Section 5.2.2.3). Therefore, the purpose of gaining legitimacy within the local community is observed in this study. This suggests that the community could act as an institutional force that drives organisational CSR programmes (e.g. Robertson and Ross, 1995; Marquis et al., 2007; Attig and Brockman, 2017).

Moreover, the evidence of legitimacy-seeking CSR motives also suggests that the coercive force has explanatory power through community CSR. In particular, the coercive force conforms with norms and rules through such voluntary programmes (Matten and Moon, 2008). This force is demonstrated when the community plays an important role in companies' CSR programmes. As shown earlier, there are different interactions between companies and the community. Therefore, companies' CSR could influence and benefit the community, and vice versa. This finding could be seen through an example where HOSPITALITY (section 5.4.2.3) maintained a close relationship with local communities. In particular, the company attempted to maintain good CSR activities such as job creation when it acknowledged that communities were the direct sources of providing human resources. Although the community was shown by previous research to impact companies' CSR (e.g. Marquis et al., 2007), this study goes further to find that the community is the main goal of organisational CSR programmes.

Moreover, the SET can be relevant in explaining community CSR. First, the notion of reciprocity is shown through companies trying to give back to the society. Supporting people in local communities where companies have businesses, which could possibly be seen to be strategic, is a way to contribute to the community. This notion is supported by the research of Aoki (2007), who found that CSR helps companies improve their relationship with the community. The reciprocal motive is even stronger when looking at the hometown factor, as discussed above. In the case of leaders giving back to their hometowns, their actions suggest that they want to return part of their success to contribute to their hometown's development (e.g. DAIRY, section 5.1.2.4). While this is a tradition in Vietnam, the hometown factor shows that it is also an indication of social exchange.

Besides, there are a number of theoretical implications that could be made from the findings of the role of leadership and ownership pattern. The results demonstrate that the concept of ethical leadership can be applied in this case. When employees perceive their leaders as ethical leaders, this perception can positively influence their engagement with organisational activities. Moreover, the institutional theory could be used to explain the influences of institutional norms (e.g. tradition and culture) on the relationship between leaders and CSR. Again, this observation was shown from the tradition of giving back to the hometown of company leaders.

Finally, it is worth recognising that there is a notion of organisational identity theory (OIT) shown through looking at the relationship between leadership and CSR. As found by De Roeck and Farooq (2018), a positive perception of ethical leadership could moderately promote organisational identification and CSR behaviours. In other words, ethical leadership can foster employees' positive behaviours towards organisational CSR practices. This notion is seen through the findings where the interviewees had a positive perception of

their leaders' social responsibility. Moreover, the importance of reputation is another indicator of the OIT. As discussed, good reputation can help companies maintain the current workforce and attract potential employees. This means that identifying with a reputable company helps increase employee commitment.

This section presents a discussion of findings at the meso level. From the companies' viewpoints, leadership and reputation play an important role in shaping organisational CSR practices. In order to review the points made at this meso level, the table below summarises the discussion of finding at this level:

| <b>Finding</b>                               | <b>Summary</b>  |
|--|---|
| The Actual CSR Activities                    | <ul style="list-style-type: none"> <li>- Most common activities include organising, participating, sponsoring, volunteering, donating and funding of philanthropic and charitable programmes.</li> <li>- CSR activities of organisations mainly focus on the community, especially the local communities where companies have businesses. In family-members owned companies, founder's hometown usually receives preference for CSR activities.</li> <li>- For most companies, CSR means compliance with laws and regulations.</li> </ul> |
| The Role of Leadership and Ownership Pattern | <ul style="list-style-type: none"> <li>- Leaders play the decisive role in shaping and implementing organisational CSR.</li> <li>- Ethical leadership fosters CSR</li> </ul>  |

|                          |  |
|--------------------------|--|
|                          | <p>engagement and commitment.</p> <ul style="list-style-type: none"> <li>- Leaders in highly family-concentrated companies always have stronger power and direct influence on CSR practices.</li> </ul>  |
| The Role of Reputation   | <ul style="list-style-type: none"> <li>- Reputation is considered to be an important factor in performing CSR. Organisations view reputation as the key to attract quality HR, foreign partners and maintain legitimacy.</li> </ul>  |
| Theoretical Implications | <ul style="list-style-type: none"> <li>- Institutional theory justifies CSR at meso level through institutional legitimacy and coercive force.</li> <li>- SET explains CSR engagement through the reciprocal motives of companies and individuals towards the community (local community, hometown).</li> <li>- OIT accounts for CSR commitment through good reputation and identity.</li> </ul> |

Nevertheless, the evaluation of influencing factors would not be completed without considering the role of company members who are employees and managers of those companies. The interactions between employees and their companies' CSR activities were shown to contribute to influence how organisational CSR is implemented, performed, and maintained. Therefore, the following section explains CSR practices at the micro level.

## **6.4. Micro Level**

This section will mainly discuss the role of company members in relation to organisational CSR. It consists of three topics: employees' interests, employees' perceptions and employees' engagement and commitment. As noted earlier, the term 'company members' or 'employees' refer to both employees and managers at different levels and they could be used interchangeably in this study.

### **6.4.1. Employees' Interests Shown Through CSR Practices**

A common theme found in this topic is that all companies, despite belonging to different industries, said that they actively care about their employees' interests through maintaining legal requirements and implementing employment policies. This employee information is mostly shown in the Annual reports and was also revealed through the interviews. In particular, employees' interests are shown through different policies, such as benefits and remunerations (offered by most companies), HR training (e.g. REAL ESTATE, Section 5.2.3.2) and job rotations and career development (e.g. BANK, Section 5.3.3.3). Some companies such as TRANSPORTATION (Section 5.5.3.3) have other types of policies for caring about their employees' personal lives, such as giving awards to their children for their academic achievements and providing support in family matters. Other companies such as FINANCE (Section 5.6.3.3) went further by offering extra healthcare and insurance for their employees.

These findings regarding employee CSR suggest that Carroll's (1991) pyramid also applies in this study, in which companies go beyond legal requirements towards their employees by offering more benefits policies and treatment such as those mentioned. The first observation is that CSR regarding employees is about legal compliance at the most

basic level. Evidence of this was found in the public documents and the interviews, where companies show that they all meet the required regulations in employment. For example, legal compliance was demonstrated through labour rights in the case of BANK (section 5.3.3.3) and HOSPITALITY (section 5.4.2.2).

The second observation is that companies implemented extra healthcare programmes, insurance and benefits to attract future talents and retain their current employees such as extra FINANCE Care insurance (FINANCE, section 5.6.3.3). Some companies even retain their current employees through programmes designed for caring about their personal lives so as to promote the commitment and engagement of these employees. This finding was shown in cases such as TRANSPORTATION (section 5.5.3.3) where the company had explicit employees' personal life caring policy such as giving days off when employees' children get married, etc. This type of policy is a tradition for companies in Vietnam, in which the company recognises and supports their employees' personal lives to make them feel like the company is their second family. The insight learned from this observation is that companies acknowledge the importance of quality CSR practices towards employees in maintaining and attracting their human resources.

Moreover, investing in HR training and other benefits programmes means that the companies are trying to improve their HR to remain competitive. This is true in the case of companies operating in highly competitive industries, such as finance. For example, this was demonstrated in section 5.6.3.3 that FINANCE provided competitive salaries, reward systems, and high-class health insurance to promote employees' commitment with the company. Finally, the findings at this level demonstrate that these programmes seem to be effective in encouraging the employees to participate in CSR activities. This notion was learned through the interviews, where the interviewees seemed to positively appreciate the benefits that they receive from their company's CSR practices (e.g. DAIRY, section

5.1.3.3) or extra employment benefits (e.g. FINANCE, section 5.6.3.3). This appreciation encourages their participation in the company's CSR activities. The analysis here also shows that investing in employee CSR is a beneficial business strategy for companies.

In discussing employees' interests through CSR, there are implications in relation to previous studies. First, it could be seen that collectivism, as discussed earlier, is present in organisational CSR when companies have programmes designed to care about their employees' personal lives. This shows that companies should be considered as a larger community where the employees are its individual members. Taking care of these members will enhance their commitment to the community. In another implication, many of the employment policies discussed above are traditional activities that are specific to Vietnam. These implications also suggest that informal CSR plays a large role on the micro level, especially through employment policies.

#### **6.4.2. Perception of CSR**

It is also necessary to consider what and how employees think of their companies' CSR practices. Therefore, this section discusses the perception of CSR from the views of employees. Again, the interview answers of the managers can also be seen from the employees' perspective as they are both managers and employees at the same time at the companies. These managers are hired as employees, so they are different from the leaders and owners. Together, they are members of the companies whose interactions could influence CSR practices. In this study, there are three observations regarding the perception of CSR.

In the first observation, the general perception of the employees and managers regarding CSR is that it is a broad concept. In other words, no concrete definition of CSR was

provided by the interviewees. Respondents had various definitions of CSR. This observation is similar to findings from previous research where CSR is considered as a multi-dimensional concept (e.g. Schwartz and Carroll, 2008; Aguinis and Glavas, 2012; van Marrewijk, 2003). For example, the perception of CSR in the case of DAIRY (section 5.1.2.3) was about legal requirements and actions that are considered to be good for the community such as charity and volunteering. On the other hand, respondents in REAL ESTATE stated that CSR was mostly philanthropic and charitable beyond what are required by regulations (REAL ESTATE 2, section 5.2.3.2).

Additionally, the second observation shows that the perception of CSR vary between companies from different industries. This means that each industry will have different interests and concerns regarding CSR. In this study, for example, CSR from the perspective of a transportation company was said to focus on safety and fulfilling political and economic duties when it comes to the transportation business (TRANSPORTATION, sections 5.5.2.2 and 5.5.3.1). Nevertheless, the final observation shows that most CSR activities were perceived to be centred around common socially responsible activities, such as legal compliance, labour rights, employee benefits and treatment, environmental protection, consumer rights, product quality and philanthropic activities.

This above analysis shows that employees' perceptions and appreciation towards their companies' internal CSR are mixed. From the findings, it was shown that employees at companies that actively run CSR programs have higher perceptions and valuation of the programs. For example, the employees of DAIRY (section 5.1.2.3) and FINANCE (section 5.6.3.3) had a clear and positive understanding of CSR compared to the employees of REAL ESTATE (section 5.2.3.2). This appreciation correlates with engagement and commitment in organisational CSR activities, such as in the case of DAIRY.



### **6.4.3. Employees' Engagement and Commitment**

Employees' engagement and commitment were found to differ between companies. The existence of trade and youth unions contributes to these differences. For example, employees were shown to actively participate in CSR activities through being members of these unions in DAIRY, BANK and HOSPITALITY. The interviews in these three companies showed that the level of engagement and commitment is higher than in REAL ESTATE which does not have a union. Similarly, companies with stronger and more active unions demonstrate more active CSR participation and contributions from their employees.

Besides, the leadership and ownership patterns also have impacts. In addition, companies lacking leadership's direct involvement and interest in CSR will have lower employee engagement and commitment with CSR activities compared to their peers. This finding could be seen through comparing between companies such as DAIRY and REAL ESTATE. As opposed to REAL ESTATE, DAIRY had an active union culture (section 5.1.3.2) and leader's direct involvement in CSR (section 5.1.3.1). From the data of REAL ESTATE, it was found that the company lacked leader's direct engagement and interest in CSR (REAL ESTATE, section 5.2.3.1) and did not have unions. These correlated with the fact that it had lower employee engagement and commitment with CSR activities compared to its peers such as DAIRY.

### **6.4.4. Theoretical Implications**

Regarding the theoretical implications, there is no clear support for the relevance of the institutional theory at the micro level. In other words, the institutional theory was not shown to be able to explain CSR at this level. This outcome is different from the study of Meyer and Peng (2016:16), who suggested that the institutional theory could explain the

behaviours of individuals with regard to CSR to some extent. However, this finding is not surprising, since the previous review of the literature showed limited support for the institutional theory in explaining CSR at the micro level.

On the other hand, the SET is shown through the purposes of companies when they implement such policies. As stated earlier, the SET states that reciprocal relationships encourage employees to engage in and commit to their organisational CSR. This is where the employees will respond reciprocally according to their perception of the good treatment that they receive from their companies (e.g. Slack et al., 2015; Glavas, 2016; Cropanzano and Mitchell, 2005:890). According to the above-mentioned studies, this notion is similar to the description of social exchange and its impact on the relationship between companies and their employees.

In particular, the findings of this thesis show that good employment CSR has a positive impact on employees' perceptions and encourages their participation in CSR activities. The data indicate that companies are pro-active at implementing good CSR policies towards their employees (e.g. BANK, section 5.3.3.3). Hence, these research results indicate that employees in most case studies respond positively towards their companies' CSR policies, especially employment CSR (e.g. FINANCE, section 5.6.3.3). In this sense, the perception of the employees towards their companies' CSR practices is also positive. This means that these CSR policies and actions are effective in encouraging and promoting employees' engagement and commitment in organisational CSR. These positive responses from the employees are seen to be reciprocal to the treatment that they receive from their companies. In other words, good CSR policies help companies gain reciprocal engagement and commitment from their employees.

According to the aforementioned studies, this positive correlation between good employee CSR and employee engagement is similar to the description of SET. A review of the CSR literature in more than 100 articles and books at the micro level showed that employees give back more to the organisations that invest more in them through employment CSR programs, such as improving their working conditions or benefits (Glavas, 2016). Employees are also seen to reciprocate benefits of volunteer programs by showing positive responses at work (Jones, 2010). In a study by Mory et al. (2016), SET is seen through good internal CSR programs that boost employees' organisational commitment in terms of emotional bonds. In their study, internal CSR included employee-centred programs such as the working environment, training, work-life balance, empowerment and recognition, employee involvement and other socially responsible activities towards the employees. The authors suggested that internal CSR activities that increase these emotional bonds stem from improving the employees' feelings.

On the other hand, the relevance of the OIT is also shown at this individual level. As discussed earlier, OIT states that good organisational CSR contributes to increasing employees' commitment and participation in their companies' CSR programs. This happens when the employees start attaching their own identity with that of their company (e.g. Jones, 2010; Mory et al., 2016; Mueller et al., 2012). Although the SET and OIT are rarely used together to explain CSR and employees' engagement and commitment (e.g. Jones, 2010), this study provides a combination of the two to cross-examine the findings regarding the micro CSR level. This is because, in this combination, organisational identification can be demonstrated from looking at the relationship between social exchange and other influencing factors, including leadership and employee performance (He and Brown, 2013). This means that the two theories support each other. This means that OIT is relevant to a certain extent in explaining micro CSR towards employees.

In the aspect of OI implications, for instance, it is thought that employees will increase their organisational commitment if they value their companies' volunteer programs (e.g. Jones, 2010). This notion was seen through manager DAIRY 2's appreciation of the company's CSR programs, including cases when things she valued her learning from participating in volunteer events. In turn, her answers demonstrated her identification and commitment with DAIRY's perceived CSR image (DAIRY, Section 5.1.3.3). Moreover, enhancing the reputation of organisational CSR is also shown to improve employees' commitment (e.g. Grant et al., 2008; Mueller et al., 2012). These studies implied that activities that promote identification will strengthen organisational CSR practices via positive employee engagement. Linking to this study findings, there are notions that match this implication. For example, the managers at BANK reported identifying their membership in the unions with their company's CSR activities (BANK, Section 5.3.3.1).

These findings are similar to those of Attig and Brockman (2017). The authors said that when employees commit to their organisation and fully engage in their companies' activities, it can be reasoned that the pro-social attitudes of the employees may also act in favour of CSR activities and in turn shape the CSR attitude within the firm (Attig and Brockman, 2017). In addition, the findings were also in line with those of the study of CSR in Vietnam by Nguyen and Fassin (2017). The authors published a study on the result of internal CSR to organisational commitment in Vietnam. Using service firms as case studies, the authors found that internal CSR is strongly correlated with organisational commitment. These CSR-related aspects include labour relations, health and safety and training and education.

In order to recap the discussion of findings at the micro level, the following table provides a summary of this section as presented below:

| <b>Finding</b>   | <b>Summary</b>  |
|--|---|
| Company's CSR policies and practices towards employees | <p>- In all cases, it was reported that companies are active in their implementation of good CSR policies towards employees. Examples of such practices include extra benefits, and taking care of employees' personal matters. It was shown that the purposes behind such practices are these: (i) to maintain and attract quality HR, and (ii) gain competitiveness.</p> <p>- Employees can influence the CSR of an organisation directly as individuals or indirectly through the collective representative of the unions.</p> |
| Employees' perception of CSR                           | <p>- Interviewees perceived CSR as a broad concept.</p> <p>- CSR perception and practices differ among industries. Each industry has different interests and concerns regarding the practice.</p>   |
| Employees' Engagement and Commitment                   | <p>- Employees' engagement and commitment were found to be positively related to the active role of the unions across companies.</p> <p>- Non-existence of leadership or the extinction of direct involvement of such a</p>   |

|                          |  |
|--------------------------|--|
|                          | person could lower employee's engagement and commitment.   |
| Theoretical Implications | <ul style="list-style-type: none"> <li>- SET explains CSR at micro level through the assessment of employees' positive responses towards their identification CSR practices in their companies as good quality.</li> <li>- OIT was seen in cases where employees increased their commitment and participation in CSR practices. At that point, findings showed that CSR activities of their organisations became valuable to employees.</li> </ul> |

This table provides an overview of the main points made in this discussion. It shows that organisations are increasingly implementing CSR policies that aim at improving employees' professional and personal developments. Moreover, the perception of CSR and ethical leadership were shown to be important. The engagement and commitment of employees towards organisational CSR practices also depend on the active role of unions and leaders' involvement in shaping and implementing CSR activities. Finally, the SET and OIT were shown to have explanatory powers in explaining CSR at the micro level.

## 6.5. Summary

Chapter 6 presents a critical discussion of the findings using the research framework. The multi-level and multi-theory approaches were used to analyse the findings. By applying the

research results to the theoretical frameworks, a number of implications were made regarding the factors that influence organisational CSR.

Examining organisational CSR at the macro level shows that national and international institutions play important roles in shaping CSR policies and practices. In particular, the government influences firms' CSR through laws and regulations. It can also have an influence as the major shareholder in formerly SOEs. The government can also participate in a company's CSR through its transitional structures, such as the Communist Party unit or unions. These findings showed that the trade union and youth union play an active role as the main CSR performer in five out of six companies. The purpose of this aspect is to maintain legitimacy in order to ensure normal business operations. There was also a notion of international influences, as shown through the adaptation of global standards and practices. In this aspect, the main purpose of CSR is to attract foreign investments and doing business with foreign partners.

At the meso level, leadership is shown to be a deciding factor in CSR's decision-making processes in the majority of cases. The concepts in the previously discussed leadership perspective and the influences of Vietnam's norms are also seen to be relevant in explaining the roles of leadership and the community. Specifically, the perception of ethical leadership could promote positive engagement in organisational CSR activities. Moreover, the point of focus of most organisational CSR activities was found to be the community, particularly local communities where these companies have businesses. Within the community factor, the local and hometown factors are shown to be the two main drivers of community CSR. The hometown factor shows that leaders give priority to their hometowns when performing CSR activities. The reason behind the community factor is that companies aim to keep good relationships and legitimacy within the community because these two stakeholders interact during the process of CSR. Moreover, this observation also leads to the consideration of

reputation. Reputation is another factor that is also shown to be a driver behind firms' CSR implementation, although it is not a major avenue of discussion compared to the previous factors. Companies care about reputation because they believe that reputation from CSR performance could bring about benefits to them, such as the ability to attract talents and retain their current employees.

Regarding the individual level, the interests of employees are shown through the companies' focus on CSR programmes towards their employees. Companies are pro-active in implementing competitive CSR programmes aimed at improving their employees' commitment and HR quality. These activities range from remunerations to extra healthcare and insurance. In this sense, the employees seem to be the receiver of CSR benefits. However, there are cases in which companies actively participate in CSR activities. Engagement increases when the employees are motivated by ethical leadership and have a positive perception of their companies' CSR activities. The employees' perception of CSR also differs between firms.

There are also a number of theoretical implications shown through the analysis. First, the institutional theory has strong explanatory power at the macro level. By looking at the coercive, mimetic and normative forces, the institutional theory justifies the reasons behind institutional influences and the process of CSR institutionalisation in companies. Institutional forces are also seen through community CSR, where companies seek to maintain legitimacy with the local authorities. Second, the SET is also highly relevant in explaining the reciprocal motive behind community CSR practices and leaders' hometown preference. At the micro level, the SET is also able to justify positive responses, including engagement in organisational CSR and commitment to the organisation. Third, the explanatory power of OIT is weaker compared with the institutional theory and the SET. OIT could be seen to justify the commitment of employees at the micro level through the



companies' good CSR practices. Finally, the influences of the Confucian culture, high collectivism and high power distance contribute towards promoting a responsible orientation of companies and their employees in favour of CSR.

## Chapter 7: Conclusions and Recommendations

This thesis presented the answer to the need to further study CSR through an investigation of organisational CSR practices in Vietnam. To provide the concluding remarks, Chapter 7 will discuss the summary of the findings, empirical implications and the theoretical implications of the study. After talking about the contributions to the academic community and practice, this chapter will complete the thesis by providing recommendations for future research, businesses and policymakers.

### 7.1. A Summary of the Study

The originally stated aim of this thesis is to investigate the factors that influence the formation, implementation and practice of CSR in Vietnam through looking at case studies. As a multi-theory and multi-level research, the study considered different theories in response to three levels of analysis, as depicted in the research framework. At the macro level, the study examined the role of the Vietnamese government and international and national regulations in impacting CSR practices. The aim was to find out how these institutions and forces impact organisational CSR in the country. The study also looked at CSR from the meso and micro levels to examine four major factors: organisations' actual practices versus stated policies, the roles of managers, CSR communications and employees' perceptions of their organisational CSR and engagement. All of these research aims, as expressed through the research questions, were addressed.

Recalling from Chapter 1, the first question was '**How do national and international regulatory frameworks impact CSR practices in Vietnam?**' The findings indicated that national regulatory frameworks play a key role in shaping organisational CSR through legal compliance. In all cases, companies were shown to be active in complying with laws and

regulations. Legal compliance ranges from national laws on labour rights to environmental protection and industry-specific regulations and standards. The degree of legal compliance also varies between companies. Companies reported complying with the legal requirements to operate normally. This demonstrates that legal compliance is viewed as the basic responsibility that all firms perform regarding CSR. This question also helped to reveal the important role of the government through regulations.

Furthermore, international regulations are also influential when most companies adopt some types of international standards and practices. These international regulations were shown to include two separate types: international laws (soft laws) such as those issued by the United Nations and international standards (voluntary and optional standards) such as the Global Reporting Initiative (GRI). In this study, companies implement various types of international regulations. For example, FINANCE not only followed CAMEL regulations but also adopted GRI standards. But companies such as REAL ESTATE only integrated GRI standards in its reporting.

The main reason for following international laws and adopting international standards is to gain competitive advantages and to do business with foreign partners. In term of international laws, as discussed in previous chapter, Vietnam has integrated some international laws in its legal system. This is a reason that companies followed these laws. For companies with international operations such as TRANSPORTATION, complying with international laws are necessary to be able to fly to highly regulated territories such as the EU. With regard to international standards, companies adopted these practices in order to comply with requirements of global business partners and customers.

The findings from this question are important because they indicate two observations about CSR in Vietnam. First, legal compliance is considered as a basic responsibility by all

companies. This notion shows that this particular compliance aspect of CSR in Vietnam is similar to that of developed countries, as depicted by Carroll (1991, 2016). On the other hand, the adoption of international regulations indicates the convergence of CSR. It means that Vietnamese CSR starts to converge with international practices.

The second question was **‘To what extent do Vietnam’s transitional economy dynamics influence organisational CSR practices?’** The answer to that is that transitional structures, which are the legacy of the former centrally planned government, still exist and actively influence organisational CSR in different ways. The transitional structures found in this study included the Communist Party unit, the trade union and the youth union. Comparing to the Communist Party unit, the unions were found to be more actively involved in organisational CSR activities. The trade union and the youth union played a key role as the main CSR performer in five out of six companies in this study. All of these companies had active unions and used them to perform their CSR activities. These findings were interesting because they showed that unions play an active role in performing CSR in companies. This notion implies that unions are the main CSR performer in the majority of companies in Vietnam. The prominence of those government-supported organisations in performing organisational CSR activities also demonstrates that the remaining legacy of the former centrally planned economy still exists. Although Vietnam is in a transitional period, these structures are still active in influencing organisational CSR.

The influence from these transitional structures is also shown through the role of the government. First, the Communist Party unit at some companies could be the place where the government exercises its influence on the companies’ business operations. This party unit is still present in partially SOEs where the government is still the major shareholder. This is where the government can directly manage business operations through actions such as selecting board members. This is seen through cases such as assigning a political task to

a company. Second, the SOE culture, such as job security, still exists in these companies. Therefore, the role of the central government as being active in directly interfering in a company's business operations could influence its CSR practices.

The third question was **'What CSR activities do organisations actually engage in?'** This study figured out that most organisations focus on philanthropic and charitable activities in the form of donations, funding, sponsoring and volunteering in events. Companies organise their own programmes or cooperate with the government on national programmes. Organisational CSR programmes also include benefits policies towards employees, such as insurance or personal care benefits, remuneration and HRD. Those activities are optional. However, similar to the first question, organisations also follow the required CSR-related regulations regarding labour rights and environmental protection.

In addition, it was found that the actual CSR activities are mainly directed at the community, especially the local communities where companies have businesses. In some cases, hometown was another important target, in which the leaders give priority to their hometowns in their CSR activities. However, it should be noted that there are not many differences between CSR as stated in the policies and actual CSR practices in most of the cases. The answers for this question could explain the types of CSR activities that are usually performed.

Continuing from the previous question, the fourth question was **'How do managers and leaders influence organisational CSR practices?'** The findings suggested that leaders play the deciding role with regard to the formation and implementation of CSR activities. In specific, the leaders of companies who are also the founders and/or main owners were seen to play the most powerful role in the CSR practices. Moreover, ethical leadership was shown to be an important factor in deciding how leadership influences CSR practices at

each organisation. This question is important because its answer shows how leaders impact CSR in Vietnam. It also shows that leadership is a key factor in the formation and implementation of CSR practices in organisations.

Finally, the fifth question was **‘How do company members respond to and engage in organisational CSR practices?’** In most cases, company members were shown to respond positively to their companies’ CSR practices. They reported having good perceptions of their organisations’ CSR activities, especially when they participate or directly provide support. In most cases, company members actively participate in CSR programmes on the individual basis or through the unions. The level of engagement, however, differs between different companies. Moreover, the levels of engagement and commitment to CSR activities were seen to positively correlated with the perception of ethical leadership and the quality of CSR programmes. It is also found in most cases that the company members, or employees were mainly the receiver of the CSR practices. This means that the employees are active at participating in these activities but do not have a direct impact on the formation and implementation of CSR policies and activities. In majority of cases, employees mostly influence CSR practices indirectly through the unions. It was observed that organisations actively implement competitive CSR policies towards their employees.

## **7.2 Empirical Implications**

With these findings, there are also a number of empirical implications regarding organisational CSR practices in Vietnam. The first implication is that CSR is perceived as not only an imported practice, but also a broad concept. Being considered as a broad concept means that CSR is understood to have a wide range of definitions and contain different types of activities. Most people refer to CSR as compliance with regulations and performance of discretionary activities related to philanthropy, charity and volunteering. It

is interesting that legal compliance is also considered part of the CSR duty in Vietnam. As discussed earlier, the findings suggested that the CSR development in Vietnam is similar to that of the West in terms of legal compliance. On the other hand, the study revealed that international influences also play an important role in shaping the implementation of CSR activities. This was seen from companies adopting several international standards and also following international regulations.

This led to another implication, which is that CSR in Vietnam is hybrid. This is similar to the prediction made in Chapter 2, in which the orientation of CSR, as shown through organisational practices, is both explicit and implicit (e.g. Matten and Moon, 2008). Implicit CSR was exhibited through compliance with regulations. In contrast, explicit CSR was shown through the increasing trend of performing optional CSR, such as volunteering. However, the findings of this case study suggested that organisational CSR is heading towards an explicit orientation. This is an understandable development when the orientation of CSR becomes more strategic to businesses. With the country's increasing integration into the global economy, CSR is becoming a necessary tool for businesses to join the global community and cooperate with foreign partners.

Moreover, looking at the orientation of CSR also reveals an implication regarding the development of the practice. Global integration promotes the convergence of CSR in Vietnam, as shown through the adoption of international standards and practices. However, CSR in Vietnam also diverges from Western standards because of its country-specific institutions, including traditions, cultures and norms. Finally, regarding the focus of community CSR, it was found that legitimacy is an important goal that companies are shown to pursue. Companies aim to maintain a good relationship with the community and the government. Besides, reputation is also another important purpose of CSR, as companies believe that they will benefit from good reputation. This demonstrates that CSR

could be considered as a business strategy for companies to maintain and gain reputation and legitimacy.

After discussing these implications, it is worth mentioning a comparison between Vietnam and its neighbour, China, which is also a developing and transitional economy. There are many studies on the transitional economies in Asia, which are characterised by a socialist-oriented market economy (Leung, 2010). However, Vietnam and China still maintain a socialist state while adopting a market economy approach. Their development is characterised by a combination of different political and economic factors (communism and capitalism) and traditional and modern influences (e.g. Warner, 2013).

In Chapter 2, it was shown through the review that there are some similarities between countries in Asia, especially between Vietnam and China. First, most CSR activities are focused on traditional activities, like philanthropic and community programmes, as well as legal compliance, such as environmental protection. In China, CSR is focused more on labour, poverty and product safety (Lee and Wickerham, 2010:121–217). Similar to the findings of this study, a consumers' study on CSR in China suggests that Carroll's pyramid is also present in China (Ramasamy and Yeung, 2009:119). Second, Confucianism plays an important role in influencing CSR in the two countries. Third, the two countries are also seen to adopt international standards for business purposes. Finally, the role of leadership and company ownership pattern could also play an important role in the CSR practices in the two countries.

However, another important implication of this research derives from particular factors that make Vietnamese CSR different from Chinese CSR. Despite these aforementioned similarities, this thesis argues that Vietnam's national institutions, especially its traditions and cultures, are known to be influenced from Western values more than they are in China.



These influences come from the French and US occupations in the past (e.g. Werner, 2013; Schultz and Schultz, 2012). The Chinese government is also more authoritarian and often closely monitors the country in several aspects (e.g. Abrami et al, 2007). In addition, CSR in China was led by the government (2008-2010) and CSR mostly consisted of national codes (Lee and Wickerham, 2010:121–127) which is opposed to Vietnamese CSR as shown in this thesis. Particularly, the research findings showed that Vietnamese companies are actively adopting international regulations and there was no mention of national codes. Together, these particular factors create a foundation for Vietnam to be more acceptable to import Western standards (e.g. CSR) as compared to China.

With these empirical implications, it was shown in this thesis that CSR practices in Vietnam take place in different settings and contexts compared to what is already known in the West. These findings provide new knowledge regarding CSR in Vietnam. Moreover, the research also led to a number of theoretical implications as discussed below.

### **7.3. Theoretical Implications and Contributions to Knowledge**

First, it was found that the institutional theory was able to explain CSR at both the macro and the meso levels. Institutional forces were more evident at the macro level than at the micro level. The process of institutionalisation of CSR or how CSR is influenced by institutional forces was seen in the study. The isomorphism forces demonstrated that companies follow regulations, imitate successful practices and adopt norms and standards. The reasons behind such conformities include legal compliance to ensure normal business operations, competitive advantages, reputation and legitimacy, as well as the community's norm. In this aspect, the institutional theory also explains the influence of institutional norms (e.g. traditions and culture) on the relationship between leaders and CSR. However, it was also shown that, amongst these three isomorphic forces, the coercive force is more

prominent than the other two forces. Therefore, these implications indicated that national and international factors act as influential institutions in shaping and implementing CSR activities.

On the other hand, the social exchange theory was shown to explain the influences through reciprocal relationships at the meso and micro levels. The results showed that the social exchange theory is seen through the reciprocal relationship where companies try to give back to the society through community CSR. This reciprocal motive is even stronger when looking at the hometown factor and the local factors, as discussed above. Moreover, the theory was also present in the case of employees' positive reciprocal responses to companies' good CSR. CSR policies and actions were shown to encourage and promote employees' engagement in and commitment to organisational CSR.

Similarly, the organisational identity theory explained the commitment of employees to organisational CSR at the micro level. It was found that companies' good organisational CSR practices contribute to increasing the interviewees' commitment and participation. This is when the interviewees felt attached and associated their own identity with that of their organisation. This is achieved via the companies' good CSR reputation and activities, as shown through the case studies. However, compared with the institutional theory and social exchange theory, the organisational identity theory is noted to be weaker in explaining CSR. This theory is only relevant at the micro level, whereas the other two have explanatory power at the macro, meso and micro levels.

Besides these three main theories, there were also other theoretical implications. With regard to the role of leadership, the concept of ethical leadership also serves as an explanatory factor to look at the relationship between leadership and CSR. In this study, ethical leadership was demonstrated as when employees perceive their leaders as ethical

leaders, which in turn positively influences their engagement in organisational CSR activities.

Additionally, this thesis contributed to knowledge and the academic arena in general. It contributes to theoretical development by providing a framework to study organisational CSR along with a further understanding of CSR in the context of Vietnam. In terms of the theoretical development, this thesis supported the use of multi-theory and multi-level approaches in conducting CSR research, especially in cross-national studies. In particular, the study proved that the institutional theory, social exchange theory, organisational identity theory and other concepts from different disciplines, such as ethical leadership, could explain the factors that influence organisational CSR in a national context or within an organisational context. These not only have their own analytical applications but also complement one another. This notion supports the use of multi-theory approaches in CSR research. Moreover, the study also showed that these theories could be applied in examining CSR at different levels. It also supported the use of the multi-theory approach to help understand CSR practices at the macro, meso and micro levels of analysis.

Additionally, the study answered to the call for a multi-level and multi-theory study from various scholars by introducing a new research framework to study CSR in a national and organisational context. This research framework showed the method of incorporating different theories to examine CSR at various levels of analysis. It also demonstrated an approach for evaluating the development of CSR (convergence and divergence) and the orientation of CSR (explicit or implicit) in a national context. Indeed, this research framework can act as a guideline for future researchers to conduct CSR studies in different settings and contexts, such as in different countries and industries.

Moreover, this thesis also presented further reasons to enrich the discussion of why there is an increasing demand to study CSR in both practice and research. It demonstrated that CSR has become an important subject because the society is facing the problem of companies not usually performing CSR as expected, and companies responded by implementing different strategies through their CSR programmes. There are different strategies and purposes that companies apply through their CSR activities. This means that the investigations behind the factors that drive these corporate strategies provided a further understanding of the complexity of CSR practices.

Finally, this thesis presented a case study of a developing and transitional economy, which should enrich the cross-national studies on CSR. The findings shed light on how CSR is adapted across nations, particularly in the developing and transitional economy of Vietnam. This study also furthered the knowledge of CSR practices in Vietnam, which is still poorly understood. From the findings, the study also provided a comparative background in the case of Vietnam for further research.

#### **7.4. Limitations of the Study**

This research was not without limitations. The first limitation deals with the nature of this research. The scarcity of previous research on CSR in Vietnam was a limitation that this study faced. As discussed earlier, there is an inadequate understanding of how CSR in Vietnam works, and hence information on Vietnamese CSR is limited. Because previous research on Vietnam is limited, there is a difficult to find relevant references to design the methodology for this particular research. Deciding to use a multi-level and multi-theory approach to conduct this research was also a challenge. Besides, regarding the methodology, the selection of the three aforementioned specific theories also faced the

intrinsic limitations of each theory. This is the reason the study decided to use the multi-theory approach where theories could supplement one another.

The second limitation was the data. This study was subject to researcher's selection bias. Moreover, the sample size consisted of six companies. These companies only represented certain industries, despite the fact that I selected one of the largest and most representative firms in each industry and many of them are members of VN30 (Vietnam's 30 largest companies). Another drawback stemmed from the difficulty in conducting this research. The availability of the companies also depended on the acceptances from the contacted organisations. If there were companies from different industries, the insights could be changed. This is due to the fact that different industries will have their own characteristics that influence the data such as the views of interviewees or particular types of CSR activities.

Similarly, the lack of direct interview with lower-level employees could also be another limitation. This is the result of the limited access to interview where I was mainly introduced to managers and directors. The results are limited because more perspectives were not gathered. Such include the viewpoints of employees at lower-level. However, as initially stated, the responses of some managers could somewhat reflect the opinions of employees. Since managers are hired by any organisation they work with, they too are employees. Furthermore, members of the unions were interviewed for this study. In most cases, managers were discovered to be members of the unions except in real estate where no union exists. This means answers of union members could represent the views of frontline workers and voices of other employees.

Finally, it should be noted that there could have been some individual bias in answering the interview questions. Each interviewee responded to the interview questions differently.

Their personal and professional backgrounds and knowledge also added to the complexity of the interview answers. Similarly, the information obtained from the contextual analysis also differed from each company's characteristics. There were also different levels of information disclosure between public and private companies. However, these limitations would create opportunities for future research which will be discussed in the following section.

### **7.5. Recommendations for Future Research, Businesses and Policymakers**

This study also hopes to provide recommendations for future research, businesses and policymakers. These recommendations could be made through the findings, discussions of empirical and theoretical implications and the limitations of the research.

First, there are a number of recommendations for future research. These aforementioned limitations suggest a number of implications for further research. Future studies should be flexible in using the structure of this research framework by using different theories such as the stakeholder theory or agency theory. The choice of theory should not be fixed but rather should be extended to include other theories to examine their relevance and explanatory power in the case of CSR. Moreover, future works should also be extended to include theories from different perspectives, such as accounting and leadership. Regarding the multi-level approach, potential studies should also focus on different aspects, such as the institutional, cultural and cognitive social contexts, as suggested by Athanasopoulou and Selsky (2015). There is always a demand for studies to look further into the micro or individual level of analysis.

In terms of the national context, researchers should also consider investigating other countries where research on this topic is still limited. There is also an interest to further

examine the extent to which formal and informal CSR practices cooperate in shaping CSR activities, as they were seen to coexist in this thesis (e.g. Jamali et al., 2015; Matten and Moon, 2008). This further cross-national research can enrich the literature on comparative CSR studies to know more about the convergence and divergent development as well as the explicit and implicit orientation of this practice.

With regard to organisational studies, since our sample consisted of companies from six different industries, future works should be expanded to include more industries or focus on different companies in one industry. It would also be useful to research whether to study CSR from the perspective of SMEs or subsidiaries of multi-national corporations in Vietnam. By looking into leadership in this study, it was noticeable that future studies should further look at the role of CEOs or leaders with foreign experiences (e.g. Miska et al., 2016). Looking into their foreign experiences can help to explain their responsible orientations. Moreover, there should be more research on CSR communications and their effectiveness in organising, implementing and promoting CSR activities in and outside organisations.

Second, the findings of this research also present a number of recommendations to businesses. With regards to national and international programmes, this study recommends that companies should consider active participation in national CSR initiatives and programmes. The merit is that such activities do have widespread impacts on the society such as the Red Sunday blood donation campaign. This scale of role would encourage companies to engage in activities beyond those that relates directly to their businesses or brands. The insights from this study also suggest that companies could improve CSR practice through adoption of existing international standards and regulations. Companies should actively seek, participate and implement international programmes that foster CSR practices. As shown in the study, companies that implement more international practices

have more effective CSR programmes and receive positive engagement from employees. The adaptation and application of international standards need to be more genuine. This means that companies should plan to actually implement the standards. Such should not exist only as a declaration on the pages of their Annual reports. Besides, it is necessary that companies should regularly update their CSR standards and practices. This is very important in the era of globalisation where CSR is becoming important for international business operations.

Regarding internal CSR, businesses should pay more attention to the importance of CSR in terms of having more quality CSR programmes. In other words, they should focus on quality, not quantity. Companies should implement policies and participate in selected programmes that are practical and effective to help improve their CSR practices. That means they should not simply participate in too many different activities to reach a certain quota without any focus. Moreover, companies should continue to improve their transparency and disclosure of CSR reports. This action should apply to all types of companies from the listed ones to SEOs, without excluding private entities. The CSR report, whether it is a part of an Annual report or not, needs regularly evaluation. It is highly recommended that certification of audit and verification from an independent agency should be enforced on it so that a check and balance would always be ascertained. A third-party verification will not only increase the quality but also the validity of the report in the public eyes. It would also serve as encouragement for continuous improvement in CSR report and disclosure for companies.

There is another practical recommendation which businesses could utilise for the maximisation of their competitive advantages for good causes. CSR is a broad concept. Therefore, companies can choose specific areas to which they could contribute their best support in the most sufficient manner. As each company has its core aspect of business



activity, it should also possess particular competitive advantages. Companies should use these to establish strategic CSR programmes that could produce effective and efficient outcomes based on its strengths and core business competitiveness. For example, a pharmaceutical company could use its know-how to quickly manufacture vaccines for an unexpected outbreak of a disease in a quickly established facility. This shows a responsibility to the society because the company wisely utilises its competitiveness to provide impromptu help to the community in need. This quick response could effectively contribute to the curtailment of the disease from spreading further when all other resources or institutions such as the government and health authorities might have been in a struggle in dealing with the so-called disease.

In this sense, a company should consider the establishment of a specialised department or team for the management of its CSR activities. Such a team would not only assist the unions in carrying out their CSR activities but also serve as the point of contact for socially responsible policies and programmes. The notion of the unions led to a list of recommendations. As shown in the study, the trade and youth unions play an important role in the implementation and performance of organisational CSR practices in Vietnam. Based on the significance of the unions, especially the youth union, businesses should further promote the participation of the groups in their CSR policy making process. This will empower the union members who directly engage in activities and contribute to the formation of companies' CSR practices. Companies should spend more resources to boost the CSR activities of unions. Such should include supporting policies, funding, incentives and awards to human resource. Private companies should also consider the establishment of youth union whose traditional role in conducting CSR has been widely recognised and approved. This shall help in mobilisation of support. In addition, participation of all members of the companies would be accomplished with it. With regards to the government, there should be incentive programmes that promote the role of the unions in performing

CSR activities. Such policies could include encouraging the establishment of youth unions in organisations, cooperating with unions in national campaigns and provision of supports for national CSR-related programmes.

In addition, businesses should always aim to expand their CSR practices to different groups of stakeholders such as consumers as well as the surrounding environment. In one aspect, environmental protection is becoming vital to the community. Therefore, companies should not only engage in environmental initiatives but also actively implement measures in their own organisations to immediately reduce negative impacts of their business activities on the environs. When companies practice such policies, it will raise the awareness of the company leaders, employees and the surrounding stakeholders. Together, the high level of activities on the environs could create a snowball effect. With this notion of leadership in mind, it is also important to focus on the role of leaders. Because leadership plays a decisive role in CSR practices, companies should have policies to improve leaders' awareness and participation. Leaders need to be hold accountable for their administration in all aspects of CSR from policy making to implementation and maintenance.

Moreover, with regards to human resource, businesses should focus more on CSR towards all members of company, especially employees. This study demonstrates that high quality CSR practices such as generous programmes with benefits do contribute to improvement of CSR engagement and organisational commitment. In this case, a focus should be on programmes that take care of employees' personal matters because, as shown, such does increase their organisational identity with the companies. Employees, who are integral parts of businesses, could directly feel the positivity of their companies' CSR programmes. Therefore, policies and incentives for the promotion of positive participation and perception of CSR in employees will contribute to the success of the practice. There is also a need for more internal CSR communications to motivate engagement and inspire

company members to actions. Moreover, it would be useful for companies to implement a performance indicator to check and validate the effectiveness of such CSR programmes.

Third, it is important to provide recommendations to policymakers in Vietnam, as well as other countries. In fact, national and international policies and regulations can impact CSR practices at all levels (macro, meso and micro levels). Therefore, government should implement practical policies to ensure its active and leading roles in promoting CSR practices. In terms of regulations, the government should consider implementing stricter measures to increase enforcement and supervision of important CSR policies. There should also be policy or mechanism for rewarding individuals or organisations for their exceptional contribution to the development of CSR in the country. For example, there is an urgent issue in the area of environmental protection as pollution is rising in Vietnam and other countries. As mentioned earlier, weak enforcement and supervision of environmental regulations could make the problem worse. There should be a policy towards the increase of public scrutiny and such should allow various stakeholders to participate in the enforcement and implementation of CSR programmes such as environmental protection. The public could effectively help the government in monitoring the daily operations of companies. The government should also be active in adopting international standards and joining international initiatives that foster CSR practice such as the GRI. Similar to the above suggestion, the government should adopt international standards that promote the transparency and disclosure of CSR practices in listed, SEOs or private organisations

From the results of this study, future policies should have more incentives for the public and also firms for their implementation and performance of CSR activities. For companies, the incentives could be in the form of tax exemption or other government subsidies such as in the case of charitable donations. These types of incentive are still limited in Vietnam. Besides, policymakers should propose programmes to promote CSR participation through

conferences and training programmes. For individual citizens, government can grant personal tax income reduction to financial sponsors of good causes or volunteers. Because people have the freedom to decide the success of any CSR practice, the government should organise national and local campaigns to increase their awareness of CSR.

Last but not least, it is important to increase and improve the presence of CSR-related topics in the educational systems. This has been shown to be an effective method for improving positive orientations towards not only ethical standards but also other CSR practices for young people before they enter the professional life (e.g. Kyriacou et al., 2008; Werner, 2016).

## **7.6. Concluding Remarks**

This study contributed to the academic arena by investigating organisational CSR in Vietnam. I hope that the contents of the literature review and the research findings provided a valuable source of information for not only future researchers in the field, but also businesses and policymakers. While I did my best to present rich cases of materials to the readers, there are also limitations and room for future studies. Last but not least, I hope that the implications of my research will contribute to a global force that would grow stronger towards more socially responsible practices of not only businesses, but also the public.

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## Appendices

**Appendix 1:** The three reforms that play a key role in shaping the current institutional arrangements in Vietnam (source: author, summarised from different studies).

### *The 1986 'Doi Moi' (Open Door): The 1st Reform*

'Doi Moi' was introduced at the Sixth National Congress in 1986 (Charles and Tran, 1997). At that time, the government was facing great pressures from both external and internal forces. Regarding the external forces, it was the consequences observed after the fall of the Soviet Union and its economic structure and China's reform success earlier that drove the change in the country's structure and system. On the other hand, the internal forces behind the reform were high inflation, food insecurity and economic depression (Charles and Tran, 1997). The long-term goals of the Doi Moi can be viewed from its slogan, 'Rich people, a strong nation and a just, democratic and civilised society', as translated by Wells-Dang (2010). Thus, this reform was aimed at transforming both the political and the economic systems of the country (Wells-Dang, 2010).

The goals of this reform were mainly to liberalise the private sector, reform its agricultural sector, improve the policies of attracting FDIs and promote exports (Charles and Tran, 1997). The process throughout refines the policy and business structure, ranging from rural to industrial development, the financial systems to fiscal policy and regulations (Charles and Tran, 1997). For example, a major step to modernise the rural areas was the abolishment of the collective agricultural system (Charles and Tran, 1997). The legal system was also completely changed, in which a number of laws, such as the foreign investment law and the land law, were introduced in 1993 (Charles and Tran, 1997).



### *The 1997 Asian Financial Crisis: The 2nd Reform*

From the above, it was obvious that ‘Doi Moi’ laid the foundations for Vietnam’s modern economy. However, as the global economy continued to evolve, unexpected events created an ongoing pressure for the state to reform its economic structure. The Asian financial crisis of 1997 forced Vietnam to implement another reform. This second phase of reform, as Leung (2010) named it, consisted of a number of improvements, notably institutional changes. These included the enterprises law (2001), the unified enterprises law (2006), the common investment law (2006) and the equalisation between public, private and foreign firms (Bingham and Leung, 2010). As a result, there was a surge in private investments. During this period, Vietnam also became a member of the WTO (Leung, 2010). The period from the late 1990s to the late 2000s witnessed a rapid growth for Vietnam in both economic and social indicators (Leung, 2010; World Bank, 2015). The foreign investment law played a role in attracting FDIs in Vietnam. This law was revised and improved a number of times in 1990, 1992, 1996 and 2000 (Vo and Nguyen, 2011). During that period, the country also made a number of trade agreements with the USA, members of the EU, ASEAN and other East Asian countries (Vo and Nguyen, 2011).

### *The Global Financial Crisis: The 3rd and Current Reform*

The recent GFC requires the government to step into another period of reform. It should be noted that this reform is in line with the international wave of market and financial reforms, pioneered by the USA and the EU. One of the main goals for this period and the upcoming years is to reform the SEOs and the banking system. However, reforming SEOs has not resulted in significant improvements (Vu, 2015).

## Appendix 2: Other CSR studies at external and internal levels.

| Authors   | External  | Internal   | Possible outcomes of CSR   |
|---|---|--|--|
| Nguyen and Fassin (2017)  |   | Labour relations, work–life balance, social dialogue, health and safety, training and development                      | Organisational commitment  |
| Mellahi et al. (2016)   | Legitimacy, support of stakeholders   |  | Reputation, stakeholder relations, employment attractiveness                     |
| Yin (2015)  | Globalisation, politics, regulations, peer imitation pressure, normative social pressure                                    | Corporate culture, top management commitment, leadership   | Explicit or implicit CSR   |
| Jamali and Neville (2011), adapted from Matten and Moon (2008) and Scott (2008) | Global environment, national institutions: political system, financial system, education and labour system, cultural system | Diffusion imposition or invention negotiation upon actors  |  |
| Delmas and Burbano (2011) and Graafland and Smid (2016)                         | Non-market drivers (regulations, NGOs), market drivers (stakeholder demand, competition)                                    | Organisational drivers (firm characteristics, internal communication, incentives, ethical culture), individual drivers | Firm's relationship with customers   |
| Matten and Moon (2008)  | Formal and informal CSR (traditions, norms and values)  |  | Explicit and implicit state of CSR   |
| Jamali et al. (2015)  | Formal institutions (laws, regulations), informal institutions (norms, locally perceived values)                            |  | Informal institutions may have a larger influence on CSR in developing countries |
| Carroll and Buchholtz (2014:22)   | External stakeholders (government, consumers, the natural environment, communities)   |  |  |
| Freeman (2010:12) and Carroll and Buchholtz (2014:22)                           |   | Internal stakeholders (shareholders, employees, customers and suppliers)   |  |
| Chapple and Moon (2005)   | National business system  |  | The national business system is the key difference                               |
| Zuo et al. (2015)   | Institutional forces  |  | Normative pressure mainly drives CSR activities in the Chinese food industry     |

Source: organised by author, summarised from the works of the aforementioned authors

### Appendix 3: Summary of the comparative CSR practices around the world.

In order to have a better understanding of general CSR in Vietnam, the following table summarises the key findings and discussions of comparative CSR in Asia. I chose five countries out of many Asian nations in the above publication for two reasons. First, four countries (China, Japan, Singapore and South Korea) were chosen because they are known to have similar cultures and histories and they share the values of East Asia and Vietnam in general (e.g. the GLOBE study, House et al., 2004). The last country, Thailand, was chosen because of its close geography and economic development level to those of Vietnam.

| Region  | Authors                          | CSR focus  | CSR characteristics   | Related regulations  |
|---|----------------------------------|--|---|--|
| CSR in the USA, as a representative for North America | Jones (2010:436–444)             | 1. Energy and climate change, job creation, human rights, consumer health  | 1. Impacts from global recession, declining public trust in corporates<br>2. Increasing cooperation with the government<br>3. Increasing customers' expectations  | 1. Strong environmental laws<br>2. Strong organisations, some serving as international leading organisations   |
| CSR in Europe in general                              | Maanavilja (2010:27–37)          | 1. Mainly focusing on Europe-specific economics and social and environmental problems: environment, demographic shift, education and training, health and safety, poverty and social exclusion, diversity and equality | 1. Increasing innovative CSR developments<br>2. Strong activism by stakeholder groups, high awareness and good attitudes towards CSR<br>3. CSR reporting becoming legally compulsory in some countries, strong reporting culture  | 1. Strong national regulations, some serving as leading international regulations<br>2. Strong organisations, some serving as leading international organisations  |
| CSR in Asia in general                                | Alfonso et al. (2010:15–26)      | 1. Localised, cultural and traditional issues<br>2. Focus: education, poverty, environment, human rights<br><br>Issues such as labour and supply chain, products, community and governance receive less attention      | 1. CSR drivers: culture, values and traditions<br>2. CSR traditional activities: religion, family philanthropy, role models, regulation compliance, NGO and civil society pressures, foreign buyers and so forth<br>3. External CSR: environment, social community; internal CSR: employee welfare, workplace conditions<br>4. Typical CSR activities: giving presents, donations, voluntary programs | 1. Most popular regulations: Agenda 21, Rio Declaration on Environment and Development, Statement of Principles for Sustainable Management of Forests, UN Convention on the Law of the Sea, Environmental Impact Assessment (EIA), International Labour Organization (ILO) conventions |
| CSR in China  | Lee and Wickerham (2010:121–127) | Environment, legal compliance and business ethics, labour, poverty, product safety   | 1. Studies argue that China's CSR root comes from the period of collective agriculture and SOEs<br>2. Rapid CSR growth from multinational-company-led CSR (2004–2007) and government-led CSR (2008–2010) to a global hybrid CSR model (2010 to present)   | Mostly national codes, some codes coming from cooperation with NGOs  |
| CSR in South Korea                                    | Kang and Lee (2010:371–)         | 1. Strong influences of Confucianism, other  | Developments can be seen from all four CSR models in Section 3  | 1. National regulations<br>2. Strong CSR organisations   |

|  |      |  |  |  |
|--|------|--|--|--|
|  | 377) | <p>influences from Buddhism, Christianity, Cheondoism and so forth</p> <p>2. Focus: environment, labour, corporate governance</p> <p>3. CSR models: individual philanthropy, corporate community involvement, ethical management, cross-sector alliance, sustainability management</p> |  |  |
|--|------|--|--|--|

Source: organised by the author, adapted from Visser and Tolhurst (2010).

