Corporate Social Responsibility in Small and Medium Enterprises in Vietnam:

Doing good to do well

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To Dad and Mom, my inspiration

and

Huyen Doan and Gia Huy, my love!

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Abstract

Corporate social responsibility (CSR) has received growing attention over recent years. However, scant attention has been paid to investigating the implementation of CSR from the perspective of small and medium enterprises (SMEs) in a developing country context. Along with the focus on developed countries, existing research underpinned by the institutional theory has mainly focused on macro-institutional determinants and cross-national variations in CSR practices. Despite the pivotal role of SMEs owner-managers, there is a lack of understanding on the underlying mechanisms by which institutional structure and owner-managers' agency interact to influence the construction of CSR in different contexts.

This thesis aims to theoretically and empirically understand CSR in SMEs in developing countries. Accordingly, the study seeks to answer the question: "How do Vietnamese SMEs engage in CSR practices?". Vietnam was selected as a novel context for CSR due to its distinctive history and cultural admixture, the prominent role of the state in the country, and its recent integration into the global economy. In Vietnam, there is not only a mixture of Western and Eastern philosophies and practices but also a blend of capitalist and socialist values in play. The rich and complex social and cultural aspects of Vietnam along with its contemporary transitional economy highlight research opportunities to explore CSR practices in their distinctive and special milieu. Following a qualitative methodology aligned to the interpretive paradigm, this study employed a case study method and undertook 21 interviews drawing on 17 owner-managers from 13 organisations together with four key informants. In addition, supporting data were also collected via observations, field notes, and documents for data triangulation. The collected data was then manually analysed using the thematic analysis method. A conceptual framework using constructs of Bourdieu's theory of social practice guided the data analysis. This framework allowed multiple levels of analysis, specifically in

understanding the interaction between the agency of SME owner-managers and institutional variables that contribute to the development of CSR among SMEs.

The thesis contains two empirical finding chapters. The first chapter explores CSR initiatives that SMEs in Vietnam are adopting and identifies the institutional influences that contribute to the development of CSR practices. The second chapter investigates the role that owner-managers play in shaping CSR practices among SMEs. The empirical findings reveal that there is evidence of a significant degree of divergence in terms of CSR practices among SMEs within the same institutional structure. These varied CSR expressions can be explained in light of the ambiguous institutional environment in which SMEs are embedded which is composed of factors, namely tradition, political governance, and modernity. These interconnected and competing institutional structures then provide a scope for owner-managers, as primary decision-makers, to exercise their agency in shaping CSR. Through the theoretical lens of Bourdieu's theory of practice, this study demonstrates the mechanisms by which owner-managers utilise their own agent capability, stemming from individual preference, perceptions, and ways of thinking, in response to the institutional influences of CSR. By acknowledging the interactions between structure and agency, this research contributes to a coherent body of knowledge related to the complex construction of CSR in SMEs in developing countries and adds to the body of recent studies which try to understand how individuals navigate competing institutional demands.

Table of Contents

List of Figures

List of Tables

List of Related Publications

Journal Papers

Nguyen, M., Bensemann, J., & Kelly, S. (2018). Corporate social responsibility (CSR) in Vietnam: A conceptual framework. *International Journal of Corporate Social Responsibility, 3*(9), 1-12. 10.1186/s40991-018-0032-5

Nguyen, M., Khan, M., & Bensemann, J. (2021). Corporate social responsibility in Vietnam: Systematic review of research and future directions. *Society and Business Review.* 10.1108/SBR-09-2020-0114

Conference Presentations and Proceedings

Nguyen, M., Kelly, S., & Bensemann, J. (2017, July). *Contextual Factors Affecting Corporate Social Responsibility in an emerging country: A Conceptual Framework on the nature of CSR concept in Vietnam*. Paper presented at the 4th International Conference on CSR, Sustainability, Ethics & Governance, Perth, Western Australia.

CHAPTER ONE: INTRODUCTION

1.1. Chapter Overview

This chapter introduces the research background and the context in which the research is situated. It then elaborates on the motivation for the research and identifies research gaps to generate research questions. The chapter also highlights the objectives and the intended contributions of the research and outlines the structure of the thesis.

1.2. Research Background

The world is witnessing an accelerated change in public perceptions over the role of business in society (Nielsen & Aagaard, 2021; Rasche, Morsing, & Moon, 2017). Beyond business contributions to economic growth, wealth creation, and employment, there are expectations that business will come up with solutions to many of the 21st century's challenges, such as water accessibility, global warming, climate change, and affordable health care (Blowfield & Murray, 2014; Ferns & Amaeshi, 2019; Hsieh, 2017). More recently, socially disruptive extreme events like COVID-19 have further reconfigured the role of business in relation to social needs and goals (Brammer, Branicki, & Linnenluecke, 2020; Crane & Matten, 2021). In the midst of this shifting set of expectations, businesses worldwide, large and small, have come under increasing pressure to demonstrate active engagement in corporate social responsibility (CSR).

The concept of CSR has attracted growing interest from scholars over the past couple of decades and has become a sub-field of management and organisation studies in its own right (Crane & Matten, 2021; Lockett, Moon, & Visser, 2006). Various reviews of CSR scholarship have been published (such as Bass & Milosevic, 2016; Frynas & Yamahaki, 2016; Jamali & Karam, 2016; Soundararajan, Jamali, & Spence, 2018), and the insights and conclusions drawn from these articles have identified three main elements in CSR scholarship. First, CSR literature remains highly fractured and there is currently no universally accepted definition of

CSR (Bass & Milosevic, 2016; Schneider, 2020). Secondly, CSR literature has traditionally been associated with 'Western assumptive logics' which centralise the predominance of market-based forms of organisation in liberal market economies (Jamali, Karam, Yin, & Soundararajan, 2017; Karimova & Goby, 2021). These economies are typically supported through coherent systems of governance, strong regulatory oversight, and enforcement of contractual rights. Third, conventional theories and frameworks related to CSR have been predominantly developed in and for large corporations, considering SMEs as simple miniature versions of big companies (Das, Rangarajan, & Dutta, 2020; Soundararajan et al., 2018).

Since the turn of the millennium 20+ years ago, the literature on CSR has become more complex and multifaceted and there has been a shifting focus towards the context-dependence nature of CSR. Pioneering contributions that have refocused the discussion on the importance of context in relation to CSR research include Campbell (2007) and Matten and Moon (2008), who proposed that contextual variation across countries, such as institutional frameworks or national business system configurations, may ultimately influence both CSR conceptualizations (CSR Thinking) and the implementation of CSR (CSR Doing). Their arguments are strongly supported by empirical CSR studies in developing countries, which show that CSR in this context has distinctive features due to institutional constellations such as local socio-cultural values and traditions (Khan, Lockhart, & Bathurst, 2021; M. J. Murphy & Smolarski, 2020; L. Wang & Juslin, 2009), geopolitical relations (Eweje, 2006b; Idemudia, 2010; Reinecke & Donaghey, 2021), levels of economic development (Chapple & Moon, 2005; Chatterjee & Mitra, 2017; Inekwe, Hashim, & Yahya, 2020), and political system and governance (Barnett, Henriques, & Husted, 2020; Eweje, 2006a; Idemudia, 2007).

Another context that has received relatively less attention within the CSR research agenda is small and medium enterprises (SMEs), despite recognition of the growing significance of the SME sector (Jamali, Lund-Thomsen, & Jeppesen, 2017). This is somewhat

surprising given that the intrinsic peculiarities and structural, social, and functional characteristics of SMEs are significantly different from what is commonly encountered in large counterparts (Das et al., 2020; Soundararajan et al., 2018).

1.3. Scope of the study

1.3.1 The definition of CSR

As mentioned above, there is no single universally accepted CSR definition that fits all purposes. To avoid confusion given the different conceptualizations of CSR available, it is important to narrow down the scope by providing a clear definition of CSR. However, it is also crucial to choose an inclusive and board definition that is relevant to the research context (i.e., SMEs in Vietnam). For the purpose of this thesis, the researcher starts with an umbrella idea that CSR captures the variety of ways in which the business-society relationship is being defined, managed, and practiced (Frynas & Yamahaki, 2016). More specifically, the researcher chooses Blowfield and Frynas (2005)'s understanding of CSR in the developing world as companies having a responsibility: (a) for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; (b) for the behaviour of others with whom they do business (e.g., within the supply chains); and (c) to manage their relationship with the wider society, whether for reasons of commercial viability or to add value to society (Blowfield & Frynas, 2005, p. 503). This approach is in line with the 'progressive view' that an organisation is organised for the interest of society at large, or at least, has fiduciary responsibilities that extend to a wide variety of stakeholders (Gabaldon, 2006; Örtenblad, 2016; Zigan & Le Grys, 2018).

1.3.2 The definition of SMEs

Because this study focuses specifically on SMEs in Vietnam, the most recent definition of SMEs in accordance with the Decree 39/2018/NĐ-CP is used. It should be noted that in Vietnam, formal existence is a matter of degree and that the distinction between informal and

formal ways of doing business is unclear and SMEs are not all formal to some extent (A. N. Tran & Jeppesen, 2016). For example, although running legal companies, most of their employees are temporary and casual, which is in general common in the case of SMEs in the agriculture, forestry and fishery and service sectors in developing countries (Das et al., 2020; Demuijnck & Ngnodjom, 2013). In this study, formal (legally registered) SMEs will be considered. Although micro-enterprises, including informal business, constitute an important component of the SME landscape in the developing world that has been hitherto largely ignored in CSR accounts, this study argues that their nature and peculiar characteristics are different to formal legally registered SMEs. This suggests that a different research methodology (and even philosophical stance) will need to be employed to study the role of micro-firms and informal enterprises in CSR debates. In this study, the scope of the study does not cover all types of SMEs and the numerous micro businesses, and all kind of activities of the informal economy (e.g., the pop-up market stalls or numerous food sellers and vendors alongside tourist areas), would be left aside This is acknowledged in the sampling criteria in Chapter 5 and in line with previous studies (Chakraborti & Mishra, 2017; Sen & Cowley, 2013; A. N. Tran & Jeppesen, 2016).

1.3.3 Why SMEs and CSR in developing countries?

Despite an evolving discourse on CSR in SMEs, previous reviews show that much of the existing literature focused on CSR in SMEs in developing countries is not extensively empirically grounded, largely due to the inclination of scholars to adopt corporate models of developed countries as a benchmark (Jamali, Lund-Thomsen, & Jeppesen, 2017; Morsing & Spence, 2019). Moreover, according to Soundararajan et al. (2018), until now, most existing CSR studies on SMEs in developing countries have tended to focus more on contextual replications (i.e., the replication of an existing study in a different context). The insights offered

by these studies are important; however, there is a need for more attention to their potential specificities and contributions in relation to CSR discourse.

Additionally, CSR literature offers contrasting perspectives on the role of SMEs in the developing world. One perspective highlights the positive affinity or spontaneous CSR engagement of SMEs in developing countries, in which SMEs have been recognised as a crucial contributor to job creation and poverty alleviation in the process of economic development in these countries (Spence, 2016; Stekelorum, 2020). Scholars, such as Baumann-Pauly, Wickert, Spence, and Scherer (2013), T. A. Wong and Bustami (2020), and Jamali, Zanhour, and Keshishian (2009), even suggest that SMEs in developing countries exhibit important characteristics that are favourable to CSR by pointing to their informal approach to CSR. On the other hand, another perspective tends to portray SMEs as socially and environmentally risk-prone enterprises. For example, Soundararajan, Spence, and Rees (2016) and Lund-Thomsen, Lindgreen, and Vanhamme (2016) argue that given SMEs' dominance in absolute numbers, their collective ecological footprint is highly significant. In this respect, the engagement of SMEs in developing countries with social and environmental standards are often considered by sceptics as spontaneous and symbolic to mask and mitigate their noncompliance with fundamental principles and basic tenets of CSR (Hasan, Anastasiadis, & Spence, 2020). It is precisely for these reasons that there is a growing interest in a more nuanced analysis of how SMEs, especially those in a developing country, engage in CSR and how the SME environment would shape the scope of CSR activities.

1.3.4 Why Vietnam?

Vietnam is selected as a novel national context for this study because of two main reasons. First, Vietnam is a nation with a distinctive historical and cultural admixture. Given its complicated national history – the millennium of Chinese domination alongside French and American interventions – there is not only a mixture of Western and Eastern philosophies, but

also a blend of capitalist and socialist values in Vietnam (M. Nguyen, Bensemann, & Kelly, 2018). These diverse characteristics have shaped an independent Vietnamese identity, known as *"bản sắc dân tộc Việt"* or "the Vietnamese national identity", where cultural values are formed, changed, and retained through generations. In line with the country's economic reform and development, Vietnam has also attained remarkable economic growth, foreign trade expansion, attraction of foreign investment, poverty reduction, and human rights development (V. Edwards & Phan, 2014). However, the national business system has had a history of dysfunctional markets, underlined by arbitrary law enforcement, bureaucratic inconsistency, and corruption (Maruichi & Abe, 2019; Vuong, 2014). The rich and complex social and cultural aspects of Vietnam highlight research opportunities to explore CSR in their distinctive and special milieu.

Secondly, Vietnam provides a different context from the traditional terrain for CSR in SMEs analysis which was mainly crafted by researchers from the developed world. This is certainly the case in terms of SMEs' significant role in economic development and employment creation. In Vietnam, since the implementation of the renovation policy in 1986 (see more in Chapter 3), which had a greater emphasis on private sector development, SMEs have emerged as a response to community need in the absence of other opportunities of formal employment, or other access to goods and services (A. N. Tran & Jeppesen, 2016). Moreover, Vietnamese SMEs are found to be in a much closer relationship with their communities and the relational dynamics are more pronounced than might be the case with their counterparts in more industrialised countries (Malesky & Taussig, 2017; Trifković, 2017). Thus, Vietnam presents a favourable context for an evolving discourse on SMEs and CSR in the developing world.

1.3.5 Why Bourdieu?

Spanning decades of research activity, the literature on CSR has been dominated by the meso perspective (i.e., organisational level of analysis), such as studies within the corporate strategy

that examine relationships between firm-level indicators of social/environmental performance and corporate financial performance (Frynas & Yamahaki, 2016). In recent years, there has been an explosion of the CSR research conducted at the institutional level of analysis, especially with respect to studies on CSR in developing countries (Jamali & Karam, 2016); and micro-oriented CSR studies that focus on the role of owner-managers in the context of SMEs by looking at the cognitive and psychological factors such as personality, values, cognitions, and behaviour (Soundararajan et al., 2018). However, there seems to be a missing discourse of a relational perspective that looks at the interactions between institutions and owner-managers in the construction of CSR.

This relational perspective seems to be relevant to the context of SMEs in Vietnam. Chapter 3 provides cumulative evidence of structural weaknesses during the country's transition to a market economy, such as weak legal enforcement, bureaucratic inconsistency, and corruption. These weaknesses reflect a context that is less institutionalized and consequently characterized by higher levels of uncertainty in the institutional order. In such situations, SME owner-managers, as primary decision-makers, cannot be assumed to be rational. Instead, they may follow a practical logic when adopting or avoiding certain elements of CSR; or basically they may simply choose the elements matching with their own individual interests. Therefore, in this thesis, the researcher aims to explore the micro-level process in which SME owner-managers in Vietnam navigate structural demands to understand the interactions between actors and institutions.

To understand this complex process, a conceptual framework using constructs of Bourdieu's theory of social practice is used. In this study, Bourdieu's constructs (i.e., capital, field, and habitus) are used as 'sensitizing concepts' (or thinking tools), rather than a full theory. According to G. A. Bowen (2006), sensitizing concepts are broad concepts which give the researcher a general sense of reference and guidance in approaching empirical instances.

Whereas definitive concepts provide prescriptions of what to see, sensitising concepts merely suggest directions along which to look. Particularly, in this study, Bourdieu's constructs allowed the researcher to order the thinking process and organise the way the data would be represented. (See Chapter 4 for more discussion). In other words, for the same data, it is likely that the discussion would have been presented differently if a different conceptual framework had been used or if no conceptual framework had been there.

There are other theoretical perspectives that also engage with the issue of structure-agency interactions such as institutional entrepreneurship which incorporates the role of agency in neo-institutional theory. However, instead of viewing owner-managers as overly rational agents who can distance themselves from institutional pressures, the researcher argues that SME owner-managers in Vietnam are still embedded in the broader context, in which they must respond to circumstances imposed by their surrounding social reality in everyday activities as a process of practical coping. This is one of the areas that the work of Bourdieu may help shed light on. Specifically, Bourdieu's concept of 'field' and its relatives, 'capital' and 'habitus', not only acknowledge institutional pressures as a top-down process from the society on organisations and individuals but also encompass the human agency in understanding social practices. It, therefore, takes into account various influences on both the micro- and the macro-level, as well as deterministic and voluntaristic aspects of socially responsible behaviour of SMEs.

By using Bourdieu's framework, this study concentrates on the individual and institutional levels of analysis to understand the construction of CSR in SMEs in Vietnam. Here, the researcher does not argue that factors from the organisational context do not influence CSR practices among SMEs in Vietnam. Indeed, they have. But the real focus is about the micro-level mechanism associated with the interactions that exist between owner-managers and the institutional context in which they are embedded.

1.4. COVID implications on this study

Before going into further details, the researcher wants to take a moment to acknowledge that the collection of data was conducted in 2018 prior to COVID-19, but the writing of the thesis took place during the pandemic. Indeed, COVID-19 has fundamentally changed the business landscape across the globe and according to Crane and Matten (2021), the pandemic has clearly challenged a number of existing CSR assumptions, concepts, and practices. This leads to concerns regarding the implications of the pandemic on the findings in this study. Hence, the researcher has focused on making possible changes to maintain the relevance of the thesis during these unprecedented times. For example, the systematic review in Chapter 3 was altered to ensure the inclusion of the most two recent years (2019-2020) and the reader will notice a significant increase in the number of articles on CSR in Vietnam in 2020. Extreme socially disruptive events like COVID-19 may be one of the enabling factors to this overall trend. The researcher expects that future studies on CSR in Vietnam would attempt to put forth a dialogue explicitly looking at the intersection of COVID-19 and CSR with rich insights gained from data collected during the period.

Calls for addressing grand challenges or 'wicked problems' in organizational and management research have proliferated considerably in the last 5 years (Ferraro, Etzion, & Gehman, 2015; G. George, Howard-Grenville, Joshi, & Tihanyi, 2016). Research under the label has focused on topics like climate change (A. J. Porter, Tuertscher, & Huysman, 2020; Wright & Nyberg, 2017), pollution (Brammer, Branicki, Linnenluecke, & Smith, 2019; Howard-Grenville, 2021), and modern slavery in business (Caruana, Crane, Gold, & LeBaron, 2021). By definition, grand challenges are 'formulations of global problems that can be plausibly addressed through coordinated and collaborative effort' (G. George et al., 2016, p. 1880). It is, therefore, appropriate to consider COVID-19 a grand challenge (Howard-Grenville, 2021). In the context of SMEs, the pandemic has indeed highlighted the role of

business both as a source and a victim that is highly prone to societal risk and uncertainty. Undoubtedly, the flow-on negative impacts of lockdowns affect the operation of not only a single business but SMEs as a whole and in a far broader scope. However, the feeling of "being in this together" could be an enabling factor that fuels the desires of SME owner-managers to collectively respond and participate in social activities. As such, the need for research insights into the immediate proactive CSR efforts undertaken by SMEs in the context of 'COVID/grand challenge' is of great importance.

Despite the popular stereotype of the economically minded entrepreneur, this study shows that SME owner-managers do care about contributing to society. They tended to integrate social purposes directly into their business models. When social impact becomes part of the business and is aligned with revenue generation, it is easily sustained over the long term. Therefore, during this unprecedented time, owner-managers are likely to continue to play on their businesses' strengths to support the communities. Particularly, their social responses to the crisis could be in the forms of donating their business's services/products (e.g., restaurants providing free meals to healthcare workers) or corporate volunteering (e.g., entrepreneurs and staff volunteering their time to work for charities). In these circumstances, the concept of 'entrepreneurial bricolage' (i.e., making use of the resources at hand effectively) along Bourdieu's framework could play an important role in explaining how SMEs could address paradoxical tensions posed by financial pressures.

1.5. Research Question and Objectives

Having provided a broader scope for the thesis, this study aims to theoretically and empirically understand CSR in SMEs in Vietnam. Accordingly, the study seeks to answer the question: how do Vietnamese SMEs engage in CSR practices? Given the importance of contextualisation, the research question is built upon the 'how' element to explore CSR in a different setting (SMEs) and a specific culture with distinctive norms and values (Vietnam).

More importantly, the 'how' element may also add value in answering the 'why' question by providing a more holistic picture of the underlying assumptions and reasons for the implementation of CSR practices among SMEs in the Vietnamese context from the perspectives of owners-managers.

In order to answer the research question, three research objectives were formulated. The first objective of this study is to provide an overview of the CSR initiatives adopted by a selected sample of SMEs in Vietnam as a developing country. The second objective is to identify the influences of the context of Vietnam which contribute to the construction of CSR practices. The third objective is to investigate the role that owner-managers play in driving these CSR practices among SMEs. Table 1 outlines the research question, research objectives for this study and in which chapter(s) they are addressed.

Research Question	
How do Vietnamese SMEs engage in CSR practices?	
Research Objectives	**Chapter(s)**
RO1: To describe CSR initiatives that the sample SMEs are adopting	Chapter 6
RO2: To identify the influences of the context of Vietnam which contribute to the construction of CSR practices	Chapter 6
RO3: To investigate the role that owner-managers play in driving CSR practices among SMEs	Chapter 7

Table 1. Research Question and Objectives

1.6. Research Methodology

This study builds on the small, but growing body of research on CSR in SMEs and presents the findings from SMEs in Vietnam. In essence, the view about whether CSR is universally applicable or contextually contingent partly reflects different philosophical stances (Örtenblad, 2016). Therefore, it is important to make explicit the research paradigm used in this study. Given its explorative nature, this study is conducted from the position of a subjective view of social reality, guided by an interpretivist paradigm. Interpretivism states that people act toward

things based on the subjective meanings they project on them; these meanings are derived from social interaction and modified through interpretation (Blumer, 1986). This paradigm, under the social constructionism epistemology, suggests that CSR should be viewed as a situated phenomenon and its meanings are not inevitably fixed as they are the product of historical events, social forces, and ideology (Bass & Milosevic, 2016; Crane & Glozer, 2016; Hacking, 2003). The interpretivist approach is appropriate for this study because it allows the researcher to answer the research question based on subjective perceptions, experiences, and interactions of owner-managers as social actors.

Given its explorative-interpretivist nature, in order to address the research question, this study employs a qualitative method, and the data was collected primarily in the form of in-depth, semi-structured interviews. The participants in this study were selected purposively under a snowball sampling technique. In total, this study undertook 21 interviews, which included 17 owner-managers from 13 organisations together with four outside observers. More specifically, interviews were conducted with a CSR independent expert, a Buddhist practitioner and two consultants from the Vietnam Chamber of Commerce and Industry who deals extensively with Vietnamese SMEs in the service sector through their projects. In this study, outside observers refer to those who are knowledgeable individuals who are outside of the organisation but contribute a perspective on a research phenomenon or situation that the researcher lacks. Outside observers may have expertise or knowledge about contexts where the participants may have a limited perspective or lack deep knowledge of a broader situation. This method was applied by Hamann, Smith, Tashman, and Marshall (2017) who interviewed some significant or notable participants, although they called 'elite interviews'. Additionally, secondary data sources were used together with non-participant observations and field notes. For data analysis, thematic analysis was embraced since it offers flexibility in analysing detailed accounts of textual data and it supports qualitative method.

Having provided a synopsis of what the study is about and the early chapters, the rest of this introductory chapter will further highlight the significance of the study and provide a brief summary of the contents of each remaining chapter.

1.7. The Significance of the Study

This study may be of potential interest to CSR researchers, policymakers, and managers in Vietnam for the following reasons. First, this study extends the current understanding of CSR knowledge in Asia by conducting the first systematic review of the research on CSR in Vietnam. In particular, Chapter 3 pays close attention to the complexities of the Vietnamese context and identifies the opportunities and limitations of the academic progress achieved in the CSR research field in Vietnam. These findings not only justify the methodological choice in this study but also offer new insights into the development of CSR literature to provide a more nuanced perspective on CSR in Asia. Second, by examining CSR initiatives from a viewpoint that is relevant to the characteristics, contexts, and logics of SMEs in Vietnam, this study addresses the call for greater attention to the influence of national context – such as Vietnam's traditional philosophical foundations, institutions, and cultural values – on the CSR orientation of SMEs in developing countries. Third, besides looking at institutional influences, this study also suggests that owner-managers tend to use their ethical and moral values or beliefs as benchmarks, explicitly and implicitly, to shape their decisions, choices, and behaviour. Therefore, it offers rich insights into the existence of structure-agency interactions in the construction of CSR in SMEs in Vietnam which tends to be underestimated in CSR research (Soundararajan et al., 2018; van Aaken, Splitter, & Seidl, 2013; Zigan & Le Grys, 2018). Finally, this study is significant because it acknowledges the mechanism through which the economic and non-economic motivations that underlie CSR among SMEs interrelate and develop over time. This challenges the core assumption of most theoretical perspectives in the field, which views CSR as an investment that helps maximize profitability and cash flows

(Crane & Glozer, 2016; Kang & Moon, 2011; Margolis & Walsh, 2003), and overcomes the limitations of merely normative perspectives based on an intrinsic sense of duty and authentic concern for social good (W. Ali & Frynas, 2018; Dhanesh, 2015; van Aaken & Buchner, 2020).

1.8. Structure of the Thesis

This thesis is organised into eight chapters (including the current one).

Chapter 2 delineates the developments and gaps in the related literature. In particular, it provides a comprehensive literature review on the historical development of CSR and the theoretical perspectives that explain factors influencing CSR practices. The chapter concludes by presenting a discussion on the relevance of context in CSR discourse to indicate the context-dependency of CSR and the existence of structure-agency interactions in the construction of CSR in SMEs in developing countries. In general, this chapter attempts to show that a study of CSR in SMEs in developing countries is rather complex and needs more in-depth understanding.

Chapter 3 introduces the research (or empirical) contexts and presents the compelling reasons for the selection of Vietnam, and particularly the SME sector for the study. More precisely, it presents the distinctive features of the Vietnamese context and SMEs, coupled with a systematic review on the status of CSR scholarly research relating to Vietnam in the recent past. The purpose is to offer insights into the understanding, evolution, and practice of CSR in the context of Vietnam.

Chapter 4 offers a detailed review of Bourdieu's theory of social practice to address the research question. The chapter then discusses how Bourdieu's constructs, namely capital, field and habitus can be bridged together to form a conceptual framework that can provide a platform to understand the relative relationship between structure and agency in relation to CSR, specifically the micro-processes associated with such interactions.

Chapter 5 outlines and explains the methodology of the study. In the first half of the chapter, the four components of a research design are explored: (1) research paradigm, (2) research purpose(s), (3) research strategy of inquiry and (4) research methods or techniques. The second half of the chapter offers a detailed elucidation about how and through what techniques the necessary data was gathered and analysed. The chapter then concludes with an explanation about how the research was ethically executed and what sort of ethical dilemmas were encountered throughout the course of the research process.

Chapter 6 offers a discussion on the aspects of CSR in SMEs in which it offers a concise overview of the existing practices in the selected sample of SMEs as reflected in the collected data (RO.1). This chapter also discusses what and how numerous structural influences contribute to the construction of CSR in the research context (RO.2). In particular, it shows that the institutional environment in which Vietnamese SMEs are embedded is composed of interconnected, overlapping, contradictory or competing institutional demands which provide a scope for the awareness of primary decision-makers, i.e., owner-managers, regarding alternative possibilities and generating a situation in which they can exercise their own interests. The chapter thus provides the platform for Chapter 6.

Chapter 7 focuses on the dynamics of an owner-manager's role in the research context by presenting a discussion on the ways in which owner-managers exercise their own interests (RO.3). In this regard, the chapter discusses how owner-managers in this study interpret and respond to institutional influences, ultimately contributing to the construction of CSR in their firms. Overall, the chapter reports the outcomes of the micro-level process associated with the owner-managers to explain how they perceive and determine which CSR initiatives to undertake, upgrade, reject, or abandon.

Chapter 8 presents the coherent inferences derived from the empirical findings. In particular, it draws together empirical findings, reflects back to the literature and presents a

holistic theoretical framework derived from the findings to explain CSR within SMEs in Vietnam. Further, the chapter presents the contributions that the study makes to a coherent body of theoretical and methodological knowledge.

Chapter 9 concludes the thesis by summarising what the study set out to do, what was already known and what aspects were left to be studied in the topic, how the study was executed, what was found and what the contributions of the study are. It then brings the thesis to an end by offering some concluding remarks, an assessment of the limitations, future research directions, practical recommendations, and the author's personal reflections on the overall research process.

1.9. Chapter Summary

This chapter has laid the foundation for the thesis by providing background information and explaining the motivations underpinning the study, introducing the research question and objectives of the study, and briefly introducing and outlining the way in which the study was executed. The following chapter will build on this foundation by offering a detailed exploration and synthesis of relevant literature.

<center>**CHAPTER TWO: LITERATURE REVIEW**</center>

2.1. Chapter Overview

The aim of this chapter is to first provide historical background on the evolution of CSR as a conceptual paradigm by reviewing the underlying assumptions and events that have shaped its conceptualisation in the West. Instead of describing CSR as if it was universally applicable, the review of traditional literature helps the readers to better evaluate what is already known about the research area in general, what theories are employed, and specifically what aspects are still open to be studied. Then, the chapter presents a discussion on the relevance of context on CSR discourse and reviews the context-dependency of CSR in various generalised contexts. Here, generalised context refers to a context that on a general level consists of a collection of implicit assumptions shared by many organisations. Examples of such generalised contexts that are relevant to this study include developing countries, Asia, and SMEs. At the time of writing this thesis, there are some comprehensive systematic reviews recently published in each individual generalised context (e.g., Soundararajan et al., 2018 about CSR in SMEs; Jamali & Karam, 2016 about CSR in developing countries; Davidson et al., 2018 about CSR in Asia), thereby the researcher puts some boundaries on this review part before moving to a discussion on the existence of structure-agency interactions in the construction of CSR in the context of SMEs in developing countries.

2.2. Corporate Social Responsibility: A Historical Analysis

This section traces the historical development of the concept of CSR, examining the deeper genealogy of its underpinning philosophies and setting out the development of the discourse specific to the actual phrase 'corporate social responsibility'.

2.2.1 Historical background

Previous attempts to determine the original form of CSR were based on the assumption that CSR has a history associated with the early discourses of business-society relations. According

to Eberstadt (1977), the core perception of business-social interaction had originated for hundreds, if not thousands of years, in concepts of philanthropy. In particular, it can be traced back to ancient Greece where the affluent were committed to contributing to societal well-being through charity for the impoverished as well as donating their own money to support community-related welfare and social programs. Although it is, of course, debatable whether to consider these early philanthropists and their activity as individual philanthropy or business philanthropy, the underlying values of these efforts reflect the current scenario of CSR that can be seen in practice nowadays (Carroll, 1999; Jain, Kansal, & Joshi, 2020). This philanthropic principle was also found during the Roman civilisation in the form of social enterprises which were originally created by the English Crown for religious, charitable, and social purposes. However, with the expansion of the English Empire during the sixteenth and seventeenth centuries, these entities became more business-oriented and were thus considered as the foundations of the corporate form of organisation.

According to Carroll (2008), besides philanthropy, the relationship between business and society also evolved with the arrival of urbanisation and industrialisation. In the late 1800's and early 1900's, through industrialisation, we saw the advent of large-scale production in Great Britain, and this brought numerous problems to the labour market such as spreading of slums, labour unrest, poverty, and child and female labour (Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019). As a response to these challenges, early business leaders reflected their social sensitivity and strived to do something to prevent labour-related problems (Hoffman, 2007). They began to apply Christian humanistic values within the context of their businesses with the aim of improving the quality of life of their employees, as evident in initiatives, including the provision of better housing, education, working conditions, and even including efforts to reduce drunkenness among their workers (Heald, 1970). Later, this voluntarily

religious approach gave way to more official social reforms through the introduction of civic organisations, including unions of workers (Agudelo et al., 2019; Velte, 2021).

Together the ideologies of capitalism along with the rising corporate power ushered the next period of business and society relationships. In the earliest days of capitalism, CSR thoughts were challenged by the concept of the 'invisible hand' of Adam Smith with the classical view that society could best determine its needs and wants through the marketplace (Bhaduri & Selarka, 2016). Subsequently, by the 1920's and early 1930's, the idea that business was a matter of 'public interest' was becoming widespread with the introduction of 'public trusteeship management' added to the traditional 'profit-maximising management' (Heald, 1970). This led to business managers assuming the responsibility of trustees to balance the needs of the shareholders with the demands of other groups in society, such as customers, employees, and the community (Hay & Gray, 1974). The 1940s, however, marked the increasing complexity and size of corporations that then required greater transparency and accountability (Carroll, 2008). From here, a new 'agency' relationship became apparent, where 'ownership' and 'control' became separated due to regulatory instruments (Hoffman, 2007). This then challenged shareholder primacy – the view that managers should maximize shareholder returns, and perhaps the most prominent perspective assumes managers should take on broader responsibilities to constituencies other than shareholders (Carroll, 2008).

2.2.2 Evolution of CSR concept

The historical landscape in the Western world, as outlined briefly above, set the stage for the emergence of CSR. According to Carroll and Shabana (2010), the early conceptualization of CSR began when Abrams (1951) voiced his concerns about responsibilities of managers towards employees, customers, and the public at large. However, the exact phrase of 'social responsibility' was only first used in 1953 by Howard Bowen, in which he defined social responsibility of business executives as 'to pursue those policies, to make those decisions, or

to follow those lines of action which are desirable in terms of the objectives and values of our society' (H. R. Bowen, 1953, p. 6). Bowen's definition of CSR was considered as the first academic work that focused specifically on defining what social responsibilities were, and this marked the beginning of the period in the literature on CSR.

After Bowen, there was a growing interest from scholars to articulate what CSR was and what it meant. In the 1960s, while some authors still considered CSR as individual social responsibility of the businessman, the focus of CSR scoping gradually shifted to effects of business decisions on society. For example, K. Davis (1960) and Frederick (1960) approached CSR as a response to the growing social power of businessmen, while McGuire (1963) and Walton (1967) begun applying a wider scope to CSR, viewing corporations as potential contributors to the social welfare of the community. Despite this progression in CSR literature, Carroll (2008) noted that the practical implementation of CSR in this period remained mostly with a philanthropic character. This led to sceptical views of the notion of CSR. Notably, Friedman (1962) argued that the only responsibility of firms in a capitalist system was profit maximisation, viewing CSR as a manifestation of moral hazard towards shareholders. He suggested that social issues should be resolved by the function of the free market system, and business should only conform to 'the basic rules of society, both those embodied in the law and those embodied in ethical customs' (Friedman, 1962, p. 33).

Through the early 1970s, the understanding of CSR was influenced by social movements and new legislations and its literature acquired increasing nuance and sophistication. According to P. E. Murphy (1978), this period was considered as the era of 'awareness' and 'issue' of CSR. Alongside definitional and theoretical exploration, scholars also focused on various aspects of CSR, such as the relationship between corporate social and firm performance, the measurement of CSR, and the extent of CSR disclosure by firms. As one of the foremost thinkers on CSR in the 1970s, Sethi (1975, p. 62) attempted to provide a complete and rigorous

framework of corporate social performance, that included (1) social obligation (market forces or legal constraints); (2) social responsibility (social norms, values, and expectations); and (3) social responsiveness (adaptive, anticipatory, and preventive). Another landmark contribution to the concept of CSR in this period came from Carroll (1979) whereby he proposed a four-dimensional conceptual model of corporate social performance. This model is considered the first unified definition of CSR that integrates the self-interests of business (economic responsibilities) with its wider and more virtuous goal of being socially responsible (legal, ethical, and discretionary responsibilities).

To a certain extent, the academic proliferation of CSR during the 1970s was mainly driven by a significantly low level of public confidence in the business sector evident since the 1960s, often vividly expressed in massive protests and environmental campaigns (Agudelo et al., 2019). Besides progressive social movements, the 1970s also saw a new wave of legislation and regulatory frameworks, especially in the US, in regard to environmental aspects as well as product safety, and labour rights (Carroll, 2008). Some notable examples included the creation of the Environmental Protection Agency, the Consumer Product Safety Commission, the Equal Employment Opportunity Commission, and the Occupational Safety and Health Administration (Carroll & Buchholtz, 2015). These societal and institutional pressures formalized the responsibilities of businesses to address social and environmental concerns as well as creating the foundation for the academic discussion of the later periods (Carroll, 2008).

In the 1980s, scholars began looking into how and why businesses could and should meet their social responsibilities. As Blowfield and Murray (2014) observed, academic literature in this period reduced emphasis on the philosophical meaning of CSR and focused more on the act of being responsible. As one of the earliest contributors during the 1980s, T. M. Jones (1980) revised CSR to be seen as a decision-making process, rather than as a set of outcomes. His work arguably gave way to the creation of new frameworks, models, and methods aimed

at evaluating CSR from an operational perspective. Another example could be seen in the work of Tuzzolino and Armandi (1981) with a need-hierarchy framework that applied Carroll's (1979) definition of CSR in parallel with the Maslow's (1954) human need-hierarchy to explain how a business has different needs, including physiological, safety, affiliative, esteem, and self-actualization.

This trend continued in the 1990s, starting with the pyramid model depicted by Carroll (1991) which explicitly placed four specific responsibilities, including economic, legal, ethical, and philanthropic responsibilities on corporations. Around this time, driven by the need to develop a unified theory, Wood (1991) also created a comprehensive model that defines three dimensions of corporate social performance, which include the principles of CSR, the process of corporate social responsiveness, and the outcomes of CSR. Their works inspired and led to the rise of new models, such as Triple Bottom Line (Elkington, 1994), Strategic model of CSR (Burke & Logsdon, 1996) and Stewardship theory (J. H. Davis, Schoorman, & Donaldson, 1997). Correspondingly, scholars in this period also began looking into a multitude of new terms that are interrelated and overlapping with CSR, such as stakeholder engagement and management, business ethics, corporate citizenship, and corporate sustainability (Carroll & Shabana, 2010). However, the introduction of new models and themes created uncertainty concerning the definition of CSR (Agudelo et al., 2019). Therefore, even when the institutionalization of CSR grew strongly, by the end of the 1990s, Lantos (2001, p. 1) concluded that the concept ended up having 'unclear boundaries and debatable legitimacy'.

The twenty-first century was the period that the concept has acquired a new resonance on the stage of the global economy. In the age of intense competition coupled with the globalization process, there has been a wider recognition and discussion in the international community around corporate behaviour and its impacts on society (Bhaduri & Selarka, 2016). As a result, global corporations currently face increasing pressure to adopt or improve their

CSR activities (Carroll & Buchholtz, 2015). This has led to the rise of international certifications designed to address the need for corporations to articulate CSR best practices in several areas such as labour standards, environmental protection, human rights, and fighting bribery (Bhaduri & Selarka, 2016). Examples are the cases of the ISO 26000, ISO 9001, and ISO 14001. No doubt, the development of these standards does not only serve as a guideline for businesses but also for national standards (Agudelo et al., 2019). Alongside these developments, the business community also became fascinated with the notion of sustainability, or sustainable development and this theme became an integral part of CSR discussions (Bhaduri & Selarka, 2016). This trend has been particularly evident since the year 2015, when the Paris Agreement called for a change from business as usual to new business frameworks. Indeed, following the Paris Agreement, the 2030 Agenda for Sustainable Development was launched in 2015, reflecting a new social contract in which corporations are expected to play a relevant role in the global efforts to achieve the seventeen Sustainable Development Goals (SDGs).

In academia, scholars have also attempted to establish the boundaries within the definition of CSR to ensure that it is more compatible with the new context and imperatives. Among numerous empirical and conceptual contributions, significant attempts include Smith (2001) and McWilliams, Siegel, and Wright (2006). Their works were considered the 'progressive view' of CSR and revealed two basic conceptual features of modern CSR (Kitzmueller & Shimshack, 2012). First, that CSR should go beyond the legal or regulatory requirements of the relevant market(s) and/ or economy(s) to minimize any harm and maximize the long-run beneficial impact of the firm on society (Örtenblad, 2016). Secondly, that CSR should be observable and measurable, in which Vogel (2005) noted that academic discourses during this period are strongly shaped by the business case for CSR. This is demonstrated by the explosion of empirical research that illustrates financial benefits resulting from socially

responsible behaviours, such as the analysis of the financial impact of CSR (Margolis & Walsh, 2003). In practice, the new theme of 'doing good to do well' was also portrayed as a panacea to rationalise and legitimise CSR activities in the eyes of the business community (Gond, Palazzo, & Basu, 2009). Since then, the strategic view (rather than ethical view) of CSR dominated contemporary debates (Agudelo et al., 2019).

On the one hand, McWilliams and Siegel (2001) commented that this pragmatic trend not only restricted the scope of CSR practices but also diverted scholars' attention towards 'instrumental' approaches to CSR and away from a 'duty aligned' or 'ethical' perspective. It was suggested that this could alter the substance of socially responsible behaviour, replacing what might really be valued within a society (the broader social good) with what is accepted in a business sense (its bottom-line performance). On the other hand, Agudelo et al. (2019) argued that in essence, this modern approach to CSR is strategy-based and focuses on a reorientation of efforts towards the creation of shared value, instead of profit maximisation. This belief, of creating shared value through CSR, is explained in the Value Creation Model of Gholami (2011) and reinforced by M. E. Porter and Kramer (2011) in which they emphasized that the main business objective should be to generate shared value. In other words, it was argued that companies should aim at optimizing value over the long term by making CSR part of a company's core values, culture and strategies to balance the self-interests of business and its wider more virtuous goal of being socially responsible (Agudelo et al., 2019). This 'win-win' argument continued the discussion around the benefits of strategic CSR and by the early 2010s at least for some scholars, it was believed that companies could generate shared value while improving the firm's competitiveness through a holistic implementation and integration of social issues into the company's CSR policies (Agudelo et al., 2019).

Another key point to mention is that looking into the newest CSR literature available since 2015 it is possible to see that most of these revolve around the implementation of CSR

and its impact on specific areas of performance, which in some way can be linked to a certain extent to the SDGs (Agudelo et al., 2019). However, Chuang and Huang (2018) argued that the increase in the number of academic publications linked to the launch of the SDGs does not necessarily contribute to the definitional construct or the evolution of the concept.

In summary, throughout its rich history, it can be seen clearly that CSR has flourished out of many diverse perspectives, and CSR-related scholarship has grown immensely in the last six decades. Figure 1 below presents visual and chronological representation of the evolution of CSR in the West.

Ancient Greece

Early discourses of business-society relations in concepts of philanthropy

1800s-1900s

Religious approach by applying Christian humanistic values to the business context

1920s-1930s

Business was a matter of public interest and the introduction of public trusteeship management

1940s

Ownership and control became separated due to regulatory requirements

1953

Bowen defined that the social responsibility of business executives is to make decisions according to the values of our society

1980s

Focused more on the act of being responsible. Jones claims that CSR should be seen as a decision-making process

1979

Carroll's four-dimensional conceptual model of CSR, including economic, legal, ethical, and discretionary responsibilities

1970s

The term CSR became increasingly popular, and scholars focused on various aspects of CSR, such as the CSP-CFP relationship

1960s

CSR was aligned with individual social responsibility of the businessman

Early 1990s

The rise of new models, such as Carroll's pyramid model and Wood's CSP model

Late 1990s

The emergence of multitude of new terms that are interrelated and overlapping with CSR

2000s

The strategic view of CSR dominated, and the rise of international certifications designed to CSR

2011

Porter and Kramer proposed the concept of creating shared value (CSV) to replace CSR

2015-now

CSR is seen as the socially responsible moment in which corporations reflect their concerns about social and global issues which in some way can be linked to the SDG Agenda

Figure 1. A visual and chronological representation of CSR evolution

2.3.   Theoretical perspectives underpinning CSR

The preceding discussion summarised the evolution of CSR as a concept through a lens of the historical landscape in the Western world associated with business-society relations. This helps readers to understand the underlying assumptions in the conceptualisation of CSR in the traditional literature. Alongside the rising interest in the conceptualisation of CSR, CSR literature also pays attention to the drivers behind CSR practices. This understanding is crucial for two reasons. Firstly, it could assist scholars to predict socially responsible behaviour. For example, if firms adopt CSR practices merely to comply with regulative forces, such as relevant laws and regulations, then they will engage in only those activities that are mandated. Secondly, this knowledge can expose the mechanisms that foster wider adoption of CSR practices. Therefore, different kinds of theories have been used to understand the motives behind CSR initiatives, and each has its rationale (van Aaken et al., 2013).

To identify the existing trends within the CSR literature, several authors have reviewed theoretical approaches to CSR (Aguinis & Glavas, 2012; Chalkasra, Rivera, & Basuil, 2019; Frynas & Stephens, 2015; Frynas & Yamahaki, 2016; Garriga & Melé, 2004). In general, the prevalent theoretical perspectives on CSR can be summarised into three categories: instrumental, normative, and relational approaches. The instrumental approach suggests that CSR is (or should be) a strategic pursuit for organisations, informed by economic rationality. Under this approach, Orlitzky, Siegel, and Waldman (2011, p. 10) conceived that managers practice CSR without any 'preconceived ideas or normative commitments [because] only by correctly analysing supply and demand conditions can managers hope to make CSR decisions that are strategically or economically sound'. Accordingly, CSR practices could be explained as a means of sustaining or furthering economic wealth (e.g., to survive and make a profit), rather than explained as ethically desired goals. Some common theories that support this instrumental view include *instrumental* stakeholder theory, the resource-based view of the firm,

and Porter's model of competitive advantage. Arguably most research in the field of CSR supports such an instrumental view by showing that CSR practices may favour business prospects in many respects (Klimkiewicz & Oltra, 2017; Lockett et al., 2006; Richter, Shirodkar, & Shete, 2021; Windsor, 2006). However, in the existing literature there are also many empirical examples of companies that have engaged in CSR activities in the absence of any economic incentive (W. Ali & Frynas, 2018; Matten & Crane, 2005; Matten & Moon, 2008; van Aaken & Buchner, 2020; van Aaken et al., 2013). This demonstrates the limitations of the instrumental approaches that assume profit maximization as the sole explanation for CSR.

In contrast, the normative approach transcends purely economic explanations of corporate activities and does not assume that all CSR practices necessarily benefits the corporation itself. In particular, this approach argues for the primacy of an altruistic pursuit over economic motives. Under this approach, it is proposed that firms ought to accept social responsibilities as an ethical obligation above any other consideration. This is in line with the 'progressive view' that the firm is organised for the interest of society at large, or at least, has fiduciary responsibilities that extend to a wide variety of stakeholders (W. Ali & Frynas, 2018; Gond et al., 2009; Zuo, Schwartz, & Wu, 2017). A key theory that supports this approach is *normative* stakeholder theory, which claims that the purpose of business is value creation for various stakeholders and that each stakeholder group merits consideration for its own sake. In CSR literature, this stakeholder theory has been combined with various ethical/moral theories such as those developed by Rawls (Phillips, 1997), deontologists (Bowie, 1999), critical theorists (Reed, 2002), and libertarians (Freeman & Phillips, 2002) to focus on the ethical requirements that cement the relationship between business and society. However, this normative approach fails to explain why some businesses accept their moral duty by engaging in CSR activities while others do not (van Aaken et al., 2013).

Another approach that addresses both economic and non-economic motives is the relational approach. For example, political theories (e.g., social contract theory, Habermasian political theory and Rawlsian theory) emphasize the social power of the corporation in relation to society, arguing that corporations are not only economic but are also political actors that have a duty to fulfil political functions and engage in political processes in order to fill the regulatory vacuum in contemporary societies (Logsdon & Wood, 2002; Matten, Crane, & Chapple, 2003; Scherer & Palazzo, 2007). Following a similar line of argument, institutional theory also clearly highlights the importance of the institutional environment which explains CSR practices through the embeddedness of organisations in different formal and informal institutions, such as laws and religious norms respectively. It thus addresses both economic and non-economic motives by relating them to institutionalized expectations of CSR within institutional contexts such as economic and legal systems or geographical regions. In contrast to the macro-level focus, the managerial utility approach concentrates on the micro-level in explaining why key actors, such as managers behave in a pro-social manner. This approach rests on the basic insight that personal values affect not only the way in which managers perceive and interpret the world but also the choices they make. Consequently, this approach conceptualizes CSR activities as a manifestation of managerial preferences which may be driven by both economic and non-economic motives (Choongo, Paas, Masurel, van Burg, & Lungu, 2019; Franco, Moura-Leite, Pereira, & Lopes, 2017; Hemingway & Maclagan, 2004; Swanson, 2008).

As this overview has shown, the existing literature comprises three key theoretical approaches that can be used to explain the phenomenon of CSR. This section continues by discussing the three widely adopted theories, namely stakeholder theory, institutional theory, and social capital theory. The summary of these theories is presented in Table 2.

	Instrumental stakeholder theory	**Normative stakeholder theory**	**Institutional theory**	**Social capital theory (as guided by Putman and Coleman)**
Core assumption	Firms are affected by stakeholder actions and therefore must attend to their interests		Firms' survival and growth depend on acquiring legitimacy within institutional environments	Social capital is a resource that inheres in social relations and networks within the firm formed by goal orientation and shared trust.
Logic of action	Voluntaristic	Voluntaristic	Deterministic	Voluntaristic
Level of analysis	Individuals or organisations	Individuals or organisations	Organisations and macro environments	Individuals or organisations
CSR-related rationale	Prudent managers should care about CSR as this improves relations with stakeholders	Ethical managers should care about CSR as stakeholders' interests are of intrinsic value	Corporations engage in CSR activities to preserve their legitimacy in the face of institutional pressures	Corporations depend on the social capital they acquire through their engagement in CSR to gain competitive advantages
Limitations	Does not consider non-economic motives for engaging in CSR	Does not explain why some corporations accept moral duty and others do not	Does not address the interplay between economic and non-economic motivations	Does not address the interplay between economic and non-economic motivations

Table 2. Prevalent theoretical approaches on CSR

2.3.1. Stakeholder theory

Stakeholder theory, as the name suggested, is a theory concerned with the relationship between an organisation and its stakeholders. It suggests that organisations should go beyond their responsibility to shareholders to address the demands of several groups of stakeholders. Freeman (1984, p. 49) defined stakeholders as 'any group or individual who can affect or is affected by the achievement of the firm's objectives.' In other words, stakeholders are groups that can either help or damage the firm, including those that firms have contractual links with (e.g., employees, customers) and in the wider public (e.g., governments, non-government organisations). Following Freeman's definition, other scholars aimed to categorise stakeholders in different ways, such as strategic and moral stakeholders (Goodpaster, 1991); external and internal stakeholders (Akhouri & Chaudhary, 2019); voluntary and involuntary stakeholders (Clarkson, 1995); latent, expectant, and definitive stakeholders (Mitchell, Agle, & Wood, 1997); and primary and secondary stakeholders (Clarkson, 1995). The main aspect of these categorisations is to emphasise that there are various groups of stakeholders with different and sometimes conflicting expectations.

Stakeholder theory has been the most widely used theoretical framework in CSR studies, mainly to explain firms' motivations in engaging in CSR (McWilliams & Siegel, 2001) and the relationship between CSR and organisational performance (Frynas & Yamahaki, 2016). In accord with the stakeholder perspective, CSR is viewed as responses of firms to pressures from diverse stakeholders related to their power dependence (Freeman & Reed, 1983; Jawahar & McLaughlin, 2001) or legitimacy claim (Frynas & Yamahaki, 2016). Indeed, CSR literature, employing stakeholder theory, identified several dominant stakeholder groups that could influence CSR behaviour, including shareholders (Chatterji, Levine, & Toffel, 2009; Jamali, Safieddine, & Rabbath, 2008; D. Williamson, Lynch-Wood, & Ramsay, 2006), employees (Akhouri & Chaudhary, 2019; I. Ali, Jiménez-Zarco, & Bicho, 2015; Fordham & Robinson,

2018; Munro, Arli, & Rundle-Thiele, 2018), institutional investors (Gulzar, Cherian, Hwang, Jiang, & Sial, 2019; Hickman, 2020; H. D. Kim, Kim, Kim, & Park, 2019), suppliers (S. Y. Lee, 2016; Yang, Lau, Lee, & Cheng, 2020), customers (Glaveli, 2020; N. Tran & O'Sullivan, 2020; Waheed, Zhang, Rashid, Tahir, & Zafar, 2020), community groups (Nyame-Asiamah & Ghulam, 2019; S. Singh & Mittal, 2019), government agencies (Fordham & Robinson, 2018; S. E. Kim, 2018), and NGOs (Fordham & Robinson, 2018; Oh & Park, 2015). Each group may have various levels of influence on company decisions regarding CSR strategies, due to the limited resources and bounded rationality. For example, Fordham and Robinson (2018) asserted that government agencies can play both a supportive or hindering role with influence over company operations through regulatory standards and economic policy. Therefore, firms tend to give priority to certain stakeholders based on their salience in relation to power (relates to the ability of the stakeholder group to impose its will on others despite resistance to do something they would not ordinarily do), urgency (the degree to which 'stakeholder claims call for immediate attention'), and legitimacy (relates to the mandate of the stakeholder and the rights to use power with regard to a claim made upon the firm) (Mitchell et al., 1997).

Based on the above assumptions, stakeholder theory has evolved into two distinct types, namely instrumental and normative, that are interrelated yet distinct with different arguments and implications. In general, instrumental stakeholder theory (managerial perspective) considers stakeholders' needs according to their economic prospect to the organisation (Freeman, 1984), while normative stakeholder theory (ethical perspective) believes each stakeholder's need should be treated as equally important (Donaldson & Preston, 1995; Freeman & Phillips, 2002). According to the instrumental view, an organisation needs critical stakeholders to provide them with relevant resources. In return, the organisation has the responsibility to satisfy these stakeholders' demands (Freeman, 1984). This view strictly assumes that the managers' main aim is for the corporation to be economically successful: the

more financially powerful the stakeholder, the more prioritized they are to the firm. Thus, it helps explain the economic motivation of firms in CSR.

On the contrary, normative stakeholder theory focuses more on equality, affirming that all stakeholders should be treated fairly regardless of their economic power (van Aaken et al., 2013). This also means that maximizing the shareholders' wealth should not be the priority of organisations (Fernando, Lawrence, Kelly, & Arunachalam, 2015). However, as mentioned above, most of the time, the stakeholders' needs will be in competition with each other, which makes it the biggest challenge for managers to resolve. To resolve this conflict, the managers should try 'to attain the optimal balance among them' (Hasnas, 1998, p. 32). In a way, this stance offers a reason why firms sometimes involve themselves in CSR behaviours that gain no economic advantages for them. Thus, it addresses the non-economic motivations in the CSR practices of organisations.

2.3.2. Institutional theory

Broadly speaking, institutional theory focuses on the relationship between an organisation and its broader institutional context. It revolves around the concept of *institution*, which Scott (2001, p. 48) defined as 'social structures that have attained a high degree of resilience. [They] are composed of cultural-cognitive, normative and regulative elements that, together with associated activities and resources, provide stability and meaning to social life.' As a part of an institutional field, organisations operate within a 'social framework of norms, values, and taken-for-granted assumptions about what constitutes appropriate or acceptable economic behaviour' (Carpenter & Feroz, 2001, p. 565). As a result, corporations conform within these rules (which include certain pro-social behaviours) and in return, 'they are rewarded for doing so through increased legitimacy, resources, and survival capabilities' (Scott, 1987, p. 498).

The study of institutions began in the 1800s. Nevertheless, little attention was given to institutions in organisational analysis (Powell & DiMaggio, 2012). The use of institutional

theory in organisational studies only emerged during the 1960s, thereby influencing areas such as management theory, organisation sociology, and institutional economics (Scott, 2001). According to Zucker (1987), institutional theory encompasses different intellectual traditions and foci, so organisational scholarship holds different approaches to institutional theory. This can be divided into two main forms (Romanelli, 1992). The economic approach (often referred to as 'new institutional economics') focuses on the regulatory role of institutions that underpin economic activity (e.g., L. Davis & North, 1970; North, 1990). This approach aims to explain the diversity in institutional arrangements using economic assumptions such as bounded rationality and opportunism, especially the notion of 'self-interest with guile' as posited by O. E. Williamson (1998).

On the other hand, the sociological approach (often referred to as 'neo-institutionalism') has addressed the legitimacy role of institutions, arguing that organisational reality is constrained by legitimacy obligations and taken for granted understandings (DiMaggio & Powell, 1983; Scott, 2001). In particular, this perspective rejects rationality (i.e., rationalism) as an explanation for organisational structure, as suggested by the economic approach in which an organisation makes decisions on its actions by comparing the costs and benefits of different choices. Instead, it tends to argue that institutionalisation is a state-dependent process and emphasises the notion of conformity to the demands of the institutional environment, i.e., legitimacy, as the dominant explanation for the success and survival of organisations (Powell & DiMaggio, 2012; Scott, 2001; Selznick, 1996). 'Neo-institutionalism' also goes beyond formal structures and emphasizes the role of cognitive over normative frameworks, and cultural frames or belief systems operating in the organisational environments over intra-organisational processes in shaping the organisational reality (Powell & DiMaggio, 2012).

Following the neo-institutionalist tradition, the notion of 'institutional isomorphism', in fact, serves as an important element. DiMaggio and Powell (1983, p. 149) define isomorphism

as 'a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions.' To explain the notion of 'institutional isomorphism', DiMaggio and Powell (1983) argued that an organisation needs to experience three stages of isomorphism to gradually commit to a certain behaviour, namely (1) coercive isomorphism is when organisations are forced to comply by pressures from powerful stakeholders, for example, banks, government, legal systems, financial institutions, local communities, and powerful customers; (2) mimetic isomorphism is when organisations comply because other peers are doing so; and (3) normative isomorphism is when organisation comply because that a particular behaviour has become an expected value which is the outcome of formal education, professional networks, professional associations and such like. The principal argument for isomorphism is that organisations are strongly motivated to gain legitimacy from social constituents since it leads to enhanced access to not only social resources but also political power, and hence better prospects for long-term survival and growth (Brown & Deegan, 1998; J. W. Meyer & Rowan, 1977; Romanelli, 1992). Thus, all three isomorphic processes mentioned above tend to lead organisations to adopt similar practices in their field (DiMaggio & Powell, 1983), and it can be argued that corporations in different institutional fields are predicted to adopt different behaviour (Doh & Guay, 2006; Kang & Moon, 2011).

Within CSR literature, the post-1999 period has been labelled as the period of 'maturity' for stakeholder theory (Laplume, Sonpar, & Litz, 2008, p. 1159). According to Brammer, Jackson, and Matten (2012, p. 4), institutional theory only emerged 'in the mid-2000s which broadened the array of conceptual tools used in CSR research.' As explained by van Aaken et al. (2013), one major advantage of institutional theory over other theories in explaining CSR is that it concentrates on the macro-level, allowing researchers to analyse the complexity of institutional contexts. More specifically, the concept of 'institutional isomorphism' has been used to explain the reasons for homogeneous CSR approaches among organisations within a

same organisational field as they face similar institutional pressures (Brammer et al., 2012). For example, the literature has identified similar CSR strategies and practices between firms with similar attributes, normally those sharing the same national context (e.g., Doh & Guay, 2006; Fransen, 2013; Holder-Webb & Cohen, 2012); within an industry (e.g., de Grosbois, 2016; Khan et al., 2021; Kolk & van Tulder, 2006); and within the same local communities (e.g., Hoi, Wu, & Zhang, 2018; Marquis, Glynn, & Davis, 2007).

The institutional approach clearly highlights that the various forms of CSR practices could be explained through the embeddedness of organisations in different formal and informal institutions, such as laws and religious norms respectively (Brammer et al., 2012). It thus addresses both economic and non-economic motives by relating them to institutionalised expectations (or pressures) of CSR within institutional contexts such as economic and legal systems or geographical regions. However, the institutional approach does not address the interplay between economic and non-economic motivations in the context of CSR. In addition, it is not able to explain differences in pro-social behaviour between organisations in the same institutional field, i.e., organisations confronted with the same institutional pressures.

2.3.3. Social capital theory

Social capital theory, broadly speaking, contends that social relationships through social networks, norms, obligations, and other patterns arising from social interactions are resources that can be used for achieving desired outcomes. Although the core argument of social capital is clear, scholars seem to have converging opinions about it. In the first conceptualisation, (Coleman, 1990, p. 302) took a rational perspective and defined social capital by its function: 'facilitate(s) certain action of individuals who are within the structure'. According to him, there are four forms of social capital: (i) obligations and expectations which may involve reciprocity (e.g., doing favours for and receiving favours from other people); (ii) the capacity of information to flow through the social structure in order to provide a basis for action (e.g.,

sharing useful information that may inform some future action), (iii) the presence of norms and effective sanctions (e.g., the establishment of community values and shared standards of behaviour), and (iv) authority relations (e.g., skilful leadership that informs others' actions). In rooting his ideas in the framework of rational choice in which people make choices that maximise their personal advantage, Coleman (1990) suggested that society is a result of aggregating individual behaviours and preferences. He viewed social capital as a useful resource that was available to individuals because of their relationships with others, arguing that social capital is a public good that benefited everyone in the social structure; and hence, it is something that groups, rather than individuals, hold.

In the second conceptualisation, Putnam (1995, p. 664) defined social capital as 'the features of social life - networks, norms and trust - that enable participants to act together more effectively to pursue shared objectives.' According to him, social capital here has three components: (i) moral obligations and norms; (ii) social values (particularly trust); and (iii) social networks (especially the membership of voluntary associations). Later, Putnam (2000, p. 19) refined the definition of social capital as 'connections among individuals - social networks and the norms of reciprocity and trustworthiness that arise from them', then introduced two different forms of social capital: bridging and bonding. Bridging social capital is inclusive, in that it brings together those from different social divisions and acts as 'sociological WD40' that greases the wheels for reciprocity. Bonding is exclusive; it reinforces identities and maintains homogeneity and is 'sociological superglue' which helps maintain group loyalty (Putnam, 2000, p. 22). Consequently, social capital for Putnam is functional, and is in agreement with Coleman's, his focus is at a societal level rather than an individual one. As a result, Putnam's theory of social capital also followed structural-functionalist roots, arguing that social capital stems from the networks, norms and trust that develop within a

group, and provides the impetus to pursue shared objectives of all members belonging to that group, instead of seeing social capital as an attribute of an individual.

Taking Coleman's and Putnam's positions together, the general accord is that it is the group (e.g., family or community)'s responsibility to foster such characteristics as trust, shared information, and positive norms of behaviour for everyone's mutual benefit. A number of problems emerge from this general perspective, however. For example, critics such as Foley and Edwards (1996) argued that Coleman and Putnam overestimate social capital as a cure-all for all manner of social ills, presenting community as a wholly benevolent good. This obscures the fact that social networks do not always constitute a social good and can produce conflict and distrust, in addition to trust as a result of perceptions of in-group and out-group status. Indeed, the drawbacks of social capital have also been discussed by Adler and Kwon (2002), especially when stronger actors, who possess an informational advantage, may keep the weaker parties excluded from their network, downplay social norms, and restrict individual freedom. Thus, social capital may lead to nepotism, injustice, and corruption. Secondly, in seeing social capital as the product of long-term processes, Coleman and Putnam failed to recognise the role of human agency in accessing and utilising such resources (Misztal, 2000).

Moving away from structuralist claims, in the third conceptualisation, Bourdieu (1986, p. 248) defined social capital as 'the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalised relationships of mutual acquaintance and recognition.' According to him, social capital has three components: it is, first, a resource arising from connections, social networks, and group membership. Like Coleman and Putnam, the notion of reciprocity in social capital is important here, though Bourdieu emphasises individual (and not necessarily communal) gain that may be sought. The second characteristic of social capital is that it functions based on mutual cognition and recognition. This is how it acquires a symbolic character and is transformed into symbolic

capital, meaning it can be accumulated and exchanged in the same way as economic capital (Bourdieu, 1986). He also argued that social capital is linked with a range of other forms of resources such as economic capital (financial capability) and cultural capital (knowledge and skills relating to cultural abilities). Investment in social capital, then, acts as a kind of strategy which (unconsciously or otherwise) further serves as a mechanism to exchange other capitals. Therefore, the volume of social capital that an individual holds depends upon the size of his/her network and the cultural and economic capital that is possessed by the members of the network.

Unlike the structuralist approaches of Coleman and Putnam, Bourdieu (1986) also wholly disagreed with the concept of rational action and argued instead that humans can only ever act in certain ways as a result of the conditions imposed upon them by broader societal structures (Bourdieu & Passeron, 1990). Thus, social capital is symbolically and culturally created and is legitimised through the interplay of agency and structure.

Moving beyond the fields of sociology and political science, social capital has subsequently become an influential concept in debating and understanding organisational behaviour. Indeed, scholars such as Adler and Kwon (2002), Burt (2000), Cohen and Prusak (2001), and Tsai and Ghoshal (1998) have extended the analysis of social capital to the level of the firm, suggesting that firms, as aggregates of people who interact with stakeholders, can be generators of social capital. Empirical evidence has then identified positive outcomes associated with the adoption of social capital at the organisational level. For example, in the field of human resources, social capital can reduce staff turnover rates, and also increase internal innovation capabilities (D. J. Chung, Kim, & Kim, 2021; Cohen & Prusak, 2001; Ren, Cheng, Hu, & Yin, 2021). In line with this tendency, social capital theory has also gained importance in CSR studies, particularly those that investigate the concept from the perspective of smaller businesses (Hoi et al., 2018; Sen & Cowley, 2013; M. D. Tran & Adomako, 2021). The main argument, in accord with this perspective, is that to counter their shortages in

resources, small businesses depend on the social capital they acquire through their engagement in CSR to gain competitive advantages (Fuller & Tian, 2006). For instance, focusing on the relational and reputational aspects of SMEs, Perrini (2006) claimed that CSR in SMEs could be understood through the application of social capital that could improve their reputation. In addition, scholars such as Spence and Lozano (2000) found that peer support among SMEs and personal relationships of owner-managers were important drivers for Spanish and UK SMEs to incorporate CSR practices into the way they do business.

Adopting a social capital approach to the CSR-SME literature has analytical appeal, emphasizing the interconnectedness of small firms and their reliance on their social capital to achieve success generally. Essentially, Putnam's theoretical framework continued to guide most of social capital research in the field of CSR, mainly from a qualitative perspective (Lins, Servaes, & Tamayo, 2017; Perrini, Russo, & Tencati, 2007; Russo & Perrini, 2010; Sen & Cowley, 2013; Spence, Schmidpeter, & Habisch, 2003). Only a couple of studies adopted Coleman's approach, though outcomes were similar to the Putnam tradition, e.g., collective social capital via social networks was shown as an important factor in promoting CSR activities among SMEs (De Carolis & Saparito, 2006; Worthington, Ram, & Jones, 2006). Significantly, only a few studies incorporated Bourdieu's interpretation of social capital in exploring CSR (Zigan & Le Grys, 2018), although the social capital theory proposed by Bourdieu is promising in linking the economic and non-economic motivations (van Aaken et al., 2013). This study, in fact, argues that Bourdieu's ideas are especially useful because they allow the researcher to highlight how CSR practices may be constrained by larger structural factors such as laws and policies as well as cultural traditions.

2.4. Research gaps

As shown in Section 2.2 and 2.3, CSR has become a dynamic and contestable cluster concept that contains a great proliferation of theories, approaches, and terminologies. Moreover, the

findings show that the conceptualisation of CSR has evolved alongside social expectations of corporate behaviour, from being limited to the generation of profit (i.e., classical view) to include a broader set of responsibilities and the generation of shared value (i.e., socio-economic view). As Örtenblad (2016) notes, CSR studies in the West tend to be dominated by the assumption of rationality. This led to a belief about the universality of CSR so that all organizations, regardless of size and culture, should adopt the exact same version of CSR. For this reason, there are several research gaps which serve as the foundation for this research, as summarised in Table 3 below.

Research gaps	Examples
Lack of contextualisation "One-size-fits-all" model based on universal conditions with that are irrelevant to context. No particular attention paid to the research context or application of context-insensitive methodology	Athanasopoulou and Selsky (2016); Davidson (2016); Jamali and Karam (2016); C. H. Kim and Moon (2015); Morsing and Perrini (2009); Örtenblad (2016); Soundararajan et al. (2018); Spence (2016)
The dominance of business case argument A shift away from ethics orientation to functionalist and instrumental perspective. CSR is about "doing good to do well"	Aguilera, Rupp, Williams, and Ganapathi (2007); Aguinis and Glavas (2012); Garriga and Melé (2004); Gond et al. (2009); van Aaken et al. (2013)
The dominance of meso-level perspectives A move away from individual and institutional levels of analysis	Frynas and Yamahaki (2016); Gond, El Akremi, Swaen, and Babu (2017); D. A. Jones, Willness, and Glavas (2017); Rupp and Mallory (2015)

Table 3. Research gaps

First, there is a lack of CSR research that acknowledges the peculiar contextual characteristics of the East in terms of philosophies, institutions, and cultural values (C. H. Kim & Moon, 2015; S. E. Kim, 2018; Ling, 2019). In this respect, Asia seems to be a fertile and critical arena for CSR studies because it has distinctive features on the basis of the diversity of ethical and religious systems, regulatory environments, roles of the state, and the concentration of power in economic systems. As mentioned in the following section, there has been a recent explosion of research into CSR in Asia. However, it is fair to say that the literature on CSR in Asia remains viewed through a Western lens (Davidson, 2016; Tilt, 2016; Xiao, Cummings, & Baumann, 2019). Davidson (2016), for example, found that the theoretical models used in CSR research in India and China are predominantly Western. This may signal a symptom of contextual blindness (Johns, 2006). Therefore, a study focused on CSR in Vietnam, where there is a blend of both Eastern and Western values, norms, and cultures, will offer new insights for CSR literature and provide a more accurate perspective on CSR in Asia.

Secondly, there has been a relative paucity of CSR research concerning SMEs in a developing country context, despite of the important advances and the shifting focus to CSR in SMEs (Choongo, Van Burg, Masurel, Pass, & Lungu, 2017; Colovic, Henneron, Huettinger, & Kazlauskaite, 2019; Das et al., 2020; Jamali, Lund-Thomsen, & Jeppesen, 2017). This may be due to the application of universal dominant CSR practices based on developed countries. Hence, their socially responsible activities are often disregarded and misjudged in academic debates (Jamali, Lund-Thomsen, et al., 2017). However, recent empirical studies argue that SMEs in developing economies exhibit different orientations to basic social and environmental functions (e.g., Demuijnck & Ngnodjom, 2013; Famiola & Wulansari, 2019; Grimstad, Glavee-Geo, & Fjørtoft, 2020; Hasan et al., 2020), hence more attention needs to be accorded to understanding their characteristics, and unique contributions to an evolving discourse on CSR in the developing world.

Thirdly, there is little investigation that highlights the interplay between the economic and non-economic drivers that underlie CSR. As shown above, the existing literature comprises three key theoretical approaches that can be used to explore the phenomenon of CSR. While each of these has helped to shed light on various important aspects of CSR, they all have their limitations when it comes to explaining the link between different categories of drivers (economic and non-economic) that lead to such behaviour. Most commonly, they take a functionalist, instrumental and business case rationale to explain social engagement by companies (Margolis & Walsh, 2003). This business case argument is also evident in the evolving discourse on SMEs and CSR. For example, some studies (Kongtip, Yoosook, & Chantanakul, 2008; Maxwell, Rankine, Bell, & MacVicar, 2007) attempt to evaluate how improvements in CSR with regards to working conditions could impact business outcomes in terms of profitability, productivity, efficiency, and staff satisfaction in SMEs. Other studies, however, question the strong fascination with the business case for CSR in SMEs, especially in developing countries. For example, a thorough review of the literature on CSR in India revealed that SMEs are significantly influenced by moral imperatives based on an intrinsic sense of duty and issues of reciprocity in their relations with stakeholders, so that they tend to place greater stress on non-financial goals, rather than following profit-maximization logic (Dhanesh, 2015; van Aaken & Buchner, 2020). Additionally, the owner-managers' personal ideological beliefs appear to be an overriding factor in determining whether the business actually engages in socially responsible practices (Malesky & Taussig, 2017; Spence & Lozano, 2000). These findings show that a purely business case argument, or a normative argument, used alone seems patently unfit to explain why SMEs in developing countries have socially desirable outcomes.

Fourthly, micro-level influences of CSR practices are widely under-addressed in CSR research (Aguilera et al., 2007; D. A. Jones et al., 2017; Rupp & Mallory, 2015). As mentioned

above, much of the broader CSR literature focus on the organisational level of analysis. This could be seen in debates around the links between social and financial performances. By overemphasizing the organisational factors, the CSR literature tends to ignore or minimise the importance of individual agency in explaining CSR practices. However, the literature to date has pointed to the dominant influence of owner-managers in the context of SMEs. The central role of owner-managers is even more crucial in SMEs in developing economies because of issues of social distrust that complicate the delegation of decision-making responsibilities to other individuals (Bloom, Eifert, Mahajan, McKenzie, & Roberts, 2013). Therefore, although structural factors are at play, research needs to account for the agentic capability of SME owner-managers by looking at the interaction between structural influences and owner-managers' agency in shaping CSR among SMEs (Soundararajan et al., 2018).

The above discussion raises concerns over the applicability and transferability of CSR frameworks and conclusions made in developed countries for large corporations to smaller companies in developing countries. For these reasons, researchers should contribute to the contextualisation of CSR to address each of the aforementioned knowledge gaps. To be specific, there is a need for a multilevel research conducted at both the micro- and the macro-level. This holistic approach would potentially paint a nuanced picture to explain the intersections between a SME's CSR practices, owner-managers' individual preferences, and the broader contexts in which they are embedded. The next section will discuss the importance of context in CSR discourses.

2.5. Corporate Social Responsibility in context

This section will begin with a broad discussion on the importance of context in CSR research with a focus on contextualising research, which will then be followed by a review of CSR discourses in relevant contexts to this study, specifically to aspects associated with developing countries, Asia, and SMEs. Finally, the section will end with an argument on the necessity to

consider SMEs separately from large ones. This discussion will then act as the point of divergence for further discussions of the thesis.

2.5.1. Contextualising research

The notion of 'context' has been acknowledged in management and organisation studies for quite some time now and its definition is largely consistent. Cappelli and Sherer (1991, p. 56), for example, portray context as 'the surroundings associated with phenomena which help to illuminate that phenomena', typically factors existing in the environment external to the individual. Similarly, context has also been described as the surroundings associated with an organisation that affect the occurrence and meaning of their behaviour as well as functional relationships between variables (Johns, 2006). 'Context', in this case, refers to a set of implicit assumptions about a specific setting. According to Tsui (2004), academic management knowledge can be divided into context-free (universal) knowledge, context-bound knowledge, and context-specific knowledge. In other words, some knowledge can be applied in any circumstances, which is then referred to as universal. Others can be suitable in one context but unsure of being valid (or differently) in another context (context-bound). Lastly, some knowledge can only be used for a specific context, which is called context specific. Thus, a single study would generate context-specific knowledge, but whether it can be applied in other circumstances must rely on the later studies (K. E. Meyer, 2006).

Context and its implications have received attention in the field of strategic management (McKiernan, 2006), organisational behaviour (Boal & Hooijberg, 2000; Johns, 2006), entrepreneurship (Jepson, 2009; Zahra, 2007), marketing (Arnould, Price, & Moisio, 2006; Welch, Piekkari, Plakoyiannaki, & Paavilainen-Mäntymäki, 2011), international business phenomena (Ghauri, 2004; Michailova, 2011a; Tsui, 2004), and leadership (Antonakis, Cianciolo, & Sternberg, 2004; L. W. Porter & McLaughlin, 2006; Shamir & Howell, 1999).

The literature on CSR, like other topics in the management field, also recognise the context-dependent nature of CSR. Campbell (2007) and Matten and Moon (2008) were among the pioneering scholars to refocus the discussion on the importance of context in relation to CSR, noting that CSR manifestations need to be analysed in the context of historically grown institutional frameworks and national business systems. More recent studies, both conceptual and empirical, have also highlighted that context is a major factor affecting CSR behaviour and outcomes (Athanasopoulou & Selsky, 2016; Khan et al., 2021; Tilt, 2016; Zuo et al., 2017). In particular, Örtenblad (2016) noted that there are different ways of taking the context into account. One popular way is to descriptively study how CSR actually is perceived and practiced in various generalized contexts. For instance, Visser and Tolhurst (2010) in their comprehensive study discussed how CSR is defined and practiced in different nations around the world, showing clearly that CSR is not a universal idea and the institutional variation across countries results in varieties of CSR framework. Another way is to figure out, normatively, what CSR should mean and accordingly how it should be practiced in the particular generalized context. Indeed, the *how* and the *should* aspects are of course complicated and situated, yet important to understand if CSR research is to keep pace with changing practices and societal expectations (Jammulamadaka, 2013; Khan, Sulaiman, Nazir, & Ahmad, 2020; Visser et al., 2008).

Still, CSR studies face many challenges in addressing the complexity and fluidity of context. Given the pressures of globalization and expected harmonization of management practices across cultures, there have been many arguments that all organisations should apply the same CSR practice regardless of cultures, religions, and nations (Mazboudi, Sidani, & Al Ariss, 2020; van Aaken & Buchner, 2020). Indeed, much of CSR research tends to underplay the role of context treating it as background noise rather than an essential part of the problem (Athanasopoulou & Selsky, 2015; Crane, Henriques, Husted, & Matten, 2015; Örtenblad,

2016). Moreover, there are also weaknesses in how context has been conceptualised and empirically explored. Tilt (2016), for example, asserts that the contextual description contained in many CSR studies is vague as they fail to investigate fully the contextual factors that influence CSR practices of firms in those countries that have different social, legal, and/or cultural context. In agreement with this, Davidson (2016) criticised that much CSR research fails to be contextually sensitive in applying Western theories and research methods when conducting research in non-Western contexts. He even warned that CSR studies have not taken the complexity of context seriously to the extent that, in different political, economic, social and cultural contexts, the application and replication of theories may lead to biased conclusions. Another challenge is in combining contextual novelty with theoretical insight. According to Crane et al. (2015), many CSR studies tend to place too much emphasis on context and often fail to explicate a theoretical argument. This is then unlikely to make a meaningful theoretical contribution (Hamann et al., 2020; Örtenblad, 2016).

In responding to these challenges, as Hamann et al. (2020) and Athanasopoulou and Selsky (2016) recommended, CSR scholars need to recognise the importance of contextualizing research. To contextualise means 'to knit together' or 'to make a connection' in Latin, referring to 'linking observations to a set of relevant facts, events, or points of view that make possible research and theory that form part of a larger whole' (Rousseau & Fried, 2001, p. 1). Thus, contextualisation is a sensitising device to make the researcher aware of the potential situational and temporal boundary conditions to the theories by identifying the relevant and irrelevant connections and level of generality (Bamberger, 2008; McLaren & Durepos, 2021). To support scholars in their contextualisation efforts, Tsui (2006) provided guidelines that list down the specific steps, as follows:

- **Contextualise theory:** Theories need contextualisation because in different political, economic, social, and cultural contexts, the replication of a theory might be invalid

(Johns, 2006; Tsui, Wang, & Xin, 2006). Thus, deep contextualisation is important for the development and meaningful application of existing theory in novel contexts (Tsui, 2006). According to Whetten (2009), there are different ways that context and theory can interplay to make a theoretical contribution: *contextualised theory* – developing theory within specific contexts or shaping extant theory into contexts; and *context effect theory* – developing theories of context or utilising context to formulate new theories. Adding contextualised layers to theory not only contributes to innovative theories in novel contexts of study but also improves existing theories (Tsui, 2006).

- **Contextualising methods:** It has been suggested that, rather than only taking into consideration the context itself, researchers should contextualise their methodologies (Bamberger, 2008; Michailova, 2011a, 2011b). Contextualising methods in research is highly important because contextualisation is part of the data stream, reflecting specific research settings and interpretations of theoretical and practical outcomes (Buchanan & Bryman, 2007). In quantitative research, contextualisation could be seen in the design of questionnaires or surveys which depends on the particular context they are intended to be used in with specific meanings and context-embedded interpretations of the questions, rather than context-free. However, context in quantitative research is traditionally treated as 'noise in the data, or other controlled variables which are experimentally set up in order to seek for cause-and-effect relationships' (Harvey & Myers, 1995, p. 7). On the other hand, qualitative research provides an opportunity for researchers to contextualize their work without the constraints imposed by numbers and statistical analysis. Indeed, to qualitative researchers, there would be no phenomena to be explored without context and there would be no surprising or interesting elements to be discovered (Michailova, 2011b). Thus, contextualisation tends to be aligned with qualitative research (Bamberger, 2008).

- **Contextualising findings:** After contextualising the method, contextualisation also involves the process of incorporating locally relevant knowledge and the general literature to interpret the findings in the given context and then come up with a sufficient explanation for the discrepancies with previous research to aid in theorisation (Tsui, 2006). This step offers opportunities for future research in exploring variations in research findings by studying whole events and sources of interest, organisational phenomena, and counter-intuitive findings (Johns, 2006).

It is noting that prior to contextualising research, one of the key tasks of a researcher is to identify the relevant context for a particular study. In this study, the context deemed relevant is SMEs in a developing country in Asia. Therefore, the following sections will review CSR scholarship in relevant sub-contexts to this study, specifically to key aspects associated with CSR in developing countries, CSR in Asia, and CSR in SMEs.

2.5.2. Aspects of CSR in developing countries

Since the turn of the millennium, a surge of interest from academics in CSR in developing countries has been witnessed. There are three main reasons to explain this tendency. First, developing economies are rapidly expanding and, therefore, these countries offer research opportunities (Dobers & Halme, 2009). Second, in developing countries, impacts (both positive and negative) resulting from globalisation, investment, economic growth, and business activities are more evident, and social and environmental issues seem to be most acute (Hasan et al., 2020; Inekwe et al., 2020). Third, there is a distinctive set of CSR agendas for developing countries, which are collectively quite different to those faced in the developed countries (Jamali, 2017; Jamali & Karam, 2016; Jamali, Karam, et al., 2017).

Indeed, one could claim that CSR research is currently more pronounced and multifaceted in less economically developed nations (Jamali & Karam, 2016). The content and breadth of coverage is far-reaching as many important social and environmental issues in

developing countries have been raised and tackled, including the social and environmental impacts of oil corporations (Eweje, 2006b; Sorsa & Fougère, 2020; Uduji & Okolo-Obasi, 2017), responsible taxation (R. Jenkins & Newell, 2013; Mohanadas, Abdullah Salim, & Pheng, 2019; Wrana & Diez, 2018), international competitiveness of export firms in a sustainable global value chain (Anner, 2018; Barin Cruz & Boehe, 2008; Nath, Eweje, & Bathurst, 2019), ethical trade initiatives (Barrientos & Smith, 2007; Boehe & Barin Cruz, 2010; Perry, Wood, & Fernie, 2015), and the role of multinational corporations (MNCs) and multilateral institutions in driving or curtailing the uptake of CSR in developing countries (Barin Cruz & Boehe, 2010; C. Kim, Kim, Marshall, & Afzali, 2018; Reinecke & Donaghey, 2021). While recognising that there is likely substantial variation across developing country landscapes, these writings have identified several distinctive features of CSR in developing countries, commonly characterized as less formalized, more sunken, and more philanthropic in nature (Jamali & Karam, 2016).

To advance understanding of CSR in developing countries, Jamali and Karam (2016) reviewed articles on CSR in developing countries to unpack the specific antecedents of CSR in these contexts. They argued that analyses of CSR in developing countries are possibly most distinctive in relation to the contextual arrangements identified at the institutional level of analysis. For example, the majority of recent CSR studies focus on exploring how certain institutional aspects peculiar to developing countries, such as dysfunctional markets, contracted governments and weakened labour institutions, influence the ways in which CSR is conceptualised and practised (Idemudia, 2011; Inekwe et al., 2020; Khan et al., 2021; C. Kim et al., 2018; Munro et al., 2018). These peculiar characteristics have aptly directed attention to the importance of context and lead to various arguments against the transferability of frameworks drawn in developed countries to those that are developing (Örtenblad, 2016; Tilt, 2016). This also accentuates the need to understand the content, objectives, and targets of CSR

in context and a number of comparative CSR studies have been conducted (Jamali, Jain, Samara, & Zoghbi, 2020; Jamali & Karam, 2016; Khan et al., 2020). These studies have drawn primarily on Institutional Theory and Whitley's National Business Systems (NBS) approach (Whitley, 1992, 1999). The review of Jamali and Karam (2016) is not a comprehensive list; nonetheless, it infers the importance of institutional context in shaping CSR in a wider developing country context. Following is a discussion on some of the key categories of institutional factors that explain the variations in CSR in developing countries.

The first category relates to the developing country's national business system (NBS). Studies such as Chapple and Moon (2005) and Inekwe et al. (2020) demonstrate how CSR in developing countries is shaped by stages of economic development, while H. D. Kim et al. (2019) and C. Kim et al. (2018) argue that other institutional factors, such as the openness of the economy to international investment influence the nature of CSR in developing countries. Another commonly highlighted aspect of NBS in relation to developing countries is the nature of the political governance. This is often linked to the discussion on the arbitrary enforcement of law (Akorsu & Cooke, 2011; Perry et al., 2015; Welford & Frost, 2006) and the severe limitations of national policies and legislation in the context of ineffective governments, such as bureaucratic inconsistency and corruption (Graafland & Smid, 2019; Keig, Brouthers, & Marshall, 2015; Sirven, Cardebat, & Coupaud, 2017; Ucar & Staer, 2020).

These weakened structures are often referred as institutional voids (Khanna & Palepu, 2010; McLaren & Durepos, 2021; Rana & Sørensen, 2021; Zhang, Ji, Chang, & Huang, 2017), which, in turn, create two contrasting perspectives in CSR literature. The first strand of existing research argues that the lack of proper governance structures creates space for CSR to emerge, emphasising specifically the agentic role of corporate actors in defining their type and level of CSR engagement in developing countries. The literature, indeed, provides various examples of corporations in developing countries working with local stakeholders and communities to fill

institutional voids and foster engagement with national development agendas and local community issues (e.g., Ahen & Amankwah-Amoah, 2018; Arora & Ali Kazmi, 2012; Kolk & Lenfant, 2013; Kolk & van Tulder, 2006; Rana & Sørensen, 2021).

Contrastingly, another strand of research criticised CSR in developing countries, referring to it as smokescreen (Dare, 2018; Raimi, 2018), decoupling (Jamali, Lund-Thomsen, & Khara, 2017; Khan et al., 2021), greenwash (Gatti, Seele, & Rademacher, 2019; Hamann & Kapelus, 2004; Siano, Vollero, Conte, & Amabile, 2017), or opportunistic (Bondy, 2008; Gonçalves, Gaio, & Costa, 2020; Wiig & Kolstad, 2010) to hide illegitimate corporate practices. In particular, these studies tend to focus on structural factors that influence CSR practices and outcomes, arguing that corporations appear to comply symbolically with social and environmental standards to preserve their legitimacy.

Although the NBS approach has been used as a broad comparative framework, scholars focused on the developing world have also argued the need to capture forces, pressures and factors that lie outside the NBS (Jamali & Karam, 2018). Culture lies outside the traditional NBS, but there is, in fact, a significant number of articles that attribute CSR to specific cultural norms or traditions in developing countries. These articles touch on the sociohistorical, religious, and culturally embedded roots of responsibility, by looking at the influence of religion (M. J. Murphy & Smolarski, 2020; van Aaken & Buchner, 2020), as well as patterns of social and cultural attitudes (Das et al., 2020; H. George & Antonis, 2017; Gugler & Shi, 2009; T. A. Wong & Bustami, 2020) on the interpretations of CSR. For example, Choongo et al. (2019) and Inekwe et al. (2020) noted how a cultural tendency towards respecting hierarchical relationships and maintaining harmony shapes African CSR, whereas Jamali et al. (2020) and Goby and Nickerson (2016) explained how Islamic religious beliefs influence CSR Thinking and Doing in Middle East countries. In these studies, CSR tends to emerge from social relations to meet cultural expectations or the implicit social contract that go beyond

economic rationality and competitive advantage (W. Ali & Frynas, 2018; Jamali, Karam, et al., 2017; Munro et al., 2018). This context-focused relational dynamic is a salient feature of CSR in the developing world that acknowledges the salience and multiplicity of stakeholders existing within the historical, socio-political, and geopolitical context of a particular country.

As shown above, CSR in developing economies has been recently characterized as ongoing and extensive, although it tends to be less formalized, more sunken, and more philanthropic in nature (Visser, 2008). It also draws on deeply engrained cultural/religious values and is primarily oriented toward local communities (Jamali et al., 2009; Visser, 2008).

2.5.3. Aspects of CSR in Asia

Among developing countries, the literature on CSR in Asia has grown significantly as the region gains prominence on the global stage. The influence of Western CSR concepts and measures is undoubtedly an important driver of CSR developments in Asia. As mentioned above, widely held beliefs concerning the rationality and appropriateness of organizational forms, structures, strategies, and techniques, as the CSR literature suggests, can become normatively sanctioned and widely accepted ways of doing business. As a result, organizations, across country borders, can be subject to isomorphic pressures to adopt homogenous practices, and thereby tend to promote conformity to norms relative to CSR across countries. Although increasing globalization appears to lead to greater convergence between Asian and Western views of CSR, according to C. H. Kim and Moon (2015), the influence of local context on CSR seems to persist, if not rise, at the same time and CSR in Asia has displayed different characteristics to those in the Western economies.

As mentioned in Section 2.1, the evolutionary process of CSR in the West shows that CSR discourse is centred around an economically rational approach, and many scholars claim that CSR has moved away from corporate philanthropy and CSR should go beyond legal compliance. However, in Asia, the idea of a business's responsibility to give back to the

communities in which they operate is considered a generalised obligation/duty of business or a reflection of altruism (C. H. Kim & Moon, 2015; M. J. Murphy & Smolarski, 2020). This is because Asian societies have a long history of philanthropic and religious giving (Chapple & Moon, 2005; Gaur, Ghosh, & Zheng, 2019; M. Nguyen et al., 2018). Their philanthropic principles tend to be pluralistic, including both a sense of duty and consequences (e.g., as reflected in the concept of karma). If compared to the West, a sense of duty resonates with Kantian deontological ethics in Western philosophy (e.g., ethics are morally required, forbidden, or permitted), while consequences of human action parallel to utilitarianism in Western philosophy (i.e., the morally right action is the action that produces the most good). Therefore, the perception of CSR in Asia has traditionally concentrated on corporate philanthropy. Moreover, the institutional environments also give rise to differences in the power, legitimacy, and urgency or stakeholder concerns between the West and Asia. For example, scholars argue that conformance to the rules and regulations should be considered as CSR practice in Asia because Asian companies appeared to be responsible for bribery and corruption (S. E. Kim, 2018; M. C. Vu, 2019). On the other hand, in the Western world firms pay more attention to environmental activists than comparable firms in Asia where the power and legitimacy of environmental activists is less demanding. Table 4 below aims to summarise some of the key differences between CSR in Asian and Western contexts.

	CSR in Asia	CSR in the West
Logic of actions	Ethical and normative	Instrumental and rational
Basis of compliance	Social obligation and rules	Voluntary and non-statutory
CSR mode	Informal and implicit	Formal and explicit
Mechanism	Less institutionalised	More institutionalised
Indicators	Common beliefs, shared logics	Certification, accreditation

Table 4. CSR in Asia vs. CSR in the West

Earlier discussions show that CSR may have not been absent from the traditional indigenous enterprises' agenda, but it may manifest itself in different ways than seen in the West (Cheung, Tan, Ahn, & Zhang, 2010; M. J. Murphy & Smolarski, 2020; Yin, 2015). Moreover, many important issues in the region have been raised and tackled, including the negative impacts of business outsourcing in India (Dzever & Gupta, 2012), the benefits of CSR in supply chains in Asia (Eweje, 2020; Nath et al., 2019), differences in CSR amongst family and non-family firms in Taiwan (Yu, Ding, & Chung, 2015), working conditions and child labour in Pakistan (Fontana, Atif, & Gull, 2021), modern slavery in supply chains in South East Asia (Benstead, Hendry, & Stevenson, 2020), and the impact of institutional investors in driving CSR in Korea (H. D. Kim et al., 2019). The main insight from these articles suggested that the context of Asia has many features that influence CSR conceptualisation and implementation. In other words, Western values, laws, and free-market conditions do not always accord with the Asian context at least on the basis of cultural/religious traditions, state-business relationship and the role of government in promoting CSR. These factors will be discussed in more details below.

Reviewing the development of CSR literature in Asia, according to C. H. Kim and Moon (2015), CSR in Asia is found to be embedded in and emerges from local relations and is closely aligned with local socio-cultural values and traditions (C. H. Kim & Moon, 2015; S. E. Kim, 2018). For example, in China and Korea, Confucian values emphasise symbiosis in human relationships and reciprocity in business and society relations, and hence provide a stronger institutional basis for CSR to emerge (Gaur et al., 2019; Yen, Shiu, & Wang, 2019). This could be seen in empirical studies, such as L. Wang and Juslin (2009) who explicated a Chinese Harmony understanding of CSR where interpersonal harmony guides corporate activities and expressions of CSR in China. In a similar vein, Chakraborti and Mishra (2017) and Dhanesh (2015) also explained the predominance of a caring model of CSR in India as a cultural tradition

that highly values a deep understanding of the needs of communities. In Indonesia, although CSR is stated as a mandatory action for private sectors, the traditional Indonesian value of *gotong royong*, placing emphasis on mutual and reciprocal assistance or working together for the welfare of all, is highlighted as an underlying factor behind the social engagement of firms (Famiola & Wulansari, 2019; Trihermanto & Nainggolan, 2018). To reaffirm the above arguments, according to C. H. Kim and Moon (2015), community should be regarded as a key stakeholder in the Asian context as people in these countries are highly collectivistic, implying that they tend to prioritise the good of their community more than individual's.

Another feature that affects the way in which companies in Asia organise their relationship with the stakeholders relates to religion. For example, Hinduism deeply influences business conduct in India where philanthropic giving may be prompted by religious and cultural beliefs and is largely directed at socio-economic community involvement and development (Bhaduri & Selarka, 2016; Jaysawal & Saha, 2015; A. Singh, Majumdar, & Saini, 2017). Therefore, in India, most large companies have either set up their own foundations or contribute heavily to directly support the community in which they have their operations, or communities that are impacted by their work, notably in the areas of health, education, and livelihood training. In Thailand, companies, through charity and traditional philanthropy, have also conventionally supported causes such as education, sports, cultural and religious events, general community well-being and emergency relief in the event of natural disasters (Chou, Chang, & Han, 2016; Wuttichindanon, 2017). These initiatives tie in with the Buddhist tradition of 'merit-making' (*tham bun*) or the practice of giving that is the basis for performing compassion via charity and almsgiving at the individual level (Mmbali & Assawasirisilp, 2017). Besides Thailand, Buddhism and its teachings also play an important role in defining CSR and the business-stakeholder relationship in other countries in the region, such as China (Su, 2019), Vietnam (M. C. Vu, 2018), and Myanmar (Bae, Lund-Thomsen, & Lindgreen,

2020). In Islam, the concept of umma (unity/justice) principle that counters excessive selfishness and individualism also imply an inside–out approach to CSR, emphasizing the significance of caring for others and the priority of the development of an individual's self-moderation (Darrag & E-Bassiouny, 2013; M. J. Murphy & Smolarski, 2020).

Besides the diversity of ethical and religious systems, other distinctive elements of CSR in Asia have also been linked to regulatory environments (Arena, Liong, & Vourvachis, 2018; Holder-Webb & Cohen, 2012; Phuong, 2017) and roles of the state (Hofman, Moon, & Wu, 2017; S. E. Kim, 2018; Malesky & Taussig, 2017; Yin, Singhapakdi, & Du, 2016). Although CSR is a fundamentally voluntary movement, several governments in Asia have seen the benefits and aggressively promoted socially responsible behavior of private firms. For example, S. E. Kim (2018) noted four policy tools that East Asian countries have used to promote CSR, namely awareness-raising, partnering, soft law, and regulative rules. The enforcement of minimum standards for CSR-related business performance through laws and regulations is probably the most common tool because of the traditional state dominance over business and civil society. This could be seen in the case of India's mandated CSR law introduced in 2013 which requires large companies to spend at least 2% of their net profits on CSR (Guha, 2020) and the Small and Medium Enterprise Promotion Act in Korea which directly addresses CSR requirements of SMEs (S. E. Kim, 2018). More importantly, many empirical studies point out that CSR in Asia may be arisen from an innate sense of obligation to renew the social contract and earn a license to operate in the community (Chedrawi, Osta, & Osta, 2020; Mehedi, Rahman, & Jalaludin, 2020; Zuo et al., 2017). The evidence from these studies indicates that CSR in Asia tends to be implicit, focusing on corporate roles within wider formal and informational institutions, expressed by values, norms, and rules that often indirectly affect corporate behaviour.

There has been a tendency to generalise about Asia in a way that overlooks how the purpose and practices of business are constantly being contested and debated within the region itself. However, it should be noted that Asia is a vast region with over half the world's humanity. Traditions in South Asia and in East Asia, for instance, are so different that to generalise across this groups can often be misleading. Therefore, this study, instead of describing the Asian CSR model, agrees with the idea that CSR, as 'home grown phenomenon', varies across countries. Indeed, examples of CSR studies specific to countries in Asia, including China (Zuo et al., 2017), India (Bhaduri & Selarka, 2016), Pakistan (Khan et al., 2021), and Japan (Eweje, 2020) show that the understanding of CSR in Asia is not homogeneous.

2.5.4. Aspects of CSR in SMEs

Cumulatively, SMEs make up the largest segment of the global economy. They account for more than 90% of all enterprise, providing 50-60% of global employment opportunities (Das et al., 2020). Their increasing influence coupled with their cumulative societal impacts lead to a burgeoning interest in research activities on CSR in SMEs (Soundararajan et al., 2018; Spence, 2016; Stekelorum, 2020). While there is always a risk in generalizing, the literature to date has portrayed CSR activities of SMEs as informal, unbureaucratic, ambiguous and spontaneous in comparison with their larger counterparts (Choongo et al., 2019; Jamali, Lund-Thomsen, & Jeppesen, 2017; A. N. Tran & Jeppesen, 2016). For example, several studies have pointed to the informal approach of SMEs to CSR (Demuijnck & Ngnodjom, 2013; Russo & Tencati, 2009; Stekelorum, 2020), and the tendency that SMEs often do not use the language of CSR (Baumann-Pauly et al., 2013; H. Jenkins, 2004, 2006). This informality may derive from a high level of family ownership commonly found in SMEs (Ahmad, Siddiqui, & AboAlsamh, 2020; Cabeza-García, Sacristán-Navarro, & Gómez-Ansón, 2017; Rojas & Lorenzo, 2021) and the limited resources, time, and expertise of SME managers (Das et al.,

2020; Magrizos, Apospori, Carrigan, & Jones, 2021; Martinez-Martinez, Andrades, Larrán, Muriel, & Lechuga Sancho, 2021). These characteristics consequently lead to an unsystematic approach to CSR in which many SMEs have been incorporating CSR elements into their business operations, instead of adopting the more formalized approach of reporting, benchmarking, and structuring that is more commonly found in larger corporations (Morsing & Spence, 2019; Spence, 2016).

Whilst size or financial constrains is a factor, CSR literature points out other internal and external dynamics of SMEs that explain their CSR approach (Das et al., 2020; Jammulamadaka, 2013; Stekelorum, 2020). For example, Spence (2016) summarised important differences between large and small firms as relating to contrasting forms of ownership and control (commonly, publicly traded versus owner-managed), governance and reporting (formalised, regulated versus informal, personalised ad hoc), the nature of transactions (contractual profit maximisation versus relationship- and reputation-based) and power structures (hierarchical and bureaucratic versus flat, flexible multitasking). Accordingly, the section below focuses on some key SME characteristics that could potentially influence their approach to CSR.

SMEs are fundamentally different to other types of business in the debate on social responsibility in terms of their close relationship with local communities. The embedded nature of SMEs means that they have strong ties with the local community which enables SMEs to have a better understanding of local needs and issues (de Beer, 2018; Lähdesmäki, Siltaoja, & Spence, 2019). Sen and Cowley (2013) have similarly argued that as integral parts of local communities, SMEs are also highly visible, and their activities are under constant public scrutiny. Piperopoulos (2010) further explained that since SMEs tend to rely heavily on a local customer base, they have little choice but to be socially responsive in order to survive. As such they are inherently social in their orientations and perspectives where relationships with

external stakeholders, such as the community, customers, and suppliers are highly valued (Barnett et al., 2020; Jammulamadaka, 2013; Magrizos et al., 2021; Soundararajan et al., 2018).

This closeness to community need is clearly reflected in SMEs' CSR initiatives in which SMEs are found to be actively involved in activities that play an important role in supporting their immediate communities (Lähdesmäki et al., 2019; Magrizos et al., 2021). These activities range from donations and sponsoring of local events, or even providing community infrastructure such as water wells (Amaeshi et al., 2016; Choongo et al., 2019; Colovic et al., 2019; Stoian & Gilman, 2017). Moreover, the degree of firm embeddedness in the community was also found to be one of the variables that mediate the relationship between CSR activities and outcomes (de Beer, 2018; Lähdesmäki et al., 2019; Wen, Zhang, & Li, 2020). It is also noted that many SMEs have incorporated some prominent or popular CSR elements in the business operation. For example, Jenkins (2006) found that SMEs have incorporated community-based practices in their business operation. Additionally, Iraldo, Testa, Lanzini, and Battaglia (2017) showed that Italian SMEs in the hotel, restaurant, café sector showed an innovative approach by incorporating environmental benefits into their services. This shows that CSR is not perceived as a set of external add-on activities, instead as an integral part of the business operation.

Research to date also points to the dominant influence of the owner-managers as one of the key specificities compared to large firms. Indeed, SME behaviour is often understood in terms of the psychological characteristics of the owner-manager. To a certain extent, this could be explained by the fact that ownership and control are not normally separated in the SME context which lends legitimacy to the personal decisions made on how to use company resources (Ahmad et al., 2020; Choongo et al., 2019; Famiola & Wulansari, 2019; Jamali, Lund-Thomsen, & Jeppesen, 2017). However, there are two very different sides of an evolving discourse on the role of the owner-manager in shaping CSR in SMEs. One highlights the

relatively less powerful nature of the individual in comparison to external pressures, suggesting that CSR practices of SMEs are heavily influenced by structural influences (i.e., institutional and organisational levels). This perspective aligns well with institutional theory and resource-based views, which pointed out that companies practice CSR to ease peer pressure and to gain legitimacy (Famiola & Wulansari, 2019; Jamali, Lund-Thomsen, & Khara, 2017; Perrini, 2006; Worthington et al., 2006).

In contrast, the other strand of CSR research focuses on owner-manager agency in shaping CSR, arguing that owners and founders directly imprint their personal philosophies, values, and aspirations on the operation of SMEs and SMEs' CSR agenda (Ahmad et al., 2020; Choongo et al., 2019; de Beer, 2018; Hemingway & Maclagan, 2004). For example, Hamann et al. (2017) point out that government regulations and competitiveness pressures (which can be understood as institutional pressures) play minor role in affecting the motivation of SMEs in embracing CSR. Instead, they argued that the individual norms and values of these entrepreneurs, and their networking through a local business association seem to explain the voluntary incorporation of CSR into their business practices.

Another important aspect of SMEs that influences their CSR approach relates to their relatively simple, flexible, and highly centralised management structure. Indeed, scholars have shown that there is often little hierarchy or bureaucracy, and multi-tasking and overlapping responsibilities are frequent in SMEs. Therefore, SMEs have structural advantages in implementing CSR (Baumann-Pauly et al., 2013; Rojas & Lorenzo, 2021; Yang et al., 2020). Moreover, there is also a tendency towards a participatory corporate culture with greater openness and transparency in SMEs (Isensee, Teuteberg, Griese, & Topi, 2020; Jardioui, Garengo, & El Alami, 2019). Therefore, typically SMEs succeed in creating more intimate professional relationships and environments, whereby employees may be socially familiar with one another and with management/ownership. As informed by extant CSR empirical studies,

this informality and flexibility of SMEs explains employee-related CSR activities which tend to be based on a more informal, trusting basis and are characterised by intuitive management and personal engagement (Asante Boadi, He, Bosompem, Opata, & Boadi, 2020; Fisher, Geenen, Jurcevic, McClintock, & Davis, 2009; Lythreatis, Mostafa, & Wang, 2019; Neuhaus & Schröer, 2017).

Due to their distinctive characteristics, CSR literature reaffirms that SMEs should not be viewed as scaled-down versions of larger firms. In particular, Westhead and Storey (1996, p. 18) suggested that 'theories relating to SMEs must consider the motivations, constraints and uncertainties facing smaller firms and recognise that these differ from those facing large firms.' As such, more attention needs to be accorded to understanding their potential specificities and contributions in relation to CSR discourses (Jamali, Lund-Thomsen, & Jeppesen, 2017; Soundararajan et al., 2018). For example, K.-H. Lee, Herold, and Yu (2016) found that CSR in SMEs is mostly explained using stakeholder theory, with key stakeholders being the employees, customers, and local community. On the other hand, Hoi et al. (2018) and Sen and Cowley (2013) argued that particularly relevant in CSR discourse in the context of SMEs is the relative importance and salience of social capital which refers to intangible assets such as reputation, trust, and legitimacy, accumulated through relationships and networks across various spheres of society. This is clearly evident in studies that employ the social capital theory, emphasising the relational and reputational aspects of SMEs to explain the approach to CSR (Colovic et al., 2019; Grimstad et al., 2020; Hoi et al., 2018; Tencati, Russo, & Quaglia, 2010). Moreover, SMEs also provides the setting for developing new theory as part of the contextualisation of CSR. For example, Perrini et al. (2007) suggested a model of CSR that is relevant to SMEs in Italy, whereas Spence (2016), with a theorization ambition, expanded CSR core theories to fit the small firm context, suggesting that small business social responsibility should be considered as a distant relative of the main CSR field.

2.6. Locating the missing link: The existence of structure-agency interactions

As mentioned earlier, institutional theory has been widely adopted in CSR research in developing countries. These writings reaffirm that institutions shape CSR practices by imposing legal, moral, and cultural restrictions and by distinguishing legitimate and illegitimate practices in the institutional environment (Jamali et al., 2020; M. Khan et al., 2021; C. Kim et al., 2018; Zigan & Le Grys, 2018). To a certain extent, this argument enables CSR researchers to move beyond firm-centred analyses (i.e., organisational level) which had dominated the literature on CSR for a long time (i.e., reflected in debates around the links between social and financial performances) to focus on the complexity of institutional and contextual factors. On the other hand, in the context of SMEs, the majority of CSR studies tends to emphasise on the role of owner-managers by looking at the cognitive and psychological factors such as personality, values, cognitions, and behaviour (Soundararajan et al., 2018). There is also a recent array of CSR scholarship in SMEs, arguing against the underlying theme of homogeneity and isomorphism in institutional theory (Hamann et al., 2017; Lähdesmäki, 2012; McKeiver & Gadenne, 2005). These scholars have refocused on the divergence in terms of CSR practices among SMEs within the same institutional structure and thus have provided a finer analysis of the scope for individual agency. For example, Hamann et al. (2017) and Zigan and Le Grys (2018) pointed to the critical role of SME owner-managers in spearheading CSR even in institutional environments that are not necessarily the most conducive.

These perspectives may reflect the two dominant paradigms in social sciences: the deterministic approach, which tends to ignore or minimise the importance of human agency in the creation of structures; and the individualist approach, which rejects or underestimates the determination of action by social structures and stresses the individual's ability to control their own behaviour and the flow of events (Scott, 2008). This never-ending tension has been

referred to in the literature under different labels, such as person versus situation (Astley & Van de Ven, 1983), interactionist or structuralist (Collyer, Harley, & Short, 2015), strategic choice versus environmental determinism (Klag & Langley, 2013), change versus continuity (Garud, Hardy, & Maguire, 2013), deterministic versus voluntaristic (van Aaken et al., 2013), and freedom versus control (Scott, 2008).

What seems to be missing here is a relational perspective that looks at the interactions between institutions and owner-managers in the construction of CSR in SMEs. This perspective suggests that, although structural factors are at play, individual owner-managers still have their own agent capability, stemming from their personal philosophies, values, and aspirations, to act individually in the social world. This emerging perspective not only rejects the largely passive adaptation of SMEs' CSR practices but also demonstrates that SMEs' responses to the demands of the institutional environment (i.e., institutional pressures) may combine both elements of conformity and resistance.

Following this logic, this study is situated between the two paradigms (i.e., deterministic and individualistic) and perspectives (institutions-centric and owner-manager centric). In particular, the researcher argues that engagement with either one in isolation can produce only partial insights into the construction of CSR, especially in SMEs in developing countries. It could be inferred that CSR in SMEs in Vietnam is structured and organised by conditions of the social context but that there is always some room for owner-manager's agency. As such, this study pays attention to both the influence of the SME owner-managers (human agency) as well as institutional influences (the structural determinants). By noting the existence of structure-agency interactions, this study inclines towards the arguments posed by multilevel CSR studies, such as Barrett and Rainnie (2002); P. Edwards, Ram, Gupta, and Tsai (2006); Hamann et al. (2017); Soundararajan et al. (2016) and Zigan and Le Grys (2018).

The existence of structure-agency interactions is illustrated via a preliminary model (Figure 2) that is derived from the literature review above. Although this model provides an important starting place, it has two limitations. First, the data that ground this model are inadequate. Second, what it did not offer was a clear understanding of how these two aspects are interrelated. Specifically, it did not offer a clear understanding of the micro-level processes associated with such interrelationship. Therefore, the constructs and their interactions require greater exploration of the research context – this will be further developed in Chapter 3.
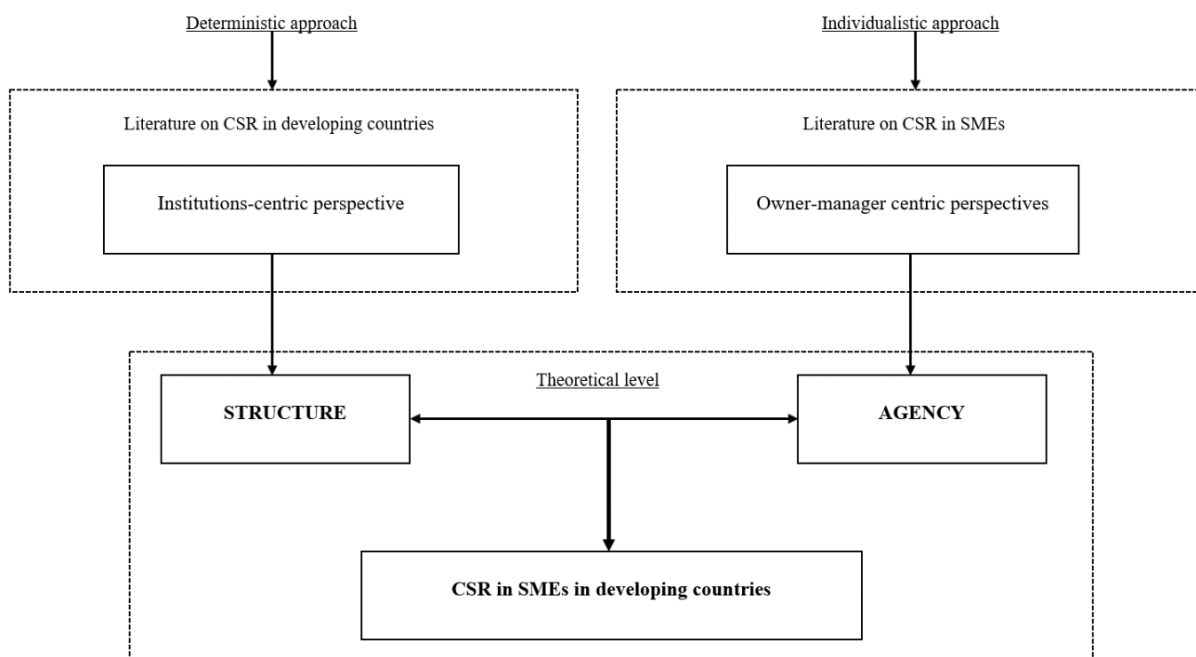
Figure 2. Preliminary model on CSR in SMEs in developing countries

2.7. Chapter Summary

This chapter has reviewed the literature relating the historical development of CSR as a Western concept and prominent theoretical perspectives to CSR. The aim is to provide the rationale of why CSR literature has been associated with 'Western assumptive logics' which centralise the predominance of market-based forms of organisation in liberal market economies. Building upon the research gaps in the mainstream CSR literature, the chapter discussed the importance of context in CSR research with a focus on contextualising research. This was followed by a review of CSR discourses in contexts that are relevant to this study,

specifically developing countries, Asia, and SMEs. This review of literature showed that contextual knowledge on CSR in developing countries, Asia and SMEs are much more nuanced than the traditional literature. For example, many social issues have been raised (such as corruption) and scholars have also moved away from the organisational level of analysis to explore the dynamics of CSR. In particular, the literature on CSR in developing countries has been centred around the institutions (i.e., isomorphic mechanisms and factors such as culture, religion, or political system), while the literature on CSR in SEMs has emphasised on the role of owner-managers, as primary decision-makers, by looking at the individual drivers of CSR, such as personality, values, cognitions, and behaviour (TRA and TPB). However, very little is known about the existence of structure-agency interactions. Therefore, this chapter discussed this issue and explained its relevance to the construction of CSR in the context of SMEs in developing countries. The next chapter presents a critical analysis of literature relating to the context of Vietnam and SMEs in Vietnam together with a systematic literature review of CSR research in Vietnam.

CHAPTER THREE: THE RESEARCH CONTEXT

3.1. Chapter Overview

The main purpose of this chapter is to introduce the research context of this study. In particular, this chapter presents the distinctive features of the Vietnamese context and SMEs in Vietnam. Then, it provides a systematic review on the status of CSR scholarly research relating to Vietnam in the recent past (2000-2020) and offers insights into the understanding, evolution, and practice of CSR in the context of Vietnam.

3.2. The Vietnamese Context

3.2.1 Socio-cultural context

Vietnam is a multi-ethnic country with a complex culture. Throughout more than a thousand years, it was dominated by Chinese feudal dynasties then spent a century under French colonization (1858–1954), and finally 30 years under invasion from the United States. In the history of Vietnam, patriotism and nationalism have indeed played a vital role since early times, not only in the way that the country has managed to retain its own national identity in spite of enormous foreign influence, but also by providing social cohesion to hold the country together despite substantive cultural and other differences after a century of national fragmentation (V. Edwards & Phan, 2008).

Vietnamese culture has been strongly influenced by Indian culture through Theravada and Mahayana Buddhism; by Chinese ideologies and religious beliefs with the impact of Confucianism and Taoism (particularly in the North); and by the West with the coming of capitalism and Christianity (particularly in the South) (Rowley & Truong, 2009). In traditional Vietnam, the teachings from the triple religion of Buddhism, Confucianism and Taoism, together with Vietnamese folk religion strongly assert the centrality of *nhan* (humanity, humanness, benevolence) and other moral values, including that of reciprocity (do not do to

others what you would not have them do to you) affirming the goodness of human nature, and promoting the cultivation of virtues (Jamieson, 1993).

In more recent times, the country has facilitated Western values which in many respects challenge traditional values and influence the way in which Vietnamese people think and behave, especially among the younger generation (McCargo, 2004). Some studies suggest that the Vietnamese socio-cultural context has recently moved away from its traditional values as an inevitable consequence of social developments (Tuan & Napier, 2000). However, this view fails to realize how deeply the core values of traditional Vietnam have remained embedded in the hearts of almost all Vietnamese (Vuong, 2014). As culture is well-established and stable rather than volatile, many scholars assert that the long-lasting cultural values still penetrate and persist at the deepest levels of contemporary society, and tradition is conceived as the root of various aspects of Vietnamese modern society, including beliefs, values, and underlying assumptions, as well as artefacts and personal behaviour (Hieu, 2015; Kelley, 2006; Vuong et al., 2018).

3.2.2 Politico-economic context

Vietnam is one of the world's largest socialist states and it remains a one-party system led by the Communist Party of Vietnam (CPV) since 1975 (Gainsborough, 2010). Whilst liberalization of the economy has proceeded apace in Vietnam, it has been less the case in the political arena (McCargo, 2004). In essence, the political regime has not abandoned socialist legality, and despite the change in the global political situation in the last decade of the twentieth century, the government has solidly espoused Marxism-Leninism and Ho Chi Minh's thoughts as the Party's ideological foundation (Vuong, 2014).

The power of the party-state and its ideology are elaborated in different forms across most aspects of society in Vietnam. Firstly, the party-state governs a complex society with socialist doctrine (Fforde, 2019; T. Vu, 2021). The government has also played a prominent

role in appointing its politically reliable members to managerial positions in both public administration and the state sector (V. Edwards & Phan, 2014). Therefore, the party leaders have cells in key aspects of society which consequently influence decision-making to favour socialist aspirations and serve the purpose of the ruling party (Vuong, 2014). Moreover, in the social sphere, party control is exercised through its official ideology. Most ideological thoughts have been ubiquitously communicated and propagandized by social organisations and associations (Gillespie, 2006; Gillespie & Nicholson, 2005). Such organisations act as transmitters of the party to maintain the fundamentals of socialist values in the provision of education, health services, and social security to promote social consensus and uphold national unity (Bui, 2020). Besides propaganda, the party-state continues to retain tight control over the press through state-run media and by stifling dissent within society; thus, avoiding any altering of its ideological hegemony (Gainsborough, 2010; Ralston, Terpstra-Tong, Maignan, Napier, & Nguyen, 2006).

In terms of the economic context, throughout Vietnamese history, commerce was discouraged. During feudalism, merchants were placed on the lowest of four grades in the official Vietnamese social hierarchy due to the view that they did not produce any goods (Vuong et al., 2018). Therefore, despite some periods of artisan entrepreneurship, economic life was mainly agrarian and village-oriented, and small-scale commerce was usually reserved for women and Chinese traders (Jamieson, 1993). In the mid-19th century, capitalism was introduced during the French colonization. However, under colonial rule economic activity mostly served foreign rulers and a small class of wealthy Vietnamese. After reunification in 1975, the government even implemented a centrally planned economy that banned private property rights and free market activity (Edwards & Phan, 2014).

From 1986, Vietnam has undergone substantial transformation, thanks to the advent of comprehensive reforms. The period up until the year 2000 was characterized as the reform

period (*Doi moi*) in which the government approved an 'open door' policy (*chinh sach mo cua*), implementing a more liberal and multi-sector market economy (Vuong, 2014). Put bluntly, this policy reversed the country's decades of economic stagnation due to the failure of the Soviet model of economic management, and subsequently the collapse of Eastern European countries which had previously been the main source of economic aid (Edwards & Phan, 2008).

Since 2000, Vietnam has made a significant evolution of the *Doi moi* policy, resulting in the country's increasing integration into the regional and global economy (Vuong, 2014). During this period, the party-state has passed legislation in investment and trade to foster private enterprises and foreign direct investments (FDIs) as reflected clearly in the establishment of the first stock market in 2000 and a series of bilateral trade agreements (Rowley & Truong, 2009). However, the development of the economy continues to be under state direction and with a socialist orientation. Possibly one of the features most characteristic of a socialist market economy is the maintenance of state-owned enterprises (SOEs) as the backbone of the economy (Minor, Walmsley, & Strutt, 2018). In fact, these state conglomerates are both ideologically and economically indispensable, providing a steady income for the government, providing employment to many, contributing to national prosperity, and strengthening the ideological hegemony (Ashwill & Diep, 2005; Bach, 2019).

3.2.3 Societal challenges and environmental issues

Though the reforms in Vietnam have led to tremendous economic growth, challenges and limitations in the implementation of the new economic policies remain. First and foremost, there is widespread concern from the public over the deficiencies and low efficiencies in operations and management of SOEs, as evident in the numerous cases of SOE bankruptcy, including the high-profile failure of Vinashin in 2010 (Edwards & Phan, 2014). Suffice to say this is one of the factors seriously hindering the continuation of economic liberalization and the creation of a free market economy in Vietnam (Bui, 2020; Fforde, 2019). Adding to these

criticisms, state management and public administration systems are generally portrayed as excessively bureaucratic, leading to accusations of deception and corruption (Rowley & Truong, 2009). These issues coupled with weak legal enforcement have plagued businesses in Vietnam and hindered the country's development.

Ideologically in the transition to socialism, social equity is seen as central, yet there is an evident widening of the gap between ideology and practice. At a conceptual level, there has been an ideological tension in Vietnam given that the meanings ascribed to socialist values from the Marxist-Leninist canon have changed so much in an economy with capitalist components (Vuong, 2014). In essence the current economic activities in Vietnam have ignored and subverted the socialist ideology proclaimed by the party-state (Bui, 2020; Clarke, Lee, & Chi, 2007; Fforde, 2019). This has then resulted in other side effects on the environment and society. Perhaps one of the most tangible effects arising from rapid economic transformation in Vietnam is poor labour conditions and human rights abuses (Nordhaug, 2020; Trinh, 2020; H. Wang, Tong, Takeuchi, & George, 2016). Indeed, these social issues exacerbate the plight of many of the economically vulnerable in Vietnam and public outcry over allegations of such abuses by both multinational corporations (MNCs) and domestic firms has led to a number of strikes in the past decade (Q. C. Do, 2017; Phuong, 2017). Moreover, Vietnam currently faces an environmental crisis. Ortmann (2017), for example, asserts that waste and water pollution are becoming increasingly endemic in Vietnam stemming from the massive increase in population density, industrial activities, and urban living.

3.3. The importance of SMEs in Vietnam

There is no single legally binding universal definition for SMEs. In other words, every country has its own definition of SMEs and several criteria have been used, such as number of employees, investment capital, total amount of assets, sales volume, and production capability (Harvie & Lee, 2002). Even though the definitions of SMEs differ across countries,

consensually and in general, the term SME tends to indicate the quality of smallness and encompasses a heterogeneous group of business, ranging from a single artisan working at home and producing handicrafts to sophisticated software firms selling in specialised global niches. According to Harvie and Lee (2002), the definition of SMEs evolves over time in accordance with their social and economic contribution in a specific context.

This could be seen in the case of SMEs in Vietnam. It took more than a decade after 1986 for Vietnam to introduce the first official definition of SMEs in 2001 as 'registered entities with total capital of no more than 10 billion Vietnamese Dong (VND) or with a workforce of no more than 300 regular employees' (Decree 90/2001/ND-CP). Then, in 2009, the government issued the Decree 56/2009/ND-CP to replace the previous one, in which SMEs are divided into three groups, namely micro, small-sized, and medium-sized enterprises in terms of their total capital (equivalent to the total assets identified in an enterprise's accounting balance sheet) or the average annual number of full-time employees (total capital is the priority criterion) under three main economic sectors (agricultural, forestry, and fishery; manufacturing and construction; and trade and services). In 2018, this definition was again revised in the Decree 39/2018/NĐ-CP, with stricter criteria of determining SMEs entitled to benefits of special supporting policy. For example, to be regarded as an SME, a business must meet both conditions (i) the number of employees) and (ii) total capital (or total revenue). The criteria are summarised in Table 5 below:

	Micro enterprises	Small-sized enterprises	Medium-sized enterprises
Agriculture, forestry, and fishery			
Total employees	10 or fewer	100 or fewer	200 or fewer
Total capital **OR** Total revenue per year	VND3 billion or less	VND20 billion or less	VND100 billion or less
	VND3 billion or less	VND50 billion or less	VND200 billion or less

Manufacturing and construction			
Total employees	10 or fewer	100 or fewer	200 or fewer
Total capital **OR** Total revenue per year	VND3 billion or less	VND20 billion or less	VND100 billion or less
	VND3 billion or less	VND50 billion or less	VND200 billion or less
Trade and services			
Total employees	10 or fewer	50 or fewer	100 or fewer
Total capital **OR** Total revenue per year	VND3 billion or less	VND50 billion or less	VND100 billion or less
	VND10 billion or less	VND100 billion or less	VND300 billion or less

Table 5. The definition of SMEs in Vietnam (Decree 39/2018/NĐ-CP)

A prevailing assumption is that large firms are superior to small and medium ones in terms of economic significance. Because of their size, their contribution to the economy is often disregarded and misjudged in academic debates (Khan et al., 2020; Zafar & Mustafa, 2017). This can be seen in the majority of studies in the field of economics which fail to see the importance of the contribution of SMEs to the economy (Curran & Blackburn, 2001; Storey, 2016). Later, scholars began to realise that, although SMEs might be smaller in size, given their dominance in absolute numbers, their collective contribution is highly significant to the economy. As a result of such realisation, there recently has been an enormous increase in the studies related to SMEs. Indeed, in the literature, SMEs are recognised for creating jobs (Chege & Wang, 2020; Luken & Stares, 2005), promoting innovation (Deakins & Bensemann, 2018; Zafar & Mustafa, 2017), attracting foreign investment (Corsi & Prencipe, 2018; Luken & Stares, 2005; Melane-Lavado, Álvarez-Herranz, & González-González, 2018), solving both social and environmental issues (Eweje, 2020; Rojas & Lorenzo, 2021). SMEs' contribution has also begun to gain positive reception in developing countries in the milieu of the intimidating challenges faced in terms of economic development and global economic

integration (Das et al., 2020; Demuijnck & Ngnodjom, 2013; Jamali, Lund-Thomsen, & Jeppesen, 2017).

With regards to the context of Vietnam, up until the end of the centrally planned economy period, the Vietnamese economy was characterized by the dominance of state-owned enterprises (SOEs). However, with the official recognition of the private sector since *Doi moi*, the domestic private sector, which is largely made up of SMEs, has experienced considerable growth. Following *Doi moi*, early regulations governing the private sector were adopted since the late 1980s and early 1990s which paved the way for the growth of the sector. The private domestic sector emerged and grew steadily throughout the 1990s. However, only until the start of the new century, business registrations in Vietnam really made a jump after the introduction of an innovative and breakthrough Enterprise Law in 2000. Indeed, this provided a firmer legal basis for SME operation, and according to T. C. Tran, Le, and Nguyen (2008), for the period of 2000-2007, about 250,000 new non-state companies were registered under the Enterprise Law alone increasing in five and half times compared to preceding 10-year period (1990-1999).

Since then, SMEs have played an important role in economic development and employment creation. According to the General Statistics Office of Vietnam, approximately 97 percent enterprises in Vietnam are SMEs, contributing over 40 percent of GDP in Vietnam and accounting for over 60 percent of employment in 2017 (P. A. Nguyen, Uong, & Nguyen, 2020). Their contribution to the economy has also been valued, in terms of the amount of tax and other fees which has increased 18.4 times after ten years from 2006 to 2016. Within the sector, SMEs accounted for approximately 90 percent of all service firms in operation in 2020 (General Statistics Office of Vietnam, 2020). The service sector has consistently remained the largest contributor to Vietnam's economy in recent years, accounting for 41.63 percent of the gross domestic product (GDP) of Vietnam (General Statistics Office of Vietnam, 2020). Additionally, the service sector also accounted for the largest share of employment by

74

economic sector in Vietnam that year. Therefore, Vietnamese SMEs' contribution to the service sector is phenomenal, and Vietnamese SMEs are making significant progress in numerous service industries such as food and beverage, tourism, education, and retail.

Given the dominance of SMEs in absolute numbers, their collective ecological footprint has been considered as highly significant (Trifković, 2017). Thus, SMEs in Vietnam are increasingly expected to respond to social and environmental concerns associated with their activities by the government, non-governmental organisations (NGOs) and the public. Moreover, due to the country's position in the global supply chain, Tran and Jeppesen (2016) also acknowledge the importance of improving CSR practices among SMEs in Vietnam through their supply chain relationships. In 2010, the United Nations Industrial Development Organisation (UNIDO) funded a project to improve the awareness of Vietnamese SMEs in the textile and garment industry on how to adapt and adopt CSR to meet the requirements of the global supply chain.

Moreover, Vietnamese SMEs are found to be in a much closer relationship with their communities than might be the case with their counterparts in more developed countries (Das et al., 2020; Thanh, Huan, & Hong, 2021). Given societal expectations and cultural influences, SME owner-managers consequently tend to hold a collective orientation in interpersonal relationships, paying attention to social networks based on harmony and reciprocity (A. N. Tran & Jeppesen, 2016; Trifković, 2017). These relational dynamics could enable SMEs to practice CSR, and there is indeed evidence in the literature that Vietnamese SMEs have been actively integrated CSR into their business operations (Thanh et al., 2021; Van & Nguyen, 2019).

However, the implementation and application of CSR among Vietnamese SMEs also face constraints and difficulties. For example, though the reciprocal coexistence, as mentioned above, is crucial in harnessing long-term mutual benefits, cultivating trust and developing

personal relationships, a negative side of this responsiveness to need does exist in which Vietnamese SMEs might find themselves in paradoxical circumstances in order to balance the interests of various stakeholders (Das et al., 2020; A. N. Tran & Jeppesen, 2016). Moreover, after joining the World Trade Organisation (WTO) in 2007, Vietnamese SMEs have faced tremendous difficulties in both domestic and global markets because they lack a competitive edge over foreign rivals (Thanh et al., 2021; Tien, Anh, & Ngoc, 2020). Indeed, many domestic SMEs still experience capital shortage, high production costs, lack of management skills, and achieve a low degree of innovativeness (H. Do & Shipton, 2019; Phan & Archer, 2020). According to Tien et al. (2020), there is also a misallocation of the resources in Vietnam where the SMEs are affected by their low levels of competitiveness in the market. These factors, coupled with business pressures and sometimes pressure from an unethical environment in the absence of a transparent legal system and social control norms, may then foster pragmatic business thinking with a focus on short term advantages (survival mode). This may then hinder ethical business practices among many SMEs, or at least those in the early stages of development to emerge.

3.4. CSR in Vietnam: Review of the literature

3.4.1. Prelude to systematic review

Since the turn of the millennium over 20 years ago, Western and Vietnamese scholars have increasingly paid attention to CSR in Vietnam (such as Han, 2016; Huang, Do, & Kumar, 2019; Hieu Thanh Nguyen, Hoang, & Luu, 2019; Tran & Jeppesen, 2016; Van & Nguyen, 2019). To a certain extent, CSR research should be reflective of the development of CSR in Vietnam. To date, however, the literature has proliferated without any attempt to examine whether or not CSR research in Vietnam has appropriately reflected the peculiarities of the Vietnamese context as noted above. Motivated by this gap, the researcher amalgamates the literature on CSR in Vietnam in a systematic approach, generally contemplated as 'a specific methodology

that locates existing studies selection and contribution, analysis and synthesizes data, and reports the evidence in such a way that allows reasonable clear conclusions to be reached about what is and is not known' (Denyer & Tranfield, 2009, p. 671).

Systematic literature reviews may serve several objectives. For instance, such a review may contribute towards assessing the influence of different journals (Amos, 2018; Lockett et al., 2006), to obtain an overview of the intellectual structure of a field of research (Akbari & McClelland, 2020; Moon & Shen, 2010; Pisani, Kourula, Kolk, & Meijer, 2017), or to suggest the path to theoretical advancement in a field of research (T. H. Lee, 2017; Taneja, Taneja, & Gupta, 2011; Zanfardini, Aguirre, & Tamagni, 2016). In this study, the researcher argues that embarking on a literature review is an important foundation for examining, appraising, and mapping the understanding, evolution, and practice of CSR in Vietnam. Therefore, the review methods are aimed at obtaining the intellectual structure of the field of CSR in Vietnam research. It should also be noted that the translation of literature review research evidence is not always straightforward as it is of paramount importance that the construction, dissemination and the overall nature of research, knowledge obtained, strategy, policy and practice are aligned together (Seuring & Müller, 2008; Winter & Knemeyer, 2013).

3.4.2. Review Strategy

In general terms, systematic literature reviews are grounded on a set of common underlying principles, which implies that such reviews may be guided by varying research questions and systematic approaches (Amos, 2018). In this study, given the scope of social science publications in Vietnam, instead of a quantitative meta-analysis, a qualitative systematic review has been embraced in this research to provide an in-depth evaluation of previous research. Following the methodological advice of Lockett et al. (2006) and Taneja et al. (2011), the researcher structured the review in five steps, as illustrated in Figure 3.
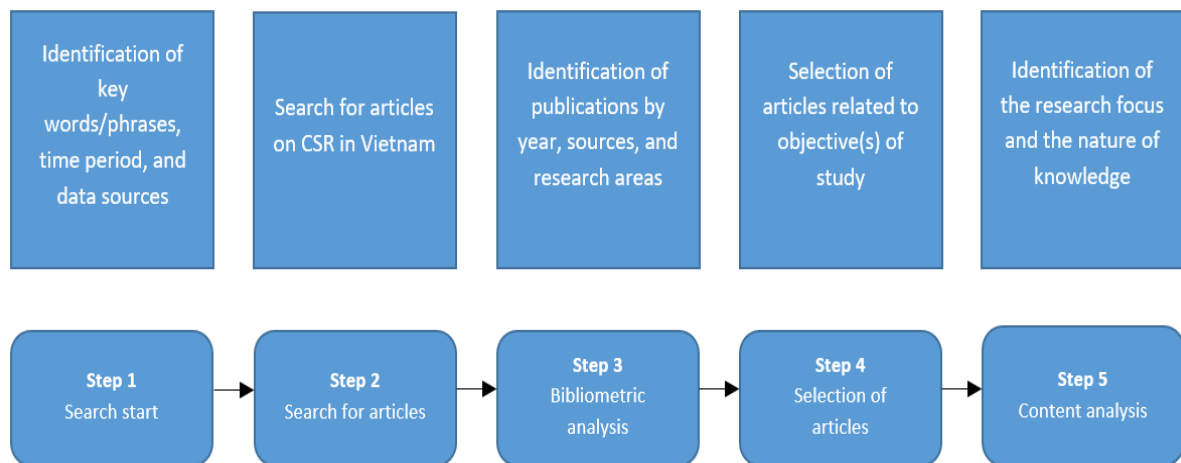
77

Figure 3. Systematic literature review process

3.4.3. Selection of journal articles

The five steps are explained in more detail below.

Step 1. The researcher identified the scheme of the literature review in terms of keywords/phrases, time period, and data sources. Specifically, the collection of literature for this research has been based on the following criteria:

Data sources. The researcher systematically searched for peer-reviewed journal articles related to CSR in Vietnam using three prominent databases in business and management: Web of Science (Clarivate Analytics), Scopus, and The Business Source Premier (EBSCO) [1]. These electronic databases provided quality because the top ranked management journals publishing on management research and specialised journals publishing on CSR research were included. They also ensured quantity, as these electronic databases comprise more than one million articles in the area of management and social science research [2].

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[1] It should be noted here that the researcher did not ignore Vietnamese language literature. However, at the time of writing, there is no Vietnamese language publication indexed in the three chosen databases. In comparison, nearly 200,000 Chinese language documents have been included in WoS. The focus of this review is to provide some comparative insights on the evolution of CSR research in Vietnam. Therefore, it is crucial to ensure that all documents in the sample meet the selection criteria of being indexed in an international database.

[2] At the time of writing, there are two main Vietnamese language databases, namely NASATI by Ministry of Science and Technology and Vietnam Citation Gateway (VCGATE) by Vietnam National University, Hanoi. The researcher cannot access the VCGATE website but was able to conduct a search by using the keyword *'trách nhiệm xã hội'* in the NASATI database which produced only five results. The researcher sampled one publication to check the relevance in content. However, the document was very long (102 pages) and presented differently from research in the English language journals. This suggests that comparing English language CSR research with Vietnamese language CSR research will not be possible and a different methodology will need to be employed to study CSR in Vietnam in Vietnamese language research.

Search terms. Next, the researcher narrowed the searches by resorting to the root search string "corporate social responsibility" AND "Vietnam*" in the title, topic, or abstract. In the literature, CSR could be labelled in different terms, such as 'corporate sustainability', 'corporate responsibility', 'stakeholder management', 'corporate social responsiveness', 'corporate social performance' and 'corporate citizenship'. However, these terms are somewhat interconnected; thus, the collective label 'corporate social responsibility' is used to facilitate clarity in the argument in this thesis. This is also to ensure the search term is consistent with Lockett et al.'s (2006) suggestion that CSR can be regarded as a sub-field management topic in its own right.

Time period. Following the introduction of the new Company law in 1999 that reduced entry barriers and signalled a shift in the country's economic reform, Vietnam has witnessed a major shift in society since 2000 (Malesky & Taussig, 2017; M. Nguyen et al., 2018). Additionally, according to Tran (2011), CSR was formally introduced in Vietnam in the early 2000s by the arrival of international and non-governmental organisations (NGOs). The years 2000-2020 have accordingly been covered in the review and analyses.

Step 2. The initial search in the electronic databases resulted in 346 articles. Upon scrutinizing the articles, the researcher detected that duplication of journal articles in these databases had substantially increased the number. All articles were then double-checked, and this resulted in 223 articles excluding duplicates, in which 129 articles were from Scopus, 56 were from Web of Science, and 38 were from EBSCO.

Step 3. An extensive bibliographic analysis of the 223 papers was undertaken and independently categorised by authors, year of publication, source (name of journals), title and abstract, and research areas (industry).

Step 4. The title and abstract of all publications were screened to ensure they referred to CSR in Vietnam. The screening process resulted in the exclusion of 42 articles, mainly because they did not meet the selection criteria or the objectives of the study.

Step 5. The selection process was further refined to determine the number of articles to be reviewed. For an article to be selected, it had to be a full text. The whole process resulted in a final sample of 143 articles for analysis.

A flow chart following the PRISMA 2009 guidelines is presented in Figure 4.
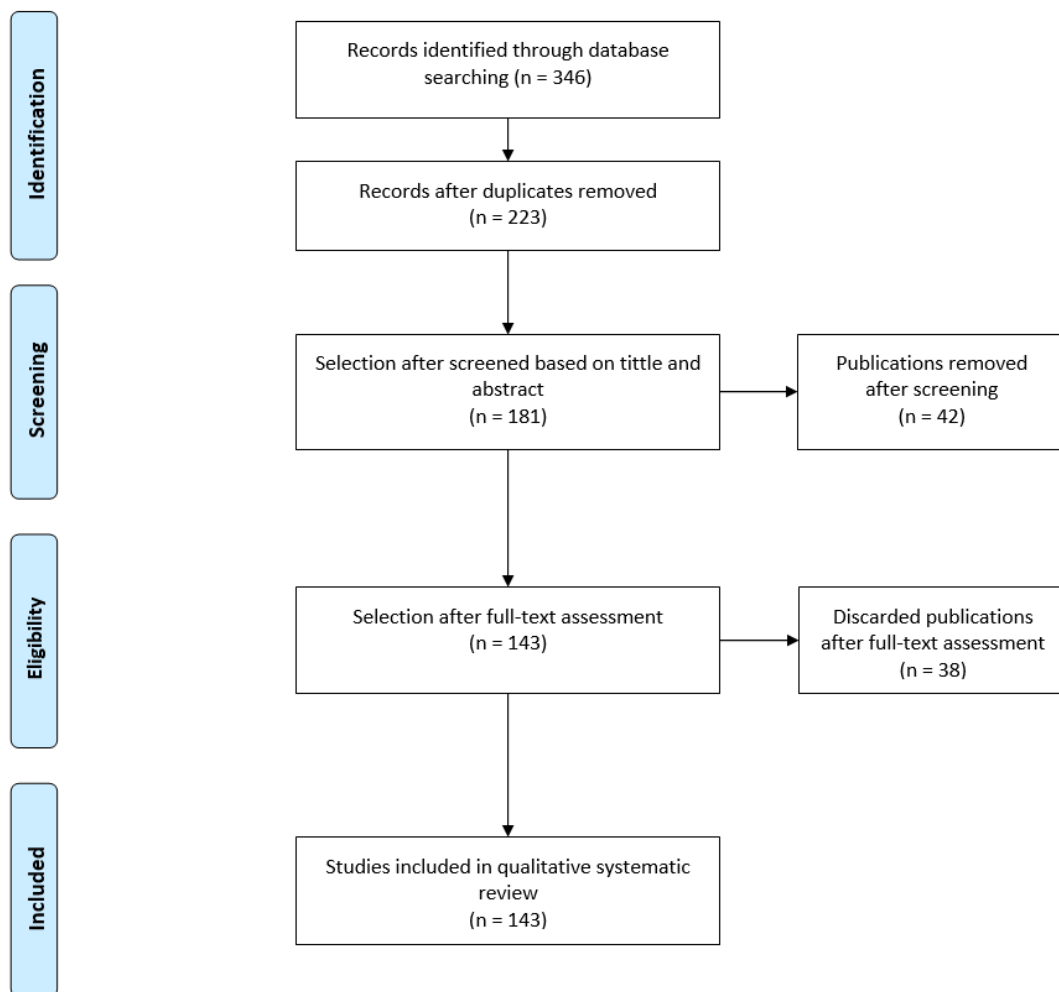
Figure 4. PRISMA flow diagram

3.4.4. Content analysis

In the analysis phase, all 143 articles were read and coded, using NVIVO and Microsoft Excel. For purposes of coding, each article was coded in terms of knowledge type and research focus, as illustrated in Figure 5. According to Lockett et al. (2006) and Moon and Shen (2010), the knowledge type of the articles were classified as (a) theoretical or empirical; (b) if it was theoretical, whether it was normative (concerned with 'oughts' and 'shoulds') or non-normative (concerned with 'hows' and 'whys'); and (c) if it was empirical, whether it was quantitative, qualitative, or a mixed method. Although there is no strict dichotomy between empirical and theoretical research, the intention was to identify the main contribution from each article. In terms of research focus, the researcher categorized articles according to the scope and design of the research in the articles, following the categorizations from Orlikowski and Baroudi (1991) and Chen and Hirschheim (2004). Specifically, the researcher used three categorical tools to assess the scope: (i) dominant CSR theme, (ii) key research objectives, and (iii) theoretical perspectives on CSR in Vietnam, and three tools to assess the research design of the selected articles: (iv) methodological review, (v) sources and nature of data, and (vi) data testing and analysis.
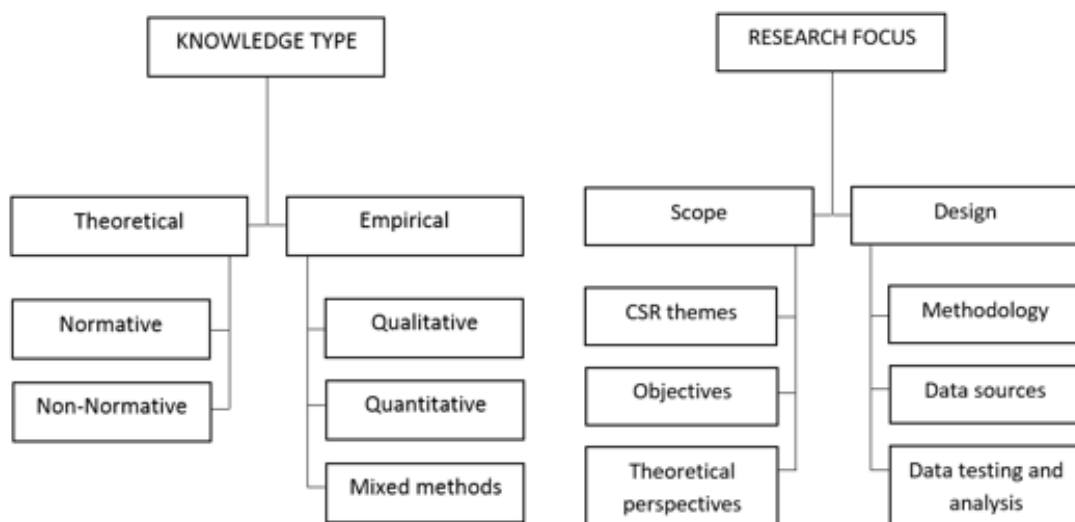
Figure 5. Classification of literature on CSR in Vietnam

3.4.5. Descriptive analysis

Distribution by year

Timeline analysis of the 143 published papers is represented in Figure 4. Despite its introduction to Vietnam in the early 2000s, analysis of the data collected shows that no articles were found in the first five years from 2000 to 2004, and only four articles about CSR in Vietnam were published from 2005 to 2011. This may indicate that CSR in Vietnam was a specialist sub-field in the literature during this period. By comparison, 73 CSR articles were published in China between 1993 to 2007 (Moon & Shen, 2010). Figure 6 also reveals a growing trend after 2011, with 19 articles published between 2012 and 2015, and a continuous increase of publications in the later years, totalling 120 articles published in the most recent years, from 2016 to 2020. In general, nearly 85 per cent of articles were published over the last five years: 2016 (12 articles), 2017 (13 articles), 2018 (18 articles), 2019 (22 articles), and 2020 (55 articles). Despite an uncertain trough in publications in 2014, the data authenticates a stable and growing interest among researchers of the concept of CSR in Vietnam, which could be explained by an accelerated change in public perceptions over the role of business in society. Extreme socially disruptive events like COVID-19 may have further reconfigured the role of business in relation to social needs and goals (Brammer, Branicki, & Linnenluecke, 2020; Crane & Matten, 2021). This may have contributed to the overall trend in the growth of published papers focusing on CSR in Vietnam, with a peak in the number of publications in 2020. This trend consequently predicts a long-term development of CSR in Vietnam in the upcoming years.
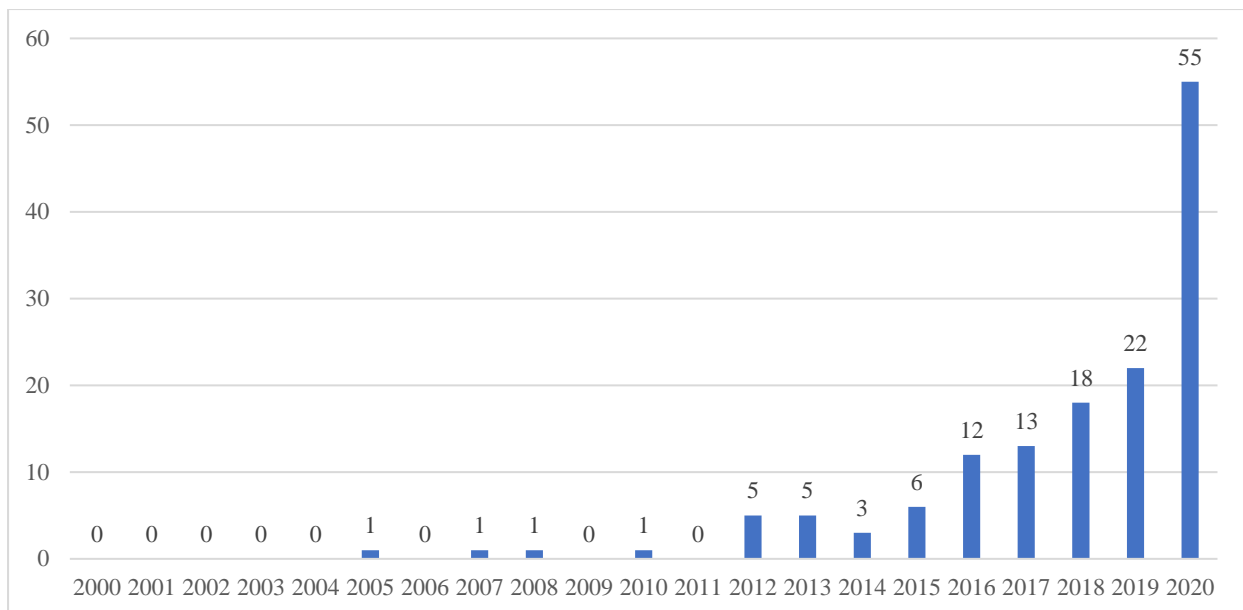
Figure 6. Distribution by year

Distribution by journals

Overall, 83 international journals have served as outlets through which CSR research focused on Vietnam have been published in the studied period (2000-2020). Table 6 shows the list of journals, indicating that Sustainability published the greatest number of papers (12). This is followed by the Journal of Asian Finance, Economics and Business (11), Management Science Letters (11), Journal of Cleaner Production (6), Journal of Business Ethics (5), Journal of Sustainable Tourism (4), Accounting (3), Corporate Social Responsibility and Environment Management (3), and Social Responsibility Journal (3). 11 of the journals published two papers each, while the remaining 63 journals published one paper each. In terms of content, these journals can be divided into five main subject categories: (A) Sustainability and CSR (42 articles); (B) International Business, Economics & Finance (31); (C) Management and Organizational studies (38); (D) Other-specific management fields (21); (E) Marketing & Communication (11). Although most articles were published in journals related to sustainability and CSR, our results suggest that CSR in Vietnam research also covers multiple research areas, indicative of multi-disciplinary perspectives on the topic. In general, the data

also highlights the contribution of quality journals to the CSR in Vietnam literature and supports practitioners and researchers in different discipline areas.

Focused areas	Journal title (Number of articles)
Sustainability and CSR **(15 journals – 42 articles)**	Sustainability (12); Journal of Cleaner Production (6); Journal of Business Ethics (5); Journal of Sustainable Tourism (4); Corporate Social Responsibility and Environmental Management (3); Social Responsibility Journal (3); Agroecology and Sustainable Food Systems (1); Asian Journal of Business Ethics (1); Corporate Governance: The International Journal of Business in Society (1); Entrepreneurship and Sustainability Issues (1); Global Social Policy (1); International Journal of Business and Society (1); International Journal of Business Governance and Ethics (1); Issues in Social & Environmental Accounting (1); Journal of Occupational and Environmental Hygiene (1);
Management and Organisational Studies **(21 journals – 38 articles)**	Management Science Letters (11); International Journal of Contemporary Hospitality Management (2); Asia Pacific Business Review (2); Asia-Pacific Journal of Business Administration (2); Cogent Business & Management (2); Journal of Organizational Change Management (2); The Learning Organization (2); Uncertain Supply Chain Management (2); Asian Academy of Management Journal (1); International Journal of Recent Advances in Organizational Behavior & Decision Sciences (1); Journal of Small Business Management (1); Management (1); Management (France) (1); Polish Journal of Management Studies (1); Academy of Management Journal (1); Industrial Engineering and Management Systems (1); International Journal of Logistics Management (1); International Journal of Public Sector Management (1); Journal of Hospitality and Tourism Management (1); Knowledge Management Research and Practice (1); Team Performance Management: An International Journal (1)
Finance, Accounting, and Economics **(19 journals – 31 articles)**	Journal of Asian Finance, Economics and Business (11); Accounting (3); Academy of Accounting and Financial Studies Journal (1); Cogent Economics & Finance (1); DLSU Business and Economics Review (1); Emerging Markets Finance and Trade (1); European Economic Review (1); International Journal of Energy Economics and Policy (1); International Journal of Financial Research (1); Journal of Applied Economic Sciences (1); Journal of Risk and Financial Management (1); Meditari Accountancy Research (1); Pacific Accounting Review (1); International Journal of Applied Business and Economic Research (1); Socio-Economic Review (1); Tourism Economics (1); UTCC International Journal of Business & Economics (1); WSEAS Transactions on Business and Economics (1); Environment and Development Economics (1)
Other fields **(19 journals – 21 articles)**	Clinical Governance: An International Journal (2); International Journal of Entrepreneurship (1); Journal of Development Studies (1); Journal of International Studies (1); Journal of International Business Research (1); Politics & Society (1); International Journal of Emerging Markets (1); Benchmarking: An International Journal

	(1); British Food Journal (1); British Journal of Industrial Relations (1); Gestion 2000 (1); Intangible Capital (1); International Journal of Health Care Quality Assurance (1); Personnel Review (1); Processes (1); Service Business (1); Societies (1); Journal of Asia-Pacific Business (2); Journal of Business Research (1)
Marketing and Communication **(9 journals – 11 articles)**	International Journal of Pharmaceutical and Healthcare Marketing (2); Marketing Intelligence and Planning (2); Academy of Marketing Studies (1); Corporate Communications (1); Corporate Reputation Review (1); Journal of International Consumer Marketing (1); Journal of Pharmaceutical and Healthcare Marketing (1); Journal of Strategic Marketing (1); Public Relations Review (1)

Table 6. Distribution by journals

Distribution by industry

The published papers were also categorized into different industries. The category of 'General - Cross-industry' was the group with the greatest number of publications in comparison with other industries. Corresponding to Table 7, the second most noticeable sector was the Textile, Garment and Footwear industries (12 per cent), followed by Tourism and Hospitality (10 per cent). These findings are not surprising because these industries, despite being dominant contributors to the country's high growing export-oriented economy, have been criticized for their heavy use of labour (Nayak, Akbari, & Far, 2019), enormous plastic waste footprint (Hien TT Nguyen, Costanzo, & Karatas-Özkan, 2020), and toxic chemicals discharged into the environment (T. T. H. Phan et al., 2020; Quan-Hoang Vuong et al., 2021). Therefore, firms operating in these sectors have been facing market-driven pressures to implement green practices and adopt CSR-oriented standards to cope with progressive customer demand and trade barriers when trying to integrate into the international markets. Other industries that were researched by more than 2 papers included Healthcare (8 per cent), Food and Beverage (8 per cent), Banking (4 per cent), Software (4 per cent) and Logistics (3 per cent).

Industry	No of articles
General - Cross-industry	61 (43%)
Textiles, Garment, and Footwear	17 (12%)
Tourism and Hospitality	14 (10%)
Healthcare	12 (8%)

Food and Beverage		11 (8%)
Banking		6 (4%)
Software		4 (3%)
Logistics		3 (2%)
Other industries, including Automobile, Creative, Energy, FMCG, Construction, PR, Supermarket (Retail), Chemical, Mining, and Aviation		15 (10%)

Table 7. Distribution by industry

3.4.6. The nature of CSR knowledge in Vietnam

Table 8 shows that empirical papers have significantly outnumbered theoretical articles in the sample, with only three articles being classified as non-normative theoretical research (Patterson & Rowley, 2019; Phan Van & Podruzsik, 2018; Tien & Hung Anh, 2018). These results are consistent with the general pattern in CSR research in Asia as noted by C. H. Kim and Moon (2015) and CSR research in developing countries in Amos (2018). The absence of conceptual papers with a dominant framework about CSR in Vietnam may also reflect the early stage of this stream of research. This is a common observation in the history of science where a discipline is in its infancy with no influential mainstream sources to outline an implicit common awareness or knowledge (Akbari & McClelland, 2020). With respect to the research design, Table 8 also reports that a large majority, 94 out of 140 papers (67 per cent) were quantitative in nature, whereas only 22 out of 140 papers (16 per cent) were qualitative in orientation, followed by relatively few papers that used a mixed method (24 out of 140 papers). This is a surprising finding as it contrasts with the results of Amos (2018) that show an emphasis on qualitative approach among CSR research in developing countries.

Empirical research		Theoretical research	
Quantitative	94	**Non-Normative**	3
Qualitative	22	**Normative**	0
Mixed	24		
Total	140	**Total**	3

Table 8. The nature of CSR in Vietnam research, 2000-2020

Figure 7 shows that despite a prevalence of qualitative articles at the early stage, the number of quantitative articles increased steadily between the two recent five-year intervals,

2011-2015 and 2016-2020. This indicates that studies related to CSR in Vietnam have focused on testing theories or frameworks with their origins firmly rooted in advanced economies, rather than theory generation. To a certain extent, these trends suggest the dearth of contextualisation efforts, in which researchers may fail to fully investigate the peculiar institutional constellations and characteristics of the country and its influences on the adoption and transition of CSR as a Western concept in Vietnam. Given the context-specific relevance of CSR, it may be imperative that scholars pay more attention to explore interpretations (by using qualitative research) in relation to how CSR is understood as well as the nature of CSR activities undertaken in Vietnam, as suggested by Jamali (2010).
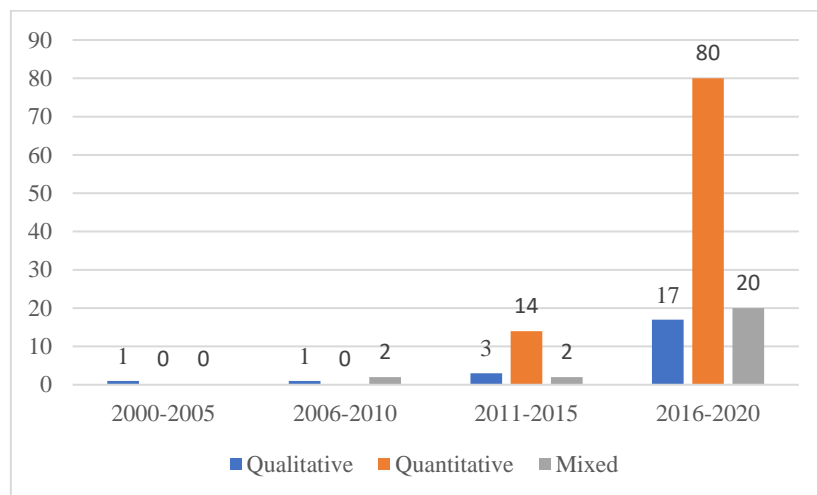
Figure 7. The changes in methodologies among empirical articles, 2000-2020

3.3.1 The focus of CSR research in Vietnam

Dominant CSR themes

As an academic field, it is expected that CSR in Vietnam research will exhibit a number of different focuses reflecting different aspects of CSR. In this section, the researcher classified the dominant themes of the articles in accordance with four areas, namely social, ethical, environmental, and labour-related, followed by a report on how this may have changed over time. The social category refers to a relatively long-standing focus for CSR research, approaching CSR from a wider and holistic perspective which encompasses simultaneously

environmental, ethical, and social aspects. The other categories are based on dimension-focused evaluations of CSR. In particular, the ethical aspect of CSR is another well-established focus of research evidenced by a number of dedicated CSR studies looking at codes of conduct, moral standards, and ethical responsibility. The environmental theme has recently emerged as a distinct focus for scholars, valuing environmental responsibility in its own right. Similarly, the labour dimension refers to CSR studies with the purposes of delineating an appropriate approach to, and normative reference for, employment relations which may encompass freedom of association, non-discrimination, occupational health, and safety and working conditions.

Given highly permeable boundaries, in cases when an article was identified for two or more CSR themes, it was assigned to the thematic category that appears to be the dominant discussion of the paper. To arrive at this decision, the methodology, results, and discussions sections had to be read carefully before taking a decision as to whether the article should be included in a particular thematic focus in the review. Clearly, any such classification will include some overlaps and lacuna. The researcher contends, however, that this classification is aligned with other reviews (e.g., Lockett et al., 2006; Moon & Shen, 2010; Taneja et al., 2011) and echoes practical management distinctions.

The percentage of articles by the four dominant themes is presented in Figure 8. The data indicate that articles focusing on the 'Social' theme dominate, accounting for 62 per cent of the articles. The remaining themes, 'Ethical', 'Labour-related', and 'Environmental', account for 15 per cent, 11 per cent, and 12 per cent respectively. The overwhelming dominance of the 'Social' theme is not surprising given the current knowledge of the characteristics of CSR research in developing countries (Amos, 2018). Arguably, CSR remains the preferred term in describing the role of business towards community development. Also,

social issues are given prominence over other issues and there is a strong tendency for scholars to emphasise philanthropic practices in developing countries (Jamali & Karam, 2016).
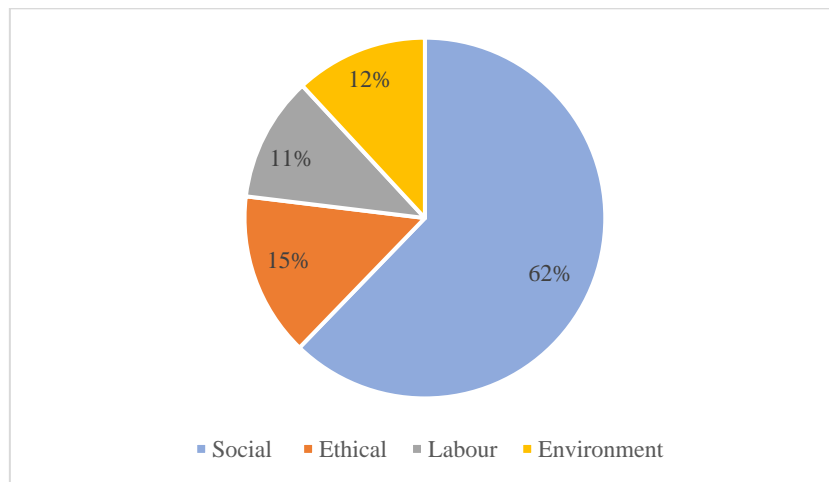
Figure 8. Dominant CSR themes among articles

Figure 9 shows that the number of articles focused on the environmental theme and the labour-related theme increased significantly in the five-year intervals from 2016 to 2020. Although seeking explanations for this pattern is beyond the objectives, one might suggest that it reflects the observation in recent years that the Vietnamese government has started to pay attention to environmental issues (Fadly, 2020; Ortmann, 2017) and employment relations to address the growth of labour disputes and strikes during the past decade (Anner, 2018; Phuong, 2017). In this regard, the relatively low prevalence of articles focused on ethics-related topics in the five-year intervals from 2016 to 2020 is particularly puzzling, given that Vietnam is characterized by opaque regulatory climates, weak institutions, rampant corruption, and widespread unethical business practices associated with a robust spirit of pragmatism (N. C. Pham, Shi, Fogel, Li, & Pham, 2020; M. C. Vu, 2019).
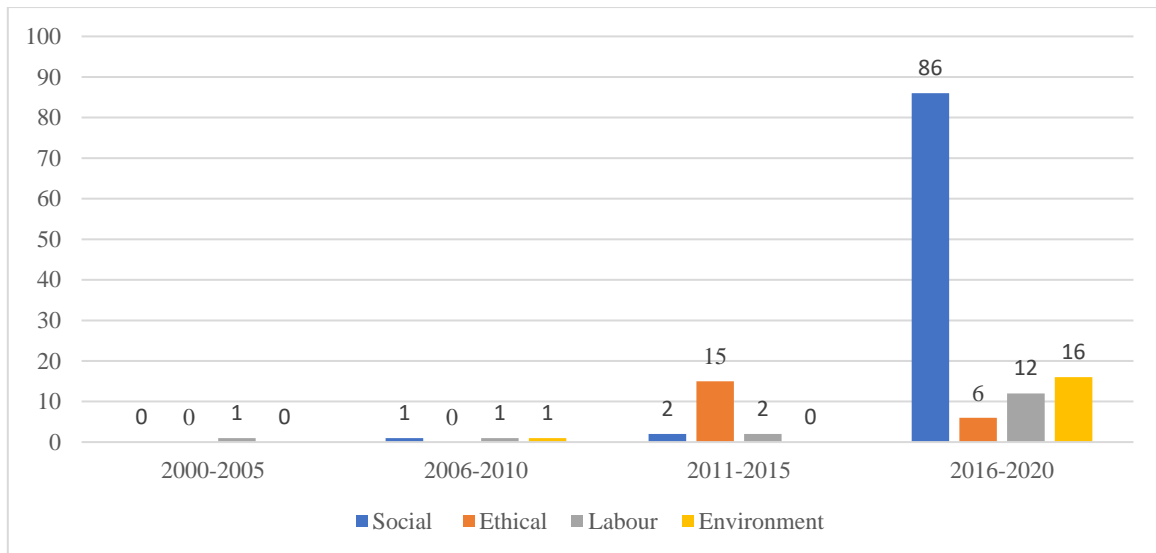
Figure 9. The changes in dominant CSR themes, 2000-2020

Research objectives

As suggested by Oliver (2008), the researcher categorised the studies across seven types on the basis of the core research objective, namely Argumentative (e.g., presenting two sides of a controversial issue); Analytical (e.g., analysing different viewpoints); Definition (e.g., containing facts from other articles); Compare and Contrast (e.g., comparing different theoretical viewpoints); Cause and Effect (e.g., tracing expected results from a particular policy); Report (e.g., summarizing the situation to date; identification of the main issue or concern; a breakdown of the elements of this main issue and recommendations on how to address the issue based on research on the topic), and Interpretive (e.g., supporting a hypothesis statement and findings). Table 9 shows that 77 per cent of the CSR in Vietnam research has focused on tracing cause and effect to test a theoretical framework. There has also been a greater emphasis on interpretive and analytical articles (10 per cent and 7 per cent respectively) than report and argumentative articles (1 per cent) and compare and contrast (3 per cent).

Argument ative	Analytical	Compare and Contrast	Cause and Effect	Report	Interpretive
2 (1%)	10 (7%)	5 (3%)	110 (77%)	2 (1%)	14 (10%)

Table 9. Dominant objectives in CSR in Vietnam articles, 2000-2020

Review of theoretical perspectives

Following the selected (143) articles, the researcher grouped the papers into three categories: those that used a single theoretical perspective; those that combined two or more theories; and those that did not specify their theoretical framework. Table 10 indicates that, over the studied period (2000-2020), CSR in Vietnam research has drawn predominantly on a single theoretical perspective (33 per cent) to support their findings and conclusions. However, it is mind-boggling that 37 per cent of papers did not specify their theoretical perspectives.

Theoretical lens	No of articles	Percentage
Single theory	46	33%
Multi theories	39	30%
Not specified	58	37%

Table 10. Categories of theoretical frameworks

Table 11 summarizes the dominant theories used in CSR in Vietnam research. In this table, the researcher follows Frynas and Yamahaki (2016), in which conceptual frameworks or models directly associated with a CSR context, such as Carroll's pyramid and triple bottom line theory were excluded. Stakeholder theory is the most prominent theoretical lens with 37 articles, which have focused mainly on explaining the impact of CSR on organizational performance (Kabir & Thai, 2017; Xie, Jia, Meng, & Li, 2017) and the stakeholders' impact on CSR-related activities (C. Kim, Kim, Marshall, & Afzali, 2018). The dominance of stakeholder theory matches prior reviews by Pisani et al. (2017), Ho Lee (2017), and Frynas and Yamahaki (2016). Other dominant theories include agency theory (15 articles), signalling theory (9 papers), and institutional theory (8 papers). These theories have been considered conventional group of theories of CSR research by Amos (2018). This suggests that scholars have applied 'conventional wisdom' when it comes to selecting theories to ground their research in CSR in Vietnam.

Name of the theory	No of articles
Stakeholder theory	37
Agency theory	15

Signaling theory	9
Institutional theory	8
Social Identity theory	7
Legitimacy theory	6
Theory of Reasoned Action	6
Resource-based theory	5
Lewin's field theory	4
Schwartz's (1992) value theory	4
Social exchange theory	4
Conservation of Resources (COR) theory	3
Self-consistency theory	3
Social capital theory	3
Structural holes theory	3
Theory of Planned Behavior	3
Contingency theory	2
Slack Resource Theory	2

Table 11. Dominant theories used in CSR in Vietnam research

As shown in Table 11, scholars have borrowed theories from different fields, such as sociology (social capital theory, structural holes theory, and social identity theory), economics (Gray et al.'s economic-based theories, agency theory and institutional theory) and psychology (Lewin's field theory, attachment theory, self-consistency theory, social exchange theory and theory of reasoned action), in researching CSR in Vietnam. These theories, with their explanatory power, have been useful in understanding the predicting, mediating, and moderating roles of CSR in the context of Vietnam. For example, the application of Lewin's (1951) field theory has been used to explain the moderating role of CSR in the effect of organizational ambidexterity on entrepreneurial orientation (Tuan, 2016b), and the predicting role that CSR played on the relationship between psychological contract and knowledge sharing among employees (Tuan, 2016c). On the other hand, Canh, Liem, Thu, and Khuong (2019) have used signalling theory to explain the effects of CSR (as a decent signalling channel) on the performance of Vietnamese manufacturing firms. Institutional theory, on the basis of its deep-seated tradition in social sciences, has been a useful theoretical lens for understanding the impacts of the institutional environment on CSR behaviours of firms (Do & Nguyen, 2020; H. T. T. Pham, Jung, & Lee, 2020). Moreover, it also offers more critical and

sociological interpretations by either comparing and contrasting in terms of cross-country aspects (Cox & Le, 2014; Xie et al., 2017), or studying the effectiveness of CSR strategies in the different institutional environments of home or host countries (Han, 2016; C. Kim et al., 2018).

Methodological review

Figure 10 shows that structured and semi-structured questionnaires (93 papers) have been the most dominant surveying instrument among CSR in Vietnam articles. Interviews and analysis of secondary database sources (as known as database research) are also popular methods of research design, followed by case study. Experimental research, focus group (including expert panel approach), and observations are less popular methodologies, while action research has not been employed in the dataset. These results are consistent with Egri and Ralston (2008).
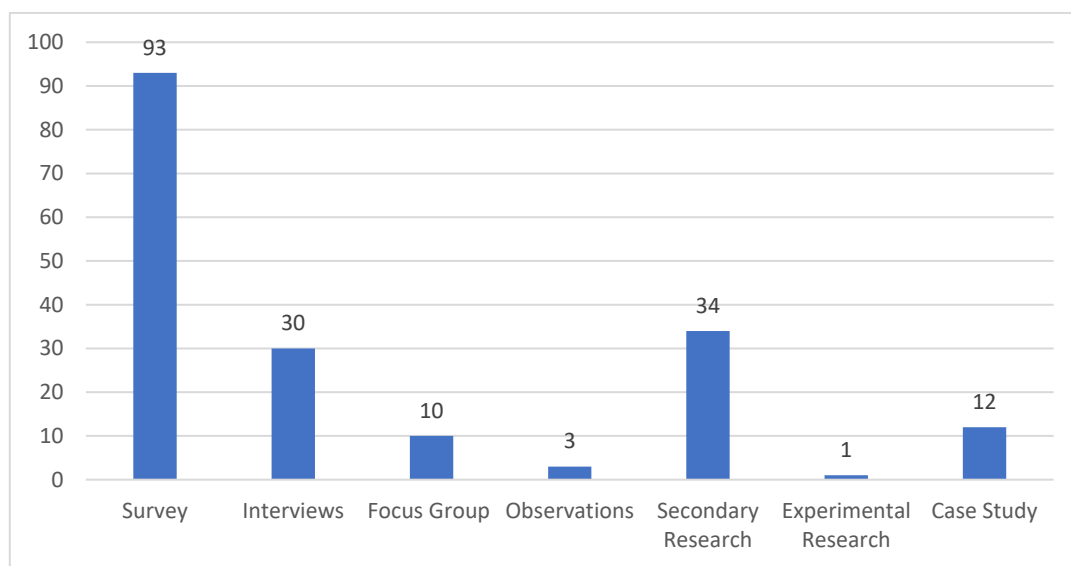
Figure 10. Dominant data collection method

Sources and nature of data

The surveyed articles have collected data either from primary or secondary data sources. Articles involving both sources have been categorized as mixed sources. Most articles in the sample rely on primary sources of information (Figure 11), representing a significantly distinct pattern from CSR research more widely (Taneja et al., 2011). This may suggest reduced

availability of databases related to CSR in Vietnam, reflecting the inherently weak 'CSR institutional infrastructure' of developing countries, as suggested by Jamali and Neville (2011). The most commonly used secondary data sources are annual reports of companies, audit reports, factory inspection reports, the Vietnam Enterprise Survey, and the Vietnam Technology and Competitiveness Survey.

Data were also classified by time horizon as longitudinal or cross-sectional (Sekaran & Bougie, 2009). Longitudinal studies gather data at two or more points in time, while cross-sectional studies collect data at one particular point in time. Figure 11 shows a predominance of cross-sectional studies that represent two-thirds of the total, once again in contrast to the findings of Taneja et al. (2011).
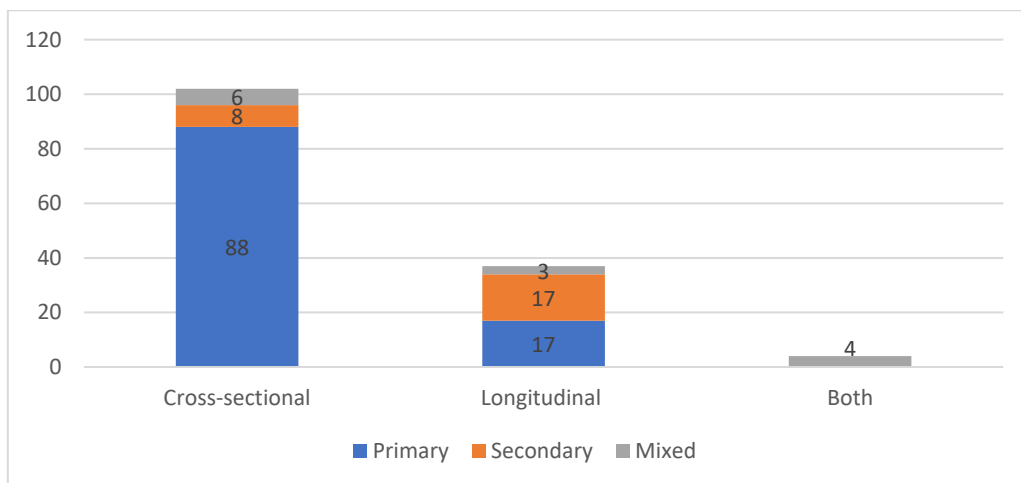
Figure 11. Nature and source of data in CSR in Vietnam articles, 2000-2020

With respect to firm types, one of the areas that have received relatively less attention within the research agenda pertains to the role of small and medium enterprises (SMEs) in CSR in Vietnam. In particular, only five articles in the sample specifically investigated CSR in SMEs (Malesky & Taussig, 2017; Nhat Minh & Bich-Ngoc Thi, 2020; Phan Van & Podruzsik, 2018; Tran & Jeppesen, 2016; Van & Nguyen, 2019) and one article focused on CSR in the context of family firms (Hien TT Nguyen et al., 2020). According to Jamali, Lund-Thomsen, and Jeppesen (2017), this may suggest that a sceptical view among scholars that the

engagement of Vietnamese SMEs with social and environmental standards is spontaneous and symbolic to mask and mitigate their noncompliance with fundamental principles and basic tenets of CSR.

Moreover, in Vietnam, the government governs the society with socialist doctrine. Despite the increasing diminution of state ownership, state-owned enterprises still retained favoured status in the country. These characteristics set out a novel context for CSR in Vietnam research as evident in a number of recent papers investigating the role of CSR practices in public sector organisations (Huy & Phuc, 2020; Limbu, Pham, & Mann, 2019; Tuan, 2016a), the role of the government in the development of Vietnamese agricultural cooperatives – a socially-oriented business (Cox & Le, 2014), and the impact of state/government ownership on CSR engagement of firms (D. Choi, Chung, Kim, Kim, & Choi, 2020; Hoang, Abeysekera, & Ma, 2019; Kabir & Thai, 2017; Luong, Jorissen, & Paeleman, 2019; A. H. Nguyen & L. H. nguyen, 2020; H. T. T. Pham et al., 2020; K. A. Vu & Buranatrakul, 2017, 2018).

Data analysis

All empirical papers tested either a hypothesis or a research question, and most quantitative studies carried out validity and reliability tests. Exploratory factor analysis (EFA) and confirmatory factor analyses (CFAs) are the most popular statistical tests of convergent and discriminant validity, while Cronbach's alpha is used to test the reliability (internal consistency) for each factor. However, in some of the studies based on secondary data those tests were not carried out (such as Malesky & Taussig, 2017; L. T. Nguyen & K. V. Nguyen, 2020; H. T. T. Pham et al., 2020). This may indicate that researchers assume that already published secondary data do not require further assessments of validity or reliability. Figure 12 shows that the most dominant quantitative research techniques are structural equation modelling (a combination of factor analysis and multiple regression) together with descriptive statistics, followed by regression analysis, correlation analysis and variance analysis. Partial least squares SEM (PLS-

SEM) is more favoured than covariance-based SEM (CB-SEM) in many studies and this may be due to its suitability with small sample sizes, non-normal distribution, and exploratory research purposes (T. T. H. Phan et al., 2020). Among the qualitative techniques, content/thematic analysis and case analysis are the most frequently used. Propensity Score Matching analysis, percentage, instrumental variable method, and interpretive structural model analysis complete the list.
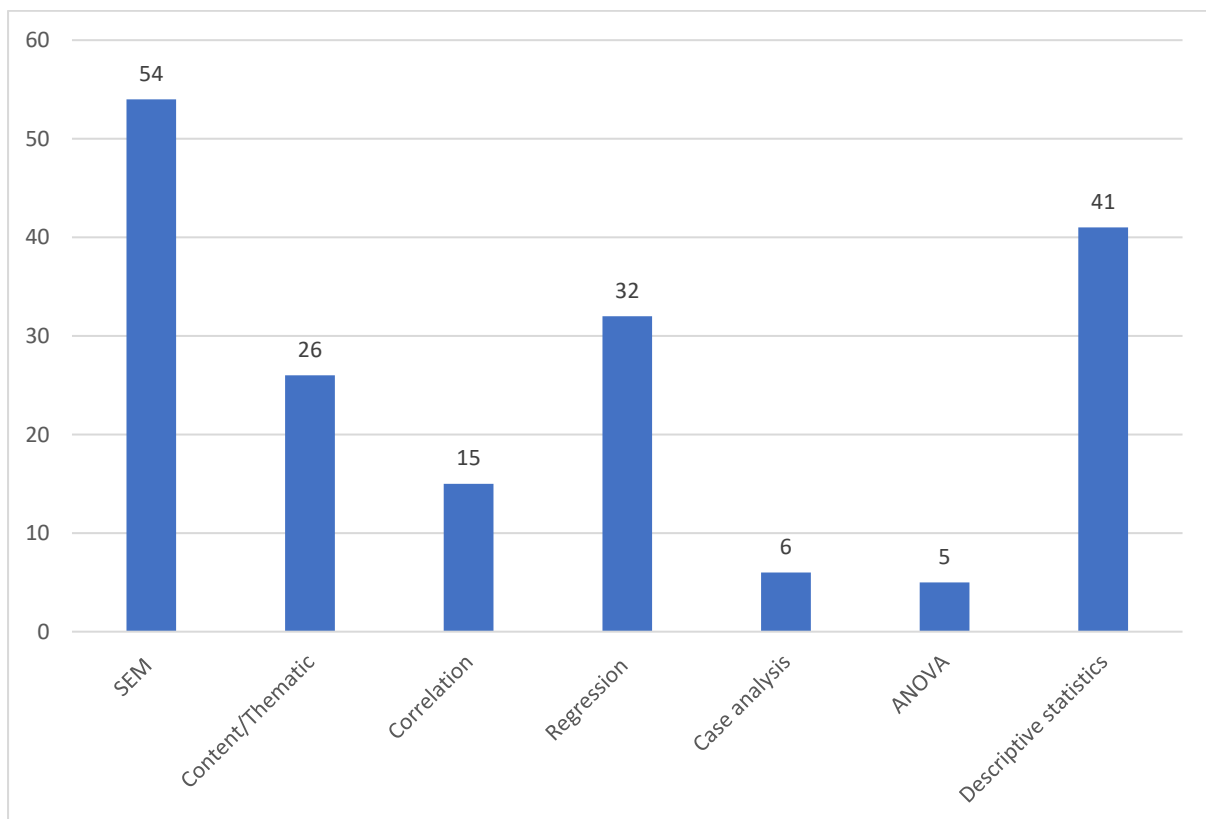
Figure 12. Dominant data analysis techniques used in CSR in Vietnam articles

3.5.   CSR as a research field

The comprehensive review of 143 articles on CSR in Vietnam, published from 2000 to 2020 identified four main features. First, CSR studies focused on Vietnam have a life cycle which is currently in an increasing trend or pre-maturity stage. This is not surprising as CSR adoption has a relatively short history in Vietnam. In 2012, there was a turning point in the growth of CSR in Vietnam research, most likely as an academic response to the increased integration of the country in the global economy. Growth in CSR research is therefore expected to grow in

the forthcoming years in Vietnam. Second, CSR in Vietnam is heavily empirical and increasingly quantitative, with a scant proportion of normative and non-normative theoretical articles. This may suggest that researchers are testing Western-style theoretical frameworks by using empirical data from Vietnam. The examination also suggests that most of the studies in the sample fail to propose a research design capturing the complexity of the Vietnamese context, which represents a reason for concern since CSR practice is strongly context-dependent (Örtenblad, 2016).

Third, CSR in Vietnam research has emphasized social issues over environmental responsibility. The analysis also found that many studies are based on predominantly Western definitions of CSR. Therefore, a lack of research focus on the environmental aspect of CSR is not surprising because this aligns with Dahlsrud's (2008) finding that the environment received, by a significant amount, the lowest ratio of the five dimensions kernel to CSR definitions (namely environment, social, labour, and ethical voluntariness), and Carroll's (1999) finding that the environment was not featured in early definitions of CSR. However, given the recent emphasis on ecological sustainability by the Vietnamese government and business leaders, the analysis suggests that CSR in Vietnam research may gradually shift from general ethical concerns and emphasis upon harmonious human relationships to concerns about the environment.

Fourth, studies of CSR in Vietnam are not dominated by a particular theoretical approach. The lack of a clear dominant paradigm is illustrated by an imbalance between theoretical and empirical CSR knowledge and by the fact that a large fraction of the studies is not theoretically informed. Even if they are, the purpose of using theories and models are rarely stated in detail. The absence of a dominant CSR paradigm suggests that CSR in Vietnam could best be described as in 'a continuing state of emergence', consistent with findings in the status of CSR in China in 2007 (Moon & Shen, 2010). The recent increase in the number of theories

and the adoption of mixed-theory research in recent years seems to indicate a gradual growth and sophistication of the field.

3.6. CSR as a concept

The arena of CSR in Vietnam, as the researcher has made evident in Section 3.4, constitutes an emerging stream of literature, consisting of divergent perspectives on the topical, theoretical, and methodological fronts. However, the researcher also argues that the biggest lacuna in CSR in Vietnam research is the dearth of context-sensitive studies. To bridge this gap, the researcher proposes the development of CSR in a five-stage model by incorporating the peculiar institutional constellations and characteristics of Vietnam (as mentioned in Section 3.2). The purpose of this is to reduce some of the complexity of context and enable readers to identify potential gaps or unexplored connections between the context and the literature.

Stage 1: Ethics-driven CSR

As mentioned in Section 3.2, throughout its history, Vietnam has been influenced by '*tam giao*' (literally "three teachings"), a blend of Confucianism, Taoism, and Buddhism. This ethical tradition is believed to foster an ethics-driven CSR. For example, the core of Vietnamese Confucianism consists of five elements, namely '*Nhan*' (humanity and benevolence), *'Nghia'* (righteousness), *Le* (propriety); *Tri* (wisdom) and *'Tin'* (honesty and faithfulness). Together they promote self-cultivation, benevolence towards others, symbiosis in human relationships and a desire to contribute to the community. In a similar sense, Buddhism's common principles of The Four Noble Truths, The Eightfold Path and The Law of Karma, and the notion of compassion for all living beings, has also established ethical standards to counter excessive selfishness and individualism, guiding Vietnamese people to righteousness, ethical conduct, and justice (Caldarola, 2011). Taoism, through the concept of yin-yang, has also offered a worldview based on the natural approach to life which involves reciprocity, moderation, and detachment as a path to the cultivation of virtues (Jamieson, 1993). Taoism differs from

Confucianism in that it does not preach to people how they should live, but instead follows the laws of nature and affirms the goodness of human nature to encourage humility, impartiality, and control over passions (P. C. Phan & Rhodes, 2005). Such long-lasting ethical foundations embedded in Vietnam's religion and philosophical beliefs uphold responsible business practices and therefore, potentially influence the manifestations of CSR in Vietnam prior to its adoption from the West.

Stage 2: Pragmatic CSR

As discussed in Section 3.2., for a long period of Vietnamese history, there was an absence of rational business culture. Business thinking only started to take root in society from 1986 with the adoption of '*chinh sach mo cua*' (an open door), a liberal and multi-sector pro-market policy (Q. H. Vuong, 2014). However, the main target for Vietnamese enterprises during this period was economic growth and profitability, which often resulted in pragmatic business decisions (Edwards & Phan, 2008). The escalation of competitive dynamics and the weak regulatory regime also created conditions for unethical business practices to flourish (Anner, 2012). The first Commercial Law was only officially enacted in 1997 and considered a fundamental landmark to prevent irresponsible acts that adversely affect the commercial environment (Edwards & Phan, 2008). This suggests that in the period from 1986 to 1997, it was likely that there was either an absence of a holistic perspective towards CSR in Vietnam or there was a pragmatic CSR conceptualisation towards economic responsibility, which emphasized economic profit as merely the social responsibility of business.

Stage 3: Socialist-driven CSR

As mentioned above, Vietnam remains a one-party system led by the Communist Party of Vietnam (CPV) since 1954 in the North, and since 1975 over the whole country (Gainsborough, 2010). In the period from 1975 to 1986, the government was responsible for assigning jobs and ensuring equal distribution of wealth as well as access to education, basic health care, food,

and clothing (Edwards & Phan, 2014). Together with the provision of a socialist contract (i.e., job security and stable benefits), workers were also treated with respect, kindness, and flexibility (Tran & Jeppesen, 2016). At the cultural level, the government encouraged solidarity, guild culture, philanthropic endeavours in order to promote social harmony and cohesion in a socialist-collectivist society (Jamieson, 1993). Although since 1986 the socialist safety net has shrunk with the advance of capitalist practices, the dominance of CPV is still present in contemporary society (Q. H. Vuong, 2014).

The CPV retains prerogative powers in a wide array of state-owned enterprises (SOEs) and joint stock industrial companies, and its influence on business activities remains profound (Q. H. Vuong, 2014). This results in a situation where social duties (i.e., towards socialist aspirations) overlap with and sometimes prevail over business (i.e., maximizing firm value). For example, a longitudinal study reported that state ownership enhances voluntary disclosure of employee-related CSR information (regarding workers care and welfare) among Vietnamese listed non-financial firms (K. A. Vu & Buranatrakul, 2018). Another study also pointed out that Vietnamese firms have shown a tendency to follow government calls to contribute to community development projects (Kabir & Thai, 2017). In tandem with these political pressures, the government also asserts its legislative dominance to influence business activities with socialist doctrine (T. Vu, 2010). For example, state legislation generally aims to protect the working class from discrimination and exploitation (Rodan, Hewison, & Robison, 2001), through restrictions on regular working hours, strict conditions for dismissal, and an employer's health and safety obligations (Clarke, Lee, & Chi, 2007). Moreover, the Labour code also protects marginalised groups in society, such as female employees who are granted additional rest breaks, shorter regular working hours, and a 6-month paid maternity leave (Joseph, 2011). Therefore, one may deduce that the development of CSR in Vietnam is representative of a new form of socialist ideology. The orientation of CSR practices among

businesses in Vietnam towards social welfare and employees have been driven by the initiatives of the socialist government.

Stage 4: CSR Identity

The promotion of capitalism for economic growth in the country coupled with globalisation has led to fundamental changes in the economic, ethical, political, and cultural aspects of society in Vietnam. Under this changing environment, societal expectations of business responsibilities in Vietnam have changed gradually, requiring companies to manage their relations within society in a new way (Anner, 2012; Tran & Jeppesen, 2016). This economic liberalization also brought CSR as a Western concept into the Vietnamese market. Since 2000, many Vietnamese enterprises in labour intensive and trade-oriented industrial sectors have mimicked and accepted international standards relating to working conditions, rights, health and safety issues, and wage conditions due to pressures from foreign purchasers (S. Y. Lee, 2016; Newman, Rand, Tarp, & Trifkovic, 2018). Consequently, new industry standards and practices based on respect for people, communities, and the environment have gradually developed. CSR issues have also penetrated the government agenda, with the Chamber of Commerce and Industry of Vietnam (VCCI) and the Ministry of Labour, War Invalids and Social Affairs (MOLISA) also establishing CSR campaigns particularly in the garment industry (Tran, 2011).

However, presently, the country still lacks a public CSR policy. Currently, TCVN ISO 26000:2013, which was published by the Ministry of Science and Technology in 2013, is the only official guidelines for CSR practices in Vietnam. Moreover, the government displays weak enforcement and considerable deficiencies in addressing regulatory voids (Anner, 2018). For example, Tran and Jeppesen (2016) found that despite the maximum regular working hours of 48 hours per week, there are no tools available to ensure employers are compliant especially in small and medium-sized textile factories. In addition, legislation may not be able to capture

the changing expectations of society regarding the behaviour of companies (Blowfield & Murray, 2014). Therefore, other efficient facilitators of CSR are needed in Vietnam.

Stage 5: CSR Integration

According to Tran (2011), CSR only started to evolve in the country in 2010. This is observed in the case of international and non-governmental organisations (NGOs) which promoted sustainable business practices (Trifkovic, Markussen, Newman, & Rand, 2018) and a shift among Vietnamese enterprises to a more proactive approach to CSR assessment, auditing, and accreditation for access to the global market (Anner, 2018; Vo & Arato, 2020). Additionally, a new Vietnamese working class with a greater awareness of their rights and global issues such as business ethics, gender equality, work-life balance, slavery, and climate change has emerged (Edwards & Phan, 2014), creating a more favourable environment for CSR to evolve in Vietnam.

At the international level, growing ecological concerns has also led to a call for greater regulation of business practices in Vietnam (Newman et al., 2018; X.-H. Nguyen & Trinh, 2020). In particular, Vietnam has reiterated its commitment to the UN's 2030 Agenda for Sustainable Development (Agenda 2030) and its 17 Sustainable Development Goals with 169 specific targets. Moreover, to foster further integration into the global economy, the Vietnamese government has been under pressure to participate in new-generation free trade agreements, which deal with the diverse aspects of CSR. As an example, Vietnam has recently ratified the Comprehensive and Progressive Agreement for the Trans-Pacific Partnership, a free trade agreement that promotes CSR and compliance with international standards on labour rights and environmental protection (Khanh, 2018). Those driving factors are expected to facilitate the development of CSR in Vietnam in the upcoming years.

However, explosive economic growth in Vietnam has brought along social problems and widespread scandals directly associated with multinational and local businesses (M.

Nguyen et al., 2018). In this period, one of the barriers to the development of CSR is the government's control over civil society institutions through bureaucratic structures at central, provincial, district and local levels (Lim, 2016). For example, independent unionism is illegal in Vietnam (Clarke et al., 2007), while NGOs do not enjoy the same independence from the state that is observed in the West. Another civil society institution that can have an impact on CSR practices is the media, but in Vietnam, the state also retains tight control over the press through state-run media (Gainsborough, 2010). Media ethics in Vietnam is another obstacle to the development of CSR. The press has been criticized as an agent of business and for receiving bribes (TN News, 2011). Media ethics violations, therefore, may be contributing to increased public scepticism over CSR as a public relations strategy or crisis communication strategy to minimize a tarnished reputation (Bilowol & Doan, 2015).

3.7. Chapter Summary

Overall, this chapter introduced the research context, i.e., the context in which the study was conducted, coupled with a systematic review on the status of CSR scholarly research relating to Vietnam in the recent past (2000-2018). This review of literature showed that the complex social and cultural aspects of Vietnam coupled with the country's structure weaknesses reflect a context that is less institutionalized and consequently characterized by higher levels of uncertainty in the institutional order, which might provide opportunities for social actors to exercise their agency. Therefore, the issue of structure-agency interactions, as presented in Chapter 2, seems to be relevant to the context of SMEs in Vietnam. To understand this complex process, therefore, a conceptual framework using constructs from Bourdieu's theory of social practice is developed. The next chapter will offer a discussion on the development of this theoretical tool.

CHAPTER FOUR: USING BOURDIEU'S THEORY AS A CONCEPTUAL FRAMEWORK TO EXPLORE CSR AMONG SMES IN VIETNAM

4.1. Chapter Overview

In Chapter 2, a review of the relevant literature offered a preliminary model that illustrates the influence of both structure and owner-manager agency related aspects on CSR in SMEs. It also showed that these two aspects are interrelated. The relative relationship between structure and agency in relation to CSR seems to be relevant to the context of SMEs in Vietnam. This is because the literature review in Chapter 3 suggests that Vietnam has a strong ethical foundation but the goodness in cultural values is gradually fading during its transition to a market economy. There are also many structural weaknesses in the country, such as weak legal enforcement, bureaucratic inconsistency, and corruption. Therefore, the national context of Vietnam is considered as having high levels of uncertainty in the institutional order. In such situations, SME owner-managers, as primary decision-makers, cannot be assumed to be rational. They may follow a practical logic by avoid certain elements of CSR; or basically they may simply choose the elements matching with their own individual interests.

What the preliminary model did not offer was a clear understanding of how structure and agency are interrelated. Particularly, it did not capture the micro-level processes associated with such interrelationship. Therefore, this chapter continues reviewing key theoretical perspectives that engage with the issue of structure-agency interactions, such as Giddens's structuration theory (duality of structure) and institutional entrepreneurship approach. Following this, a conceptual framework composed using constructs in Bourdieu's theory of social practice is presented. The Bourdieusian approach, beyond looking at the tension between institutional determinism and human agency, could also aid in uncovering the micro-level processes associated with such interactions.

4.2. Theoretical arguments on the existence of structure-agency interactions

Despite the postulations of institutional isomorphism, scholars in the field of organisational studies have argued that neo-institutionalism must move beyond just thinking that organisations in a particular field are subjected to a common set of pressures imposed in a reasonably homogenous manner. Powell (2007) (who initially developed the concept of isomorphism along with DiMaggio), for example, suggested organisational research should acknowledge and consider the complexity and variety of organisational responses, as reflected in organisational heterogeneity and practice variation. As Whittington (2011, p. 185) pointed out, 'practice–theoretic research can never be purely "micro" or "macro"; the other is always present'. This then shifted the focus onto the role of internal actors in influencing organisational responses, commonly referred to as 'agency'. In this sense, agency may be defined as an individual's ability (i.e., power or agency) to operate somewhat independently of the determining constraints of social structure and to influence outcomes (i.e., organisational practices) by altering the rules, choices, or the allocation of resources (Scott, 2008). Such a view of agency, instead of denying the presence of institutional influences, argues that the existence of structure-agency interactions needs to be more thoroughly recognised (Battilana & D'Aunno, 2009; Lounsbury, 2008).

There has been an explosion of empirical research that challenges structuralist dominancy and acknowledges the existence of structure-agency interactions. This section will provide an overview of key theoretical arguments that transcend the longstanding dualism in social sciences, between the structure versus agency perspectives. First, it is argued that the notion of agency and structure could be found in DiMaggio and Powell (1983) theory of structural isomorphism. In particular, within the three forms of isomorphism, cultural-cognitive structures (e.g., coercive isomorphism) imply a degree of agency other than conformity and habitual behaviour. However, its main emphasis more generally has been to privilege

continuity and constraint in social structure, thus showing its inability to explain agentive behaviour (Barley & Tolbert, 1997; Battilana, 2006; Battilana & D'Aunno, 2009). To address this limitation, Giddens (1984, p. 376) suggested another theoretical perspective via the concept of structuration, in which he coined the phrase 'the duality of social structure and action,' arguing that individual actors are simultaneously constrained and enabled by existing social structures. Therefore, this approach is distinct from neo-institutional theory in that it argues that actor behaviour is influenced, but not determined, by institutional logics, thus steering its focus away from institutional isomorphism. However, Giddens's (1984) structuration concept has been criticised as it does not indicate what influences the cognitive framing of actors' self-interest, power, and proclivities (Barley & Tolbert, 1997; King, 2010).

In reaction to the lack of agency in the neo-institutional perspective, another theoretical argument was launched by scholars through the concept of institutional entrepreneurship. This approach is often referred to as the paradox of embedded agency (Garud et al., 2013; Greenwood & Suddaby, 2006; Seo & Creed, 2002), conceptualising agency as being distributed within the structures that actors themselves have created (Garud & Karnøe, 2003). Consequently, these embedding structures do not simply generate constraints on agency but, instead, may serve as a platform for the unfolding of entrepreneurial activities (Mutch, 2007). According to this view, institutional entrepreneurs must be knowledgeable actors (i.e., agents) with a capacity (i.e., agency) to break taken-for-granted social rules and generate (i.e., institutionalise) alternative rules and practices that are acceptable to other social groups (Battilana, 2006; Garud & Karnøe, 2001). It is not surprising, therefore, that institutional entrepreneurship is viewed as an intensely political process (Garud et al., 2013). However, this approach has been criticised for an overreliance on individual 'heroic' institutional entrepreneurs to construct institutional change (Hardy & Maguire, 2008; Maguire & Hardy, 2006). This is reflected in a burgeoning of literature using descriptive case studies of

institutional entrepreneurs who have the unbridled ability to freely manipulate institutions (e.g., Levy & Scully, 2007; Zilber, 2007). Moreover, by emphasizing intentionality, such theories also give little attention to unintended consequences of action, which are important components of the reproduction of institutions (Leca & Naccache, 2006).

Another theoretical perspective germane to the problem of structure and agency is the institutional logics approach associated with scholars such as Friedland and Alford (1991), Haveman and Rao (1997), and Thornton and Ocasio (1999). According to these authors, institutional logic is the set of material practices and symbolic systems including assumptions, values, and beliefs by which individuals and organisations provide meaning to their daily activity, organise time and space, and reproduce their lives and experiences (C.-N. Chung & Luo, 2008; Thornton & Ocasio, 1999). Therefore, this approach also suggests that structure is both the medium and the outcome of social practices, and instead of being in opposition, structure and agency presuppose each other and are mutually constitutive. In essence, the key distinguishing characteristic between the institutional logics perspective and the perspectives discussed above is that it incorporates micro and macro mechanisms that explain the partial autonomy of actors from social structure (Thornton, Ocasio, & Lounsbury, 2012). In other words, this approach not only points to the interconnected and competing nature of institutional logics but also emphasises the reciprocal interaction between institutions, cognition, and action in individuals (C.-N. Chung & Luo, 2008; Thornton & Ocasio, 2008; Thornton et al., 2012).

In summary, the above discussion shows that there are numerous perspectives to explain the existence of structure-agency interactions. To a certain extent, the inclusion of both institutions and agency in creating a social order may be considered as an attempt to bring old institutionalism back into neo-institutionalism by stressing individuals' interests, interactions and aspects related to individuals. However, most of these works have been criticised for being more dominated by macro structural focus, thus resulting in the under-exploration of the micro-

level processes associated with structure-agency interactions (Battilana & D'Aunno, 2009; Chung & Luo, 2008; Thornton et al., 2012). Therefore, researchers from a wide range of disciplines have attempted to use the institutional logics perspective to address this issue. Indeed, this perspective has coalesced into a vibrant community of scholars and is recognized as a core perspective in sociology and organisation theory (Greenwood, Oliver, Sahlin-Andersson, & Suddaby, 2008). Research in this fast-forming arena has been conducted in a variety of commercial and public domains such as savings and loan organisations (Haveman & Rao, 1997), universities (Townley, 1997), book publishing companies (Thornton, 2001; Thornton & Ocasio, 1999), health care organisations (Scott, Ruef, Mendel, & Caronna, 2000), French cuisine (Rao, Monin, & Durand, 2003), equity markets (Zajac & Westphal, 2004), symphony orchestras (Glynn & Lounsbury, 2005), mutual funds (Lounsbury, 2007), banking (Marquis & Lounsbury, 2007), architects (C. Jones & Livne-Tarandach, 2008), medical education (Dunn & Jones, 2010), microfinance (Battilana & Dorado, 2010), and shareholder value (R. E. Meyer & Höllerer, 2010), among others.

4.3. Bourdieu's Theory of Practice

As mentioned above, theoretical perspectives from a wide range of disciplines have attempted to address the existence of structure-agency interactions, such as Giddens's structuration theory (duality of structure) and institutional entrepreneurship approach. However, Giddens's structuration has been criticised as it does not indicate what influences the cognitive framing of actors (Barley & Tolbert, 1997; King, 2010). On the other hand, institutional entrepreneurship has been criticised for an over-reliance on 'heroic' social actors to construct institutional change (i.e., by viewing institutional entrepreneurs as overly rational agents who can disembed themselves from existing institutional arrangements). In disagreeing with the postulations of institutional isomorphism, this study argues that owner-managers are not in the heroic or elite groups of actors (e.g., agents of change), but in everyday activities, they still

attempt to respond to circumstances imposed by their surrounding social reality. This could be described as a process of everyday practical coping with the broader context in which they are embedded (i.e., partial autonomy). To a certain extent, this is aligned to the relational approach to social inquiry that views "symbolic structures whilst considering their relation to both the cognitive structures of the individual and social structures of society" (Everett, 2002, p. 56).

Within this approach, Bourdieu's (1977) theory of practice is, perhaps, the most well-known (Mutch, 2007; Townley, 2014). According to Özbilgin and Tatli (2005), there are parallels between Bourdieu (i.e., in the concept of 'doxa') and the institutional logics. However, the latter pays more attention to the role of institutionalization in shaping logics, while Bourdieu focuses on how individuals interpret and engage in practices, viewing it as the sense and decision-making consequences of institutional logics. Therefore, Bourdieu's framework has much to contribute to the field of organisation and management studies by providing a multilevel and holistic research agenda and a relational approach to reconciling the duality between structure and agency. To fully comprehend Bourdieu's approach, this section focuses on introducing the constructs that underpin Bourdieu's thinking and relational approach, including field, habitus, and capital. It is noted here that these constructs are presented below as if they were linear, when they are in fact interrelated, only in order to generate more clarity in presenting the discussion.

According to Bourdieu, **fields** are the social contexts constituted by the network of power relations among different actors in which they struggle for attaining a dominant position. These fields are governed by and function according to their own distinct logic and taken-for-granted rules and assumptions (i.e., *doxa*). Bourdieu also uses the concept of 'field' to acknowledge the role of agents that enact and reproduce the field in saying 'a field is not simply a dead structure…but a space of play which exists as such only to the extent that players enter into it who believe in and actively pursue the prizes it offers' (Bourdieu & Wacquant, 1992, p. 19).

That is, agents' actions are both constrained and enabled by their positions in the field which is dependent on the amount of field-specific resources, or capital, each possesses and the success with which they exploit or use this (Emirbayer & Johnson, 2008; Nash, 2003; Özbilgin & Tatli, 2011). Moreover, although discrete, fields are nested in hierarchical structures, constituted by several widespread general fields, and more restricted sub-fields. Because of this degree of interdependence, changes in one field may impact others, but the former tends to influence and colonize the latter (Everett, 2002). Moreover, Bourdieu argues that fields are homologous in that they follow similar patterned practices, which for DiMaggio (1979) permits provocative comparisons between fields. In essence, these characteristics are fairly consistent with the conceptualisation of context and its cross-level effect, which argues that the larger context within which lower-level processes are nested generally exerts a stronger downward influence, while the lower-level variables generally exert a weaker upward influence (Johns, 2006).

The concept of **capital**, in Bourdieu, refers to 'all the goods, materials, and symbolic, without distinction, that present themselves as rare and worthy of being sought after in a particular social formation' (Bourdieu, 1977, p. 178). Because capital is not equally distributed, actors continuously strive to acquire capital in a way that will enhance or stabilize their position in the field. Following Marx, Bourdieu sees capital as a social relation, but finds economic capital alone insufficient. Rather, for Bourdieu (1986), capital consists of three general forms, including economic capital, cultural capital, and social capital. *Economic capital* consists of the physical and material resources directly convertible into monetary value. *Cultural capital* manifests in different sub-forms or states: the embodied state represents the 'long-lasting dispositions' in one's mind and body, acquired through personal or formal socialization; the objectified state exists in forms of cultural goods, such as pictures and books, and of which 'can only be obtained in proportion to the extent of the holder's embodied capital' (p. 247); the

institutionalized state is manifested in formal education, knowledge and competence that are officially recognized, such as in academic qualifications, and in which 'one sees clearly the performative magic of the power of instituting … to impose recognition' (p. 248). Furthermore, *social capital* is the aggregate of resources linked to the possession of 'durable networks of more or less institutionalised relationships of mutual acquaintance or recognition' (Bourdieu, 1986, p. 49).

All these forms of capital have the capacity to function as symbolic capital which is described by Bourdieu (1986), as a capital with a cognitive base, resting on cognition and recognition, which may include attributes such as prestige, status and authority, and form the ultimate basis of power in the field. That is, symbolic capital is intimately linked to an individual's ability to navigate the field or gain legitimacy in a field. In other words, it is through symbolic capital that powerful members of the field determine the taken-for-granted structures and rules, by which dominance, or what Bourdieu refers to as 'symbolic violence', occurs (Bourdieu & Wacquant, 1992). However, as Bourdieu (1986) notes, while the possession of capital plays a key role in determining the development and range of possible actions available to the actors (and their positions), the efficacy of capital depends on the field-specific *illusio*, which is an ideology that determines how actors perceive the legitimacy of particular actions (i.e., their assumptions of the value of specific forms of capital). In understanding capital, it is also important to remember that capital is accumulated over time. In addition, forms of capital are intertwined in that most forms can be converted into other forms. With regards to the transformation of capital within a particular field, Bourdieu also emphasized the importance of social and of cultural capital as independent of their economic impact. Consequently, the transformation and acquisition of these forms of capital can be regarded as independent of the possession of economic capital, in the sense that social capital

can be transformed into cultural capital (and vice versa) without economic capital being involved in this transformation (van Aaken et al., 2013).

An actor's position in a social field is not solely dependent on the possession of capitals but is also influenced by the individual social actors' **habitus** (Bourdieu & Wacquant, 1992). Habitus refers to the system of durable dispositions, an internalized mental or cognitive structure, that functions both consciously and unconsciously, and is constraining in its suggestion of what people should and should not do (Bourdieu & Passeron, 1990). As systems of dispositions, habitus is deeply embodied in individual actors and is based on all the situations that an individual experiences throughout a lifetime (Bourdieu & Wacquant, 1992). Habitus also functions within a cognitive mechanism that actors use to make sense of and enact their strategies as they engage with various social fields. In other words, habitus allows social actors to understand the taken-for-granted rules in a given field (i.e., *doxa*) and make decisions (either to enable or constrain certain actions), which consequently determine the relative positions of social actors within the field (Bourdieu & Wacquant, 1992). Thus, habitus is a way of capturing and explaining individual personality (e.g., attitudes, orientation, disposition) and actions.

It must be noted here that social actors, with homologous positions and similar socialization experiences, may form shared or collective habitus, through which consensus exists around their perceptions on legitimate capital and social practices in a given field (Bourdieu, 1977). In other words, habitus reflects the embodiment of the field's structure and norms, and people are typically unaware of their own habitus that has been formed through their past experience (Calhoun, 2006). However, paradoxically, habitus does not preclude actors from acting artfully and improvising. Therefore, though habitus may lead to a degree of consistency to people's actions, it is not overly deterministic, instead still allowing actors to adjust cognitively to their personal reflection and perceptions of the field (Özbilgin & Tatli, 2005, 2011).

4.4. Conceptual Framework

Drawing on Bourdieu's theory of social practice, this section elaborates on the earlier discussion to propose a conceptual framework (Figure 13), thus framing the study before focusing on the research design. In comparison to the preliminary model in Chapter 2, this framework offers a better understanding of how structure and owner-manager agency aspects are interrelated, and potentially uncovers the micro-level processes associated with such interactions.

From Bourdieu's lens, this study conceptualises CSR as the output of a dynamic process of sensemaking and decision-making of owner-managers, and the mechanism determining the construction of CSR in SMEs is connected to their positions in a field of social relations (Figure 10). In this sense, whether SMEs engages or not in CSR practices depends on the habitus of key actors (i.e., owner-managers), the composition of their capital, and the specific structures of the 'field'. For the purpose of this study, the relevant field refers to the broader societal dynamics that may affect a specific business field (i.e., industry or organisation). Within this field, there are not only owners/managers, but also all other stakeholders, such as employees, the managers of other firms, community members, members of governmental organisations, and suppliers. Owner-managers, as a social actor, are then expected to comply with taken-for-granted assumptions within the field regarding CSR (i.e., structural influences) to either enhance or stabilise their respective position. As Bourdieu argues, the field also offers individuals (i.e., SME owner-managers) a limited set of alternative courses of actions that they can choose from, both consciously and unconsciously. Therefore, individuals, instead of mechanically conforming to structural influences, at first make sense of these forces in the field, and then decide their responses (strategies). Under this view, the willingness of owners/managers to engage in CSR practices depends ultimately on the dispositions of the manager (i.e., their cognitive frames and preferences) and the possibility of generating

113

legitimate capital (i.e., symbolic capital as determined by the field's *illusio*), whereas their ability to implement CSR is determined by the capital that they hold or to which they have access (Rayman-Bacchus & He, 2014; Zigan & Le Grys, 2018).
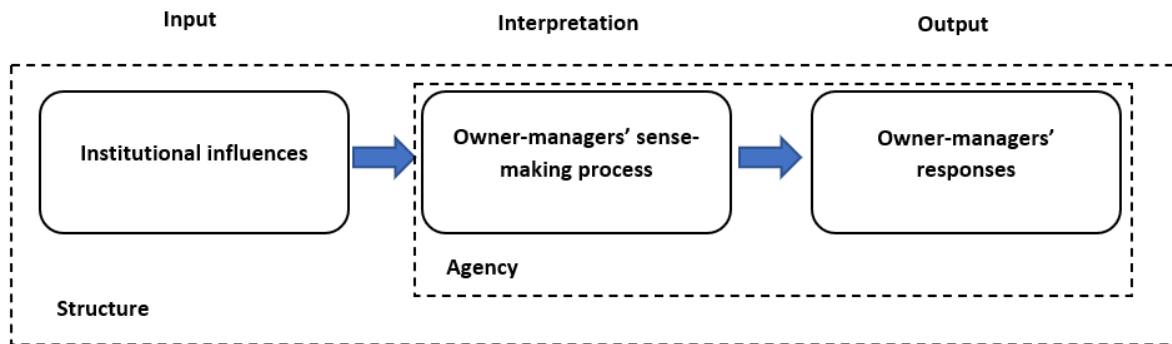
Figure 13. The conceptual framework

4.5. The use of Bourdieu's theory in this study

The conceptual framework builds on the motivational analysis put forward by van Aaken et al. (2013) who propagate the application of a relational lens and proposed the Bourdieusian approach to CSR that allows researchers to address important aspects of the CSR phenomenon that other theoretical approaches have not been able to capture. As presented in Chapter 2, most theoretical perspectives to CSR focus either on the economic motivations (e.g., instrumental stakeholder theory) or on the non-economic motivations behind CSR (e.g., normative stakeholder theory). Of the two approaches that do address different types of motivation simultaneously, such as the institutional theory and social capital theory, neither examines specifically or sufficiently the interplay between economic and non-economic motivations. As a consequence, very little is known about the interplay between the economic and non-economic motivations that underlie CSR. Moreover, prominent theoretical perspectives tend to focus on only one level of analysis by concentrating on the organisational level of analysis. The main theory that systematically addresses more than one level of analysis is the institutional theory. However, it overemphasizes the macro-perspective, reducing the influence of individual agency to a minimum. For these reasons, van Aaken et al. (2013) argue that the

Bourdieusian approach offers a more holistic perspective that allows researchers to explore the mechanisms through which the economic and non-economic motivations behind CSR interrelate and develop over time, as well as voluntaristic and deterministic aspects of CSR behaviour by acknowledging both micro- and macro-influences.

This study nevertheless is not pioneering in using Bourdieu's theory as a conceptual framework to explore the interplay between individual actors and institutions in the context of CSR. Indeed, there are some scholars who have already taken this approach. For example, Zigan and Le Grys (2018) applied the Bourdieusian approach to study the underlying presuppositions and dynamics operating across the Church of England in terms of the social responsibility agenda. Their research provides evidence of divergence in terms of CSR practices which denies the predictions of the rationale related to institutional isomorphism and suggests that CSR practice is mainly a product of individual agency interacting with institutional pressures. As another example, Martins, Prevot, and Barros (2013) adopted a critical position and used Bourdieu's perspective to analyse the discourse of informed social actions of a state-owned Brazilian multinational corporation in the petroleum industry. The core idea of their argument also proffers the rejection of institutional isomorphism as an explanation for CSR practices, and emphasises that CSR activities are used to accumulate capital and improve the position of the organization in relation to other organizations in the field in which it operates. These studies, however, do not make a comprehensive list of studies based upon this approach. These studies are discussed here to give an idea of the existence of numerous studies based on the novel developments of Bourdieusian approach.

The researcher positions this study within the quadrant of this set of arguments by employing Bourdieu's theory of practice to guide the study and interpret the experiences of participants. It should be noted that Bourdieu did not intend to build a fully-fledged sociological theory, and he refused all throughout his voluminous work to unify and streamline his concepts

into a consistent theory of society (Goetze, 2017). This refusal suggests that Bourdieu's concept of 'field' and its relatives, 'capital' and 'habitus', should be treated as merely analytical tools that allow the social analysis to be undertaken. To support this methodological approach, the researcher refers to the notion of 'sensitizing concepts' in G. A. Bowen (2006), which are broad concepts that inform or guide the data analysis and interpretation of findings. According to G. A. Bowen (2006), sensitizing concepts give the researcher a general sense of reference and guidance in approaching empirical instances. In so doing, Bourdieu's theoretical concepts neither completely evolved from the data analysis nor was completely presumed before the data analysis (as a priori). Instead, the theory and concepts will be used as an overarching analytical framework to guide the research process – e.g., interview questionnaire development, data analysis and interpretation of findings.

Besides offering theoretical support, this study argues that the Bourdieu's lens has the potential to offer wider and better insights into the interaction between structure and owner-managers' agency in shaping CSR in SMEs in the following ways. First, Bourdieu's concept of 'field' acknowledges institutional pressures as a top-down process from the society on organisations and individuals. This allows the researcher to explore the influence of national context in CSR engagement among SMEs (i.e., the second research objective). The empirical data (see Chapter 6) clearly demonstrate the presence of some homogenous CSR practices among firms in the research context that could be ascribed to isomorphic institutional pressures from the national context. However, there is also evidence of heterogeneity in CSR activities of some firms operating in the same sector. Adopting the concept of field in Bourdieu, this study proposes that the observed variance might be due to the level of uncertainty in the institutional order, which might provide room for divergent practices. In this study, the data shows that rather than operating in an exogenous manner, the institutional context in which the sample SMEs are located is made up of three overlapping and competing institutional

influences regarding CSR (see Chapter 6). This misalignment in the institutional structure thus generates conditions or provisions which encourage and stimulate conflicting choices and behaviours in individuals. This argument then highlights individual actors being in possession of control (to a certain extent) to shape their own behaviour which is relatively different from the institutional perspectives.

Secondly, the usefulness of the habitus notion in this study is that it offers a framework to explain the dynamics of the owner-managers' role (i.e., the third research objective). As mentioned above, SME owner-managers, as primary decision makers, possess a higher level of control over their firms' operations; thus, failing to encompass their agency considerations could hinder the study's core endeavour of understanding the construction of CSR in SMEs in Vietnam. Under Bourdieu's lens, with their own agent capability, owner-managers at first interpret the institutional influences and then decide their responses. They do not just mechanically respond to the stimuli from these intuitional elements. As a cognitive sociologist, Bourdieu utilizes the concept of 'habitus' to emphasize the importance of habits in the interpretative processes by which people form and organize their perceptions as a form of embodied cognition, instead of cognitive process as proposed by neuroscience and psychological approaches in human development (Akrivou & Di San Giorgio, 2014; Lizardo, 2004, 2019). Since habitus is tied and incorporated to individuals' ways of thinking, it provides owner-managers with a kind of generative grammar, i.e., with cognitive frames and preferences that direct their own interpretation of institutional pressures regarding CSR. Indeed, the multiplicity in SME owner-managers' interpretations of institutional influences as presented in the empirical data in Chapter 7 reflects their unique dispositions and preferences.

In addition, the scope and significance of agency is also illustrated in the concept of capital which highlights the mechanisms through which owner-managers respond to the institutional influences. According to Bourdieu's framework, CSR practices could be

interpreted as individual attempts to gain capital that will help them to sustain or enhance their social position in the respective field. In this respect, the perspective seems to be similar to instrumental perspectives on CSR (i.e., the calculus for maximizing economic benefits). However, capital maximization in Bourdieu's lens is not limited to economic capital, but also includes cultural capital and social capital. Indeed, the empirical data in Chapter 7 clearly shows evidence on how owner-managers in this study manipulate their agency to transform and acquire different forms of capital. Thus, this makes it possible to capture a wide range of motivations for engaging in CSR, including authentic concern for the social good (as assumed by normative approaches), as well as instrumental concern for economic profit (as suggested by the various instrumental approaches).

The following figure (Figure 14) provides an overview of how Bourdieu's theory is aligned with the conceptual framework, serving as a point of reference and a guide in the analysis of data. For example, the concept of field is used to make sense and examine the institutional influences, and as a result of the process, the conceptual categories and sub-categories gradually emerged, making logical associations with the research questions, and the literature (See Chapter 5 for further discussion). Although the use of a conceptual framework does not aim to set a priori boundaries around the voice of the participants, as will be presented in more depth in the next chapter, there were occasions in the interviews where the researcher unwittingly contributed to the participants' understanding of a point of discussion, or otherwise affected, for example, the meaning a participant attached to CSR. Therefore, throughout the research process, the researcher has tried to remain aware of the position as a 'co-constructor' of the findings, and to reflect on this through the process of interpretation, analysis, and discussion.
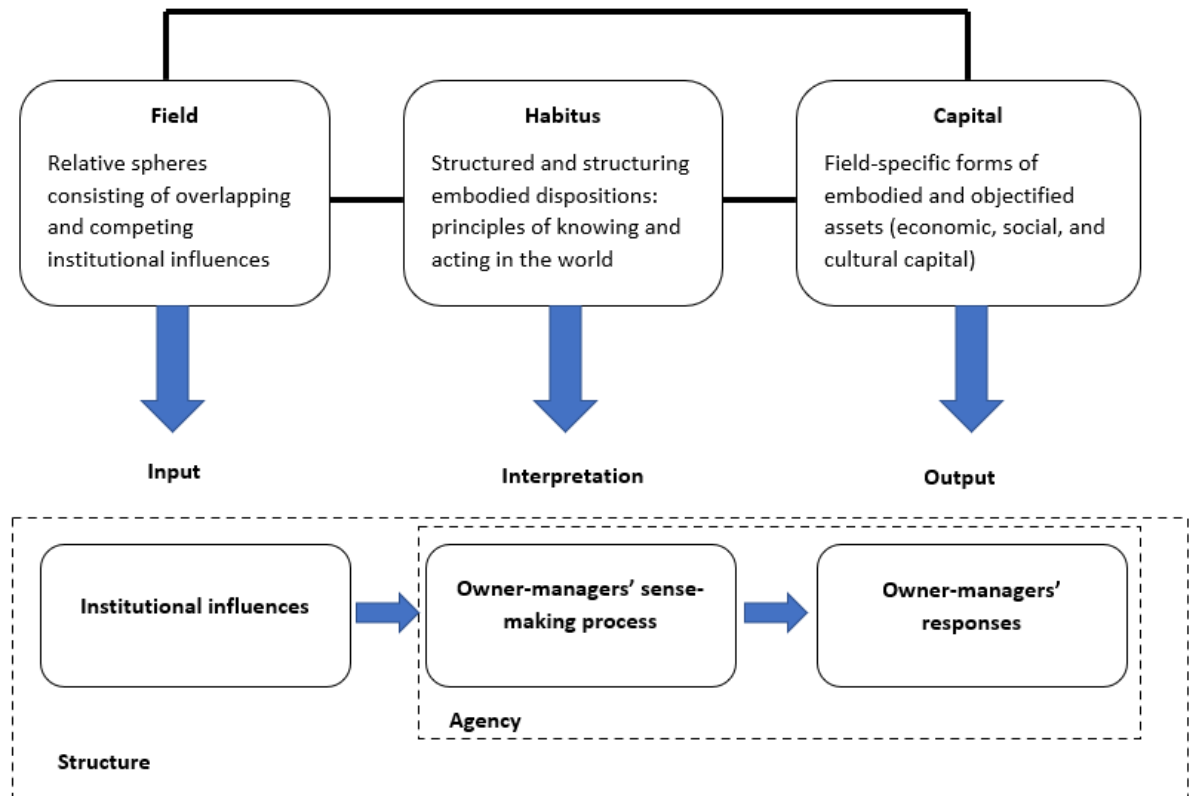
Figure 14. Bourdieu's constructs adopted in this study

In sum, the use of Bourdieu's framework is suitable for this study because of three main reasons. First, this framework is logically compatible to this study because of its origin in the philosophical tradition, which is the social constructionist view of reality. Secondly, its strength lies particularly in its ability to provide a more holistic framework for analysing the relations between agency (i.e., owner-manager) and structure (i.e., institutional context). In particular, as a precursor to the institutional logics' perspective, Bourdieu's framework places emphasis on the individual-level processes associated with structure-agency interactions. That is, Bourdieu's relational approach to social inquiry allows researchers to view 'symbolic structures whilst considering their relation to both the cognitive structures of the individual and social structures of society' (Everett, 2002, p. 56). This approach overcomes the paradox of embedded human agency (i.e., the tension between institutional determinism and human agency) which is one of the areas that institutional entrepreneurship cannot resolve (i.e., by

119

viewing institutional entrepreneurs as overly rational and disembedded agents). Third, it provides an analytical framework for analysing and explaining systematically the interplay of economic and non-economic motivations in relation to CSR which is typically underplayed in other theoretical perspectives. As opposed to earlier economic views, Bourdieu points to social relations, cultural production, class struggle and power, as central to understanding social reality. In that respect, CSR could be conceptualised as the transformation of economic capital into other forms of capital (i.e., social and cultural capital).

4.6. Chapter Summary

Drawing on Bourdieu's theory, this chapter proposed a conceptual framework that does not deny the presence of institutional pressures, but it argues against the arguments that depict individual actors as mere puppets of institutional constraints. Although the studies that investigate structure-agency interactions are conceptually/theoretically advanced, not many studies have considered SMEs from developing nations. Therefore, the use of Bourdieu's theory of social practice *per se* is a contribution of the study as it attempts to complement knowledge to the recently growing body of literature in social theories that attempts to bridge institutions and agency. Now that the research question and objectives (Chapter 1), the relevant literature (Chapter 2 and 3) and the conceptual framework (Chapter 4) have been extensively discussed, the next chapter (Chapter 5) will attempt to explain research design of the study, i.e., where, how and under what assumptions the study was conducted.

CHAPTER FIVE: METHODOLOGY

5.1. Chapter Overview

The purpose of this chapter is to introduce, explain and justify the methodological choices, approach, conceptual framework, research methods and data analysis for the study. The chapter comprises five sections. The first section provides an overview of the philosophical assumptions and research paradigm underpinning the study. Subsequently an outline of the ontological and epistemological perspectives is provided as is a rationale for adopting an abductive reasoning approach. The second section explains the conceptual framework that is used to guide the study. The third section provides a detailed discussion on the research design for this study, with reference to the challenges in collecting data in Vietnam, the use of qualitative method, and the data collection approach. Section 4 illustrates the process of data analysis together with the development of the coding procedure. The chapter concludes with an outline of strategies to deal with issues related to research rigour and ethical considerations.

5.2. Research philosophy

Research needs to be a holistic approach in which the choice of research methodology and design are closely linked with and dependent on the research philosophy adopted to answer research questions (Hesse-Biber & Leavy, 2006). According to Creswell (2014), understanding the research philosophy is significant because of three reasons: one, it can assist the researcher in realising and defining what kind of evidence is required, and how the required evidence is to be collected and interpreted to provide valid conclusions to the research questions. Two, it can assist the researcher in recognising and adopting a suitable research design by indicating the limitations of specific approaches; and three, it can assist the researcher in identifying and even, at times, in constructing a research design in accordance with the limitations imposed by the knowledge structures. In general, the research philosophy is concerned with philosophical assumptions about the way in which the researcher views the world and understands social

reality when investigating a certain social phenomenon (Saunders, Lewis, & Thornhill, 2016). Therefore, this section focuses on explaining the ontological and epistemological assumptions in this study.

5.2.1. Ontology and Epistemology

Ontology is concerned with 'the science or study of being' (Saunders et al., 2016). In other words, it refers to the question that asks whether the reality is objective or subjective in nature (Creswell, 2014). In general, there are two competing positions of the ontological perspective, including objectivism and subjectivism (Crotty, 1998). Objectivism assumes that social reality is separated from the human mind, making it a singular or universal truth (Punch, 2006). Thus, in social science, under the viewpoint of objectivists, social phenomena and their meanings reside independently of any consciousness and beyond the influence of social actors (Creswell, 2014). In contrast, subjectivism refutes the independent existence of reality from human thought and asserts that its meaning is a product of social interaction and is continuously refined (Crotty, 1998). Therefore, according to the subjectivist perspective, there can be multiple realities, and each social reality is constructed by values, beliefs, norms, concepts, and perceptions of social actors (Creswell, 2014).

Epistemology is concerned with what constitutes valid knowledge in a discipline (Creswell, 2014). It focuses on the origins and nature of human knowledge to understand and explain 'how we know what we know'. Within business and management research, there are three main epistemological positions namely positivism, interpretivism, and realism. Positivism adopts the philosophical stance of objectivism, stating that knowledge should be value free and independent of people's beliefs and perceptions (Crotty, 1998). Accordingly, in research, positivists tend to play a neutral role during data collection and analysis to discover the precise nature of laws and causal relationships among the social phenomena that are captured in social facts. On the other hand, interpretivism accepts subjectivism arguing that

knowledge is the results of human interpretation and social interactions. Based on this ideology, researchers who pursue the interpretivist approach aim to gain deeper understanding of social phenomena through an interpretative process to explore the subjective experiences and perceptions of social actors and logically explain causal relationships that lead them to act in a particular way. Realism, particularly critical realism, is another position which exists between positivism and interpretivism (Crotty, 1998). It assumes that knowledge is objective but received subjectively by the social actors (Creswell, 2014).

As mentioned in Chapter 1, there have been nuanced debates in CSR literature on whether CSR practices should be universally applicable or culturally contingent in a particular context. For example, proponents of the universality of CSR practices argued that the enforcement of consistent CSR standards is necessary to ensure that businesses across the globe are held accountable and guided towards certain acceptable actions in support of globalisation (Örtenblad, 2016). In contrast, other studies hold that there are no absolute or universal CSR practices, emphasizing the importance of context when examining CSR practices (Jamali et al., 2017). Underpinning these debates are different philosophical stances, so it is important to make explicit the research paradigm taken in this study.

This study is underpinned by the interpretivist paradigm, as this suits the research context, research questions and personal philosophical beliefs of the researcher. First, this study aims to explore how SMEs in Vietnam engage in CSR practices. Vietnam, as discussed in Chapter 3, is considered as a 'high-context' culture (Whyte, 1998). According to Hall (1976), in high-context cultures, people are deeply involved with one another and depend more on connections and relationships. This leads to an assumption that in Vietnam organisational behaviour in general and the ways of thinking of managers, in particular, can be influenced by multiple complex social, cultural, and political factors. Therefore, the interpretivist approach is chosen to enable the researcher to investigate the particular social and contextual conditions

of Vietnam in depth. Secondly, this study attempts to explore the interaction between aspects related to both structure and agency in explaining the construction of CSR in SMEs in developing countries. Epistemologically speaking, this leads to positioning the study in the constructivist paradigm that conceives knowledge as being socially constructed. This also fits within the framework of subjectivism based on ontological assumptions and interpretivism based on epistemological assumptions. This philosophical stance then underlies every phase of the inquiry process and directly influences the selection of the research approach which will be discussed in the following section.

5.2.2. Research Approach

On the basis of the ontological and epistemological assumptions, an abductive research approach was adopted, which is midway between deduction and induction approaches. In this approach, the researcher is required to move back and forth between empirical observations of the phenomenon and the existing body of theoretical knowledge to refine, expand or challenge the framework for contextualisation (Alvesson & Kärreman, 2011). Important features then emerge through an 'interpretive repertoires' process, as described by Potter and Wetherell (1987), between literature review, data collection and analysis, in which the ongoing analysis of data may suggest the need to investigate further.

This study is compatible with the abductive approach for the following reasons. First, as mentioned in Chapter 2, although CSR is considered a well-established research discipline, CSR in SMEs in developing countries is still a nascent area of research that has yet to mark out its own theoretical territory. Second, Chapter 3 shows that despite the haziness surrounding the concept, CSR has gained immense popularity in Vietnam. Therefore, given the research context (SMEs in Vietnam) which is seen to be full of promise and yet also highly elusive and contextually derived, abduction is effective for producing knowledge that can more accurately capture the reality of CSR practices in SMEs in Vietnam.

Reflecting on the research experience, an example could be offered to explain how the abductive reasoning influences the position of the researcher as the research process unfolded. The initial position of the researcher was based on a priori definition of what CSR meant and prescribed categories of CSR motivations (e.g., altruistic or instrumental motivation), which was based principally on existing literature reporting on studies of larger organisations in the West. When collecting data, it became apparent that the ways in which the participants (SME managers in Vietnam) made sense of CSR and attempted to describe the reasons why they engaged in socially responsible practices, were expressed through a range of complex, self-referential and discursive processes. In fact, although there was some common language use, the reasons for engaging in social responsibility were varied, even from a single participant. In other words, the knowledge that participants were bringing to bear was situated and contextual, and there was little in the way of generalized meaning being offered. Therefore, the way that the researcher used to make sense of CSR practices in the context of Vietnam came mainly from elements of the participant's experience that had little to do with his own initial conceptual frames built around CSR. As described later, it can be seen clearly that through the data collection processes, and early analysis, the researcher moved from 'elite/a priori' to the 'local/emergent' end of the spectrum as described by Alvesson and Deetz (2020), while being immersed in the locally situated constructions. This complexity also indicated the 'local and particular' nature of sense-making around CSR, and how meaning is constructed in a network of social, cultural, and political relations.

The research process is outlined in Figure 15 below to validate the argument. At first, the research topic was selected. Then, based upon empirical appropriateness and practical feasibility, the research context was also selected. After that, based on a detailed review of the literature related to the selected topic, research objectives and a preliminary model were generated (Chapter 2). As mentioned earlier, combining together structure and agency is not a

straightforward endeavour. With regards to this, a fundamental understanding of research contexts (e.g., SMEs and Vietnam) was acquired through a comprehensive review of the literature (Chapter 3), and a conceptual framework was proposed (Chapter 4). This phase was then followed by the data collection and interpretation process (as later discussed in this Chapter). The data analysis was however also framed by the conceptual framework, leading to the development of a holistic framework resulted from this study (Chapter 8).
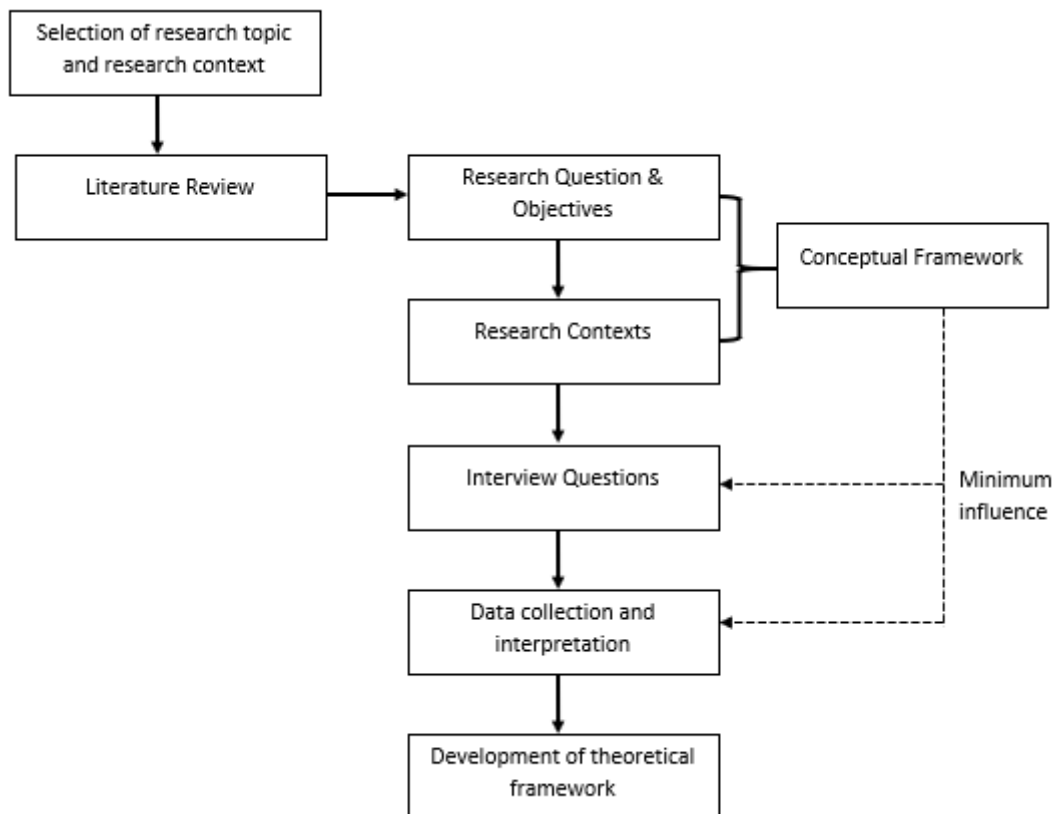
Figure 15. Research process

5.3. Research Design

A research design is defined as 'plans and procedures for research that span the decisions from broad assumptions to detailed methods of data collection and analysis' (Creswell, 2009, p. 3). The primary aim of a research design is to design and organise the research in such a way that the validity of the research is strengthened to a maximum (Mouton & Marais, 1988). A research design, therefore, acts as a strategic framework connecting the research questions and the

execution of the research. This section focuses on two common components of a research design, namely, the research methodology and the data collection approach.

5.3.1. Research Methodology

This section discusses the choice of taking a stand on a combination of three aspects, namely the type of research (i.e., descriptive, exploratory, and explanatory), the mode of inquiry (the role and nature of the observer), the research strategy (the nature of investigative methods). Firstly, as guided by the research objectives, this study seems to be descriptive, as the first research objective focuses on the existing situation of CSR among SMEs in Vietnam in the research context. However, the study, as a whole, is explanatory, as it attempts to go beyond the mere description of CSR, and eventually tries to comprehend the complexity of context from the managerial perspectives and to unpack the underlying assumptions and meaning associated with such existing practices.

Regarding the mode of inquiry, this study acknowledges the inseparability of the researcher from the social context and suggests a study of CSR should not sit apart from the context in which the construction of CSR took place. Therefore, an inquiry from the inside is chosen because it was likely to yield knowledge that was more valid, useful, and relevant to the purposes of this study. Although the drawback of this mode of inquiry is that subjectivity in data collection and analysis cannot be eliminated, which has been referred by Russell (1945) as the 'fallacy of subjectivism', one of the fundamental distinctions of inquiry from the inside is the belief that knowledge comes from human experience, which is inherently 'continuous and nonlogical', and which may be 'symbolically representable' (Evered & Louis, 1981, p. 389). Therefore, this approach necessitates the researcher to make direct experiential contact with the organisational actors to understand their subjective reality and construct meanings of the organisational features, such as human actions in specific settings, human perception of the situation, human interest or motives, and the historical context of the situation, which otherwise

may have been overlooked by the other approach. In this study, the researcher involved himself directly in the setting under study in order to investigate how CSR is practiced, interpreted and legitimated in light of the context in which it occurs and from the perceptions of key decision-makers – in this case, its managers.

Regarding the research strategy, on the basis of the ontological and epistemological assumptions and the mode of inquiry chosen for this study, this study employs a qualitative research methodology. A qualitative methodology is deemed appropriate for this research for three main reasons. First, this methodology enables the researcher to obtain a detailed, in-depth understanding of how SME owner-managers respond to the institutional pressures to formulate given CSR practices. Although the vast majority of empirical research on CSR in Vietnam uses a quantitative methodology, the literature on CSR in general has attracted qualitative methods from 2003 onwards, which is utilised to explore how CSR is manifested across organisational forms and novel settings (Crane, Henriques, Husted, & Matten, 2015; Taneja, Taneja, & Gupta, 2011). Indeed, recent empricial studies have used this method to capture emergent forms of CSR, such as social entrepreneurship (e.g., Singh, Majumdar, & Saini, 2017), social marketing (e.g., Truong & Hall, 2017), sustainable tourism (e.g., Font & Lynes, 2018), and social innovation (see Portales, 2019). Second, CSR is relatively new in SMEs in developing countries, and the context of Vietnam is also complex and scarcely studied which may add new elements that may not be deeply understood. Therefore, a qualitative methodology is suited because the data collected and used focuses on the participants' subjective experiences and the way they interpret them. Third, methodologically speaking, SMEs are heterogeneous in terms of size and structure adding to their sensitivity to contextual factors. To deal with such contextual sensitivity, qualitative methodology is preferred and more likely to reveal the logic behind the diverse intricacies that shape CSR practices in an SME context.

5.3.2. Research Methods

This study uses case study as the preferred method to collect data with which to answer the research question posed. Using the case study approach enables the study to deeply observe the characteristics of the individual unit such as a person, a group or a community, in order to analyse various phenomena in relation to that unit of study (Cohen & Manion, 1989)(Cohen & Manion, 1989). Moreover, according to Yin (2014), the use of how and why questions also favour the use of a case study methodology. Therefore, the first justification for the case study method lies in its rationale and purposes that fit well with the research question and objectives of this study.

Yin (2014) also mentioned that when the boundaries between a phenomenon and context are not clear and the researcher does not have an ability to control or manipulate behavioural events, case study research is deemed an appropriate method. Although this study acknowledges a relationship between the researcher and the participants as well as sensitivity to the context in which the CSR practices occur, the researcher had little control over their behaviours. Moreover, according to Stake (1995), case study researchers usually follow a constructivist philosophy and tend to view activities as being interrelated and interacting. Thus, a case study approach is suitable to the philosophical stance of this study and it allows for an interpretive and contextualised meaning of CSR to emerge based on the beliefs and practices of those closest to the phenomenon – the participants. Indeed, in this study, being engaged in the field, observing and interacting with participants in interviews and taking field notes enabled the researcher to explore how SME construct their identity around CSR practices, and how context shapes CSR practices, and from the conversations, some of the participants' own wording were used to convey their meanings directly to the reader (Yin, 2014).

Crowe et al. (2011) noted that case studies may be approached in different ways, that is, whether they take a *critical* (questioning one's own and others' assumptions), *interpretivist*

(trying to understand individual and shared social meanings) or *positivist* approach (orientating towards the criteria of natural sciences, such as focusing on generalisability considerations). Thus, to clearly explain this study's perspective, it is important to mention explicitly the approach chosen for this study. Due to the epistemological orientation mentioned above in which the researcher conceived social reality as being generated and constructed by people and existing largely within people's minds, this study undertook *interpretative* case studies.

In the design of case study research, one of the key initial steps is to establish a case definition which clarifies the nature and criteria that need to be met in order to be considered 'a case'. However, from an *interpretive* view of case study, this question is sometimes tricky, particularly in the initial phases of the investigation, and the case definition may change during the inquiry (Crowe et al., 2011). Indeed, according to Stake (1995), a precise definition of cases is not possible, and he suggested that researchers should view case as 'a bounded system' and inquire into it 'as an object rather than a process' (p. 2). In line with Stake's (1995) view, Merriam (1998, p. 27) explained a case as 'a phenomenon of some sort occurring in a bounded context'. In this study, the researcher defined a case as a sector in Vietnam. This strategy could also be referred as a case-within-a-case study in which a larger phenomenon of interest (i.e., CSR activities of SMEs in Vietnam) is divided into a subset of smaller meaningful units (i.e., CSR activities of SMEs in a sector in Vietnam). According to Mills, Durepos, and Wiebe (2010), these subcategories can then be used to compare both similarities and differences within and across the cases in order to glean insight into the larger phenomenon of interest.

Following the definition of case above, the researcher then considers whether a single case study or multiple cases are going to be used to address the research questions. According to Stakes (2005), the decision is primarily guided by two major factors, including the uniqueness and intrinsic value of the case(s), and the relative contribution the case(s) would be anticipated to make to the investigation of a particular phenomenon. In this study, the

researcher chose a multiple-case design. The main reason is that an extreme, rare, or revelatory case was not obvious from the outset that would justify a single-case design. Moreover, multiple-case designs are often considered as being more robust than single-case studies as evidence from multiple cases is regarded more compelling (Eisenhardt & Graebner, 2007).

5.4. Data Collection

This section explains the researcher's approaches to collect data. The section clarifies the challenges in collecting data in the research context; how access was gained to the research field; what kinds of techniques were used; how participants were selected and how the collected data were stored and, finally, how it was transcribed.

5.4.1. Challenges in collecting data in Vietnam

Napier, Hosley, and Nguyen (2004, p. 385) described Vietnam as a 'premature research context' where researchers may expect many constraints and difficulties in doing fieldwork. One reason for this perspective is that there is a distance between business practitioners and academic researchers, resulting in a lack of cooperation between both groups (Napier et al., 2004). Access to the research field, therefore, is largely subject to trust, agreement, personal networks and direct involvement of the researcher. In addition, as highlighted by Soulsby (2004), there are always 'surprise' elements in doing fieldwork. No matter how the researcher has prepared, 'being in the field is never static' (Lofland, 1995, p. 46). Thus, the researcher is expected to have a high level of emotional stability and emotional energy to 'conceal our disappointments with a polite and cheerful smile and venting our frustrations in private later' (Soulsby, 2004, p. 44). While this recommendation may not be true for some contexts, it was particularly relevant and reflected clearly in this study in which the researcher faced many unanticipated situations during the data collection that served as challenges, which will be presented in the following sections.

At the outset of the project, the researcher planned to approach SMEs in seafood processing as this business sector is recognised to have a high international orientation (export-led growth). However, there was a lack of enthusiasm for participating in this study from business owners in this sector. For example, the researcher encountered situations when many managers clearly showed reluctance, with unenthusiastic and subdued responses to emails and telephone approaches from the researcher. To cope with the issues, the researcher participated in VASEP which is the biggest national exhibition/fair of the industry held in Ho Chi Minh City hoping to approach managers directly. However, despite these efforts, the low level of willingness to participate in the study was still evident.

Ignoring the situations when SME managers may want to 'hide' their practices, one of the reasons could be timing. The time when the researcher collected data was within the Ghost month which is considered as a bad time of the year in the Vietnamese culture. During this month, they avoid making important business decisions and do not welcome strangers to avoid unfavourable news or potential conflicts. This is a unique tradition and has been practiced by Buddhists and businesspeople for centuries. In addition, in the seafood processing industry, mostly SMEs are second-tier suppliers who are directly affected by the work pressure from their supply chains. Therefore, the timing of data collection during June-July which is considered as the high harvesting season was again found to be problematic. For example, two managers of medium-size shrimp processing companies had initially allowed the researcher to access their sites for interviews, but both meetings were cancelled because of 'urgent delivery schedules' (to exporting companies).

Another reason for this could be due to a lack of experience and cultural awareness of the researcher in doing fieldwork in the context of Vietnam. For example, when conducting research in Vietnam, Napier et al. (2004) suggested that researchers should anticipate the high probability that participants expect reward or payment in return for their time. Due to budgetary

constraints and ethics approval and considerations, the researcher did not prepare for that, and this likely affects participants' willingness to take part in the study.

Another challenge is the reluctance of participants to agree to audio-recordings. It was found that SME managers from the North tended to be more conservative with taped interviews and site visits. Some potential participants stated that they were not comfortable with tape-recordings, and others did not wish the researcher to intrude on their factories. The researcher encountered hostility on one occasion in which the researcher was asked to turn off the recorder or leave by a manager when he knew the interview was tape-recorded. The assurance from Western research ethics standards of confidentiality and anonymity did not effectively eliminate privacy concerns because most participants were not familiar with the norms. In addition, given the cultural norms of face-saving and respect for seniority in Vietnam, the researcher was also challenged with the formalities in interviewing seniors in management and leadership levels especially when face-to-face interactions take place. To limit any misunderstanding or crestfallen feelings from participants, the researcher had attentively researched each company and its managers beforehand to adapt suitable data-gathering strategies and conversation styles throughout the interviews.

As shown above, there were many challenges in collecting data in Vietnam; finding willing participants is time consuming and reaching the target number of firms in the sea-food processing industry was impossible during the timeframe of this study. Nonetheless, on a positive note, for the researcher, such experiences and challenges encountered in the negotiation of access into the potential participants only served as a learning curve of an early career researcher. Moreover, such experiences reinforce the importance of allowing flexibility in social research. In the end, firms in the service industry were the most accessible type of business, representing 13 firms from four different sectors in the final sample with a high concentration in the travel services sector.

5.4.2. Sampling

5.4.2.1. Sample selection

The choice of cases was guided by the overall research question and the challenges that the researcher faced during the process of gaining access to manufacturing sectors. The research question refers to how Vietnamese SMEs engage in CSR practices from the perspectives of owner-managers. In particular, the thesis aims to understand the micro-level processes associated with structure-agency interactions regarding the construction of CSR in SMEs in Vietnam. Therefore, meso-level perspectives were not the focus and this study adopted a purposive sampling in which four service sectors were selected as a sample of the population (i.e., SMEs in Vietnam) given the dominance of the service industry in the economy of Vietnam. These include travel services, food and beverage, transportation and logistics services, and education. The literature suggests that ideally the owner-manager should be interviewed since it is likely that he or she possesses the best overview of the SME and is probably best placed to make fundamental decisions. Therefore, these sectors were chosen due to the large population volume and large number of SMEs to easily access the key participants who were owner-managers. Moreover, it is important to ensure CSR practices of SMEs in these sectors are transparently observable to the researcher. Such considerations were crucial, given that the study aimed at investigating CSR practices of SMEs, and therefore, looking at sectors where companies were not active in participating in CSR would be not useful. The cross-sectional and multi comparative case-study approach enables the researcher to consider both similarities and differences in CSR orientation among SMEs within and across sectors.

For comparative purposes, the travel services sector was chosen as having higher international orientation compared to the other three. This characteristic would be a vital factor that may influence the CSR practices of SMEs. As Vietnam is moving towards greater international economic integration, firms in sectors with export-led growth tend to face higher

exposure to global CSR approaches and seek to comply with international social and environmental standards. By contrast, SMEs operating in sectors that mainly rely on domestic demand seem to adapt to the demands of the local customers and may be generally more influenced by norms by local tradition, culture, and values dictating existing business–society relations (Jamali & Karam, 2016).

5.4.2.2. Sample size

For multiple case study research, it is then important to decide the number of cases and describe how to select the cases to study. According to Creswell (2014), there is no ideal number of cases that should be investigated. Eisenhardt (1989, p. 545) suggested 'between four and ten cases often works well', while Miles, Huberman, and Saldana (2014) argued that cases must be five cases as a minimum for a multiple case study to obtain in-depth data for the phenomena being studied. As opposed to the focus on sample size, Patton (1990) emphasised that there is no rule for determining an appropriate number of cases, but the underlying principle in selecting cases is the preference for cases that are information-rich with respect to the topic under investigation. Stake (1995) agrees with Patton's statement by adding that in a case study, the number of cases is not that important as the inclusion of relevant characteristics. In this study, the number of cases is subject to practical and pragmatic considerations in terms of the availability of financial and time resources to the researcher.

5.4.2.3. Units of analysis

Another point to consider is to identify units of analysis in this study. A unit of analysis is defined as the actual object or entity being studied that could be an individual such as a person, an event such as a decision, a social process, an organisation or part thereof (Myers, 2009; Rowley, 2002). Pare (2004) provided some useful insights and concepts for specifying the unit of analysis in case study research, i.e., a unit of analysis must be as specific as possible and must be related to the initial research question. In this study, the unit of analysis is domestic

private registered SMEs operating in one of the chosen sectors. This requirement for firms to be privately owned eliminated state-owned and quasi-governmental SMEs that have state ownership. Although these ownership structures are typical for a socialist country, this allows the government to easily influence business decisions to follow their political governance and uphold socialist values (social harmony and social equity) in a market-driven economy. This characteristic casts into question the voluntary nature of CSR, and therefore, explains the exclusion of state-owned organisations. Moreover, the unit of analysis excluded foreign-invested private SMEs to allow the development of an insight into how Vietnamese context influences local Vietnamese businesses to adopt CSR practices and strategies.

When selecting SMEs for this study, it is worth noting that in SMEs, the owner/manager serves 'as a focal point, around which all business activities are centralized, including those of information search and assimilation' (Lybaert, 1998, p. 188). The CSR literature on small businesses also suggests that ideally the owner-manager should be interviewed since it is likely that he or she possesses the best overview of the SME and is probably best placed to make fundamental decisions, including the participation in CSR activities (See Chapter 2). Second, the CSR literature has established that managers play an essential role in the development and implementation of CSR among SMEs. In other words, CSR practices of SMEs are situational and continually influenced by the subjective experiences and actions of their managers, who are also subject to be influenced by certain contextual factors both internal and external to organisations. Thus, the focus of data collection was to obtain insight from the perceptions and experiences of their decision-makers related to CSR activities. This also means that the ability to access an owner or at least a managerial person of SMEs was an important consideration in the selection of SMEs.

5.4.3. The process of gathering data

5.4.3.1. Gaining access

To deal with the challenges and access the hard-to-reach population, contacts in industry, academia, and friendship can be helpful to establish a list from which cases can be selected (Hartley, 1994). Neuman (2013) suggested that it is important to deal with the 'gatekeepers' who are people with formal or informal authority to control access. Yin (2011) also advised that a fieldworker's main access must come from an official of an institution or the leader of a social network. In this study, the researcher started with network of acquaintances who worked at Vietnam Association of Small and Medium Enterprises and those who were business owners themselves to establish a potential list from which cases can be selected. Then snowballing, which is a non-probability sampling method was utilised to draw up a sample of participants who provided adequate information for the study. Snowballing sampling is a method whereby the participants were encouraged to introduce the researcher to other participants who also belonged to the target population of interest. Although the researcher was referred to prospective participants, the researcher purposively selected those who were perceived to be information rich and appropriate for the study. Indeed, the researcher actively searched information about each SME beforehand to evaluate its suitability. Only SMEs that were deemed to practice CSR was contacted for data collection.

5.4.3.2. Techniques

Four techniques were used for collecting data in this study, including (1) semi-structured one-to-one and face-to-face interviews; (2) document analysis such as such as secondary data from the literature and secondary sources; (3) participant observations; and (4) field notes. Yin (2009) and Creswell (2007) maintain that the employment of multiple sources of evidence in case studies enables researchers to develop converging lines of inquiry, thereby generating more convincing and accurate findings and conclusions. Moreover, all data sources are

qualitative which is consistent with Merriam's (1998) assertion on data collection in case study. The following sections explicate each technique and how they were triangulated.

The qualitative interview is one of the most widely used data-gathering instruments in qualitative research. Following the epistemological position and the overall research perspective, this study employed in-depth, semi-structured interviews as the primary technique to answer the research questions. Semi-structured interviews are guided by a set of pre-determined open-ended questions, but in comparison to structured interviews, they provide a high degree of autonomy in which the researchers can pose new questions emerging from the conversations to gather additional information (Saunders et al., 2016). Researchers can also customise the language and question styles in accordance with the different contexts of each interaction without changing the meanings of the questions to allow interviewees to respond and converse in their own language (Barriball & While, 1994). As a result, this approach is believed to offer more flexibility to participants in expressing their views and responses to the researchers' questions and allows the researchers to uncover and deduce nuances of meaning and construction of the participants where the responses are not limited to a priori categories (Sekaran & Bougie, 2009). This is clearly an important point in interpretive research into ethics in SMEs (Spence & Rutherfoord, 2001), and is perhaps particularly pertinent where discussions of CSR may have an implicitly moral or ethical underpinning.

Document analysis: It is important to keep in mind that interviewing does not, however, automatically guarantee the collection of rich data and the production of meaningful insights (Schultze & Avital, 2011). This thesis employed the document analysis technique before and after the interviews as a supplementary way to answer the research questions. Secondary data collected from the secondary sources (from official websites of the government, SME associations, industries, and companies involved) was reviewed, where available, before the interviews to gain important insights into the sector, to assess the suitability of each firm, and

to develop a better background understanding for the interviews. Furthermore, this information also served to confirm the reliability of the interviewees' responses and permitted more directed and detailed probing in the interviews. For example, company brochures were found to be helpful for the researcher to identify the aspects of CSR activities undertaken by the companies, and the researcher probed further during the interview to understand the relationships among the context, rationale, and particular CSR initiatives. In addition, document analysis was also constructed after the interviews to provide further clarification and to give meaning to the thoughts of participants on certain constructs. For example, the researcher performed documentary analysis on Buddhist teachings such as the Four Noble Truths and the Law of Karma to understand the participants' interpretations of altruistic love, deeds, and ethical conduct, and its relevance to CSR practices.

Participant observations: Observations considered as a vital visual inspection were carried out where possible in this study to understand the role of context in shaping CSR practices and to understand the cultural phenomena associated with CSR practices in the transitional context of Vietnam. For the observations, the researcher arrived early before the interviews and stayed after the interviews to observe the interior design, decoration, and atmosphere of the companies and to observe both employees' and owner-managers' activities and attitudes. For example, the researcher participated in three company events, and one of these events was a monthly birthday party that the company organised for its employees. In this event, the manager mentioned the importance of creating a family-like culture, such as caring, belonging, and respects among employees. As these observations were made at the beginning of the research process, they served to highlight the harmony approach to CSR. Moreover, before interviews, the researcher occasionally saw spiritual items, such as Buddhist statues on the desk of several managers, and this helped the researcher understand their religious orientation which may motivate their adoption of socially responsible practices.

Although these observations were not coded, they were instrumental in shaping the follow-up questions to probe during the interviews as well as the initial conceptualizations.

Field notes: The employment of field notes in qualitative research is endorsed by Myers (2009) who maintained that field notes should be taken by the researcher together with different kinds of recording devices to collect interview data. In this study, field notes were taken to highlight the significant observations and findings while conducting interviews, such as on emotional responses of the participants or how they dealt with interruptions during the interview. Furthermore, the researcher also undertook field notes to capture important details relevant to the issues under study to ensure they would not be ignored when raw collected data was analysed. These notes enabled the researcher to identify any important emerging themes discussed by the interviewees, and hence, add a rich source of complementary data.

5.4.3.3. Data collection

Data collection was conducted between July 2018 and October 2018. The data was gathered in three phases. **Phase one** consisted of 2 pilot studies, consisting of 3 interviews. These pilots were chosen from a convenience sample in terms of their SME status, rather than meeting the selection criteria. Therefore, the pilot interviews were not used in the data presented in this study. However, the pilots were particularly useful to refine the main themes through which subsequent interviews were to be structured in a realistic manner. It was also important to modify the technique and process to explore the validity of the content that had emerged from the pilots. For example, the researcher found the use of open questions at the beginning of the interviews was effective, working as an initiator of conversations. Moreover, in terms of process, the researcher found that the use of a phone recording app was risky and clumsier than using a miniature tape recorder. Indeed, the advantages of smooth-running interviews were thought to outweigh the ease with which data could be transferred. Also, by using these pilots as part of the exploratory phase of the research, the researcher found the necessity of taking

field notes and having a printout with main themes and some sample questions to be used in cases where conversation did not flow as one might like.

Once the pilots were completed, the researcher moved to **Phase two.** At the initial step, the researcher conducted a preliminary investigation of the four chosen sectors to understand the context before identifying the list of prospective SMEs in each sector. It is then important to assess the suitability of each firm for this study. Thus, the history of the business, evidence of its CSR practices and their contact details were collected from the local business registration websites and their official communication channels. After researching the firms, the researcher approached the business representatives through telephone and emails. In emails, the researcher attached an introductory letter, inviting their owners/managers to participate, and explaining the aims of the research. This was to ensure that prospective participants understood the subject matter of the study. Before sending emails, the researcher also personalised the invitation by using the receiver's names in each email and letter. A reminder e-mail or follow-up calls were made to non-responding managers ten days following the initial contact. Introductions from personal networks as well as previous participants beforehand had been found to be useful in influencing the response rate because the researcher was able to contact directly the business's owners/managers. Finally, 15 SMEs accepted the invitation to participate in the study. However, two meetings were cancelled at the last minute due to sudden business commitments. Thus, this phase comprised of a total of 13 firms – three firms from three sectors and four from the remaining sector.

In all SMEs, the researcher was able to interview owner-managers. Also, to increase reliability and limit bias, the researcher strived to have interviewees from other roles within each firm. However, this was not possible in all cases; in 4 SMEs the researcher was able to interview other key decision maker in the firm, such as an operations manager or team leaders of the companies. In this phase, the researcher conducted 17 interviews in total, and all

interviews were in Vietnamese. Interviews were mainly conducted face-to-face at the participants' place of work, except in three instances where participants requested that interviews be conducted in coffee shops. This was to establish rapport, build trust, and to identify any non-verbal cues that warranted further questioning. On the day of the interview, the researcher presented participants with a consent form to sign (see Appendix 5), and they were verbally reminded about their right to withdraw from partaking in the interview and that the information that they provided in the interviews would also be treated with confidentiality. They were not required to include their identifying details. After interviews, the researcher was able to additionally conduct participant observations at some companies. In addition, field notes were also taken during and after the interviews to keep details of the ways in which participants offered their responses and during the observations to highlight meaningful patterns which could be for interpretating the data.

According to Eisenhardt and Graebner (2007), to limit bias, highly knowledgeable informants who view the phenomenon under research from diverse perspectives should be interviewed. Moreover, as recommended by Merriam (1998), data should be collected and analysed simultaneously, and she highlighted it as a quintessential attribute of qualitative research design which distinguishes it from the research oriented by positivistic epistemology. Thus, as the study progresses during Phase Two, the researcher undertook a preliminary analysis of the data, and this led to alterations in the ensuing phases of the research. Indeed, **Phase Three** which consisted of 4 interviews with outside observers who were a CSR independent expert, a Buddhist practitioner and two consultants from the Vietnam Chamber of Commerce and Industry who deals extensively with Vietnamese SMEs in the service sector through their projects. The inclusion of this sample of expert informants helped the researcher to elicit detail in relation to relevant background information on the Vietnamese context and the sectors. Moreover, via interviews with key informants, the researcher was able to

understand how CSR activities were generally implemented by SMEs in Vietnam and more importantly to gain an insight into Buddhist worldviews and principles in both the social and organisational contexts. This information was particularly useful for a novice researcher to recognise and clarify Buddhist-embedded CSR practices of SMEs and the role of the Vietnamese context in driving socially responsible practices among SMEs in Vietnam.

5.4.3.4. The number of interviews

Although there has been a careful weighing of the dilemma of depth vs. quantity, the researcher concurs with existing views (Morse, 2000; Baker & Edwards, 2012; and Vasileiou, et al, 2018) that the consideration of the characteristics of the study at hand, such as the epistemological and theoretical approach, the nature of the phenomenon under investigation, the aims and scope of the study, the quality and richness of data, or the researcher's experience and skills of conducting qualitative research, should be the primary guide in determining sample size and assessing its sufficiency. Therefore, the number of interviews was deemed appropriate. First, the exploratory nature of the study underpinned by its interpretivist paradigm focuses more on depth than breadth. Large sample size is deemed relevant in ground theory as one is trying to ensure all relevant issues are identified for theory development. Instead, in this research, the researcher is interested in exploring underlying ideas and meanings of a specific group. Moreover, pragmatic considerations (time, budget, experience, and response rate) were taken into account.

There are no previous comparable studies in Vietnam as indicated in the systematic review in Chapter 3. To be specific, only five articles specifically investigated CSR in SMEs in Vietnam (Malesky & Taussig, 2017; Nhat Minh & Bich-Ngoc Thi, 2020; Phan Van & Podruzsik, 2018; Tran & Jeppesen, 2016; Van & Nguyen, 2019). Only one study adopted qualitative method but focused on the manufacturing industry (i.e., 20 SMEs; 165 interviews with SME managers and workers in textiles, garment, and footwear sectors). But in a wider

spectrum, there were some papers in the area of CSR in SMEs using small sample sizes. For example, Sen (2013) investigated the CSR approaches undertaken by Australian SMEs and reached data saturation after the 12th interview. In his PhD thesis, cases were purposively chosen from a wide range of business sizes and industry sectors. One in-depth interview for each of the participating organisations was arranged either with the owners or the managers who were directly responsible for their respective business' operations. In other studies, Parry (2012) conducted comparative case studies of six SMEs, totalling of 12 interviews while Hamann et al (2015) in his qualitative analysis did comparative case studies of seven wine SMEs in South Africa with 8 interviews with key personnel at each firm alongside with 4 interviews with outside observers.

It should be also noted that data collection ceased on pragmatic grounds rather than when no new information appeared to be obtained (i.e., saturation point). However, it was possible to identify the degree of consensus emerged among those interviewed in data analysis, suggesting the possibility that information from future sampling could be replicated. Here, the researcher did not claim to achieve theoretical saturation, but this alignment brings a degree of credibility in the findings (and its framework) in drawing logical and conceptual inferences to other contexts and generating understanding that has the potential to advance knowledge. Particularly, some of the issues explored are of relevance to SMEs in other sectors (as indicated in Tran & Jeppesen, 2016) and the findings also explain how SME owner-managers negotiate, partially accept, and simultaneously resist institutional pressures. This can contribute to an elucidation of the micro-level processes associated with structure-agency interactions in the construction of CSR in SMEs in Vietnam.

The above argument is juxtaposed with an acknowledgement that the sample size is still considered as a limitation. This in turn led to limited potential for generalisation of the results and concerns over internal validity of findings (i.e., tentative conclusions). A larger sample

including diverse participants from manufacturing or primary industries would be informative and ensure inclusion of a more representative range of views.

5.4.3.5. The use of interview protocol

In this study, interview questions were tailored for the two types of informants, including SME owner-managers and outside observers (Appendix 1 for interview protocol). For the first group, the script consisted of 15 key questions organised into key sections, but all questions were kept broad in scope in an effort to capture participants' understanding of CSR in the context of Vietnam and to expose a wide range of motivations by allowing participants to converse in their own language. For example, apart from the general information and background section about the SMEs, the researcher asked what the firm had done with respect to the community and the natural environment, and then asked the participants to trace the history of each initiative he or she mentioned and to explain why the initiative was adopted. This approach is clearly applied to much interpretive research but is perhaps particularly pertinent where discussions of CSR may have an implicitly moral or ethical underpinning.

This leads to the concern of socially desirable response which refers to the notion that interviewees might give responses that they deem to be 'socially desirable' (Hesse-Biber & Leavy, 2006). In this vein, there is a danger that true opinions, values, and beliefs may be somehow masked behind responses that he/she thinks are more morally or ethically acceptable, either to the interviewer or wider society. According to Creswell (2014), there is no easy way to negate this issue other than to conduct detailed conversations and to probe the conversational leads of the interviewees. Another way is to try to eliminate 'power-distance' between interviewer and respondent. For example, before starting interviews, the researcher emphasised that it was the opinion of the participants that was of interest and this was not a search for 'right' or 'wrong' responses. In addition, the interview texts should be interrogated closely in

the analysis process to bring to light inconsistencies and clues as to the 'real' opinions of the respondent, flexible though these might be.

It is important to note that the researcher avoided jargon or technical terms that could have caused difficulties for participant comprehension. For example, the researcher did not explicitly use the term CSR because the literature suggested that the construct may not being already in the conversational domain before (Tran & Jeppesen, 2016). Interviewees may lack the correct terms for concepts they are using but this does not imply a lack of understanding or application of the concepts. The researcher also wanted to see whether the term emerged naturally in the ensuing discussion, and if so, in what context.

In addition, participants were asked about the companies' relationships with key stakeholders, such as their customers and employees and about other key aspects of firm strategy, structure, and operations. Although each group of participants was asked the same set of questions, the researcher was able to adapt the formulation of the probe questions to fit the background and educational level of the participants and thus adjust the questions according to the language the participants used. As the conversation progressed, after the main part of each interview was completed, if time permitted, follow-up questions were asked to ascribe more detail to the emerging issues. For example, in one interview, a participant mentioned about compassion, the researcher asked her to comment on the relevance of Buddhist principles, and the influence of Buddhist teachings on their CSR practices. Another feature of questioning that applied to the SME owner-manager interviews was that the researcher tended to be probing for signs of rational economic thought in the responses to questions around the practice of CSR. Indeed, the researcher found out that there was a reticence among most participants to characterise their socially responsible activities as being instrumental or strategic. In some interviews, more than one hour was needed and allowed for the participants to give explicit,

146

detailed description and illustrations in answer to questions. In these longer interviews, follow-up questions made a significant contribution to the study.

In many ways, the conduct of the interviews with the other group (i.e., outside observers) did not differ significantly from the interviews with SME owner-managers, other than in the content of the conversations themselves. In particular, interviews with outside observers were customised, depending on the interviewees' circumstances and expertise.

It is noted that the interview questions in Appendix 1 were used more as a guide rather than a rigid protocol. While preparing the interview guide, careful consideration was given to avoid any bias and ensure that the interview questions would not affect the responses. As mentioned above, the researcher commenced with broad questions, to initially allow respondents much scope to respond with their own emphases, followed by more specific questions to probe themes that might not have been raised by the respondent, but which were identified in the literature review (e.g., categories of CSR; altruistic vs. instrumental motivation; the role of the national context in CSR practices as mentioned in the literature review). This approach also allowed a flexibility, which left space for 'new' themes to be developed and therefore a richness of data to be collected that might be missed with a more rigid interview approach. Some questions were structured as closed-ended type (Yes – No). The inclusion of some closed-ended questions in the protocol is to test the interviewees' initial understanding of the concepts (i.e., tradition). Then a range of spontaneous probing questions will be added in an attempt to expand upon their answers, such as:

- If yes, to what extent and why?

- If no, how do you think … / what about …?

In some situations, the researcher included both hypothetical and real-life scenarios in probing questions. For example, 'have you ever made (CSR) decisions that you consider as being your obligation to society? Explain why do you regard those decisions as your

obligation? OR 'Imagine you hear of a company is closed due to bad practices; how would you describe your first impression? This intervention is to ensure that the questions were not of a leading nature in order to avoid bias. To make the interaction more comfortable, the interview questions and probes were put in such a way that the participants would not feel as if they were in any way being forced. The researcher also tried to ask the same question in different ways to ensure the questions had been correctly understood by the interviewees. At all times, the researcher encouraged the participants to give real examples if they knew of any to answer questions.

5.4.3.6. The use of secondary data

As mentioned above, before interviews secondary data related to the national context of Vietnam and legal documents about classification of enterprises in Vietnam and CSR policy (Decree 39/2018/NĐ-CP and TCVN ISO 26000:2013) were collected. In addition, the researcher purposively researched about each prospective company and their owner-manager(s) beforehand via publicly available information (websites, company brochures, social networks). The intention was to gain background information about the business, its activities (especially related to CSR), and the owner-manager's background/previous experience so that the researcher could decide on their suitability before contacting for interviews. This was also to identify specific issues to discuss in the interview and enabled a deeper questioning during the interviews. Other documentation, such as trade newspaper or magazine articles was collected to provide useful information about the chosen sectors. During interviews, the researcher tried to collect on-site evidence via observation, if available. This information acted as a further means of validating claims (cross-checking) made in the interviews. Field notes were also taken, as mentioned. After interviews with owner-managers, new round of secondary documents was conducted to make sense of 'unpopular' terms used

during the interviews, such as terms in Buddhism/Confucianism. This also helped the researcher to identify specific issues to ask outside observers.

5.4.4. Data transcribing

All interviews were digitally recorded with the permission of participants. The duration of each recording ranges from 20 to 80 minutes. The lower range is associated with the outside observers due to the scanty availability of their time. As soon as the interview process ended, the digital files were uploaded to a personal digital storage device for safety. The audios were then transcribed by the researcher for analytical purposes, and the transcribing process of some interviews was carried out in parallel to the data collection. The transcription of all the interviews was completed in a dedicated time period of approximately 60 days from the conclusion of the data collection. A transcription foot pedal was used to assist in the transcribing process. In order to ensure anonymity and confidentiality, each firm is identified by a three-digit code. The prefix (first digit) indicates the sector of that firm (1 = travel services; 2 = food and beverage; 3 = transportation and logistics; 4 = education). The second digit indicates the location of the firm (1 = Hanoi; 2 = HCMC). The last digit is the identifying number for that firm. Also, the researcher gave pseudonyms to participants as well. Each participant is identified by a four-digit code. The prefix (first three digit) indicates the code of the firm of that participant, while the fourth digit indicates the identifying number for that participant. Details of the cases and participants are set out in Table 12 below.

Sector	Business	No of interviews	Participants
Travel services	111	1	Owner-manager
	112	2	Owner-manager & Tour Leader
	113	1	Owner-manager
	114	1	Owner-manager
Food and beverage	221	2	Owner-manager & Branch manager

	222	1	Owner-manager
	223	1	Owner-manager
Logistics services	311	1	Owner-manager
	312	2	Owner-manager & Head of Business
	323	1	Owner-manager
Education	411	1	Owner-manager
	422	1	Owner-manager
	433	2	Owner-manager & Head of student support services

Table 12. Summary of businesses sampled and participants

With respect to the overall interview process, one aspect that requires added emphasis is that the respondents are from a non-English speaking country. Although some participants could speak a degree of English, their fluency was not sufficient to allow them to seamlessly convey their thoughts. Therefore, to allow the participants to communicate their subjective meanings, the interviews were conducted in Vietnamese. The recorded interviews were then transcribed in Vietnamese. There are three reasons to explain why the interview data was not translated into English. First, the process of translation and back-translation of the enormous amount of interview transcripts would not have been possible within the time constraints. Second, the translation of transcripts from Vietnamese to English could have distorted the data, as some important meanings and expressions might have been lost in translation. Third, it would have been rather difficult to translate the entire data set into English word-for-word, as there are some Vietnamese words and expressions that do not have a direct English correspondence. Therefore, all the interview data were analysed in Vietnamese, with only the direct quotations used in the empirical chapters being translated into English. However, these quotations or narratives were also not translated word-for-word into English (which may prove

impossible). Rather, they were translated ensuring their subjective meanings would not be distorted. The approach was supported by Zimmer (2006) who also concurs with the above claims about the impracticality of translating word-for-word without altering the subjective meanings.

5.5. Data Analysis

This section describes the analysis method alongside the coding process. The conceptual codes, conceptual categories, and sub-core categories are presented. For each category, some examples of the participants' comments are provided to illustrate the explanation of process.

5.5.1. Thematic analysis

Differently from quantitative data analysis, there is no single best way or set of guidelines to perform qualitative data analysis. However, there are several different analytical approaches guided by different philosophical stances, and some of them are incompatible (Harrison, Birks, Franklin, & Mills, 2017). For example, Yin (2014) developed highly structured analytic guidelines and principles to enhance validity and reliability for high-quality analysis, and accordingly to reach the objective truth about the case. On the other hand, Stake (1995) opposed the stated 'right way' to conduct case study analysis in Yin's argument, emphasizing that researchers should rely on their impressions and intuitions to decide the forms of analysis that work, rather than the use of standard and prescribed analysis protocols. This study relied on the data analytic strategy from Merriam (1998) which seems to be complementary for both Stake's and Yin's renditions of the case study (Yazan, 2015).

First, the researcher followed an abductive reasoning approach in which the researcher made use of Bourdieu's constructs to make sense and guide the data analysis. Second, the thematic analysis method was used to analyse the data. According to Braun and Clarke (2006), this is a method for identifying, analysing, and reporting patterns (themes) within data. The data corpus of this study includes all sources of data (i.e., interviews, field notes, and secondary

documents) collected throughout the data collection process. However, only interview data are used to develop themes, whereas data collected through other techniques are used to substantiate and reinforce the developed themes. The use of thematic analysis is appropriate for this study because of three main reasons. First, the method goes beyond the surface-level content of the data by examining data line by line from the transcription in order to ultimately 'identify or examine underlying ideas, assumptions and conceptualisations, and ideologies, that are theorised as shaping or informing the semantic content of the data' (Braun & Clarke, 2006, p. 84). Therefore, thematic analysis helps the researcher to derive meanings from the interviews. Secondly, it is a flexible method, allowing the researcher to easily communicate findings and interpretations to others (Boyatzis, 1998). Third, the method is compatible with the use of data analysis software programmes. Indeed, the researcher used QSR Nvivo 11 to help code, link, and retrieve transcribed data, which allows a more precise thematic categorization.

5.5.2. Coding

Having provided an initial overview of the analytical approach, the remainder of the section will discuss the coding process which is the central part of thematic analysis. It is noted here that the interpretation of the data began during the data collection and transcribing process. Once all interviews had been completely transcribed, the researcher first read the transcripts alongside the relevant secondary data and field notes, if applicable, to gain an initial familiarity with the collected data. This step was considered a preparatory phase for full-fledged data analysis later, so no coding was done at this point. However, the researcher made memos and did some mapping at this initial stage to record salient concepts, unique incidents, information, and even possible relationships. This initial familiarisation then permitted an easy transition to subsequent coding procedures, namely open coding, axial coding, and selective coding to identify emerging codes, categories, and themes. During this process, a constant comparative

method was used, and each coding event and its resulting codes were compared to previous ones, in a continuous and iterative process for similarities and differences (Glaser & Strauss, 1967). Moreover, notes were taken during the coding process to keep a trail of reflective notes and to support the conceptualization during the research process. Therefore, while in open coding, codes, and categories (themes) are descriptive/substantive in nature, in axial and selective coding, codes and categories (themes) become more abstract and conceptual. Figure 16 below illustrates the coding techniques.
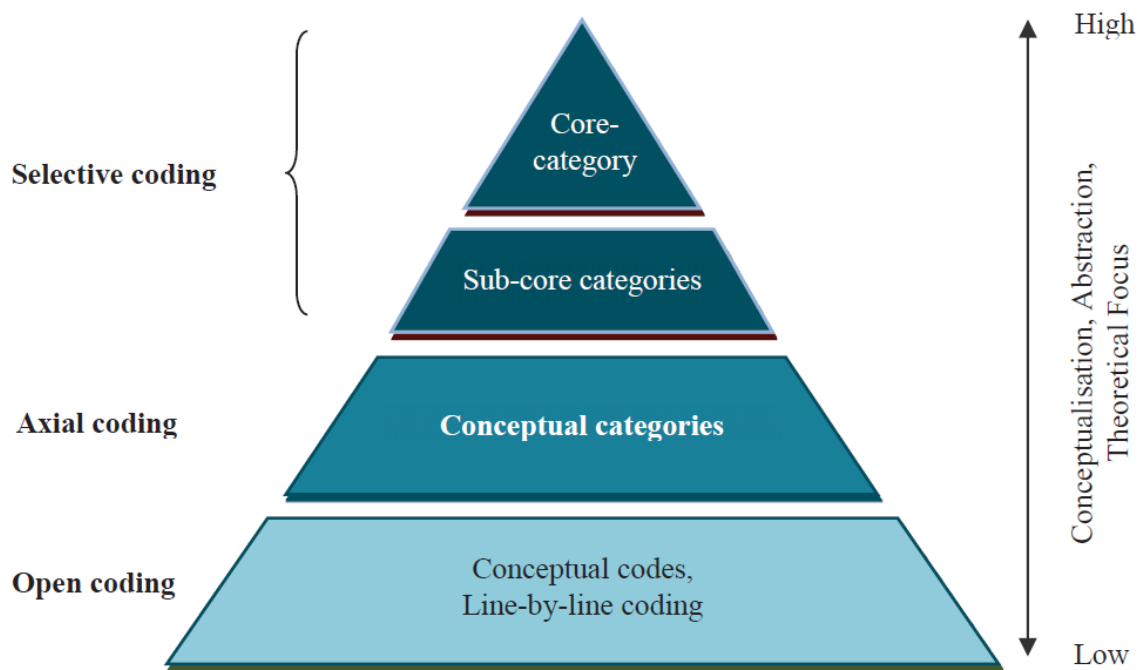
Figure 16. Coding process

5.5.2.1. Open coding

Open coding is the initial stage of the analysis in which the researcher aims at making sense of the data, explores and defines meanings of emerging codes, and derives analytic ideas to pursue in later stages of analysis (Charmaz, 2006; Corbin & Strauss, 1990). Having become familiarised with the entire data corpus, the researcher, as part of line-by-line analysis, began to code the data in "every way possible" as suggested by Glaser (1978, p. 56). In particular, during this process, incidents, meaningful statements, and emerging concepts were highlighted

and noted. Codes were mainly assigned following *in vivo* coding (i.e., words and terminologies used by participants during the interviews) to 'preserve participants' meanings of their views and actions in the coding itself' (Charmaz, 2006, p. 55). A sample of the open coding is mentioned in Table 13 below.

Participant's quotes	Open coding
I always say my company is like a bicycle wheel. The hub of the wheel is the company itself. The hub must be strong for the wheel to be strong. The customers form the rim of the wheel. And the spokes that connect the rim to the hub are customer relationship. The spokes also must be strong for the wheel to be strong. Can a company have good relationship with customers if the company doesn't care for them, respect them, and honest to them? Of course not. It applies the same for employees, right? So, to survive strong, we feel the responsibility to do the right thing for customers and employees. (Script 312.1)	Company is like a wheel Good relationship with customers Care and respect customers Care and respect employees Responsibility to do the right thing for customers & employees

Table 13. A sample of open coding

However, assigning codes was sometimes not a straightforward exercise. For example, in certain transcripts, participants may have used terms interchangeably. That is, they were using a term while they were meaning something else. In these circumstances, the researcher assigned two codes, in which one was taken from the words used by the participant, and another code was based on the actual meaning from the researcher's interpretation. For example, in the below excerpt from an interview, the participant used the term 'sympathetic' (i.e., care about your suffering), while instead meaning to be 'empathetic' (i.e., feel your suffering) or 'compassionate' (i.e., want to relieve your suffering) to others. Other examples could be found

when participants referred to 'moral' (i.e., sense of right and wrong with an urge to do right) by using the term 'ethical' (i.e., standards, rules, norms).

> *The society has so many unhappy and unfortunate people, so I feel personally* ==*sympathetic*== *to the difficulties they are experiencing. Life can be hard for anyone but having said that "a good leaf covers torn leaves" is the Vietnamese tradition so I feel obligated to help the less fortunate. (Script 221.1)*

As the coding progressed, similar codes and concepts were grouped together into higher-level codes (i.e., conceptual codes), which were then compared across transcripts in an iterative manner looking for similarities and differences. For example, *in vivo* codes, such as 'help those suffering from pain'; 'feeling the pain of others', 'not hurting people', 'being sympathetic', and 'caring about the suffering of others' were coded 'benevolence'. Another example could be seen when 'allow time for family events'; 'work from home'; 'flexible hours to give room for family' were merged into 'work-life balance'. Some of the codes were also removed as they did not appear to be a concern for all other participants, while additional concepts were concurrently coded when identified. For example, in the initial coding stage, 'gender equality' and 'LGBT friendly environment' were each mentioned by one participant (i.e., a female owner-manager) but these codes were later removed as did not appear in the preceding coding. Therefore, the number of initial codes changed during the data analysis process. Further, it is noted here that, as suggested by Strauss and Corbin (1998), analytic memos were used to keep track of the emerging codes and concepts, and to take note of thoughts and answers to sensitizing questions, such as:

- What is going on here?

- Who are the actors involved?

- What is its meaning to them?

5.5.2.2. Axial coding

Once open codes began to accumulate, the researcher began to categorise them under more abstract explanatory terms (i.e., conceptual categories). In other words, coding becomes more focused to refine existing codes, link categories to its subcategories, and to identify a resulting set of core categories. Furthermore, as suggested by Strauss and Corbin (1998), the categories and subcategories were analysed by considering the 'contexts' within which conditions (i.e., circumstances in which actions and/or events happen), actions/interactions (i.e., responses to events, issues and situations), and anticipated consequences (i.e., outcomes of actions and interactions) formed casual relationships and interactions. During this process, numerous diagrams, including concept maps and sorting memos, were actively used to organise and conceptualize relationships (Corbin & Strauss, 1990; Miles & Huberman, 1994). As the interview data consisted of both macro and micro phenomena, to understand the role of owner-managers in the construction of CSR, this coding stage was important to gain a comprehensive understanding of the interactions and effects among various levels of analysis (i.e., institutional factors, actors, practices, etc.), and to later conceptualize their dynamic interactions. Table 14 illustrates an example of the conceptual category that was developed in axial coding process.

Open coding (Conceptual codes)	Axial coding (Conceptual categories)
Work-life balance Feel connected with others Being cared for as a whole person Being heard Working in a friendly environment Care about employees' families Treat like a family	Belongingness and social needs

Table 14. An example of a conceptual category

During this process, a total of 29 conceptual categories were identified, 8 with regards to RO1; 16 related to RO2; and 5 for RO3. As data were analysed more purposively, these conceptual categories were then refined, interrogated, and integrated to build up the larger theoretical schemes (i.e., sub-core categories) and their inter-relationships began to emerge. By doing so, the researcher began to control the coding process by focusing on the sub-core categories that were more associated with the core category that began to emerge. This process is called selective coding.

5.5.2.3. Selective coding

The purpose of selective coding is to further refine conceptual categories and identify potential relationships until consensus was reached around the core categories (Corbin and Strauss 1990; Strauss & Corbin, 1998). This process involved reviewing and sorting through memos and diagrams, refining and trimming categories, specifying emerging relationships among sub-core categories, and creating story lines. Following the suggestion of Strauss and Corbin (1998), the researcher used the following questions consistently to check for the logic and to verify each category and sub-category:

- Are the core categories well differentiated?

- Are their properties and dimensions clearly defined?

All sub-core categories and core categories were also assessed to ensure that they were made up of coherent data (i.e., internal homogeneity), and whether there was a clear distinction between every potential theme and sub-theme (i.e., external heterogeneity), as suggested by Patton (2002). In particular, internal homogeneity was obtained by re-reading the sub-core categories and core categories multiple times to verify whether these themes as such appeared to be coherent. For example, when a category lacked explanatory power, earlier analytical memos, diagrams, and raw interview data were revisited. After this step, some categories were further elaborated and refined, while others were removed or merged into other categories.

157

External heterogeneity was then obtained by re-reading all the themes to see whether they were all distinct from each other.

Table 15 summarizes an example of sub-core and core categories that emerged as a result of the data analysis. In particular, the conceptual categories were then interpreted and reorganised to generate potential main categories, i.e., CSR practices. Within each category, numerous sub-categories were also identified, such as 'social practices'; 'labour practices', and 'environmental practices.' With regards to the structural influences and the owner-managers' interpretations and responses, the conceptual framework was particularly useful by providing an analytic frame, serving as a point of reference and a guide in the analysis of data. For example, the researcher used Bourdieu's constructs to make sense and examine the conceptual categories, and as a result of the process, sub-categories gradually emerged, making logical associations with the research questions, and the literature.

Axial coding (Conceptual categories)	Sub-core categories	Categories
Keep promises and create added value to customers	Social practices	CSR Practices
Philanthropy giving to community		
Jobs creation and legal compliance		
Physiological needs and job security	Labour practices	
Belongingness and social needs		
Training and professional development		
Environmental education	Environmental practices	
Using recycling or eco-friendly products		

Table 15. A summary of codes and categories

It must be noted here that coding is largely an iterative and reflective process. Therefore, while the process of data analysis was presented (in the above discussion) as being a linear

process, in practice, it involved frequent and continuous reviews of the transcripts, data extracts, codes and themes. For example, the entire transcripts were re-read to check whether any additional information could be collated with the existing theme(s) or whether there were any new emerging themes, and the researcher also actively referred back to the field notes and secondary documents for accuracy and consistency. At this stage, the collated data extracts under each category and sub-categories were then re-read and re-organised in such a way as to generate a coherent story in relation to the research question.

5.6. Research Rigor

Having provided a detailed discussion of the process of data analysis, this section will discuss the strategies were employed to increase methodological rigor and ensure trustworthiness throughout the research process, alongside ethical consideration.

5.6.1. Trustworthiness

In qualitative research, it is almost impossible to apply the originally positivistic notions of reliability, validity, and generalizability into qualitative inquiry (Yazan, 2015). However, it is still important to confirm whether the findings flow from the data and experiences rather than from the bias and subjectivity of the researcher. Paying attention to trustworthiness criteria when planning, conducting, and documenting research is vital to convince readers that the research is of a high quality (Oates, 2006). Given the philosophical stance of this study, the researcher aims to establish the trustworthiness via the following steps.

In this study, the multiple sources of data, interviews, secondary documents, field notes and observation were compared and cross-checked during the data analysis process, to confirm emerging categories and themes. To help verify and triangulate the findings, interviews with the key informants (outside observers) were also conducted. To enhance credibility and dependability, this study also provided a detailed explanation of the researcher's position with regards to the study to avoid misunderstanding of the study being seen as biased and prejudiced.

Moreover, a disclosure of research limitation is included at the end of the study. All these steps were to enhance the confidence about the accuracy of the current study for future readers and researchers.

5.6.2. Ethical Considerations

Any research, especially social science research involving the collection of data from or about human beings, must carefully consider the ethical issues associated with the overall process (Israel & Hay, 2006; Punch, 2006). In this study, several steps were taken to ensure ethical obligation. Although some of these aspects were briefly discussed earlier, the following discussion reconciles and expands upon them.

Ethical approval

Based on the Massey University's Code of Ethical Conduct for Research, Teaching and Evaluation involving Human Participants, ethical issues were initially discussed with supervisors, and ethical approval was obtained from the University's Ethics Committee. This research was considered to be low risk and a low risk approval was gained.

Consent

In this study, the researcher took every possible step to adhere to the status of informed consent. In other words, the researcher ensured that the participants know what they are agreeing to and that they authorised the researcher to collect information from them without any form of coercion or manipulation. For example, during the process of gaining access, the purpose and nature of the study together with ethical provisions were clearly stated in the introductory letter sent to the prospective participants to give them a scope to decide on their participation. Then, prior to beginning the interview, the research intentions were again explained face-to-face in person, and the ethics approval (which was translated into Vietnamese) was shown to the participants. Further information was also provided, regarding their rights to refuse to participate and/or to terminate their participation at any point during

the interview process; to refuse to answer any questions; and to maintain anonymity. Once obtaining permission from the participants, the interviews then started and were recorded.

Anonymity

As mentioned above, all participants were told both verbally and in writing that they were protected particularly in terms of their privacy and confidentiality of their names and their organisations. They were fully informed that the information they provided would only be used to fulfil the aims of research. This was to ensure that all participants were provided with a scope to retain the ownership of their statements and thus be honest with their answers. From the researcher's end, to ensure confidentiality of all project documents and interview recordings, all data and related documents were stored and secured safely in the researcher's personal computer and a protected backup device. Furthermore, while presenting the data in the finding chapters, all identifiable information, including participant names and companies, were replaced with pseudonyms during the analysis stages and when reporting the findings.

5.7. Chapter Summary

The chapter has covered three key aspects of the study, including the conceptual framework, the philosophical stance and the methodological approaches involved in the study.

CHAPTER SIX: CSR PRACTICES AMONG SMES IN VIETNAM AND INSTITUTIONAL INFLUENCES

6.1. Chapter Overview

The purpose of this chapter is to discuss the existing practices in the selected sample of SMEs and demonstrate how the institutional context influences the construction of CSR practices. This chapter is divided into two main sections. The first section provides an overview of the key aspects of CSR practices as emphasised by the participants. In particular, these aspects are classified into three main themes that emerged from the interviews, namely *social practices, labour practices,* and *environmental practices*. After providing a discussion on the aspects of CSR that are dominant in the sample companies, the chapter then explores the nature of the varied range of institutional influences that may contribute to the construction of CSR practices in the research context. Overall, this chapter marks the first of two finding chapters from the empirical study to address its first two research objectives:

- To describe CSR initiatives that Vietnamese SMEs are adopting.

- To identify the influences of the institutional context which contribute to the construction of CSR practices.

6.2. CSR practices in focus

In this study, the division between 'internal' (responsibility mainly towards employees) and 'external' (responsibility towards the community, customers, or the environment) stakeholders was frequently mentioned by the participants. This may indicate a distinct 'separation' of different responsibility categories in the mind of SME owner-managers. Thus, the aspects of CSR practices are divided into three key dimensions, namely *social practices, labour practices,* and *environmental practices*. Based on this study, the social aspects of CSR are the means by which SMEs deal with concerns that might arise in their interactions with the external stakeholders, including customers and the community, the labour-related CSR practices focus

on the well-being of employees which may encompass training and development opportunities to the workforce, while the environmental aspect refers to CSR activities that demonstrate environmental responsibility and awareness among SMEs.

The following subsections elaborate on each theme in detail. Section 6.2.1. describes key CSR practices in relation to the social aspects of CSR, while Section 6.2.2 elaborates on labour initiatives as part of CSR practices. It is then followed by Section 6.2.3. which reports how SMEs respond to environmental concerns. This section is considered as the background for the upcoming section that investigate the institutional influences (Section 6.3) and the role of owner-managers in driving CSR practices among CSR (Chapter 7).

6.2.1. Social practices

Social practices in this study refer to CSR initiatives of SMEs focused on managing relationships with external stakeholders, including customers and the community. This definition is consistent with previous research which found that SMEs engagement in CSR is essentially related to consumerism (Larrán Jorge, Herrera Madueño, Lechuga Sancho, & Martínez-Martínez, 2016) and community development (Fisher, Geenen, Jurcevic, McClintock, & Davis, 2009). In the following discussion, three key elements of social practices, which incorporate customer-related activities, philanthropic and voluntary work, job creation and legal compliance are discussed.

Customer-related activities

An important element to business strategy is the perceived ability to meet customer satisfaction. In this study, when asking about a company's obligation to consumers, answers were consistent among participants in which the majority (14 out of 17) insisted that their businesses have the responsibility to provide reliable services that meet and exceed customers' expectations. The primary consumer expectation of businesses is a stable supply of services. Therefore, participants claimed that companies must be responsible to their customers by delivering

163

reliable services. For example, when asked about the most important aspects of the business's responsibility to customers, Manager-323 talked about 'keeping promises to customers', while Manager-112 expressed the sentiment to 'not betray the trust of customers regarding the service quality'. Similarly, Manager-311 and Manager-222 also believed that a business should only promise what it knows it can deliver, in which the manager of Business-222 asserted clearly that the customers' roles have evolved significantly and the responsibility to customers was greater than ever. Manager-222 asserted:

> *Back in the old days of Vietnam, during the subsidy period, there used to be the sellers' market. People queued up to buy rare goods that they desperately wanted. Some sellers may think that this is still the case, but unfortunately, it is not anymore. Today, the customer is the king and can choose who to buy from. When you let down a customer, whatever might be the reason, you give them over to your competitor. (Script 222.1)*

Similar to the above viewpoint, Manager-422 emphasised that reliability of services must be integrated into usual business practices, being part of the culture and values of the company. In other words, according to Manager-422, it is important to ensure that everyone in the company works towards building a stable, long-term, and trust-based relationship with customers. The manager stated that:

> *Reliable promises develop the confidence that enables customers to trust and therefore buy. So, I don't want to let anyone down. I am very conscious of us saying we can do something when we can't or promising something then not following through. In my business, keeping promises to customers must be a norm and part of the culture in the company. This is so that everyone pulls their weight to ensure that the company delivers on these promises consistently. (Script 422.1)*

Besides the reliability of services, another responsibility that companies in this study have towards consumers is giving good value for their money. This applies to all business aspects, including both pricing and the quality of customer service. For example, Manager-114 claimed that their business aims to deliver 'not only good services … but at an affordable price', while Manager-411 aimed to provide exceptional services and a unique experience to customers by 'caring about (customers) as individuals' and 'giving them special treatment'. Similarly, Manager-113 shared the same perspectives and asserted that: 'They (customers) now have a huge number of choices, but they come here because we care about them. Good pricing and decent customer services turn a normal customer to a loyal one. Simple rule: a customer that feels special will come back! It's to survive in this competitive environment.' As a restaurant manager, Manager-211 moved beyond the core services to explain their business's philosophy, which is to 'bring happiness' to customers, rather than merely serving food and drinks. This philosophy was referenced multiple times during the interview with the manager who believed it helped the company 'stand out' from its competitors. In particular, Manager-221 explained: 'Food is only part of what we deliver. Here, our staff will walk customers through a dining in the dark experience from start to finish. The purpose of my business is to serve and make customers happy. That purpose wakes me up every morning and gives me energy.' By highlighting the importance of getting a sense of customer needs and expectations in the service industry, these findings strengthen previous studies by Jenkins (2006); Nisim and Benjamin (2008); Vo, Hartmann, and Langen (2018); Waheed, Zhang, Rashid, Tahir, and Zafar (2020) which found that CSR initiatives of SMEs tend to enhance customer well-being and create value-added benefits for customers.

Philanthropic and voluntary work

As mentioned in Chapter 2, the literature stresses that SMEs are mainly rooted in local communities and this character of local embeddedness may translate into the circumstances in

which SMEs seem fragile and subject to more scrutiny by the local community than their larger counterparts. Thus, besides customers, social responsibility is also relevant to how businesses participate in dealing with social issues and community affairs. In this study, this viewpoint could be summarised in the below excerpt from the interview with Manager-311 in which the manager asserted that CSR was about responding to community needs:

> *I would say we are not detached from the local community and we need to have a responsibility to the local community by being conscious of the needs of the wider community and playing our part in addressing those needs. (Script 311.1)*

Although the majority of participants agreed that they were responsible for the community, their community-oriented CSR initiatives were taken in heterogeneous forms, which may include philanthropic contributions of company resources, either in a charitable donation (cash-based approach) or in-kind contributions (other than cash). In this study, cash donations were the most common approach (7 out of 13 cases), and it had taken place at different scales. In many circumstances, the donated amount started from a small amount and some participants even refused to be acknowledged for what they have contributed. For those who were willing to disclose information, one day's salary was often mentioned as a measure of contribution. For example, in Business-312 and Business-113, staff gave up an entire day's wages for people affected by the devastating floods, typhoons and disasters in central Vietnam, while the manager of Business-111 reported that every year the business subscribed one day's salary to assist those who made numerous contributions and sacrifices for the cause of national liberation (*Người có công với cách mạng*), such as wounded soldiers and Vietnamese Heroic Mothers[3] (*Bà mẹ Việt Nam anh hùng*). In a similar vein, 422-Manager postulated that:

> *Every year, we donate in humanitarian charity and community outreach gratitude activities to support people suffering misfortune, and the most recent are flood*

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[3] The title Vietnamese Heroic Mother is a Vietnamese title of honour awarded, or posthumously awarded, to mothers who have made numerous contributions and sacrifices for the cause of national liberation, national construction and defence, and the performance of international obligations.

victims last year. These activities show our national morality and good traditions

of the nation. (Script 422.1).

Some businesses may have a more formalised approach. For example, in Business-221, a fixed amount of two percent (2%) of business profits was donated to support communities of people with disabilities, such as the local blind association (*Hội người mù thành phố*) and the protection centres for people with disabilities and orphans (*Trung tâm bảo trợ xã hội người khuyết tật và trẻ em mồ côi*) in Ho Chi Minh City. Similarly, Business-411 has a policy to set aside a specific figure at the beginning of each year for charitable giving because the manager did not consider CSR as an investment so did not expect returns from it. Manager-411 stated:

If we make donations, it means that these amounts are meant for helping people,

not for making profit or expecting any benefits at all. (Script 411.1)

On the other hand, according to some participants, they felt that the benefits of such activities were difficult to measure so their agenda tended to be carried out on a discretional, ad-hoc or one-off basis, rather than being tied to a corporate strategy with formal, consistent, and strategic planning. For example, Manager-323 explained that their philanthropy activities depended greatly on the economic circumstance of the business:

This year we had to enact belt-tightening measures, so I do not have the budget to

participate in any charity activities ... Next year, I hope that our social activities

will resume as before. (Script 323.1)

Besides monetary donations, some SMEs in this study strived to respond to the variety of community needs in the form of in-kind contributions. This type of philanthropic contribution was diverse but could be summarised into two main categories: service sponsorship and skill-based volunteering. For example, operating in a food services sector, Business-223 donated food items to the rice soup pot campaign which provides modest daily meals to relatives of patients in the local hospitals. Similarly, Business-221, in addition to cash

donation, offered free meals for the homeless who may not get a proper meal in the local area every Monday. Manager-221 stated that:

> *We want to do something good and spread love to the community by helping those in difficult circumstances to not go hungry. We want them to have the experience of enjoying a meal using the ingredients we use to prepare fine food. (Script 221.1)*

In line with these perspectives, other companies also follow service sponsorship by building capability and transfer skills into the community. For example, Business-423 sponsored disadvantaged children in the local community with scholarships to study English and life skills, instead of giving cash, while Business-113 introduced a scholarship fund to provide local marginalised children the opportunities to further their education. Similarly, Business-222 offered free vocational training courses for local youth to improve their employability. When asked to explain the social impact of these initiatives, the sponsorship packages were believed to provide opportunities for growth and offer a career pathway that they would otherwise not have access to, as evident in the assertion from Manager-222:

> *For the last 5 years I've dedicated my life to building a successful restaurant. Now, I really want to help the youth in the local community have direction and the opportunity to change their very own future. So, I set up a free cooking class so that they can earn a living afterwards. (Script 222.1)*

Donated items such as food, used clothes and books were also used to replace cash contributions (Business-422 and Business-114). For example, Business-422 responded to the calls of a local civil group (*Tổ dân phố*) by donating books to the community house for local children, while Business-114 donated used clothes, blankets and other basic supplies to help flood victims in central Vietnam. Corporate volunteering was also another form of in-kind contribution, as evident in the cases of Business-311, Business-112 and Business-323. In particular, Manager-311 referred to their participation in blood donation campaigns (*Ngày hội*

Hiến máu tình nguyện) held by their local district as a form of their CSR initiatives. At the same time, some companies developed several incentives for employees participating in socially responsible activities. For example, Manager-112 talked about time contribution because the business allowed all staff to have time off to participate in community activities such as the clean-up campaigns to collect waste and garbage in the neighbourhood (*Phong trào tổng vệ sinh đường phố, khu dân cư*). Similarly, Business-323 had recognition incentives, such as presenting a certificate of achievement to employees who get involved in charitable activities led by the neighbourhood's civil group. The Manager-323 revealed that:

> *We mainly make a small donation of money ... But we want to go for [CSR] initiatives that are more sustainable ... these recognition schemes help us create a volunteering culture within the business and encourage staff to do more meaningful work. (Script 323.1)*

These in-kind contributions and corporate volunteering were seen by the participants as a useful model for SMEs because they played to the strengths of a business and what it can most conveniently do to help. Moreover, some participants believed that contributions in-kind have greater credibility, compared to charitable giving. For example, the Head of Customer services of Business-423 elaborated on how the manager was particularly concerned about the transparency of the charitable giving mechanism and complained that cash donations sometimes do not reach those who are truly in need:

> *Our manager prefers in-kind because firstly, we want to know for certain how people will use the contributions; and secondly, contributions in-kind are straightforward and can reach beneficiaries more easily than cash. (Script 423.2)*

Job creation and legal compliance

As stated in Chapter 2, the literature shows that SMEs contribute significantly to employment. In this study, the findings suggest that another form of community-oriented CSR initiative is

related to job creation for the local community, in both direct and indirect ways. For example, Manager-312 felt that the business was being socially responsible simply by employing local people. This viewpoint also includes creating jobs for people who would otherwise not have access to official employment. By focusing on community-based eco-tourism, Manager-112 reported that the business gives preference of employment to indigenous ethnic people who struggle to find a stable job in their local community. Another example could be seen in the case of Business-221 which is the restaurant following a dark dining concept. Manager-221 mentioned that the business has created employment opportunities for disabled people, such as the visually impaired or hard-of-hearing since its launch. According to the manager, such practices not only aim at service differentiation, which create a good impression for potential customers, but also provides equal opportunity and treatment between disabled workers and other workers. The manager said:

> *Providing job opportunities for People with Disabilities has been our core social responsibility value from day 1. We believe that placing PwD at the frontline and creating guest interaction is the best way to increase awareness of the blind and deaf communities and to turn the disadvantages that PwD face into their advantages. But we never want to seek pity from our customers and our services are not cheap. We want them to value our services off the professional hospitality and unique dining experiences. (Script 221.1)*

In addition to directly hiring local people, other participants also mentioned activities that indirectly contribute to employment growth rates in their local community. For example, Manager-223 indicated that their business has informal policies and practices that give preference to local suppliers, which provides markets for local products and decreases their dependency on imported goods. In line with this, as an eco-tourism business, Manager-114 mentioned that the community is positioned at the very heart of the business activities, in which

they embed community projects within their tour programmes. This may include the opportunity to buy arts, crafts, and souvenirs from indigenous people. Concurrently, Manager-112 also believed that their eco-tourism approach provided an alternative source of income for the local communities. According to the manager, this integrated approach allowed the business to differentiate itself from other players who embody mass tourism, while simultaneously creating benefits for the community. In illustration, Manager-112 said:

> *As the saying goes, you can feed a man a fish every day, but if you teach him how to fish, you have fed him for a lifetime. So, we have built a collaborative win-win relationship with the local community, ... by bringing the potential for decent and varied employment opportunities to the local community. (Script 112.1)*

Another form of a community-oriented CSR initiative that some participants mentioned in this study, is legal compliance. For example, Manager-423 talked about the importance of complying with state rules and policies in employment relations, although it is undeniable that it adds further burden on the business. In agreement with Manager-423, the manager of Business-311 indicated that the legal process has improved significantly, so it is an excuse if a business blames the government for its non-compliance. There may be concerns here on whether legal compliance should be considered as CSR. This is because the literature states that corporations in developed nations view CSR as a range of voluntary initiatives, beyond legal and contractual requirements (Jamali, 2017; Visser et al., 2008). However, other scholars argued that CSR among SMEs in developing countries should not be viewed in exactly the same way as what is understood by large firms in developed countries (Spence & Rutherfoord, 2003; Jamali, Lund-Thomsen & Jeppesen, 2015; Soundararajan, Jamali, & Spence, 2017). In line with this argument, this study suggests that SMEs could be considered as socially responsive by their conformance to the rules and regulations. As mentioned in Chapter 3, in Vietnam, there are very few laws, local or otherwise, that constrain activities in the SME arena.

Even where there are basic standards, these standards cannot be enforced effectively. Under these conditions, SMEs, or at least those in the early stages of development or in the informal economy in the country tend to go along with unethical business practices (See more in the discussion in Section 6.3). This has been referred as 'survival morality' by Rossouw (2002, p. 41) and described as 'bread first, morals later' (*có thực mới vực được đạo*) by Manager-423. When unethical behaviour is common and positive peer-pressure is limited, this places pressures on the companies to be 'on their own' for self-regulation. Thus, the Manager-423 felt that they were being socially responsible simply by following the laws and regulations:

> *In a period of transition – there is no guarantee of stability, even in policies and legal systems ... The distance between reality and law is still far apart. People keep saying 'bread first, morals later' as an excuse. But to me, it's the responsibility of businesses to follow the law. Ethics should not be compromised even if there are any business advantages to be had. (Script 423.1)*

6.2.2. Labour practices

A responsible business should not only exercise their responsibility with external stakeholders but also think of the welfare of employees. This section, therefore, discusses another aspect of CSR practice among the sample companies that related to the employees. In particular, based on this study, *labour practices* refer to CSR initiatives within the organisation's internal area, primarily focused on providing employees with physical needs and job security, improving belongingness and social needs, and offering training and professional development. Each element will be discussed in the following sub-sections.

Physical needs and social security

Empirical studies in the field of CSR suggest that in SMEs, it is crucial to meet the needs of internal stakeholders and they are a central part of the business's CSR initiatives (See Hemingway & Starkey, 2018; L. Lee & Chen, 2018; Manimegalai & Baral, 2018). According

to Maslow's hierarchy of needs, the first and most basic of all needs are those to do with physical survival. In this study, many participants (6 out of 13 cases) felt responsible for their employees' physiological needs and social security. For example, Manager-411 believed that region-based minimum wages for non-state employees are low and not enough to cover all living expenses and are exacerbated by crippling inflation in Vietnam. Therefore, the manager conceived that the business has a responsibility to provide employees with job security and stable wages which should be higher than the government-stipulated minimum wage:

> *Here, there is definitely no "heavenly" salary, but I guarantee that our salary must be higher than the minimum level to be able to live. My thinking is simple: the staff not only take care of themselves but also their families. So, within my ability, I want to make sure all of our employees have enough to live on. (Script 411.1)*

However, not many businesses could commit to providing liveable wages for their employees. For instance, Manager-311 confessed that the average take-home wage of their employees may still not be decent and suggested that the income threshold for income tax should be raised. The manager said: 'The minimum wage level that is subjected to income tax should increase. Right now, their take-home wage level is not enough to cover all living expenses, everything is expensive in a big city.' In agreement with this, Manager-222 also felt powerless to bring any change, given their financial burden and the current economic conditions. The manager revealed:

> *Right now, although our average wage level is higher than the minimum wage, I feel the take-home wage is not enough for our employees to cover all living expenses. Despite how compassionate we feel towards them, our hands are financially tied. (Script 222.1)*

In order to support employees, these managers came up with various forms of informal arrangements. A common practice was the provision of wage advancement given to workers

in the form of small loans which would be immediately deducted in their next pay checks (as found in the cases of Business-311, Business-222, Business-221, and Business-111). According to Manager-222, the purposes of this arrangement were to help workers to pay for their necessities or family matters, especially when the monthly payment was not high. Additionally, when asked about employee-related CSR practices, informal fringe benefits to employees were also mentioned by some participants, such as initiative bonuses (as stated in Script 111.1 and Script 411.1), discounted meals (as stated in Script 221.2 and Script 222.1), gasoline, telephone, travel, accommodation and child care allowances (as stated in Script 423.2). Among all forms of allowances and assistance, 'Tet bonus' was the most often-cited example. In Vietnam, this non-performance incentive scheme is a long-lasting cultural norm, in which an additional, 13th-month wage is given to celebrate the Vietnamese Lunar New Year and to support the families of workers. Manager-221 said: '… bonuses on important days like Independence Day, and especially Tet holiday are vital. Businesses cannot ignore these even though it is an unwritten law.' Despite being small in value, these informal arrangements not only helped employees better do their job, but also helped them cope with life, especially when their official salaries may not reach the standard of a living wage. These findings may reflect the intention of some companies to fill a gap between the governments and living wages to provide and to enable a slightly better standard of living for their employees. This is consistent with the previous research of Tran and Jeppesen (2016) which acknowledges the less formalized or informal way of carrying out CSR practices, arguing that informal CSR activities are considered to be a significant component of workers' remuneration in Vietnam.

In addition to liveable wages, proper working conditions and additional benefits in accordance with the Labour laws, such as social, health and unemployment insurance were mentioned by a minority of participants. For example, Manager-221 was specifically concerned about the health and safety of workers when talking about their CSR agenda towards

employees. In particular, the business had relatively better ventilation systems together with basic health and safety facilities such as first-aid kits and fire extinguishers in their workplace. On the other hand, Manager-311 and Manager-423 emphasised the importance of employee entitlements to social and health insurance, especially when the government's attention and provision to workers in social welfare, public health and education are limited. In illustration, Manager-423 said:

> *Alongside business activities, we comply with the laws to the top of our knowledge, such as on tax payments and the fulfilment of social obligations according to the guidelines of the state. I see it as our social responsibility. (Script 423.1)*

Belongingness and social needs

In this study, most participants (13 out 17) expressed personal awareness of their responsibilities toward employees with greater emphasis on elevating the feeling of belonging among employees and meeting their social needs. Indeed, the working atmosphere was often described as 'like families' and it was a common observation that managers described the employees as 'brothers and sisters in the same family.' For example, Business-422 operates an open-door policy allowing employees to, at any time, access the owner-manager's office and discuss any issues directly with them, whether they are personal or professional. According to the manager, it is important to maintain an intimate culture that fosters kindness and caring among employees. Instead of having a formal policy, other businesses introduced initiatives that create bonding opportunities with the owner-manager and other colleagues. For example, when asked to give examples of their common practices towards employees, Business-221 offered free annual health check-ups or organised events for employees' birthdays and annual company-funded trips. On the other hand, Business-312 demonstrated care for the welfare of each individual employee and regularly organised social events for staff,

such as team building activities which usually happen after working hours or on the weekend. The Head of Business of Business-312 explained:

> *The manager cares about every employee who gets sick or has family problems. We have funds to support them. In essence, such help may be small in monetary value, but immense in meaning. (Script 312.2)*

The family-like kindness also extends into the external environments of the employees' immediate families, which are highly valued. This was shown via the fringe benefits that most SMEs (8 out of 13 cases) mentioned that they provide to their employees, such as assistance upon the death of employees' relatives, the marriage of employees, and subsidies to networking events for employees' families on special occasions, such as the Children's Festival. According to Manager-113, these activities aimed to improve the level of relatedness and emotional connection among employees as individuals feel a sense of pride and ownership when they are more deeply connected to the company. The manager said:

> *We try to nurture empathy [with workers] as much as we can … They want to feel proud of the company they work for. Motivation is based on values and not always on cash … We also try to connect employees' families together because I believe if their family members understand the work that they do, they would empathise and be more supportive. (Script 113.1)*

In addition, participants also felt responsible for helping workers to maintain a work-life balance. Interestingly, having a flexible schedule is one of the most often-cited initiatives mentioned by managers when talked about their CSR agenda towards employees. As explained by Manager-411, flexible working hours and permission to take time off for family matters were considered important to attract and retain employees, especially female employees as they have more demanding family obligations in comparison to the men. To a certain extent, the utilisation of a flexible schedule may also reflect the working practices of a particular sector

(i.e., norms). For example, Business-222 and Business-223 gave their employees flexible working hours because most of them were students doing a part-time job. Similarly, given the seasonal nature of the travel services sector, Manager-111 stated that not many travel companies are willing to hire tour guides as permanent employees because it means they have to pay them monthly salaries and cover compensation and benefits packages. In agreement with this statement, Manager-113 added that only big companies can afford salaried tour guides, and small firms are only capable of hiring freelancers when people book tours. Thus, from their perspectives, their employees enjoyed the flexible time that their self-employed status allowed, and they considered this arrangement as a benefit of working at their companies. However, it should be noted that these informal arrangements do not indicate that SME managers are not focused on productivity. On the contrary, most participants believed that flexibility is based on trust, promoting reciprocity and co-operation which enables employees to be happy and productive. In this environment, employees strive to perform at their best, as is clearly reflected in the interview with Manager-411:

> *Employees want good remuneration, good prospects – but increasingly people also want to have a work-life balance. Employees have their own families with duties to take care of. In our business, workers receive days off to attend to family affairs such as funerals and weddings… if we treat them [employees] well, then they will work hard in return. (Scrip 411.1)*

Training and professional development

The third common theme that emerged under labour practices was training and professional development. There may be opinions that these initiatives are parts of human resource management and core business activities, hence should not be called CSR. However, previous studies argue that in developing countries where a lack of access to quality education is common, it becomes the responsibility of companies to institute reskilling initiatives and bridge

177

the skilled manpower gaps (Babu & Kinkhabwala, 2019; Malik & Venkatraman, 2017; Robertson, 2017). In this context, the provision of vocational programmes and continuous professional training and development of employees, although is voluntarily, helps to address prompting issues such as skill shortages, economic disparity, and inequality (Camilleri, 2017; Lauring & Thomsen, 2009; Preuss, Haunschild, & Matten, 2009). In line with this argument, this study suggests that training and professional development would be a CSR initiative among SMEs in Vietnam. In particular, this study revealed that the majority of businesses (7 out of 13) offered training opportunities to employees and many participants postulated that the provision of training and professional development could be considered as examples of their CSR initiatives towards employees. For example, when asked about employee-related CSR activities, the managers of Business-221 and Business-222, operating in the food and beverage sector, referred directly to on-the-job training which is believed to provide new employees with the required skills for the job. At the same time, all of the managers of the three businesses in the education sector emphasised the provision of off-the-job training courses for employees to enhance their knowledge and expertise. In illustration, Manager-423 explained:

> *In our business, our employees are everything. So, we need to train them and give them the chance to gain skills and further develop. There is definitely a social responsibility. (Script 423.1)*

Comparatively, the managers of Business-111 and Business-113 in the travel services revealed that they registered their tour guides on regular professional refresher courses organised by the local authority as required by law. Business-111 was the only firm among SMEs in the travel services sector that provided their employees with first-aid training as the manager believed such training would reduce risks and help improve services. Although not all training courses were fully funded by the businesses due to constrained resources, by allowing time for employees to attend training, it showed that the managers realised the

importance of making sure employees received the training, development and support needed to perform their duties. This is not only for the sake of the employees but also serves as a contributor to company development. Manager-111 said:

> *With refresher courses, we have to pay money to relevant authorities to ask them to come and conduct the training for our tour guides. In other firms, I know it's the duties of employees to pay for that as part of their relicense purposes. More than that, we also provided employees with first aid training. Despite the fact that all clients have to buy insurance, this is for us to have peace of mind. (Script 111.1)*

Surprisingly, no participants in the logistics sector mentioned employee training and professional development. The lack of focus on developing the workforce and the skills among SMEs for the logistics sector may imply that there are not many incentives for the companies to spend on workforce development. This may also reflect the fragmented nature of the sector which has led to a situation where small businesses neither have the capacity nor the inclination to invest in human resource development.

6.2.3. Environmental practices

This section explores the environmental-oriented CSR initiatives which refer to actions that companies take towards minimising their negative impact on the natural environment. In this study, environmental responsibility had little mention in comparison with the other themes. This confirms the previous studies in which SMEs are often portrayed as having a poor commitment to environmental responsibilities (Bacon, Ackers, Storey, & Coates, 1996; Fen Tseng, Jim Wu, Wu, & Chen, 2010; Hamann, Smith, Tashman, & Marshall, 2017; Parry, 2012). More precisely, only 5 out of 13 companies felt that they were being environmentally responsible and among the four sectors, companies in the food and travel sectors tended to focus more on environmental aspects. This may be explained by the growing environmental awareness and consumer demand in their sector (See more in the discussion in Section 6.3) and

the environmentally friendly intention of owner-managers (See Chapter 7). In particular, the findings showed that two out of four firms in travel services and all three SMEs in food services implemented some forms of environmentally responsible practices, either through the use of recycling or eco-friendly products or environmental education. Each item will be discussed in the next section.

Using recycling or eco-friendly products

With regards to the environmental agenda, it has been noted in the literature that the food services sector has a considerable impact on the environment in terms of waste disposal, food miles, greenhouse gas emissions and energy use (Chou, 2014; Chou, Chen, & Wang, 2012). Recent research has also found that independent restaurants, in particular, are among the most proactive businesses in undertaking environmental practices (Font & Lynes, 2018; Iraldo, Testa, Lanzini, & Battaglia, 2017). The findings of this study are consistent with the literature, showing that the companies in the food services sector seem to be more environmentally conscientious than the others, by actively engaging in environment-related CSR activities to improve environmental responsibility. Examples are presented below.

A major form of their environmental practices is the use of recycling or eco-friendly products. There is no doubt that plastics have become a major issue for environmental sustainability, especially the usage of plastic bags and straws in the food and beverage sector. As also mentioned in Chapter 3, Vietnam is currently facing many environmental issues, in which plastic waste is a growing problem and concern. Thus, it is not surprising that all three businesses in the food and beverage sector exhibited strong support for the reactive waves of worldwide bans on single-use plastic bags and straws. For example, Business-221 and Business-223 focused on the use of eco-friendly alternatives such as grass straws, and biodegradable plastic bags. Instead of using stainless-steel or paper straws, Manager-221 argued that, compared to grass straws, other substitutes could have large hidden ecological and

environmental costs in the long run. More importantly, the manager believed grass straws would not affect the taste of any beverages and would be able to be used with any type of hot drink. In line with this agreement, Manager-222 also insisted that Vietnam is unique in its ability to create bamboo and grass straws locally, cutting down on the environmental impacts of shipping these straws from overseas. Therefore, according to the manager, grass straws are the best alternative for single-use straws in terms of environmental impact and safeness, although admittedly costing more than paper straws. In addition, Business-222 also have a more consensual approach which is to create an organisational culture that embraces greener practices and creates a better environment for all. For example, the manager referred to an approach called the 3Rs, "Reduce, Reuse, Recycle", which involves saving energy and water usage or reducing waste production, minimizing single-use plastic straws, etc. to be less harmful to the environment. Manager-222 revealed:

> *Our motto is "The change starts with You". The negative environmental impact of plastic straws is obvious. So, we use straws that are grown in the tropical wetlands of Vietnam, are handpicked, and cut, cleaned, sterilized, and packaged by local farmers. (Script 222.1)*

Environmental education

The second environmental responsibility that is considered in this study is environmental education. As the only representative of the food services sector paying attention to environmental education, Manager-222, who is against food waste and a staunch supporter of veganism believed that climate change, meat consumption and food wastage are all interconnected. Thus, the manager insisted that their restaurant should inspire environmental sustainability via educating the younger generation about the concept of mindful eating, showing greater appreciation for food, and promoting sustainable eating habits. Various options of portioned meals, weekly meal plan services for office workers, sourcing local

organic products, serving up healthy meals and nutritious juice cleanses, and curating plant-based menus are among the initiatives of Business-222 in accomplishing their mission. The manager asserted: 'Everything we do, big or small, impacts the environment. So, I want to reduce food wastage by giving options of various portioned meals and having a herb garden within the restaurant grounds.' In addition to that, the eatery also organises regular workshops on veganism, sustainable food consumption and healthy lifestyles to raise public awareness and to develop narratives about vegan food. During the interview, the manager framed workshops about organic, sustainable and meat-reduction eating habits not only as environmentally responsible practices but also as fun and social opportunities for people to get together and explore:

> *There is a constant question inside me, "Do we eat to live or live just to eat". Anyone who is aware of this question will understand why it is necessary to change toxic and imbalanced eating habits. Vegan workshops will give participants the opportunity to purify and realize the value of vegan nutrition. (Script 222.1)*

Besides the food services sector, the most active group in terms of environmental education is the travel services sector. Based on the literature, SMEs in the tourism industry, especially in developing countries, have been, in general, negatively perceived for their socio-cultural (e.g., commodification, exploitation, etc.) and environmental impacts (e.g., pollution, waste, etc.) (See Apospori, 2018; Camilleri, 2017; Font & Lynes, 2018; Martínez, Pérez, & Rodríguez del Bosque, 2013). In contrast with earlier findings, this study found that from their inception, the two community-based tourism enterprises displayed a proactive environmental approach via a wide range of environmentally responsible activities. For example, Manager-114 made it clear that the business would not compromise the environment at any price, and the manager has been engaged in a wide range of workshops and environmental groups to advocate for socio-environmental values and to promote community-based tourism and

sustainable tourism. Alongside this, the business also introduced an option for its guests to participate in green projects, such as the planting of tree saplings and general clean-up programs as part of the tourist volunteering activities in the local community with the objectives of raising public awareness concerning sustainability. These CSR initiatives could be attributed to the institutional influences (See Section 6.3) and the agency of owner-managers (Chapter 7).

Similarly, Business-112 also offered customers unique farming experiences in which they could experience vegetable and fruit gardening and enjoy organic and locally grown foods. The manager also introduced a wide variety of locally sourced products and quality vegan foods, indicating that: 'In our tours, we use local products, such as rice and fish sauce for homestay cooking. Also, we use local transportation, like bikes, boats or anything that the local people use in their daily lives.' By transforming local resources into tourist products and services, the manager believed these activities would not only minimise environmental impacts but also strengthen local cultures and customs and contribute to enhancing the local economy. Both firms also focused on environmental conservation activities by asking their tour guides to remind clients to adopt green travel practices, such as carrying a reusable water bottle or buying only what they need to mitigate the negative impacts of eco-tourism and enhance the positive ones. This evidence may add to a growing body of literature on CSR activities in the tourism industry, which have largely focused on hotels rather than tour operators (Chou, 2014; Dodds & Kuehnel, 2010; Wen, Zhang, & Li, 2020).

6.3. Institutional influences

The above section presented an overview of the key aspects of CSR practices among the sample businesses in this study. This section discusses the nature of the varied range of institutional influences that contribute to the construction of these CSR practices. Based on a systematic analysis of the interviews, these influences could be categorised as the following institutional

level factors: tradition, political governance, and modernity. The remainder of the chapter presents the related findings for each factor. In particular, Section 6.3.1. looks at the ways in which tradition influences CSR practices, while Section 6.3.2. examines the influences of political governance. Section 6.3.3. presents different elements in modernity that appear to influence how SMEs in this study engage in socially responsible behaviour. The findings also suggest each factor could both enable and hinder the construction of CSR practices. Although these influences are presented and discussed as if they were distinct and separable, it should be noted that they are in fact interrelated and must therefore be considered as such. The dynamics between these influences will be discussed in Chapter 8.

6.3.1. Tradition

Tradition, by definition, comprises ethical beliefs and values which are instilled in a person from birth, arising from both religion and philosophical standards as well as cultural values and norms (Jamieson, 1993). Scholars have argued that before CSR migrated to a developing country context, there was a long-standing ethical tradition with distinctive connotations of responsible business behaviour (Visser et al., 2008). For example, in Vietnam, tradition, classified as the soul of the country, has a certain impact on the way citizens think and behave within a society (See more in Chapter 3). In this study, there are several key elements that are key to the tradition, such as Buddhist teachings, Confucian moral codes, and social harmony that appear to exercise a demonstrable influence on CSR practices in the sample firms. Each element will be discussed in the following sub-sections.

Buddhist teachings

Religion and spirituality are important elements of tradition, and among a range of alternative religious beliefs, Buddhism, specifically the Mahayana school of Buddhism that gained a foothold in Vietnam, plays a pervasive and vital role in establishing individual and social ethical standards of value (See McHale, 2004 and the discussion in Chapter 3). Although

Vietnam is not considered a Buddhist country in any sociologically meaningful sense, moral instructions of the Buddha are believed to guide virtually all Vietnamese to the true value and legitimacy of their actions and help them to distinguish right from wrong (Caldarola, 2011). In this study, there was a clear consensus amongst participants, especially those who identified themselves as Buddhist practitioners (e.g., Manager-423 had been practising Buddhism for more than five years, compared to Manager-411, Manager-222, and Manager-223 who had less than five years of experience.), that their CSR agenda has been significantly influenced by Buddhist teachings. For example, the managers of Business-222 and Business-223 repeatedly highlighted their desire to align business practices, including CSR, with Buddhist philosophy. This could be demonstrated through their business practices (founded in line with vegan principles) and their regular participation in religious charity activities organised by local temples and religious groups to alleviate the suffering of less fortunate individuals. Manager-222 said:

> *Simply I can feel that they are suffering so I want to help as much as I can. At the end of the day, living is to give up misery and to find happiness, not only for me but also for others. (Script 222.1)*

In addition, as Buddhist believers, they were intrinsically motivated to stay away from unethical behaviours by those around them in day-to-day life and business activities. Within the context of this study, many of the responses went beyond merely talking about their responsibility, pointing out that many competitors try to 'cut corners' to achieve short-term gains by over-promising and narrating half-truths to customers. Many issues were indicated by participants. For example, Manager-411 identified some common unethical business practices among short-term focused businesses in the sector, such as over-pricing, over-committing and misrepresentation in terms of service quality. The argument here is that when the general business culture seems to be accepting of low ethical standards, it has a definite impact on

ethical businesses that might already be struggling for survival. However, from a Buddhist perspective, to be ethical means that individual thoughts, intentions, and actions should be good and pure. Thus, by having faith in Buddhism and its principles, these managers have been guided to develop positive and socially oriented pursuits for good living, as reflected in the determination to 'do the right thing', even when surrounded by unethical counterparts. Manager-411 explained:

> *We cannot control what others are doing, but we can control what we are doing. I feel happy inside only when I do the right thing. To earn a living, I have many options. For me doing business is not only about making money, but it's also about brining good things, joy, and peace of mind to myself. (Script 411.1)*

During the interviews, it is also obvious that there are certain salient Buddhist principles that may motivate participants to practice CSR. For example, when talking about philanthropic CSR activities, Manager-411, Manager 423 and Manager 223 referred specifically to the concept of *'Tu bi'* (compassion), in which Manager-411 said that: 'It's important for all fellow Buddhist believers to practice *'Tu bi'* (compassion), in either business or daily life'. As an outside observer and also a Buddhist practitioner for a long time, Informant-011.3 explained to the researcher that in Buddhism, *'Tu bi'* (compassion) is understood to mean active sympathy (care) or a willingness to help and bear the pain of others. When an individual shows *'Tu bi'* (compassion), a feeling of peace also naturally comes along with it; similarly, when their actions are motivated by greed, hatred, or delusion, that individual experiences painful energies that arise within those states. This explanation from the outside observer was particularly useful, as it was evidenced in interviews with several participants who talked about the feel-good factors associated with their socially responsible actions in statements like 'to avoid remorseful/guilty feelings' (Script 223.1), 'to feel relieved' (Script 411.1), and 'to gain happiness and peace of mind' (Script 423.1). For example, Manager-423 asserted that:

186

I believe if we are motivated by greed, hatred, or ignorance, we will be suffering in our mind. It's not what I aim for in my life. For me, I choose to lead a simple but meaningful life without having to scramble to attain peace of mind. (Script 423.1)

Additionally, the belief in 'karma' was another key pillar of Buddhist teaching that may contribute to the development of CSR activities among the sample businesses. As explained by Informant-011.3, the logic of the karma doctrine under a cosmological view on the power of natural order, points out that people should live with morality and demonstrate compassionate, benevolent and virtuous behaviour that will be rewarded and bring good luck. This study illustrates that this logic has motivated participants to practice generosity through charity or donation and it encourages self-correction in behaviour. For example, Manager-423 acknowledged the relevance of karma in cultivating positive thoughts and actions in the way they run the business, in which the manager referred to socially responsible behaviours in an analogy about the physical world: planting the seeds of good (good seeds/deeds) produces the fruit of abundance and happiness for themselves and their families in the future. The manager posited:

The key motivation behind my decision is the karmic fruit. For example, when you desire to bring good products and services to society, then surely your products will be good. If the product is good, it will definitely be easy to sell. If many products are consumed, the profit will be high. (Script 423.1)

Taking a different perspective, Manager-223 felt that the recognition of interconnectedness and karmic consequences could make people become more mindful of their actions, discouraging them to undertake harmful actions (bad seeds/deeds). According to the manager, in Buddhism, the past, present and future are connected, in which tomorrow's consequences are created by today's actions, which have also been influenced by the past. Thus, the manager believed that those who understand the universal application of karma tend

to be more aware of their actions and the possible consequences of their actions: the creation of conditions for greater future suffering (e.g., "remorseful/guilty feelings"). The manager explained:

> *Many people do business just because of money and there is nothing they do not dare to do, even unethical things. They just want to get rich quick; they want to get money and they don't want to exert a lot of effort. But they don't know that they are only rich "prematurely" and the future consequences they and their family will eventually get will be much worse. Sometimes karma is not instant, karma comes late, making many people mistakenly believe that karma is not a real thing. (Script 223.1)*

In this study, some participants also referred to the concept of ethical conduct (*sila*) in Buddhism when asked why their companies undertook socially responsible practices. In Buddhism, *sila* is a resemblance of three components, namely right speech, right action, and right livelihood of the Noble Eightfold Path (Zsolnai, 2007). *Right speech* means abstention (1) from telling lies, (2) from backbiting and slander and talk that may bring about hatred, enmity, disunity, and disharmony among individuals or groups of people, (3) from harsh, rude, impolite, malicious, and abusive language, and (4) from idle, useless, and foolish babble and gossip. *Right action* aims at promoting moral, honourable, and peaceful conduct, and *Right livelihood* means that one should abstain from making one's living through a profession that brings harm to others, such as trading in arms and lethal weapons, intoxicating drinks or poisons, killing animals, cheating, etc., and should live by a profession which is honourable, blameless, and innocent of harm to others. The following excerpt from an interview with Manager-411 illustrates this viewpoint:

As a Buddhist believer, I believe in sila. I personally feel bad if I am telling lies or I cannot keep my promise. When doing business, I am always committed to what I have promised. Say No to telling lies, backbiting, and slander. (Script 411.1)

The above discussion shows that there is evidence to suggest that Buddhism contributes to providing an external environment conducive to the development of CSR activities among SMEs in this study. Buddhist teachings, such as *karma*, *sila*, and *compassion* were found to contribute to CSR approaches of the sample SMEs. These findings are consistent with literature on the link between spirituality and CSR from a Buddhist perspective (Daniels, 2005, 2007, 2011; van Aaken & Buchner, 2020; Vu, 2018).

Confucian moral values

As mentioned in Chapter 3, despite its roots in ancient Chinese philosophy, Confucianism has developed in its own right in Vietnam. It has incorporated indigenous beliefs and norms to establish a core set of personal attributes and moral obligations as evident in the concepts of ancestor worship, filial piety, and self-cultivation through moral conduct (Whitmore, 1984). Confucian ethics defines morally acceptable behaviour in society, and asserts that everyone, including business owners, have a social obligation to cultivate themselves accordingly. From the interviews, it is apparent that undertaking social responsibility is viewed as a moral obligation under normative social pressures that place a high emphasis on morality in Confucianism.

One of the prevailing Confucian moral values that participants repeated many times during interviews, especially when they tried to explain socially responsible behaviour is about *'Tam'* (conscience). For example, Manager-114 stated: 'Some people think business means filling their pockets in every way, and morality has nothing to do with business. However, this could be viewed differently. Without *Tam*, it is like we are walking on a thorny path without shoes.' According to Informant-011.4 who is an independent CSR expert, since ancient times,

Vietnamese culture has promoted the value of *'Tam'* (conscience), even comparing it with wisdom. In particular, this view can be seen in the following verse from the masterpiece of *The Tale of Kieu* by Vietnamese poet Nguyen Du (1764-1820): *"The heart [Tam] is worthwhile thrice the talent"*. It also seems that the value of *'Tam'* (conscience) in Confucianism and the concept of *'Tu bi'* (compassion) in Buddhism are inseparably linked. While *'tu bi'* (compassion) stands for qualities of the heart (the sense of altruism), or on the emotional side, *'tam'* (conscience) refers to the qualities of the mind (the sense of moral duty), based on which individuals can recognize the consequences of their actions before making moral judgments.

Although the concept of *'Tam'* (conscience) may yield multiple interpretations, when asked to define and elaborate on what they meant by *'tam'* (conscience), a degree of consistency was found among participants. *'Tam'* (conscience), in this study, refers to an individual's sense of right and wrong, with an urge to do right, which is reinforced by three elements, including *'Nhan'* (benevolence towards fellow human beings), *'Nghia'* (moral righteousness), and *'Tin'* (trustworthiness). This viewpoint is evidenced in the interviews in which participants claimed to feel obligated to cultivate themselves to 'be kind' (Script 113.1); 'to do the right thing' (Script 312.1), and 'to be honest to others' (Script 221.1). Each element will be presented below.

Throughout his teachings, Confucius pointed out the five constant nature and qualities of a human being, and among these moral codes, *'Nghia'* (righteousness) provides a kind of 'morality control' by 'doing the right thing' (Liu & Stening, 2016). The below excerpt is an example taken from an interview with Manager-312 who viewed CSR initiatives, such as providing good services to customers and improving the mental and physical well-being of employees, as righteousness conduct with intangible benefits:

> *I always say my company is like a bicycle wheel. The hub of the wheel is the*
>
> *company itself. The hub must be strong for the wheel to be strong. The customers*

form the rim of the wheel. The spokes that connect the rim to the hub are the relationships with the customers. The spokes also must be strong for the wheel to be strong. Can a company have a good relationship with customers if the company does not care for them, respect them, and are not honest to them? Of course not. It applies the same for employees, right? So, to survive, we feel the responsibility to do the right thing for customers and employees. (Script 312.1)

Tam' (conscience) is also expressed in the moral value of *'Nhan'* which is to show human empathic and moral sentiments towards one's fellow human beings. The concept of *'Nhan'* was highlighted in the responses of some participants who tended to place a great emphasis on community-oriented activities and altruistic practices within their CSR agenda, such as charity and donation to express their moral obligation. For example, Manager-221 indicated that philanthropic activities not only helped people who were less well-off, but they also demonstrated social consciousness by having visible actions dedicated to the community's well-being:

Society has so many unhappy and unfortunate people, so I am personally sympathetic to the difficulties they are experiencing. Life can be hard for anyone but having said that, "a good leaf covers torn leaves" is the Vietnamese tradition so I feel obligated to help the less fortunate. (Script 221.1)

'Tam' (conscience) is also reflected in *'Tin'* (faithfulness) which is a baseline of all moral practices in Confucianism. In ancient times, a superior person attached great importance to those who knew how to keep *'Tin'* (faithfulness); a virtuous person cultivated this within themselves (Chon & Hao, 2020). Today, *'Tin'* (faithfulness), in business, is also extremely important, which has become a standard to build trust with stakeholders, especially customers. For example, many participants suggested that it is important to be viewed as a trusted business in Vietnam, especially in light of the lack of trust within the society (See previous discussion

191

in Chapter 3), while some clearly stated that *'Tin'* makes the difference between a business's success and failure, as it has the power to positively impact their legitimacy and survival. The following excerpts may demonstrate this viewpoint among some managers in this study:

> *Doing business, you can gain or lose, but loss of money can be completely recovered. If you lose Tin, you cannot get it back. (Script 111.1)*
>
> *Why do you still want to run after money? When you die, you cannot take it with you, but what remains is your reputation. So, if you do bad things, your reputation will be bad. (Script 323.1)*
>
> *For a long time, the word "Tin" has always been said to be more precious than gold. So, keeping our words is more important than keeping gold. It is our motto to affirm the business's competitiveness. (Script 422.1)*

Social harmony

Another element of tradition that may pre-emptively influence the implementation of CSR among the sample companies is social harmony. As discussed in Chapter 3, in Vietnamese tradition, it is a part of the Vietnamese tradition, for all kinds of relationships to be molded by harmony and reciprocity (Rowley & Truong, 2009). In Confucianism, social harmony refers to the importance of the 'group' relative to the individual as well as 'relations' and associated mutual obligations relative to rules. This could also be manifested in the Taoist concept of Yin-Yang (shade – light), placing a high importance on reciprocity and moderation to achieve social harmony (Hinton, Tran, Tran, & Hinton, 2008).

In this study, these cultural characteristics appear to foster aspiration among participants to practice CSR, especially community-related initiatives. As discussed in Section 6.2, these participants tend to view the community as an extension of the family, and social cohesion is maintained through harmonious action. In the interviews, the community is commonly acknowledged by the participants as the 'basis for business success' (Script 112.1), and some

even considered business to have a 'moral debt to the local community' (Script 114.1). Therefore, they thought that their businesses should operate in 'a reciprocal way' (Script 113.1) by returning some wealth to society via philanthropic activities in order to 'show gratitude to the local community' (Script 312.1). This sense of obligation coupled with their drive to be seen as a community member may explain why public generosity was common, and companies in this study were found to actively participate in community activities (See Section 6.2). The following excerpts illustrate the willingness among managers to enhance social cohesion with the local communities:

> *We do not live separately from the community; we are a part of the community and we are attached to the community. (Script 223.1)*
>
> *Our customers and employees are from the community. So, to be close with the community, we have to show kindness to them first. (Script 423.1)*

The social harmony aspiration is not only related to the immediate communities where the businesses are based, but it is also associated with other social networks which are dependent and linked directly to the owner-managers. For example, the scholarship fund sponsored by Business-113 linked specifically to Nam Dinh fellow-countrymen association to support local poor, handicapped and orphaned children in the manager's motherland. While explaining the motivation, the manager stated: 'we need to remember where we come from, the source of our origin, and show gratitude and respect to what has nourished us. So, when I succeed, I want to give back to my hometown where there are still many difficulties'. Similarly, Manager-111, said whenever a charitable event is held on the occasion of War Invalids and Martyrs Day, the business focuses on those who made numerous contributions and sacrifices for the cause of national liberation and to follow the saying 'Drink water, remember the source' which is a tradition of Vietnamese people:

> *Such events give us an opportunity to pay tribute to heroic martyrs who sacrificed*
>
> *their lives for national independence. It's also an opportunity to review Vietnam's*
>
> *history and the meritorious service of fallen soldiers. (Script 111.1)*

Social harmony and reciprocity are also evident in circumstances when participants strived to create a family atmosphere amongst their employees. As mentioned in the Section 6.2, many participants claimed that they considered employees as members of a big family. Therefore, under the normative pressures to foster harmony and solidarity, they felt that their greatest responsibility of the business is to take good care of their employees as well as their closer circle of family and dependents. As family members, the employees also have a responsibility to serve the 'family' by contributing to the success of the company's business. The following are some excerpts which present some of the participants' viewpoints that demonstrate the link between social harmony and their employee-related CSR initiatives:

> *Vietnamese culture is based on mutual affection so what we are doing is a way to*
>
> *show we care about our staff. I like to see my enterprise as a small family, and we*
>
> *always treat our employees with kindness and sympathy. That's why they stay with*
>
> *us for a long time. (Script 422.1)*
>
> *Kinship and friendship are the bonds that bring us together. Love and sweetness*
>
> *will make us more attached. (Script 222.1)*

6.3.2. Political governance

As outlined in Chapter 3, socialist precepts are still official epistemological frameworks that bind society, although recent reforms have transformed Vietnam into a market-driven economy. Moreover, there is evidence showing that the party-state continues to use a variety of tools to govern society and maintain socialist values (Kabir & Thai, 2017). The findings provide evidence of the influences of aspects specific to political governance linked to different forms of CSR practices in the sample firms.

In this study, SMEs were found to actively engage in state-led social campaigns, which were diverse, from supporting the poor, flood victims, Vietnamese heroic mothers, the elderly or sponsoring a local event. Many of these philanthropic activities were implemented through the appeals of social and political mass organisations such as the Fatherland Front, the Women's Union, and the Red Cross at the local levels, such as provincial and district levels. According to Informant-010.2 who is a consultant from the Vietnam Chamber of Commerce and Industry, in Vietnam, these organisations are not only legally permitted to raise charitable funds and implement aid programmes, but they also act as transmitters of the party's official ideology. In particular, most ideological thoughts have been ubiquitously communicated and propagandized by such social organisations and associations. The objectives of these projects are therefore aligned with the goals of the state and the Party. In addition, in the context of a state-dependent mechanism, maintaining good relations and close ties with local authorities is important to ensure legitimacy. Therefore, following state-led social campaigns as part of a business's CSR agenda is seen as one of the ways to realise this. For example, although there is no evidence that the local authorities put pressures on firms to participate in their social projects, some participants identified 'building a good relationship with the local authority' (Script 112.1, Script 422.1) as one of their reasons. The following excerpt from an interview with Manager-112 illustrates this viewpoint:

> *Although it's not compulsory for us to join, we are based in the local area, so we feel the responsibility to participate in communal activities organised by the local authorities. It's good to build up a good relationship and the amount is not much. (Script 112.1)*

The influence of political governance could also be seen via its dominance in legislation and regulation. In terms of employment relations, in certain vital respects, the state policies and legislation have been aiming to protect the working class from exploitation and provide a social

safety net for the poor (See Rodan et al., 2001 and further discussion in Chapter 3). Thus, certain practices and characteristics associated with the legacy of socialist Vietnam, such as flexible performance measures, job security, and stable pay among employees are reflected in the CSR initiatives of sample businesses. For example, as stated in the previous section, many businesses still uphold cultural practices that date back to the socialist era including the 13th month's pay (or bonus) for the Vietnamese Lunar New Year, days-off for important family obligations (such as weddings and funerals), etc. In addition, having a flexible time schedule is also one of the most often-cited employees-related CSR initiatives by participants. According to Informant-010.1 and Informant-010.2 who are consultants from the Vietnam Chamber of Commerce and Industry, these practices have been common long before the introduction of CSR to Vietnam. The following excerpts taken from interviews with Manager-111, Manager-411, and Manager-311 may further demonstrate this influence:

> *Our salary scale is not high, but the average is stable among people. Everyone is equal. We do not strictly measure individual performance. We care about collective performance. Everyone is helping each other to complete the tasks. (Script 111.1)*
>
> *It's not about the contract we signed. We accommodate their (employees) needs as much as we can along the way. For example, we give them flexibility at work so that they still have time to take care of their families. (Script 411.1)*
>
> *We believe in the attitude of employees and avoid touching on the take-home wage. Late arrivals at work are tolerated but they need to give a valid excuse and I will explain to them why they should not be late at work. I am sure in other companies; late workers would be reprimanded as part of their contract. (Scrip 311.1)*

However, there is evidence of issues in political governance, such as weak legal enforcement that may constrain CSR development. For example, while the establishment of trade unions is mandatory only for companies with more than 10 employees and legally binding

collective agreements including agreed wage and bonus scales are required, these regulations were not enforced. For example, unions were absent in the majority of the sample businesses and only 15 per cent of the sample firms (2 out of 13) have collective agreements (Business-311 and Business-423). Moreover, as explained by consultants from the Vietnam Chamber of Commerce and Industry (Script 010.1 and Script 010.2), legal enforcement of labour contracts is weak in Vietnam, and they mentioned that terms in the labour contract and the collective labour agreement that most SMEs use are generic and may be copied from the internet for the sake of passing legal scrutiny by the authorities. The lack of worker representation among SMEs therefore reinforces a potential risk that could reduce workers' awareness of what management owes them and what rules exist. Indeed, according to Informant-010, workers in SMEs tend to have no proper understanding of their rights, and if disputes happen, they would necessarily be solved by informal private negotiations between the two parties, instead of following contract-based terms. The outcomes would then depend on the bargaining power of each party.

These issues in political governance potentially create a contaminating environment where pressures to go along with unethical practices are strong and positive role-models are in short supply. This could be seen in the level of social insurance coverage; despite being compulsory, it remains low among the sample businesses. When asked about the reasons, Manager-422 reported unclear state instructions for time-consuming paperwork requirements, while Manager-114 indicated that the overall increase in labour costs due to social contribution was significant to the business, adding to the financial burden. Moreover, labour fluctuations in some sectors coupled with the lack of incentives for being compliant were also considered by some participants as a contaminating factor, leading to their reluctance to participate in social insurance. Similarly, Manager-323 also complained about the lack of consistent government enforcement, leading to compliant companies being at a disadvantage compared

to those which did not comply as phrased in the statement: 'If the state does not enforce the regulation, then what are we supposed to do?'. This statement was confirmed by the Informant-011.4, in which the informant explained that the large majority of SMEs in Vietnam did not participate in social insurance at all to avoid a significant increase in the firms' salary bills and ethical SMEs do not have any supportive mechanisms from the government that could assist them in punishing these unethical business practices.

These issues in political governance also lead to a lack of trust in the legal and regulatory environment by both employees and employers, such as in the functionality of the social security schemes. Various participants in the research context believed that social security schemes are dysfunctional and that workers do not receive the social security benefits to which they are entitled. For example, Manager-114 and Manager-323 believed that in workers' minds, the present value of the social insurance tax wedge is larger than the present value of the expected benefits, whose concretisation is vague and uncertain, especially when they distrust the authorities who administer them. Moreover, it should be kept in mind that social insurance contributions in Vietnam are financed by both employers and employees. This then reduces the net take-home pay of employees, raising further barriers for employees to achieve a liveable wage. Thus, Manager-222 suggested that some of the employees would prefer monetary remuneration and are not willing to be enrolled in social insurance. This situation is confirmed by the CSR consultant and SME experts (Script 010.2 and 011.4), in which they said that many workers could collude with employers to under-report their salaries so that they are at minimum wage scale and therefore ignore fringe benefits to reduce their social security contribution. The Informant-010.2 said:

> *In reality, what employees really care about is how much they are paid now, and most of them do not care about their social insurance entitlements. Honestly speaking, some of them don't trust the system. (Script 010.2)*

6.3.3. Modernity

This study suggests the recent rise in modernity is another institutional pressure that influences the construction of CSR in SMEs. Modernity, as a counterpoint to tradition and political governance, is defined as a social process that subsumes the dominance of Western economic and cultural interests, commonly characterised by capitalism, industrialisation, and globalisation (Hall, Held, & McGrew, 1992).

One of the prevailing features of modernity is demonstrated via the changes in the public's demand which could become a driving force for change in business attitudes related to CSR. According to Informant-011.4, there is the emergence of a new group of consumers, mainly foreign customers and the young generation of Vietnamese who have a greater awareness of and concerns for social and environmental issues than their forerunners. The CSR expert suggested that this tendency raises the ethical standard among SMEs and establishes a facilitating environment for the development of CSR in Vietnam. The interviews with participants, indeed, provide evidence of businesses that align their business agenda, including CSR with societal expectations. For example, while explaining the use of eco-friendly alternatives such as grass straws, Manager-222 indicated that a small business cannot compete by price, so being environmentally responsible in the eyes of customers could be a way to compete and survive. The manager asserted: 'Consumers are becoming more environmentally conscious and they are expecting to see environmentally-friendly services. These (environmental) practices help us to gain points in the eyes of customers.' Similarly, when asked about the reasons for supporting a healthy lifestyle, mindful eating and the healthiness and safety of vegan food, Manager-223 said that these initiatives are created to meet the demand of health-conscious consumers in Vietnam. Previous studies that applied the concept of CSR to healthy food contexts also found that customers today pay more attention to the origins of their food, value their connection with nature, and generally show more concern for

their health and well-being, including food habits and body awareness (Chen, 2009; Michaelidou & Hassan, 2008). They also tend to perceive businesses to be socially responsible when they are provided with vegan diets, healthy foods, and nutrition information (K. Lee, Conklin, Cranage, & Lee, 2014; Povey, Wellens, & Conner, 2001). The findings in this study, therefore, support the argument that SMEs tend to provide services that are market-driven while at the same time addressing societal issues.

Furthermore, modernity is associated with the wide flows of ideas which may relate sound business practices and sustainable business ideas. As mentioned in Chapter 3, the concept of CSR has been introduced and promoted by western governments, MNCs, and international and non-governmental organisations (NGOs) to Vietnam since 2000s. Moreover, according to Informant-011.4, since business leaders become more exposed and open to foreign ideas, a collective awareness of international issues related to CSR is built. This may increase the motivation of SME owner-managers to engage in CSR. The interviews with participants show that these external pressures have led to stronger recognition by business leaders about their social responsibilities. For example, Manager-112 mentioned VCCI and their associated training sessions as reasons for having adequate knowledge of CSR, while Manager-311 acknowledged that the recent greater openness of Vietnamese society allows for international education opportunities, and this new experience has brought to the manager new concepts such as transparency and integrity. In a similar perspective, Manager-221 talked about the origin of the concept of dining in the dark which came from overseas but has been localised to address the social challenges related to job opportunities for people with disabilities. The following excerpt may demonstrate the Manager-221's viewpoint about the current job market in Vietnam regarding employees who are either deaf or blind/visually impaired:

> *Job opportunities for the blind in Vietnam are very low. In 2013, about 90% of the*
>
> *blind did not have jobs. Even for those who are fortunate, most jobs are mainly*

related to manual work, rather than intellectual. Some people have studied for 4 years and then graduated with English skills, but no place is willing to accept them to work. Because simply, businesses in Vietnam do not adapt their model for disadvantaged people.

Another feature of modernity is related to the escalation of competitive dynamics which may increase pressures on companies to engage in CSR. The Informant-010.1 suggested that businesses today are facing fiercer competition and that adopting socially responsible activities can be a source of competitive advantages. The extant literature also shows that consumers are more inclined to punish companies that do not engage in CSR activities (Abdulrazak & Amran, 2018; Ali, Jiménez-Zarco, & Bicho, 2015; Huang, Do, & Kumar, 2019; K. Lee et al., 2014; Waheed et al., 2020), and a lack of social purpose negatively influences consumers' attitude towards such companies (Folkes & Kamins, 1999; Tollin & Christensen, 2019). In this study, several participants, such as Manager-113 and Manager-222 indicated that customers nowadays have more options and they are clearly informed about their power to demand businesses to change. Concurrently, according to Manager-423, customers could also utilise social media to report unethical behaviour when it occurs, which in turn place certain constraints on business practices. Therefore, these managers believed that building a socially responsible business is inextricably linked to building trust with customers, which could potentially assist them in weathering the storms of a turbulent business environment. The excerpt below was taken from the interview with Manager-112 who also demonstrated a similar viewpoint that the business is keen to engage in CSR activities in order to satisfy this rising demand for services that are more socially and environmentally responsible:

We see this trend as a business opportunity, so we integrate community projects into our tours. This allows us to enter a niche market. We cannot compete with big

firms in terms of mass tourism, but we can act much quicker to meet the new arising

demands in the market. (Script 112.1).

The escalation of competitive dynamics coupled with the weak regulatory regime (as mentioned above), however, could be another factor that hinders the construction of CSR among the sample businesses. As explained by Informant-011.1, to a certain extent, globalisation poses threats to local markets and tends to create the kind of environments in which it is very difficult for local SMEs to survive. Moreover, many free-market assumptions that underpin the business-society relationship do not hold in a developing country like Vietnam which has created conditions for unethical business practices to flourish (Anner, 2012; Edwards & Phan, 2008). This is evident in this study when the participants repeatedly claimed that they often have to deal with unethical competitors in their sectors. According to the Informant-011.4, when positive role-models are in short supply, pressures from unethical business practices tend to force SMEs to engage in deceptive practices, thereby potentially undermining the willingness in engaging CSR among SMEs. Ironically, as mentioned above, some participants even said that it is difficult to maintain their moral will in an environment in which unethical business practices are widespread. The following is an excerpt from the interview with Manager-311 who expressed concerns that dishonest actions may not only influence a particular business but also undermine the public's trust in SMEs as well:

It is hard to do business when you are surrounded by dishonest companies who can

say and do everything to steal customers from you. Their short-term thinking may

lead to long-term costs not only for them but also for other honest ones in the

sector. The biggest loss is probably the trust and confidence of the market, despite

many efforts of the government's campaign, "Vietnamese people prioritise using

made-in-Vietnam goods. (Script 311.1)

6.4. Chapter Summary

This chapter addressed the first two research objectives of the study. First, it described CSR initiatives that the sample SMEs are adopting. In particular, Section 6.2 demonstrated that virtually all of the companies engaged in CSR, to some extent, mainly focused on the three aspects, including social practices, labour practices, and environmental practices, with key stakeholders being customers, community, employees and the natural environment. It should be emphasised, however, that the success of these CSR initiatives was not tested and that these findings are only taken from a sample of businesses. Rather, what is offered is based on surface-level observations. Many SMEs in Vietnam do not implement CSR activities – for a variety of reasons – and these results are not intended to be representative.

Second, this chapter also discussed the influences of the institutional context on the construction of these CSR practices. In particular, from the discussion in Section 6.3, it can be inferred that the institutional environment is composed of three overlapping, contradictory or competing institutional factors, namely tradition, political governance and modernity. As discussed above, there are numerous overlaps between the identified factors and that it is rather difficult to define the influence of one factor when excluding the influence of others. Therefore, these factors are presented as if they were separate for merely illustrative purposes. Further, the findings show that these institutional elements are not always enabling socially responsible practices; rather, they could constrain CSR behaviour. For example, certain elements of the tradition (e.g., Buddhist teachings/beliefs) could enable CSR behaviour, while elements in political governance (e.g., weak legal enforcement), coupled with those in modernity (e.g., escalation of competitive dynamics), in some cases, may contaminate the business environment to such an extent that socially responsible behaviour becomes impossible. These contending institutional influences raise a question about the ambiguity of institutional environment which may leave owner-managers, as dominant decision-makers in a situation in which they may not

be clear about what is expected of them (DiMaggio & Powell, 1983; Palmer & Biggart, 2002; Zucker, 1987). An ambiguous institutional environment may also give room for owner-managers to exercise an influence for their own interests (Soundararajan, Jamali, & Spence, 2018; Zigan & Le Grys, 2018). However, the role of owner-manager agency, and specifically that of developing countries, owner-manager agency in constructing CSR is underexplored in previous studies (See Chapter 2). Therefore, it would be myopic to ignore their role in the construction of CSR practices. The next chapter is completely dedicated to the exploration of the role of owner-manager agency in the construction of CSR.

CHAPTER SEVEN: THE ROLE OF OWNER-MANAGERS IN DRIVING CSR PRACTICES AMONG SMES IN VIETNAM

7.1. Chapter Overview

This chapter investigates the role that owner-managers play in contributing to the construction of CSR in the sample SMEs, which is the third research objective of this study. In the previous chapter, it was emphasised that different institutional elements are combined to influence CSR practices among SMEs in the research context. It was also noted that when these combined institutional elements influence CSR, they tend to be contradictory. This then provides a platform for owner-managers to develop their subjective interpretations. To put it another way, multiple, contradictory, and unbalanced institutional influences can be subject to multiple, contradictory, and plausible interpretations by owner-managers. These interpretations are the outcomes of the owner-managers' sensemaking processes, which means a specific institutional influence does not necessarily lend itself to similar interpretations by different owner-managers. Once the owner-managers develop their own interpretations, they also react or respond to institutional influences in a number of different ways, which is reflected in the divergence of CSR approaches.

On that basis, this chapter is divided into three sections. Section 7.1 aims to set the stage for the exploration of further sections by offering a discussion of the level of decision-making authority owner-managers possess and the roles played by the owner-managers in the research context. Applying Bourdieu's key concepts of habitus and capital, Section 7.2 and Section 7.3 attempt to illustrate the owner-managers' interpretations and responses to institutional influences so as to explain how they determine which CSR initiatives to undertake, upgrade, reject, or abandon. To be specific, Section 7.2 explains owner-managers' individual preference, perceptions, and ways of thinking, while Section 7.3 focuses on the acquisition and

transformation of an individual's (monetary or non-monetary) capital to justify CSR practices. The following sections will elaborate on each theme in detail.

7.2. Dynamics of the owner-managers' role

In this study, it is observed that owner-managers are the primary decision-makers given the centralised structure of their businesses. For example, Manager-112 and Manager-411 both mentioned that they control all activities in the business. This is also evident in Business-312, which is considered the largest of all the SMEs covered in this research, employing around 50 employees. Despite its size, Manager-312 controls and manages all business related activities, which the Head of Business acknowledged: 'We have to go directly to the owner-manager for whatever the issue may be … she (i.e., the owner-manager) is the main person.' In addition to the managing duties and as a result of the nature of SMEs, some owner-managers also play several roles within the businesses. Unlike large firms, the local SMEs in this study do not have separate departments to perform each activity, resulting in the owner-managers adopting different roles. For example, Manager-222 was in charge of ordering ingredients from local suppliers every day, while Manager-111 said that their business did not have a separate accounting or financing department so the owner-manager had to handle the accounting and financing activities, including the day-to-day banking operations.

The dominance of the owner-managers' role is also reflected in the management of operations and the staff. For example, Manager-311 and Manager-423 indicated that they performed all recruitment activities in the business from posting job ads to conducting interviews, and the final decision on recruitment lies with them. Similarly, when talking about the process of hiring disabled employees Manager-223 said, 'I myself have to go to all the associations to tell them about job vacancies … I conduct all interviews with the referred candidates.' This study showed that it was not only common for owner-managers to be in charge of recruitment but also, once recruited, they were in charge of training workers

occasionally. For example, the managers of Business-221 and Business-311 were the main trainers who provided new employees with on-the-job training. Participants also tended to share the notion of taking on the role of workers whenever necessary. During the interviews, it was observed that Manager-221 and Manager-222 occasionally assisted workers to perform front-of-house duties, such as taking orders and processing payments. Some of them even expressed the conviction that it was their responsibility to do so. For example, Manager-222 stated, 'it is my responsibility to take care of the business and make sure everything is right.'

In terms of employment relations, in many instances, owner-managers may also go beyond their role of manager and assume the role of a family member, offering advice on personal issues to their workers. In these firms, the owner-managers tend to know each of their workers by name, and they also possess adequate knowledge about the employees' personal lives. For example, Manager-113 had a close relationship with employees, to the extent that they even invite each other to personal family occasions. 'They [the staff] can come directly to me to consult me if they have any personal issues', the manager revealed. This demonstrates a pivotal role that owner-managers could play in employees' personal lives.

This section explained the dynamics of the owner-managers' role in the research context to provide a platform for the discussions in the next two sections, which focus on their interpretations and responses to the institutional influences regarding CSR practices.

7.3. Owner-managers' Interpretations

This study suggests that owner-managers interpret institutional influences regarding CSR on the basis of their disposition. Based on this study, disposition is defined as the individual preferences, perceptions, and ways of thinking. These dispositions affect how owner-mangers make sense of the choices regarding CSR practices. The differences in their dispositions explain the varying CSR approach. In particular, the findings suggested two key components of owner-managers' disposition that influence the construction of CSR among the sample

SMEs, which are their *religious and spiritual beliefs*, and their *personal values and commitment.*

7.3.1. Religious and spiritual beliefs

The findings suggest that one of the common justifications for CSR practices is associated with the religious beliefs of owner-managers that participated in this study. This is especially evident in the case of the participants who claim to be Buddhist practitioners or members of this religious group. Due to different backgrounds, each participant seemed to develop their own contextually relevant interpretation and understanding of Buddhism which then played a crucial role in forming their attitude towards practising Buddhism, either in life generally or at work. To be specific, Manager-222 and Manager-411 both agreed that greed-hatred-ignorance (*tham-sân-si*) are the causes of suffering, so they put effort into the reduction of these negative qualities in their daily lives. In the interviews, Manager-222 was particularly interested in moderating food consumption and waste production, while Manager-411 exhibited high levels of involvement in philanthropic activities. Despite practising Buddhism differently, they both viewed their socially responsible behaviour as part of their religious duty and a means to get rid of suffering. The following excerpt from the interview with Manager-222 demonstrates a sense of duty to comply with Buddhist's principles:

> *It's our duty as a Buddhist devotee that we must follow Dhamma and practice generosity and cultivate our mind to overcome extreme behaviour. That's what we believe and there is no [other reason]. (Script 222.1)*

Comparatively, Manager-423 displayed a different viewpoint on the rationale for socially responsible behaviour. In particular, during the interview, the manager was against the idea of clinging to any specific principle or rigid orientation and highlighted the importance of *spiritual wisdom* as a part of a more flexible approach in practising Buddhism. According to the manager, *spiritual wisdom (Prajña)* refers to the realisation of the ultimate truth, of the unity,

208

or non-duality, of the universe and natural law. As an example, Manager-423 explained that all ethical activities lead to good karma because good acts produce good consequences for the individual as well as society. By recognising the law of karma, socially responsible activities should be viewed as a means in which all (i.e., stakeholders) receives goodness and happiness. The manager said: 'I believe in karma so that if I do good things, wholeheartedly for people, for society, I will enjoy good things. My family will also enjoy good things. It's my volition.' The findings resonate with Dhanesh (2015) argument that socially responsible behaviour does not originate purely from a sense of duty to comply with the Buddhist's code of morality (moralistic perspectives) but also from expected consequences of the act.

These Buddhist attitudes are not only displayed in life; the participants also expressed an intention to bring Buddhist-oriented practices from the individual level to the organisational level which has a great influence on their business practices, including CSR. An example of a firm that approaches CSR from a Buddhist perspective is Business-223 that sells organic and environmentally friendly vegan food from suppliers that promote sustainability. The manager, an adherent of Buddhism, acknowledged the importance of six paramitas, also called the Six Perfections in Buddhism, that place emphasis on compassion and non-violence when explaining the business orientation towards vegetarianism. The manager also added: 'When you look at our policy, the thing you can see is that we do not work with firms from sectors that bring harm to the society, such as intoxicating drinks, killing animals, etc.' Also founded on vegan principles, the owner-manager of Business-222 repeatedly claimed that the five moral precepts in Buddhism teach abstinence from stealing, lying or extreme exploitation through giving and sharing. Further, they also teach compassion and non-violence (non-killing) towards all human beings, the environment, and animals:

I think that we all have an ethical and moralistic duty to others. In my (Buddhist) faith, there is more to life than making money. It's our obligation to comply with the Five Moral Precepts. (Script 222.1)

Alongside Buddhist practitioners, other participants also expressed positive purposes via their CSR practices, but they tended to justify their efforts without any direct reference to religious (Buddhism) influences. For example, the owner-manager of Business-113 commented: 'I do my best for my people [employees]. You may know that what we plant is what we reap. That is my motivation in life and in business.' On the other hand, Manager-114 also believed every phenomenon has a cause and effect, even if the cause might not be directly overt in which the manager implied that: 'we implement these [environmental CSR] practices, not because of obligation, but more because of our belief. If we do good, nature will return to us.' For other participants, good intentions are also found in their positive vision and faith towards life, as described in their quotes, such as 'one shall treat others as one would like to be treated' (Script 221.2), in their aspiration to 'build a better community for all' (Script 312.1), and in their sense of belonging as 'helping others is helping ourselves as well' (Script 422.1). To a certain extent, these findings are reflective of the context of Vietnam and it could be inferred that their altruistic and social interest orientation come from spiritual beliefs that may be closely aligned with the principles in Confucian moral values and social harmony (as mentioned in Chapter 6). Some participants, such as Manager-422 and Manager-312, even mentioned the connections between their orientation and beliefs with Buddhist practices in the interviews, but they did not consider them to be religious. This mixture between spiritual and religious beliefs is not surprising in the context of Vietnam as Nguyen (2014) indicates that nearly 80% of Vietnamese people hold Buddhist beliefs in some form without claiming themselves to be religious. In line with this, Jamieson (1993) emphasised that Buddhism has

been blended with Taoism and Confucianism to form the spiritual tradition that shapes Vietnamese cultural practices.

What can be inferred from the above discussion is that different owner-managers interpret institutional influences of tradition in different ways. This is evident in the findings that each participant had a different approach in articulating their CSR practices. However, it is evident from the interviews that the two groups of participants (religious and non-religious) both have personal preferences and desire to use their religious and spiritual beliefs as a framework for socially responsible activities. This fits well with previous findings of Hinton, Tran, Tran, and Hinton (2008); Vu (2018), and Rahmawati, Jiang, Law, Wiranatha, and DeLacy (2019) which suggest that both religion and spirituality can play a vital role in driving CSR practices. The key difference here is that Buddhist practitioners tended to look at Buddhism as a particular way of living with fundamental rules to follow. Thus, during interviews, they not only clearly referred to Buddhist principles and qualities, but also specifically expressed religious purposes, such as showing compassion by helping others and sharing Buddhist practices of attaining peace, freedom, and enlightenment. Comparatively, non-Buddhist participants may perceive Buddhism as a way of thinking rather than a religion and thus based their decisions and actions on spirituality that were deeply embedded in their choices, perceptions, and faith. For that reason, from a spiritual perspective, they tend to practice CSR voluntarily and with flexibility, rather than defining it as a specific responsibility to obey or follow.

7.3.2. Personal values

In this study, personal values of owner-managers, referring to the things that are important to participants, also emerge as another common explanatory reason for the involvement in certain social responsibility practices. For example, when asked to explain the reasons for hiring employees with disabilities, Manager-221 expressed a strong aspiration towards 'fairness and

equity' as the foundation of human relationships, stating that everyone should be treated equally. Manager-422 appreciated the importance of listening to and respecting subordinates' view, while Manager-312 emphasised *chữ Tình* (sentimental bonds between individuals) over *chữ Tiền* (monetary benefits) when working with employees. Both managers valued employees as family members and felt a responsibility to enhance employees' sense of belonging. Manager-312 remarked:

> *In our company, we are proud of our unity and we have many activities reflecting that family spirit. (Script 312.1).*

Another example of personal values could be seen in the case of Business-311 where the manager acknowledged the importance of 'integrity' and sound business practices. These values were clearly displayed in its mission and vision statement and, in the interview with the owner-manager, they expressed a firm view that a business must not engage in bribery activities in exchange for financial returns. In a similar vein, despite other opinions that may consider 'lobbying' and 'bribery' as a part of the unavoidable 'dark side' of the culture of doing business in Vietnam, Manager-111 valued the qualities of 'honesty' and reiterated that she always tried to be honest in all business activities undertaken by the company, as described in the business slogan 'One Prestige, Thousand Faith'. The manager then provided a real-life experience within the business:

> *Let's be honest: quality does not come cheap. How can it be cheap when it is a premium? If I say otherwise, it is obviously a lie. Eventually, consumers will figure it out one day. I personally feel bad if I am telling lies or I cannot keep my promise. I think honesty is important. Honesty is the best way to keep the image and reputation of the business. (Script 111.1)*

Personal values may also be expressed in a sense of obligation and commitment of an individual towards others. For example, while some managers may not feel a compulsion to

212

serve and contribute to community needs, Manager-113 expressed his personal obligation to the welfare of his hometown in which the manager believed in 'an obligation to give back to the where I was born ... because what goes around comes around.' In addition, when asked to explain the rationale behind the initiative of providing free food and drink training for the local youth, Manager-222 expressed a combination of a long-standing personal commitment to vocational education as well as an eagerness to make an impact to solve a local issue. The manager said:

> *At a certain point, managers like me will think that doing business is just enough to eat and dress, but I need to think about something bigger. I want to make a significant impact on the local community that is within my abilities. (Script 222.1)*

Alongside social initiatives, there are other participants who expressed personal values in relation to the environment. This is reflected in their genuine concern for the environmental issues and their personal commitment to environmental priorities. For instance, as a representative for a business that actively engages in environmental activities, Manager-112 believed in the human connection and responsibility to the planet and reflected a personal obligation to protect the environment for future generations. The manager urged: 'No one can solve these [environmental] issues alone. It's everyone's job to preserve the environment. We owe a duty to future generations.' In a similar vein, when explaining the long-range efforts to promote community-based tourism, Manager-114 expressed a genuine concern for environmental sustainability which was reflected in their anxiety about damages to health:

> *Are you aware of the impact the current environment has on your health? I feel our air quality getting really bad. I am very worried about my health and my family. We must do our part, regardless of how small we are. (Script 114.1)*

On the whole, the value-based approach shares a common feature with religious and spiritual views, suggesting that businesses engage in socially responsible behaviours because

their owner-managers ought to be motivated intrinsically (e.g., authentic goodness for the social good). Undoubtedly, religion and spirituality play an important role in the development of individual values and behaviour (Villani, Sorgente, Iannello, & Antonietti, 2019). However, they are not the only important factors in establishing personal values (Graafland, 2017; Parboteeah, Paik, & Cullen, 2009; Ramasamy, Yeung, & Au, 2010). Extending beyond religious and spiritual beliefs, from the discussion above, it could be argued that personal values of owner-managers are closely attached to a mixture of institutional influences (i.e., reflecting the interactions between agency and structure which will be further explained Chapter 8). As each manager may interpret these influences in numerous ways, their personal values tend to be different, reflecting their own (personal) context. For example, when explaining their philanthropic activities, Manager-422 emphasised the importance of one's family upbringing in forming his personal values, as demonstrated in the quote: 'I do this because it's just the way I've grown up. My father always reminds me to do the right thing even when we are poor; a clean fast is better than a dirty breakfast (*đói cho sạch rách cho thơm*). I think his words have become my own nature.' On the other hand, Manager-323 believed that his personal values could be derived from the practice of local traditions in which the manager said volunteering and charitable activities could be considered a social norm in Vietnam. The manager explained: 'In Vietnam, we were introduced to volunteering work early on in primary school when we were asked to donate paper, books, notebooks, and clothes that we didn't use anymore. So, I think that doing charity work became my nature and gut instinct because of that.' Both cases, to a certain extent, highlight the social obligation to give, in order to receive, which is understood in terms of the reciprocity tradition inherent in the Vietnamese culture (See Chapter 6).

The findings suggest that personal values may also stem from the recent rise of *modernity* in Vietnam, as mentioned in Chapter 6 (i.e., another example of the interactions between

agency and structure which will be further developed in Chapter 8). Many business leaders in Vietnam today, both in large corporations and small businesses, are inspired to enhance their commitment to public interest and subscribe to internationally agreed upon values and principles in the course of their business practices. For example, Manager-311 made it clear that their commitment towards integrity and transparent business practices originated from their participation in an intensive anti-corruption and accountability training for youth leaders at Transparency International Summer School on Integrity. The manager shared: 'I went to a training course about integrity and transparency and after that I was definitely committed to the ideologies.' In a similar vein, when asked to explain the personal aspirations towards environmental education, Manager-114 mentioned a growing social movement for environmental justice and the emergence of a new generation of business leaders in Vietnam who have high levels of awareness and concern about environmental issues such as global warming. This viewpoint is not surprising, especially considering the social transformation of Vietnam as it integrates into the global economy, which was discussed in Chapter 6.

7.4. Owner-managers' Responses

In this study, the findings suggest that besides the differences in interpretations, owner-managers also react or respond to institutional influences regarding CSR in numerous ways. In other words, the construction of CSR could be seen as a response of owner-managers to institutional influences according to their own desires (benefits), and each manager may have different desires as reflected in their divergence of CSR approaches. In particular, it is suggested that the potential to acquire additional assets and resources (also known as 'capital' in Bourdieu) is an important influence on the ways that owner-managers respond to institutional influences given their role as the key actor in implementing CSR activities. Within this rationale, it is noted that capital does not need to be driven merely by an economic motive, but could be driven by various forms, such as social and cultural capital. To be specific, the

findings show that through responding to institutional responses regarding CSR, SME owner-managers can accumulate knowledge, experience, and manners (embodied cultural capital), develop relationships with key stakeholders (social capital), and acquire economic incentives (economic capital). These findings will be discussed below.

7.4.1. To accumulate cultural capital

As a response to institutional influences, owner-managers may attempt to accumulate cultural capital via CSR. In this study, this capital could be manifested mainly in three key forms. First, some participants perceived that growth in their own knowledge was a result of CSR activities. For example, Tour Leader of Business-112 felt that involvement in community development projects leads to better awareness of the indigenous culture, and the hopes and desires of local people. In addition to this perspective, Manager-112 stated that through frequent community interactions, the manager acquired knowledge of cultural otherness regarding the indigenous community, which in turn can be used as an input in the planning process for the development of tourist programmes. The manager considered the understanding of local community as a significant contributor to the success of community-based tourism:

> *CBT is basically about the community, with the purpose of enabling visitors to increase their awareness of the locality. To do CBT successfully, any of the tour organisers must understand the community and local ways of life for our planning. From this (CSR) project, I learned a bit more about the indigenous culture and it was interesting to be immersed with basically the whole sort of clan village system. (Script 112.1)*

In line with this perspective, Manager-114 also revealed that one of the benefits when organising environmental workshops was to learn from others and gain specific knowledge about new tourism trends and inspiring stories of successful businesses. The manager said:

216

Communities need our input. So, the information from these workshops is helpful
for our project planning and designing process. There are many good models from
other countries that we can learn from. For example, in Tanzania, there is a very
successful coffee farm tour which is an idea that can be followed in Central
Vietnam. Of course, we need to consult the local community, but it's easier when
we have a model to rely on. (Script 114.1)

Secondly, besides knowledge, some participants also claimed to gain emotionally valuable skills through CSR activities that could translate into their self-improvement. For example, Manager-422 and Manager-113 believed that they had developed the capacity for empathy and compassion for employees as a result of their employee-related initiatives. To be specific, Manager-422 said that social events for staff helped him to better understand the staff members' personalities, which in turn helped him to find better ways of working together. 'Empathy cannot be taught, it needs to be experienced, practiced and felt personally. So, these activities are our emotional practices', the manager said. Comparatively, Manager-113 posited that family visits, which were a part of regular CSR activities for employees, helped them to understand the employees' situation, which can lead to better support for employees. To illustrate this point, the manager told a story about an employee who is a single parent, but the manager only found out about their circumstances when visiting the employee's family. This experience made the manager realise that there is a need for flexibility in human management as all employees would occasionally need time off for personal or family issues. From then on, the business started offering flexible working hours and the manager believed that this initiative supports the establishment of a culture of empathy among staff. The examples above may refer to an adaption which might be framed in terms of 'emotional reflexivity', in which a person is able to assess the emotions of others and adapt their behaviour accordingly (Holmes, 2010, 2015). The excerpt below from the interview with Manager-113 may illustrate this viewpoint:

Here we keep doing regular social events for staff and after each event, I know a bit more about others. As a small firm, we need to take care of each other. These events help people to empathise with each other, understand each other's position, and let go of the ego. A positive culture will gradually form. (Script 113.1)

The acquisition of emotion-based skills through employee-oriented CSR activities is also evident in Business-221, which employs people with disabilities. The branch manager admitted feeling that disable people 'are very sensitive and it's hard to be fully empathetic with them in the beginning.' Thus, the branch manager was looking at ways to interact more with the staff and to 'listen to them, understand them, and learn more about them.' The regular team-building activities (as part of CSR) are one way of achieving team bonding. When asked to describe these experiences, the branch manager insisted that 'it was definitely a learning curve on my part, and on the part of the firm … when I had a chance to get to know them more, I realised they have their own hidden strengths.' In agreement with this, the owner-manager of Business-221 believed that family bonding activities not only helped the business to acknowledge and reward the talent of employees but also improved the emotional connection they had with their families. The owner-manager explained that receiving encouragement from their families plays a crucial role in disabled employees' working attitudes; the opportunities for social interactions with families could be beneficial for human resource management:

At home, they [disabled people] always get support, so they get used to receiving favours at a young age. Many families even discourage their children from working because they can receive support even when unemployed. Some lose their motivation to work. So, when their families understood how we treat employees, they changed their minds and appreciated the job more. (Script 221.1)

When reflecting upon charitable events for heroic martyrs, Manager-111 claimed to develop positive emotions as well as a greater appreciation of life. The manager expressed:

'many Vietnamese patriots sacrificed themselves for the independence of Vietnam and their contributions taught me about the value of life. I feel happy and appreciated for what I have'. While one may argue that the capacity for empathy and compassion is a set of innate qualities that an individual was born with, akin to previous research (Cottingham, 2016), this study suggests the experiences through CSR activities helped owner-managers develop these emotion-specific resources further. In the following excerpt from the interview with Manager-113, they discussed the emotional development acquired through their social engagement in charities, which substantiates the viewpoint discussed above:

> We open up with others and others will open up with us. If you're someone who is often self-reflective and you're put in [difficult] situations, you will understand how that person feels and that's something I've done. Empathy is really something you can develop. (Script 113.1)

The final aspect of cultural capital is related to the manifestation of moral thought. According to Kang and Glassman (2010), moral thought which comprises a system of moral stance, enactment, and reputation could be considered as a form of cultural capital, especially when being recognised and appreciated by others. In this context, moral resources could ultimately convey benefit to those who possess it. As mentioned in Section 6.3, since ancient times, Vietnamese culture has promoted individual morality, even comparing it to wisdom. In Vietnamese society, high status is conferred on those possessing socially acceptable moral standards. This is the standpoint of the argument that by explicitly engaging in a set of CSR activities, SMEs' owner-managers could indirectly display their exemplary character, honour and dignity to obtain their moral resources, which can then translate into social advantages, such as respect and esteem from others.

In this study, Manager-422 described at length the importance of being recognised as a good person in the eyes of others when working in the education sector. Thus, besides a sense

of personal responsibility, the manager also believed in acquiring and preserving moral prestige, as a part of self-cultivation that is not only an enabling factor for acts of kindness and compassion, but is also a constraining factor for the causation of harmful behaviour. The manager revealed: 'In Vietnam, people who work in the education sector cannot survive if they don't have a good moral character, even if they have the necessary knowledge. Qualifications can only give you the premise of a teaching career but wanting to be a teacher requires that you have moral qualities as well.' In agreement with this opinion, Manager-323 also stressed the importance of having both wisdom and moral qualities, but morality always prevails, and the manager further warned that:

> *Having admirable character traits such as helpfulness, generosity, compassion, and selflessness always surpasses talent. For example, a talented businessman who did something that was not illegal but was also not in accordance with the moral standards of the majority of society might be okey in the West, but in Vietnam, he may lose everything. (Script 323.1)*

Apart from moral duties encountered in professional roles, the transmission of moral thought through socially responsible behaviour may offer an opportunity for owner-managers to leave behind some form of legacy to loved ones. Moral thought may preserve a moral reputation, which over time translates into a legacy of morally right living which is passed on from one generation to the next as re-enforced assets (Williams, Woodby, & Drentea, 2010) or a form of cultural capital (Bennett & Silva, 2011; Vassenden & Jonvik, 2019). These ethical resources could then be used to create meaning, purpose, and dignity for future generations. In this study, this *personal fulfilment* motive seems to be more evident in the businesses where the owner-managers do not have material wealth or financial assets. Thus, passing on personally acquired moral prestige appears more appropriate because the requirement to leave a legacy has become a social expectation and a cultural norm. An example is found in the case

of Business-222 where the manager who is affiliated with Buddhism stressed the importance of becoming a role model for his children. The manager believed that through acts of kindness in his daily life, he could accumulate ethical virtue to pass on to the next generation, as clearly reflected in the phrase 'accumulate ethical virtue for children (*tích đức cho con cháu*).' Similarly, the following excerpt from the interview with Manager-423 also illustrates that one of the driving forces behind philanthropic activities comes from the desire to bestow life's lessons and moral thought on children in the hopes of teaching the next generation. The manager remarked:

> *I earned everything I have with my two hands, on my own, and I tried to set a good example for the little ones. Money is precious, but in death, one cannot bring money. Having said that when the father's generation eats salt, the child's generation thirsts for water. So, to me, dignity and honour are the most noble things. (Script 423.1).*

This finding (i.e., to leave a legacy) is supported by evidence in the literature on CSR in developing countries. For example, according to Das, Rangarajan, and Dutta (2020), many of the business owners feel that ethical wills are more important than monetary gains because they will be remembered in a honourable way, highlighting what they did for society, instead of the money they made.

7.4.2. To accumulate social capital

Another way in which owner-managers respond to institutional influences is to accumulate social capital through the implementation of CSR. In this study, social capital focuses on the connections between individuals and depends on the existence of social networks (Perrini, 2006). To be specific, within this rationale, what is of particular importance is the reach (bridging) and strength (bonding) of the owner-managers' ties to their networks within and outside the organisations. In analysing the interviews, two themes emerged which will be

discussed in this section. These themes are: making connections and maintaining trust with stakeholders. The findings are consistent with previous studies which found that relationships with stakeholders seem to be more essential in the cases of small businesses when they often do not have the financial resources to survive in a competitive business market (Fuller & Tian, 2006).

First, the findings reveal that owner-managers may attempt to make connections whilst participating in CSR activities. In this study, businesses were involved in a wide range of activities associated with a network, both formally and informally. For example, as a local community-based tour operator, Business-114 actively engaged in local events and the manager expressed a relatively pragmatic view of establishing contacts with local authorities: 'Although it's not compulsory for us to join [local activities], we are based in the local area, so we feel the responsibility to participate in communal activities. It's a chance to get to know other businesses and the local authorities.' Despite operating in the same sector, Manager-112 considered community activities as valuable sources of ideas and knowledge exchanges upon which the business could rely on for commercial linkages. According to the manager, connections with local people and families help to increase community collaboration in tour planning and designing which is a crucial contributor to the success of the community-based ecotourism (CBET) model. In a similar approach, Manager-221 spoke positively about the connections that the business has with community partners such as local associations of the blind and protection centres for people with disabilities, especially when it came to hiring people with disabilities. The manager revealed that: 'they connect us to those who are looking for jobs, and they normally could refer job candidates as quickly as we required.' As an employer of people with disabilities, Manager-221 also indicated that these connections are significant because they provided input on how the business could overcome knowledge barriers to dispel myths about disabled people in the workplace:

Disabled people are sometimes not hired because of perception, fear, myth and prejudice. Those people [in the association] actually inspired us a lot and they showed us a lot. There are many surprises and we cannot create an inclusive workplace if we don't truly understand their needs. (Script 221.1).

After making connections, some participants also indicated that being socially responsible helps them build trust-based relationships with stakeholders. For example, Manager-311 conceded that in light of the lack of trust in the legal and regulatory environment within society, customers seem to be reliant on referral systems where information is typically shared by a common acquaintance who provides a recommendation. Therefore, the manager believed that businesses must find ways of improving relationships with customers based on trust, which could be done through good business practices and consistent ethical behaviour. 'I believe that transparency builds trust … if you can't establish trust, it's hard to build a close relationship with customers', the manager said. In agreement with this viewpoint, Manager-323 stressed the importance of trust in Vietnam when explaining why all businesses need to be honest to customers: 'One of the easiest ways that a business could collapse is to break down their trust [with customers], in ways such as over-committing when they don't have the skills or the resources to deliver.' (Script 323.1). Similarly, Manager-422 also referred directly to the concept of *'Tin'* (faithfulness) when talking about responsibility towards customers.

In Vietnam trust is more important than contractual agreements. Chữ Tín (trustworthiness) is invaluable, and it can bring success as well as destroy a business. (Script 422.1)

In this study, it is also evident that the majority of arrangements for employees aim to develop trust-based employment relationships. For example, through social activities, Manager-112 had a chance to work closely with employees not only to brainstorm ideas but to act as a friend. The manager believed that these people-to-people links help build trust, break

down communication barriers, and improve personal interactions. 'We share the same passion for volunteering. It's a chance to build connections between our members. People work together to prepare food, clothes, and pack things. It is pretty fun, and it becomes our annual things', the manager said. Socially responsible activities could also develop empathy and reduce uncertainty between employees. For example, Manager-312 highlighted that team building activities for employees not only help the manager to promptly grasp the thoughts, aspirations, difficulties, and frustrations of the employees, but also to build a strong bond between members. In a similar approach, Manager-221 placed significant importance on an inclusive culture in a diverse workplace by promoting solidarity among employees in the sense that the collective interest must outweigh the interests of the individual. 'There are things we don't know but we can encourage everyone to learn from each other. In our business, there is no one above or below another. We are all equal and unique', the manager opened up when explaining the benefits of regular employee events where people can understand the issues and challenges faced by other colleagues with disabilities, and where people could genuinely show empathy and care for each other.

The focus on trust-based relationships with employees is found to be of the utmost importance in the SME setting, given their inability to pay high wages due to limited financial resources. This would help the businesses to build a stable working environment, balance rights and benefits, prevent disagreements and eliminate the risk of disputes that may cause damage to both parties. For example, by treating employees as family members, Manager-411 focused on the well-being of employees, such as encouraging work-life balance which is meant to improve employees' mental health so that they feel secure and work towards common goals. The manager intimated: 'Employees work here because they know we care about them and treat them with kindness.' In agreement with this, Manager-223 also indicated: 'As the saying goes, when one horse falls ill, the whole stable fasts, in here we care about each other. We are

a small family, so they [employees] stay due to our affection; this is what matters, not the salary.' The following excerpts from interviews with Manager-113 and Manager-222 also reaffirm the necessity of building a cohesive relationship with employees:

> *I consider employees as brothers and sisters, so I am close to them and I care not only about them but also about their families. (Script 113.1)*

> *We share the joys and difficulties of life together. These bonds make us more attached. (Script 222.1)*

In addition, another category of trust-based stakeholder relationships is related to reciprocal exchange. In this sense, a mutual exchange of favours and benefits entails obligatory reciprocity which operates as mechanisms which regulate business exchanges and can function as emotional and instrumental resources in the sense of debt and pay return. Some participants, such as Manager-423, insisted that there were always expectations of reciprocity from the community when doing business in Vietnam, so community-oriented CSR activities act as the means to foster the kind of reciprocal relationship between the two entities: '… when you eat a fruit, think of the man who planted the tree. Without their support in the beginning, the business cannot survive.' This pressure of reciprocity makes firms, in their own self-interest, to develop meaningful behaviour that is influenced by non-pecuniary objectives and includes social values. In this sense, as in the cultivation of trust, CSR activities could be seen as the establishment of mutually beneficial connections based on reciprocity. The pressure of reciprocal relationships could be observed in the following responses of other participants:

> *To maintain relationships, we need to put ourselves in their shoes. When we show kindness to them [employees] first, they treat us with the same respect. At the end of the day, our benefits are all interconnected. (Script 411.1)*

> *Is higher profit always a good thing? I don't think higher-is-always-better in business. It is important to find the intersection. Most things are better*

in moderation, and there is a downside in everything. We have to find balance to

achieve harmony. (Script 113.1)

7.4.3. To acquire economic incentives in the long-term

CSR literature shows that SME owner-managers could also take the instrumental approach in which they attempt to respond to pressure-exerting institutional constituents in order to acquire economic capital. As discussed in Chapter 6, many participants in the research context admitted that there is no formal strategy to measure economic benefits, such as the return on investment of CSR activities. However, the findings argue that they recognised the economic value of CSR, although mainly intuitive. This suggests that the development of socially responsible practices could be seen to emerge in conjunction with the possibility of creating additional economic value in the long-term, which may include the potential cost savings and competitive advantages.

In terms of cost reduction, participants identified several benefits from CSR activities. The most frequently mentioned themes were allowing the company to retain employees and eliminating the costs of training a new employee. For example, Manager-422 stated that in the education sector, the teaching staff is an indispensable resource and, given the business's scope (with multiple micro campuses), the manager could not afford high staff turnover costs, such as the loss of skills and the loss of time and productivity in retraining new staff. Thus, Manager-422 believed positive workplace conditions resulted from progressive practices such as investment in training, family-friendly incentives, flexible time schemes, which could potentially increase employee retention, enhance motivation, and minimise training expenses. The manager said, 'there is a war for staff in this sector and anyone who intends to win it better realise that without a positive workplace … you will be giving your competitors the edge they need to put you out of business.' Another example, with a focus on people with disabilities, Manager-221 spoke about the difficulty in identifying and accessing skilled labour in this

special segment of the labour market, and thanks to close relationships with community partners (as mentioned above), the business could save time and costs in hiring, training and accommodating people with disabilities at work. In addition to that, Branch Manager of Business-221 also commented on the value of connections between the business and the employees' families. The branch manager found that family bonding events lead to greater appreciation and awareness of families on how the business genuinely cares about employees, which in turn increases positive working attitudes and reduces absenteeism and tardiness of employees, given the influence of families on employee's attitudes and behaviours.

Alternatively, other participants spoke positively about competitive advantages that they gain by implementing CSR. This enables the business to differentiate itself from competitors, with the benefit of being able to move into new markets or attract new customers. For example, the managers of Business-112 and Business-114 conceded that there has been a clear clientele of foreign customers who were attracted specifically by ecotourism and community-based tourism (CBT) in Vietnam. Thus, they had established a niche for themselves based upon the inclusion of community initiatives in their tour packages as superior alternatives to mainstream mass tourism. Further, when demonstrating social and environmental responsibility, businesses are able to reach new potential customers. For example, Manager-221 believed that the 'dining in the dark' concept helps the eatery to tap into a largely untapped market of customers, who want to have a completely new experience by 'seeing for themselves' what it is like to live with a visual impairment. Added to the conversation, the branch manager of Business-221 explained that foreign customers also appreciated this dining concept because it is a new way for them to appreciate the taste of food: 'without being able to see the food, taste also becomes the most relevant sense.' More importantly, both managers agreed that the business's success lies primarily in a first-mover advantage of hiring visually impaired staff in Vietnam which has a 'feel-good' effect on customers. 'For some people, being ethical is a strong motivator, for

others it's a minor one. So, I wouldn't want to say that people come to dine with us just because we're hiring disabled people, but it's certainly an added attraction if they [customers] are ethically inclined.', the manager said. This claim is supported by previous results in Lai, Chiu, Yang, and Pai (2010), which state that customers may feel satisfied with purchasing the product and service of any firm which gives job opportunities to disabled people.

Another aspect is that some owner-managers engaged in CSR for reputational benefits. They would position themselves as good citizens, which would then bring economic returns to the business. For example, Manager-114 believed that being involved in community activities could be a good vehicle for gaining publicity in the local community, which leads to improved relations with the local authorities. This viewpoint is evident in statements like 'more cooperative responses' from authorities, which in turn could help the manager reduce bureaucratic hurdles and different types of 'hidden' transactional costs. 'No doubt the proximity with the local authority and local community representation does help us to more easily do business. Some of the connections we have are quite valuable. There's lots of paperwork to complete and we could never have done it without their help', the manager admitted. From a slightly different perspective, Manager-112 asserted that frequent engagement in community dialogues build the kind of trust that enables sustained business relationships among its local networks in the community, which appears to be extremely important in business operations. In particular, the business gained access to locally sourced produce and products such as vegetables, fruits, or traditional herbal soaps from local homestays. This source of ingredients was not only healthier for customers, but could also lead to significant cost savings, compared to imported or industrial ones, making their tour programmes more affordable.

Another example is seen in Business-222 in which the manager explained the benefits of vegan workshops, not only in terms of elevating the dialogue about veganism, but also as a

marketing channel for their business. As a young business, Business-222 heavily relied on word-of-mouth, so these workshops helped connect the business with the health-conscious consumers in the local area and establish a new network for the potential customer base. The Manager-222 said: 'there is quite a big payback for being perceived as green, which is a great marketing advantage for us. Being environmentally friendly is becoming more important among customers, evidently more so among foreigners, which makes it a strong marketing tool.' Similarly, Manager-223 marketed themselves as assisting others in becoming more environmentally friendly, and the manager also acknowledged the potential benefits of green branding from a move towards using degradable and eco-friendly products such as sugarcane clamshells. The manager believed that green credentials generated benefits such as increased customer retention and loyalty as a way to achieve higher profits.

Despite operating in different sectors, a common feature among the five businesses mentioned above (Business-112; Business-114; Business-221; Business-222; and Business-223) comes from the strategic integration of environmental and social concerns into the businesses' strategy. This may imply that CSR could lead to sustainable development as niche markets today might well be mainstream markets tomorrow. This assumption is evident in the case of conscious eating, which is a relatively new phenomenon, somewhat confined to niche markets, but it appears to be growing rapidly in Vietnam as young consumers are more health-conscious and ethically driven than before (Van Huy, Chi, Lobo, Nguyen, & Long, 2019). Previous studies that applied the concept of CSR to healthful food context found that nowadays customers pay more attention to the origins of their food, value their connection with nature, and generally show more concern for their health and well-being, including food habits and body awareness (Chen, 2009; Michaelidou & Hassan, 2008). Thus, customers tend to perceive businesses as being socially responsible when they provide vegan diets, healthful foods, and

nutritional information (Lee, Conklin, Cranage, & Lee, 2014; Povey, Wellens, & Conner, 2001).

However, it is found that the majority of participants did not pay attention to the cost-benefit analyses. For example, while the Government has issued policies to provide preferential treatment for businesses participating in CSR activities (e.g., tax exemption or reduction), the findings showed that these policies played a small or no role at all in many businesses' decision to participate in philanthropic activities. When asked about tax concessions for charity activities, most business representatives were unclear or even doubtful that they would be able to access tax exemptions and tax preferences for their charitable activities. For example, Manager-221 was aware of the tax preference policies applied to businesses hiring hearing and visually impaired employees (Corporate Tax Income Law, Article 4, Paragraph 4), but the manager said the process was complicated and so they did not apply.

> *In fact, the government has tax exemption to support businesses that employ more than 30% disabled employees. But I do not want to get involved in such programs. The process is too complicated and there is a lot of information to declare. So, I did not apply. It's not easy to do that. (Script 221.1)*

7.5. Chapter Summary

This chapter explained what role owner-managers play in contributing to the construction of CSR in these SMEs. In particular, owner-managers exercise their individual agency through their interpretations and responses to structural influences regarding CSR. Different owner-managers tend to interpret these influences in different ways due to their disposition. In this study, there is evidence that suggests that their dispositions regarding CSR are influenced by two key factors, including their *religious and spiritual beliefs*, and their *personal values and commitment*. After making sense of cues from institutional inputs, owner-managers then attempt to react or respond to these pressures in numerous ways, according to their own desires

to accumulate different forms of capital (cultural, social, and economic). On the whole, this chapter suggests that as part of their interpretations and responses to institutional influences, owner-managers are in a position to determine whether a particular CSR activity is deemed legitimate according to their own disposition and desires.

CHAPTER EIGHT: DISCUSSION

8.1. Chapter Overview

This study seeks to answer the question of how CSR is constructed in the context of SMEs in Vietnam. To answer the research question, first, the relevant literature was reviewed. This was followed by a contextual analysis of Vietnam and a discussion on the development of CSR in Vietnam through a systematic review of research on CSR in Vietnam. Then, qualitative data was collected through semi-structured interviews, documents, and non-participant observations from relevant actors in Vietnam. The collected data was then analysed using thematic analysis with the guidance of a conceptual framework assembled using constructs of Bourdieu's theory of practice. The resultant empirical findings were presented across two chapters (Chapters 6 and 7), respectively addressing the three research objectives of the study. Therefore, this chapter will draw together the findings from each chapter together with the literature to address the research question.

8.2. Divergence vs. Convergence in CSR practices among SMEs

To address the first research objective (i.e., to describe CSR initiatives that the sample SMEs are adopting), this study suggests that there may be some homogenous CSR practices among SMEs in Vietnam. For example, when asked to give examples of socially responsible practices towards customers, participants' answers were consistent, referring to their responsibility to keep promises and provide quality services to enhance the customers' well-being. This involves a variety of common themes, such as reliable in services, keeping promises, and responsiveness to customers' needs. Employee-related CSR practices seem also to be convergent among the sample companies with the focus on the informal aspect of CSR practices that all the companies engaged in. This is especially relevant in fringe benefits such as the 13th month's pay (or bonus) for the Vietnamese Lunar New Year which was offered by the owner-managers to

employees. These findings were also consistent with previous CSR studies on SMEs in Vietnam (Fadly, 2020; Tran & Jeppesen, 2016; Van & Nguyen, 2019).

However, there is evidence of a significant degree of divergence in terms of CSR activities, even among firms within the same sector. For example, in this study, SMEs' community-related CSR initiatives were diverse, ranging from philanthropic contribution and volunteer activities to legal compliance and proper business practices. Their approaches were also varied at different stages from completely ad hoc approaches to more formalised approaches. For example, in Business-311, philanthropic contribution and volunteer activities seem to be carried out on a more occasional and spontaneous basis under their current business conditions, but in Business-323, the manager committed to regular support to the community. The divergence in CSR practices were also found in prior CSR studies in other contexts (Jamali & Neville, 2011; Zigan & Grys, 2018).

In addition, the evidence in this study indicated that a large group of the sample SMEs are underperforming when it comes to environmentally responsible practices. However, it was most common among the companies that had established an environment-focused purpose to have a strategic approach to environmental practices, in which they tended to integrate environmentally responsible initiatives within their core business model ('business-as-usual'), rather than having these as additional or add-on activities. For example, the managers of food services businesses acknowledged that an increased inclusion of green practices in their operations have helped them to reach a 'niche' market, while community-based tourism firms secured competitive advantages by avoiding short-term behaviour that is socially detrimental or environmentally wasteful. This integrative approach reflects the principle of creating shared value, as suggested by Porter and Kramer (2011), which argues that owner-managers are increasingly aware of the potential 'win-win' they can gain by implementing 'double duty' – achieving economic objectives while at the same time addressing important environmental

issues. These findings are similar to those of studies on SMEs in different contexts (Chakraborti & Mishra, 2017; Choongo, Van Burg, Masurel, Pass, & Lungu, 2017; Das, Rangarajan, & Dutta, 2020; Jamali, 2017).

8.3. The structural influences

Regarding the second research objective (i.e., to identify the influences of the context of Vietnam which contribute to the construction of CSR practices), this study suggests that there are several structural factors from the institutional context of Vietnam influencing the construction of CSR in SMEs. For example, there are evidence of traditions that are found in long-lasting ethical foundations, such as Buddhist teachings, Confucian moral codes, and social harmony, which could facilitate the engagement of SMEs in various forms of informal practices related to employees. Moreover, the sample SMEs showed a tendency to follow government calls (i.e., influences of political governance) to participate in community activities and socialist practices in employment relations, illustrating that they are still popular among these businesses. These findings demonstrate that structural influences may enable the convergence in CSR practices among SMEs. Indeed, one could argue that when there is some evidence of commonalities between firms in the research context, this could be ascribed to institutional isomorphism. However, if that were the case, a counter argument could be that every provision of every aspect of CSR should show commonalities, given that all firms in the research context share reasonably similar environmental conditions.

As noted above, in this study, there is evidence of a degree of divergence in terms of CSR practices among firms within the same institutional structure (sector). The detachment of CSR practices from institutional influences points to the limitation of institution theory which predicts a convergence of structures and practices between different organisations operating in the same institutional sector. Therefore, this study challenge mainstream assumptions about homogeneity and isomorphism in neo-institutional theory (Ali & Frynas, 2018; Johansen &

Nielsen, 2012; Pedersen & Neergaard, 2009) as well as contribute to related debates of diverging or converging tendencies in CSR in SMEs (Claeyé & Jackson, 2012; Ramanath, 2009; Zigan & Le Grys, 2018). This then concurs with the argument of scholars in organisational studies such as Ang and Cummings (1997), Thornton and Ocasio (2008), and Powell (2007) who assert that isomorphism is a concept developed and strengthened by intentionally undermining variations in organisational practices.

It has also been noted in the literature that institutions are not independent factors, but instead interact with each other (Brinkerhoff, White, Ortega, & Weitz, 2008; Khan, Lockhart, & Bathurst, 2021; Ocasio & Gai, 2020). In agreement with this argument, this study also suggests that there is an amalgamation of the different mechanisms through which each institutional element could influence CSR practices in SMEs in Vietnam. First, it can be inferred that CSR are not just affected by the presence of specific influences; rather, they are also affected by the absence or limitation of others. For example, as mentioned in Chapter 6, the lack of participation in social insurance coverage or environmentally responsible initiatives among the sample SMEs could be explained by the absence of legal enforcement (i.e., political governance) and the competitive pressures from an unethical business environment (i.e., modernity). Second, each institutional factor could act as either facilitator of or constraint on the development of a particular CSR practice. For example, the traditional Vietnamese values of Confucianism that place the collective interest over individual interests (as guided by the tradition) may have been a driving force for the provision of days-off for family events, but have also likely acted as barriers to the introduction of performance-based pay structures.

The interaction between the three institutional factors could also explain the divergence in CSR practices among SMEs. In particular, the degree to which either modernity, governance or tradition predominate and influence the construction of CSR in SMEs depends on the strength of the respective force in a particular sector. For example, SMEs in the tourism sector,

given their foreign customer-based, tend to be motivated to adopt environmentally responsible practices (given the dominance of the modernity forces). On the other hand, other SMEs may focus on community-related CSR based on their local understanding of CSR (as influenced by tradition), such as philanthropic activities, instead of prioritising environmental CSR initiatives. Moreover, the interaction between the three institutional factors may create structural weaknesses (also known as institutional voids in Ahen and Amankwah-Amoah (2018), Bothello, Nason, and Schnyder (2019), and Khanna and Palepu (2010)), which are associated with the social, political, and economic gaps prevailing in Vietnam (See Chapter 3). Such contaminating mechanisms exert countervailing pressures on the construction of CSR in SMEs, in which they not only appear to prevent some SMEs from engaging in CSR but also drive them to engage in practices inferior to those found in other companies. Prior CSR studies have consistently supported this argument (Appiah & Abass, 2014; Boudier & Bensebaa, 2011; Idemudia, 2007, 2010; Jamali, Lund-Thomsen, & Khara, 2017).

Therefore, the interplay between different institutions have functioned as part of a continuous assimilation and adaptation mechanisms, providing ambiguous and competing prescriptions (demands) towards the construction of CSR in SMEs. This then leave organisations in a situation in which they may not be clear about what is expected of them. Moreover, complying with one set of demands may put organisations in a position in which they would have to confront another contending set of demands. According to Greenwood, Díaz, Li, and Lorente (2010), Strang and Sine (2002), and Tracey, Phillips, and Jarvis (2011), these mechanisms may create a misalignment in the social order, and this misalignment, in turn, generates scope for dominant decision makers to exercise their agency (See Mehrabi, Coviello, & Ranaweera, 2020; Ng, 2018; Zigan & Le Grys, 2018 for recent empirical studies). In other words, by providing owner-managers with the awareness of alternative possibilities, these contending institutional demands may generate a situation in which they can look after

their own interests. Therefore, this study emphasises the necessity to consider their role in the construction of CSR practices in the research context.

8.4. The individual agency

Soundararajan, Jamali, and Spence (2017) state that it is necessary to realise that the consideration of institutional influences on CSR is important, and equally important is how owner-managers, as dominant decision-makers, interpret and respond to these influences. Akin to the arguments put forth by most existing studies related to SMEs, owner-managers in this study are the primary decision makers and they control all or most of the operations of their firms. This thus highlights the important role of owner-managers in the agentic processes in interpreting and responding to institutional demands regarding CSR. This section aims to address the third research objective (i.e., to investigate the role that owner-managers play in driving CSR practices among SMEs).

By applying Bourdieu's key concepts of *habitus* and *capital*, this study argues that the development of socially responsible practices of SMEs is driven by the dispositions of owner-managers and the possibility of maximising different forms of capital. The *'habitus'* aspect explains CSR behaviour on the basis of the owner-managers' interpretation to adhere to their beliefs, moral duty, and personal values. This is in agreement with previous studies (Choongo, Paas, Masurel, van Burg, & Lungu, 2019; Famiola & Wulansari, 2019; Hemingway & Maclagan, 2004; Jenkins, 2006) and reflects the normative approach of stakeholder theory which assumes an authentic concern for the social good because it is the 'right thing to do', echoed with overtones of Kantian ethics that contend that actions are morally right only when they originate from a sense of duty (L'Etang, 1994; Lähdesmäki, Siltaoja, & Spence, 2019; Singh & Mittal, 2019). In contrast, besides genuine concern for the social good, the *'capital'* aspect argues that CSR activities reflect the owner-managers' responses to institutional influences, according to their own interests to acquire different forms of capital. Some owner-

managers in this study realised multiple direct and indirect benefits of CSR activities, and were motivated by these benefits rather than behaving responsibly in unconditional circumstances. This may imply the instrumental approach of stakeholder theory in which owner-managers attempt to generate benefits in many respects for themselves through involvement in CSR (Ahmad, Siddiqui, & AboAlsamh, 2020; Donaldson & Preston, 1995; Hörisch, Freeman, & Schaltegger, 2014; Hörisch, Johnson, & Schaltegger, 2015).

However, the existing literature shows that instrumental perspectives mainly conceptualize CSR activities as a means of sustaining or furthering economic wealth (Aguilera, Rupp, Williams, & Ganapathi, 2007; Matten & Crane, 2005). In this study, there are examples of companies that have engaged in CSR activities in the absence of economic incentive, and these empirical examples demonstrate the limitations of approaches that assume profit maximisation as the sole explanation for corporate actions. In particular, this study suggests that SME owner-managers maybe not necessarily be motivated by economic incentives alone, but they may also see socially responsible activities as a source of acquiring other forms of capital, such as cultural and social capital. Hence, this study argues that the instrumental approach needs to highlight the complex combination of economic and non-economic motives that underlie CSR practices. From this perspective, CSR practices could be understood as the transformation of economic capital (e.g., money or goods) into social and cultural capital. For example, empirical evidence in this study shows that some owner-managers frequently participate in a variety of social, ethical and environmental activities which involve interaction beyond their direct business interests, and this, in turn, helps them integrate more fully in the community in which they operate (e.g., to gain social capital). The desire to acquire social capital is not surprising given that SMEs in Vietnam tend to operate within a highly socialised and networked environment, more so than their peers in larger organisations. These findings are supported by the literature, stating that SMEs tend to develop strong social networks, both

internally and externally, to increase their social capital for business survival (Colovic, Henneron, Huettinger, & Kazlauskaite, 2019; Lepoutre & Heene, 2006; Lins, Servaes, & Tamayo, 2017; Murillo & Lozano, 2006; Sen & Cowley, 2013).

This study also indicated that certain social and environmental activities could help owner-managers to acquire different forms of cultural capital, such as knowledge, emotionally valuable skills, and moral thought. Among them, one may argue that moral thought (thinking/reasoning) can be manifested in religious and spiritual guidance (religious morality). For example, the importance of caring for others (moral thinking) may be connected to the religious mandate to *'do unto others'*. It is appropriate in the sense that dispositions and cultural capital, are related and sometimes even dependent on each other (Bourdieu, 1986), and both factors could determine social practice. However, they are different kinds of phenomena that sometimes work towards different purposes (Kang & Glassman, 2010a, 2010b). The term 'moral' is used here not in the narrow religious sense, but in a broader sense that serves as an important resource for SMEs' owner-managers to facilitate the relational dynamics between the owner-managers and their stakeholders. SMEs are located or embedded in local communities (Worthington, Ram, & Jones, 2006), meaning that for many SMEs, moral will may translate to physical proximity. In that respect, the transformation and acquisition of these forms of capital can be regarded as independent of the possession of economic capital, in the sense that cultural capital can be transformed into social capital (and vice versa) without economic capital being involved in this transformation. For example, the manifestation of moral thought (e.g., cultural capital) through legal compliance could build trust with the community and enable the business leaders to access their networks (e.g., social capital). This approach is therefore different from the former argument that the motive behind CSR activities is purely based on the beliefs, values, and personal commitments of business owners (the pre-conceived ideas or normative approach).

8.5. Towards a more holistic relational approach

To explain the construction of CSR in SMEs in Vietnam, this section proposes a holistic and context-focused CSR framework (Figure 17). In the framework, the first component is the orange nucleus circle, representing CSR practices among SMEs in Vietnam. Derived from the above findings and the theoretical lens of Bourdieu's theory of practice, this study conceptualises CSR as a dynamic process of sensemaking and decision-making of owner-managers, and the mechanism determining the construction of CSR in SMEs is connected to their positions in a field of social relations. In this sense, it can be broadly inferred that the construction of CSR is the result of contextual influences emanating from two different levels of social context: the institutional context external to SMEs (i.e., field) and the individual context related to the owner-managers. These sub-contexts are then represented in the two layers of circles surrounding the core component in the model.

The outer circle, representing the institutional context, consists of three structural influences: tradition, political governance, and modernity. These influences operate collectively in a relatively interdependent and contradictory manner, putting forth demands related to CSR practices. At the individual context (the middle circle), the owner-managers, being the primary decision makers, exercise their individual agency by developing their own interpretations of the structural demands in accordance with their dispositions (religious and spiritual beliefs, and personal values). Based on their interpretations, owner-managers then respond to structural influences in their own ways with an aim to increase their stock of different forms of capital (economic capital, cultural capital, and social capital) and thus attain social power (i.e., gain legitimacy). The key components and features mentioned above are illustrated in Figure 17 to show the overall process behind the construction of CSR in SMEs in Vietnam. It should be noted that this figure does not represent an identification of all possible

elements as there are undoubtedly many more specific interventions that could be developed and implemented.
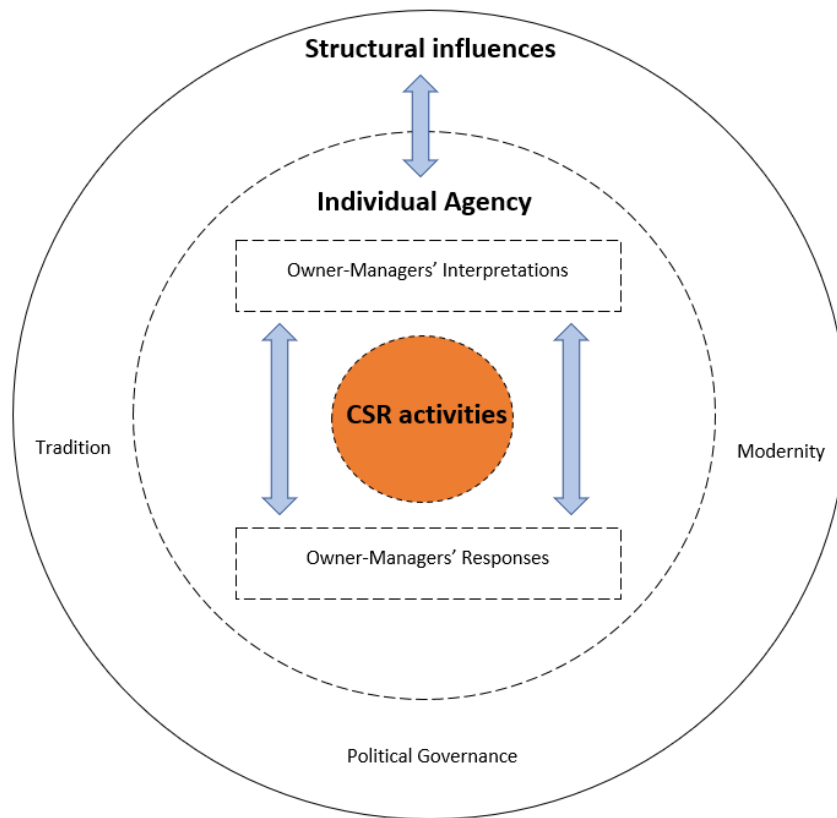
Figure 17. A relational framework

In this framework, the portrayal of social context in the model also suggests that the two levels of context are not distinct. Rather, they are interrelated and have an impact the construction of CSR in SMEs collectively. For instance, as owner-managers are embedded within an institutional context, their individual beliefs and values (i.e., habitus) are determined by the cultural and religious settings. Therefore, the dominance of the traditional ethical foundations in Vietnam could contribute to the tendency (preferences) among owner-managers towards certain social responsibility practices (i.e., philanthropic CSR). However, as discussed above, a particular factor of the institutional context does not always demand or support individual actors (i.e., owner-managers) to take a particular CSR approach, and may even create obstacles in practice. When an owner-manager absorbs new (or conflicting) demands

related to a new CSR initiative, they initially use their disposition (habitus) to interpret and judge alternative courses of action before making decisions that can be in favour of or in opposition to a particular action. However, in the end, only responses that are in line with institutional context (i.e., legitimate), are likely to be accepted by owner-managers as a practice within business operations. This observation, according to the Bourdieusian approach, reflects the concept of *illusio* which determines how actors in a specific field perceive the legitimacy of a particular action as part of their efforts to acquire and transform capital that will help them to sustain or enhance their position (Abercrombie & Turner, 1978; Townley, 2014; van Aaken, Splitter, & Seidl, 2013; Zigan & Le Grys, 2018).

In order to explain why particular CSR practices may be regarded as legitimate or not, it is also necessary to explain the logic of action that directs owner-managers to choose a particular course of action. The Bourdieusian approach assumes that the institutional structures and the individual's habitus define a limited set of alternative courses of actions that the owner-managers can choose from, both consciously and unconsciously. Under 'normal' circumstances when owner-managers interpret that there is no repercussion for their actions or that they are the dominant actor in their context or that they are widely supported (i.e., by the field) for their actions, the selection will be done in the mode of 'practical coping', i.e., without critical reflection (i.e., an agent adopts a particular action naturally as per their habitus). Based upon this logic of action, in cases of a mismatch between the two levels, owner-managers may then have the possibility of switching to a mode of conscious reflection to determine what action may be perceived to attribute more legitimate capital. In other words, they tend to react or respond in a more confirmative way. By allowing actors to switch between different levels of consciousness in the enactment of CSR behaviour, the Bourdieusian approach highlights the agency of owner-managers and overcomes the one-sided argument of proponents of purely rational action, which suggests that managers act in an economically rational manner; that is,

they calculate the outcomes of alternative courses of action and choose between these alternatives.

Figure 10 is a simple representation of the model derived from the findings. In particular, the framework confirms the presence of institutional influences and provides evidence of three key structural determinants specific to the research context (e.g., Vietnam). Although the framework suggests the notion that owner-managers are embedded social actors and are subject to isomorphic pressures, this situation does not make them passive adopters of institutional demands. Indeed, from the findings, it can be inferred that the ways in which owner-managers make sense of and respond to them are different. Although the framework does not show the intricacies illustrated in the empirical discussions, it underlies the need to take greater account of the interplay between micro- and macro-influence to understand what prompts a firm to engage in CSR activities. The framework also highlights the dynamics of the owner-managers' role, multiplicity of perceptions and responses, and contributions toward the construction of CSR by depicting the micro-level processes (i.e., interpretation and responses) associated with structure-agency interactions. This relational approach suggests that the consideration of institutional influences is important, and equally important is how owner-managers manipulate their agency in constructing CSR in SMEs. Therefore, this framework not only recognises the individuals' ability to actively participate, perceive, interpret, and make sense of what is being observed, but also support the sociologists' standpoint of recognising the influences of social structures in their behaviour. Correspondingly, this framework can also be used to explain organisational heterogeneity and practice variation from taken-for-granted practices.

8.6. Chapter Summary

The chapter discussed the key findings of the study in response to the research question as to how CSR is constructed in the context of SMEs in Vietnam. In particular, it attempted to draw

together empirical findings (in Chapter 6-7) and the literature (in Chapter 2-3), before suggesting a theoretical model to explain the construction of CSR in SMEs in Vietnam.

CHAPTER NINE: CONCLUSION

9.1. Chapter Overview

This chapter aims to bring the thesis to its conclusion by presenting a summary of key findings, highlight its contribution as well as its limitations, with suggestions for future research.

9.2. Summary of key findings

Chapter 7 focuses on discussing the findings in order to address the research objectives. This section therefore further elaborates on the Discussion chapter to answer the research question. First of all, the study suggests that there is evidence of a significant degree of divergence in terms of CSR practices among SMEs in the same institutional structure (i.e., sector). This may indicate that there is no single model of CSR practices among SMEs in Vietnam, despite some evidence of homogenous initiatives. Secondly, this study also argues that the construction of CSR in SMEs in Vietnam is determined by structural influences and the ways in which owner-managers make sense of and respond to them. In particular, it was found that three interconnected structural factors, namely tradition, political governance, and modernity simultaneously influence CSR under dynamic mechanisms, which could either enable or constrain the construction of CSR in SMEs. Such an ambiguous and contending institutional environment, in turn, generates a platform for owner-managers to positively exercise their agency based upon their own interests and decisions.

Consequently, the owner-managers, as the primary decision makers embedded in the institutional field (i.e., embedded agents), are confronted by vague and contending demands for a certain practice and are left in a situation of uncertainty about what is expected of them. However, owner-managers do not respond to structural influences under a rational manner, but they, either consciously or unconsciously, rely on their disposition (i.e., personal philosophies, religious values, and aspirations) before deciding on how to respond. Because owner-managers may interpret and possibly respond to institutional influences in numerous ways, they do not

always conform to institutional influences as reflected in the divergence of their CSR approach. In particular, by adopting Bourdieu's framework, this study argues that the willingness of owners/managers to engage in CSR practices depends ultimately on their dispositions (i.e., their cognitive frames and preferences) and the possibility of generating legitimate capital (i.e., symbolic capital as determined by the field's *illusio* and the types of capital that they hold).

Aligned with other studies such as those of Barret and Rainnie (2002); Haman et al. (2015); Ram and Edwards (2003); Soundararajan et al. (2016); and Harney and Dundon (2006), this study acknowledges and appreciates the significance of considering the interactions between structure and agency to understand the complex construction of CSR in SMEs. However, this study argues that structure-agency interaction should not mean listing aspects related to structure and agency together. Structure-agency interaction should be viewed as a process and it is thus more about blending them together. By adopting Bourdieu's relational framework, this study offers more in-depth insights into the role and scope of the owner-manager's agency and the micro-processes associated with such structure-agency interactions. This thus points to the importance of addressing the 'paradox of embedded agency' (Battilana & D'Aunno, 2009; Garud, Hardy, & Maguire, 2013; Greenwood & Suddaby, 2006; Seo & Creed, 2002), which has been neglected in current CSR literature on SMEs (i.e., overemphasising the role of agency).

9.3. Contributions

9.3.1. CSR research in Vietnam

This study extends the current understanding of CSR knowledge in Vietnam by conducting the first systematic review of the research on CSR in Vietnam. As shown in Chapter 3, this review pays close attention to the complexities of the Vietnamese context in order to identify the opportunities and limitations of the academic progress achieved in the CSR research field in Vietnam (Research Gap 1). One of the findings indicates that there is a dearth of context-

sensitive research on CSR in Vietnam, with existing studies tending to rely on theories and frameworks developed from studies undertaken in the West for their investigation. This may signal the lack of criticality and context awareness in these studies and informs the need to explore the deeper meaning of the context shaping CSR in Vietnam This study indeed argues that any examination of CSR in Vietnam without contextualisation could perpetuate superficial understanding of CSR and may yield invalid results. Thus, the use of interviews as a data collection method for this study responds to the call for a shift away from a positivist to a constructivist paradigm to gain an in-depth understanding of the study's setting and articulate a critical view of the context-dependency of CSR. The study may also challenge the universality of existing CSR models and theories, with this proposition explicitly proposing that the peculiarities of context determine the boundaries and transferability of CSR theories and models.

By focusing on the impact multi-level contextual factors have on actual CSR practices, this study also contributes to a neglected area in the CSR in Vietnam research that examines CSR from a viewpoint that is more relevant to the characteristics, contexts, and logics of SMEs in Vietnam. As such, this study provides empirical examples of both formal and informal CSR practices to gain a fuller understanding of CSR in SMEs in the context of a developing country. For example, given the weaknesses in legal enforcement, in the context of SMEs in Vietnam, CSR may have more to do with building trust that enables sustained business relationships without having to revert to legal compliance mechanisms. It is also found that in Vietnam, SMEs are in a much closer, reciprocal relationship with their communities, than might be the case in their counterparts in developed nations. What is particularly relevant here is the impact of the reciprocity culture that has existed in Vietnam for a long time. This knowledge contributes to a greater understanding of the importance of interdisciplinary perspectives in

CSR studies, supporting the view that certain Eastern philosophies, institutions, and cultural values shape SMEs' orientation towards CSR practices.

In responding to the criticism that much CSR research fails to be contextually sensitive in applying Western theories and research methods in conducting research in non-Western contexts (Davidson, 2016), contextualisation is one of the most important elements of this research. In particular, while grounded in Western mainstream literature and theory, this study has many context-specific features, and the interpretivist philosophical approach of the study also emphasises contextualisation as the foundation to develop an understanding and explanation of the phenomena under study that corresponds to the local context. For example, one could argue that entirely new non-Western theories and models are needed for CSR research as the 'West' is simply not epistemologically equipped to study or critique what is happening in the 'East'. Without accepting such critiques in their entirety, this study follows the process of contextualised theory in which it contextualises Bourdieu's theory of practice which was developed in the West (primarily France) in the context of Vietnam with the aim of unpacking the meaning of constructs (regarding structure, agency, habitus and so on) to develop a model to explain the construction of CSR in SMEs in Vietnam. Despite potential challenges in applying an existing theory where sets of assumptions are underpinned by Western cultural and institutional values, Bourdieu's theory of practice offers a flexible model of social relations that take into consideration the theoretical contextual differences (Benson, 2015). Indeed, Bourdieu (1998) insists that the deep structural, relational analysis of culture and power from the theory is not limited to a particular context of his research but has wider universal applicability.

9.3.2. Institutional theory

As Soundararajan, Jamali, and Spence (2017) observed, much of the broader CSR focuses either on the meso- or on the macro-level. This could be seen in the application of institutional

theory in several studies to explain CSR-related phenomena (Bondy et al. 2012; Egels-Zandén, 2017; Soundararajan et al. 2016). In these studies, neo-institutionalism was exceedingly dominated by the notion of isomorphism and conformity, suggesting the homogenisation of organisational practices in a particular field (Jamali & Karam, 2018; Aaken, et. al, 2013). However, this study shows that that the opposite is actually the case of SMEs in Vietnam in which there is evidence of a significant degree of divergence in terms of CSR practices among SMEs within the same sector (e.g., institutional structure). This research thus challenges traditional neo-institutional arguments (DiMaggio & Powell, 1983) and contributes to the emerging research noting the heterogeneity of institutional arrangements at the field level, such as variance in the characteristics of the local arrangements. One notable strand of this literature focused on the concept of institutional decoupling which refers to the separation between the external image of an organisation (as reflected in its policies or annual reports) and its actual CSR practices (Jamali, 2010; Holder-Webb & Cohen, 2012; Bjerregaard & Lauring, 2013). Through a decoupling lens, varied CSR expressions could also be explained in the context of the institutional voids of formal and/or informal governance systems in developing countries.

While noting that institutional theory and Whitley's National Business Systems (NBS) approach have been instrumental in grounding analyses of CSR antecedents at the institutional level of analysis (Brammer et al., 2012), this study is also careful to acknowledge the limitations that may be tied to the direct adoption of such frameworks for explaining CSR-related phenomena in Vietnam (Tran & Jeppesen, 2016). The foundational assumptions of these frameworks centralize the predominance of market-based forms of organisation in liberal market economies, which are supported through coherent systems of governance, strong regulatory oversight, and enforcement of contractual rights (Jamali & Karam, 2016). However, as will be discussed in Chapter 3, these contextual institutional arrangements are not evident in

the case of Vietnam with its history of dysfunctional markets, underlying arbitrary law enforcement, bureaucratic inconsistency, and corruption.

The complexity and inconsistencies of institutional theory in the research context is where Bourdieu's theory of practice has significant explanatory power as it allows the researcher to explain heterogeneous ways of practicing CSR among SMEs. In particular, this study uses the concept of 'field' to contextualize institutional thinking in the research context. Although there may be an argument that the concept of the 'field' was incorporated into institutional theory, it is typically characterized by stasis and 'taken for granted' (Townley, 2014). Therefore, the institutional approach ignores the role of agency and strategic actions in organisational fields (Lawrence & Suddaby, 2006). For Bourdieu, however, a 'field' is a particular social space that is inherently dynamic and involves a network of relations among different actors who compete to maintain or improve their positions vis-à-vis other players through social practices. This concept of field not only allows the research to understand the institutional context and its influences on SMEs' engagement in CSR but also offers a flexible and relational approach that highlights the importance of human agency in social relations. The significance of owner-managers in SMEs has been stressed in previous CSR studies. Yet, the focus has been on individual-level antecedents of CSR engagement (e.g., personal attributes, personality, or ethnicity) and those studies do not properly account for the cognitive and psychological processes of individuals (e.g., cognitive attitudes or behavioural intentions), also known as individual evaluations of CSR (Aguilera, Rupp, Williams, & Ganapathi, 2007; Aguinis & Glavas, 2012; Rupp & Mallory, 2015). Therefore, this study contributes broadly to the growing research that strikes a balance between the cognitive psychologists' standpoint of recognising the individuals' ability to actively participate, perceive, interpret, and make sense of what is being observed, and the sociologists' standpoint of recognising the way in which social systems and their roles shape CSR practices.

In sum, this study contributes to both the growing body of CSR literature that challenges mainstream assumptions about homogeneity and isomorphism in neo-institutional theory and to related debates on the role of owner-managers in shaping CSR in their firms.

9.3.3. The interactions between structural influences and individual agency

From the research findings, it can be broadly inferred that whether SME owner-managers engage or not in CSR activities depends not only on their disposition (i.e., individual preference) and desire to maximise capital (i.e., cultural, social and economic capital) but also on the institutional contexts in which they are embedded. In contrast to other studies that focus either on the micro- or on the macro-level, by conceptualising CSR as a dynamic process of sensemaking and decision-making of owner-managers, this study shifts the attention to the interplay between structural influences and agency, acknowledging that both levels have to be taken into account. In particular, it implies that owner-managers play important roles in shaping responses to institutional influences, although they are embedded within the field.

By noting the existence of structure-agency interactions, this study inclines towards the arguments posed by multilevel CSR studies, such as Barret and Rainnie (2002); Haman et al. (2015); Ram and Edwards (2003); Soundararajan et al. (2016); and Harney and Dundon (2006). Although these studies have already begun to acknowledge and appreciate the significance of considering the interaction between structure and agency in order to understand the construction of CSR in SMEs, most of these works are rather more dominated by macro structural focus and macro social theories, thus resulting in the under-exploration of the micro-level processes associated with structure-agency interactions. It is also noted that combining together aspects related to structure and agency is not as simple as merely adding them up. Structure-agency interaction should be viewed as a process and it is thus more about blending them together. Specifically, by elaborately demonstrating the role of owner-managers and of the mechanisms they utilise to impose their interests and commitments in response to

institutional influences, this study contributes to the growing research on the existence of structure-agency interactions and its micro-level processes/mechanisms in shaping the construction of CSR. This thus address the 'paradox of embedded agency' (Battilana, 2006; Seo & Creed, 2002), which has been neglected in current CSR literature on SMEs.

9.3.4. The interplay between the economic and non-economic drivers

This study also offers a different take on what prompts owner-managers to choose a particular course of CSR action, which combines economic and non-economic elements. In particular, the study acknowledges the mechanism through which the economic and non-economic drivers behind CSR interrelate and develop over time. For example, it was found that some companies in this study incorporated social benefits into their services, or to integrate environmentally responsible practices into their business strategy, instead of adding CSR constraints with a 'business-as-usual' attitude. The owner-managers reported that this innovative approach appears to improve their competitive advantages in terms of costs, marketing, and networking. To a certain extent, this supports the business case argument commonly seen in previous studies (Fuller, 2006; Avram & Kuhne, 2008; Cambra-Fierro, 2008).

However, this study argues that mainstream approaches that describe CSR as exclusively aimed at economic benefit, need to be revisited in the context of SMEs in developing countries. Using Bourdieu's notion of capital, it points out that CSR activities of SMEs could be understood as attempts to transform an owner-manager's economic capital into other forms of capital, such as social and cultural capital, and vice versa, to promote their position in the 'field'. According to Van Aaken et al. (2013), most theoretical approaches to CSR focus either on the economic drivers (e.g., economic approach) or on the non-economic drivers (e.g., normative stakeholder theory) behind CSR. The theoretical approaches that do address different types of drivers simultaneously, e.g., the institutional theory (Campbell, 2007), do not examine specifically or sufficiently the interplay between economic and non-economic drivers

(Aaken, Splitter, & Seidl, 2013). Therefore, this study contributes to a novel understanding of economic and non-economic explanations of CSR activities among SMEs by highlighting their interplay between these two categories.

9.4. Practical implications

Besides numerous empirical and theoretical insights, this study offers several practical implications for the development of policies and practices. First, there is evidence in this study that there is a lack of legislation designated for CSR in the SME arena, while CSR-related formal institutions, such as laws and regulatory agencies in employment relations, have limited reach and tend not to affect the daily operations of SMEs. Many participants also indicated unethical business practices are widespread among SMEs. These issues coupled with a highly competitive business environment pressures lead to contaminating pressures, which may eventually discourage owner-managers to practice CSR and, in the worst-case scenario, choose to go along with unethical behaviour. Therefore, to facilitate the engagement of Vietnamese SMEs, it is important for the government to develop national CSR guidelines and standards and improve monitoring systems for protecting ethical SMEs against unethical competitors.

As one of the salient stakeholders, customers could also play a crucial role in conditioning CSR practices. For example, by choosing products and services on ethical ground, they could place certain constraints on business practices within SMEs. However, to have a material impact, customers must be aware of the importance of CSR or the effects of unethical business practices and it is crucial for them to have access to whistle-blowing resources or other avenues for complaints. This may be an area that civil society institutions and professional association could contribute to, in which they could educate consumers and then gather complaints and direct these to the relevant authority. Professional associations could also play a very important role in setting standards for their members and providing some resources for

monitoring compliance. The problem however is that in Vietnam many of the professional associations are often understaffed and have little control over their membership.

This study shows that owner-managers are the legitimate gatekeepers of Vietnamese SMEs in which they possess a high level of agency in deciding the CSR agenda of their firms. However, the findings indicate that these owner-managers do not appear to have an ample understanding of either CSR or even basic social and legal standards. In certain circumstances, there seems to be a gap between the prescriptions of standards regulations and the owner-managers' understanding of them, or even they lack the basic business skills to implement them properly. Moreover, some participants complained about the bureaucracy system with unclear state instructions and time-consuming paperwork requirements, adding further burden on SMEs to comply. This study argues, at least in the case of SMEs in Vietnam, legal compliance per se should be considered as the basis for the nature of CSR. Therefore, it is necessary for the relevant authority to streamline regulations and standards into a format that is comprehensible to local owner-managers both in terms of content and language. In addition, SME owner-managers should be consulted during the development phase of these regulations to arrive at a realistic depiction of what real requirements are, and how they could be fulfilled. The authority in collaboration with civil society organisations (i.e., research and training institutions) and professional association should also organise more training sessions specifically designed for owner-managers to raise awareness around ethics issues in business and the necessary regulations and/or standards so that they could no longer justify themselves by saying that they are uninformed.

From the findings, it is clear that the tradition of Vietnam provides a foundation for CSR practices to emerge. For example, some SMEs are significantly influenced by moral imperatives of the tradition, such as an intrinsic sense of duty, self-cultivation, and pressures of social harmony reciprocity, in their relations with stakeholders, so that they tend to place

greater stress on non-financial goals, rather than following profit-maximization logic. However, Vietnam society has changed significantly in the past few decades, and some of the goodness in cultural values have been lost, given a robust spirit of pragmatism associated with the market economy, especially when many free-market assumptions that underpin the business-society relationship no longer hold in a developing country like Vietnam. (also referred to as crony capitalism in Vuong, 2014). Therefore, besides formal institutions and mechanisms, it is important for the government to maintain and reinforce Vietnamese cultural traditions and its values in promoting CSR. This approach could be seen in the model of 'a harmonious society', a widely publicised socio-economic goal, provided a favourable political and social backdrop to encourage the development of CSR in China since 2005 (S. E. Kim, 2018; L. Wong, 2008).

Moreover, the political governance, strongly influenced by the Communist Party, has been the dominant feature in the Vietnamese business system. On the one hand, this authoritarian background challenges core theoretical assumptions of CSR, namely being voluntary and driven by business. On the other hand, it is also undeniable that certain fundamentals of socialist values are closely aligned with the basic tenets of CSR. Therefore, policy makers could see this as an opportunity to mediate societal demands to business and to deploy CSR for governance purposes, to maintain the regime's legitimacy while also sustaining economic growth. By and large, the government should virtually shift from a 'policing' stance to a 'nurturing' one and should get involved in educating, incentivising good practices, and sharing positive stories where a commitment to good values shows long-term positive results. This could lead to numerous concrete benefits, such as an increase in the level of compliance, a reduction in monitoring costs and a venture to generate more solid development of CSR.

9.5. Limitations of the study

This study has several limitations that need to be acknowledged. The first limitation concerns the use of abductive reasoning approach. In particular, the study is based upon presuppositions drawn out of constructs from Bourdieu's framework. In this regard, even though this study, both theoretically and empirically, suggests that there is a reciprocal interaction between agents (i.e., owner-managers) and institutions, the entire mechanisms of structure-agency interaction are not fully explained. In particular, it is beyond the scope of this study to discuss the underpinning process of institutional effects (i.e., coercive, mimetic and normative isomorphism) and the cognitive and psychological processes of individuals. Instead, this study assumes that every individual has a pre-existing subjective frame of references and the focus is mainly on the outcomes of the micro-level processes associated with owner-managers' sensemaking process, i.e., interpretations and responses. Moreover, the notion of field in this study is understood in its broad and overarching sense (i.e., institutional field) so that it does not intend to capture other sub-fields, such as business field or industry. Therefore, there may be the criticism against this research that Bourdieu's theory is only being used as a theoretical 'add-on', serving as a type of post-commentary on results.

The second limitation is related to the systematic literature review process of CSR in Vietnam research in Chapter 3. Owing to limited resources, the scope of the study is confined to peer-reviewed English language articles in predominantly Western academic sources. Hence, the small data set of the sample does not allow more elaborate further statistical procedures. The exclusion of Vietnamese language sources constitutes another weakness. Additionally, it should be taken with cautious about the assumption that CSR research fully reflects CSR practices in Vietnam, since there are lag effects between practices and research, suggesting that some of the conclusions may underestimate recent developments in the field.

The third limitation of this study is associated with generalisability issues. Indeed, given the challenges in collecting data in Vietnam coupled with the time and budget constraints, this study concentrates on a specific sector (i.e., services) in Vietnam. It is undeniable that service SMEs are not a representative sample of SMEs in Vietnam and Vietnam is not representative of all developing countries. Therefore, the potential for generalisation is limited. However, following its interpretivist paradigm, this research aims at achieving analytical, rather than statistical, generalisation. Hence, it is the quality of the theoretical inferences that are drawn out of the qualitative data that is more crucial (Bryman & Bell, 2007).

This study also involves data collection shortcomings. While additional interviews with outside observers (as key informants) were obtained during the interview process, the majority of interviews was with owner-managers (i.e., agents). As such, the findings are mainly based on the owner-mangers' interpretations and subjective viewpoints. The representativeness of the data collected could be then challenged. Moreover, although secondary data were collected, public information on SMEs and the availability of internal documents were limited, mainly for reasons of confidentiality. Owing to limited access, only a limited number of observations could also be conducted. The amalgamation of these issues might have lessened the researcher's insights into actual situation and issues. However, the purpose of this study is not to figure out, normatively, how CSR should be practiced by SMEs in Vietnam (i.e., normative approach).

Finally, criticism of this study may also arise from the research process. In particular, all interviews, transcriptions and coding were done by the researcher alone. The researcher was also a part of what was being observed, and his own subjective frames of references could not be entirely eliminated from the data interpretation and presentation of findings. This may raise a question about the potential of single researcher bias in the research process. However, several efforts were made to avoid it. For example, a semi-structured interview guide was used

to maintain research consistency. Moreover, to evade the unnecessary influence of the interviewer and to establish conformability of this study, as mentioned in Chapter 5, a rigorous step-by-step audit trail of data collection and analysis processes was followed. Furthermore, multiple steps have been undertaken to confirm that the collected information makes sense and research rigour was enhanced by using the data triangulation approach through observation, field notes, document analyses, and multiple stakeholder interviews.

Given the above limitations, the results and conclusions from this study should be applied to other contexts with caution and prudence, especially when the level of agency may diverge based on variations in the institutional settings (i.e., field). There is also scope for future research to expand and/or challenge the findings presented in the study.

9.6. Directions for future research

This study serves as a foundation and offers a range of avenues for future research, which is divided into five key areas. These areas may be interlinked, but this section focuses on presenting them systematically in order to emphasise the most important respective

9.6.1. Structure-agency interactions

By arguing that both the institutional context and owner-manager agency influence the construction of CSR in the research context, this study echoes the emphasis on the critical role of the individual agency of SME owner-managers and highlights the important role of agentic processes in molding CSR responses and interventions. Future research could continue substantiating this line of argument by further examining the underpinning process of institutional effects (e.g., interconnected and competing nature of institutional forces) and the socio-psychological and cognitive dynamics underlying managerial commitment to CSR (e.g., between interpretation and responses). This is to dig deep into the institutional mechanisms and micro-processes associated with the owner-managers' sensemaking of the institutional influences regarding CSR.

9.6.2. Agency

The use of Bourdieu's framework is open to criticism that it leaves little room for individual opinion (Sewell, 1992; Fowler, 1997; Mutch, 2003). Therefore, future research could use this study as a starting point to further examine conditions under which owner-manager agency is suppressed or elevated so as to develop guidelines on they could fully utilise their agency towards involvement in CSR. To do that, future research could include a more diverse range of perspectives of stakeholders, including, for example, government officials, CSR consultants, and NGOs dedicated to CSR-related work, to gain a more comprehensive view on the field dynamics and interactions among various stakeholders in the field (Glaser & Strauss, 1967). Previous studies tend to focus on mechanisms that owner-managers exercise their agency to evade institutional demands in various negative ways, in what they call "evasion work" (Soundararajan et al., 2016); Instead, this study argues that CSR could be the means to increase owner-managers' capital and thus improve their relative power position in the social field, suggesting that owner-managers' agency could lead to positive outcomes.

9.6.3. Changes in the legitimacy of CSR practices

This study employs a static cohort design that ignores the dynamics in the field and the habitus of owner-managers which may lead to changes in the legitimacy of CSR practices. As Bourdieu (1990) stressed, the habitus of owner-managers may change throughout the time, and as a consequence, their interpretation of CSR might also change. The second mechanism of change may come from the power structures in the field. In the era of globalisation, the arrival of MNCs and NGOs (i.e., as new actors) might reshape the current understanding of CSR within a particular field, such as an industry. For these reasons, longitudinal multiple case-study research would allow researchers to capture the effects that fundamental changes in a field, such as social movements, might have on the construction of CSR. Moreover, Bourdieu (1990) also stressed that different fields might possess different degrees of institutional pressures and

autonomy. Some fields might be self-determined while others might be significantly influenced by other related fields. In view of that, future similar research could also expand and/or challenge this research's findings by being conducted in a different sector (i.e., sub-field) and/or within a geographical context that are, to this point, beyond the scope of this study. Given the fact that a firm, even SMEs, may operate in pluralistic fields (i.e., different industries or culture) at the same time, the assumption of a single and consistent field's *illusio* that guides the evaluations of CSR practices becomes somewhat problematic. Therefore, future research could also drill deeper to the potential influences across field boundaries, such as by exploring how the capital acquisition of actors in one field might influence their position, and thus their practices in another field. Similarly, it would be worth exploring how an actor's practices in a field are affected by that actor's habitus when that is shaped by the structure of other fields.

9.6.4. Content of CSR in Vietnam research

As discussed in Chapter 3, the biggest lacuna in CSR in Vietnam research is the dearth of context-sensitive studies, although many foundational features, institutional relationships, and philosophical understandings found in Western cultures do not exist in the Vietnamese context. Bridging this gap requires research taking into account the peculiar institutional constellations and characteristics of Vietnam. For the above reasons, CSR in Vietnam research should shift from description to theorization explicitly tied to the context of Vietnam. In particular, future investigation of CSR concept in Vietnam can proceed from diverse perspectives so that more context-sensitive CSR research can emerge. Firstly, although some general studies of national culture and CSR in Vietnam using Hofstede's cultural typology exist (Nguyen & Truong, 2016), researchers might go beyond the use of Hofstede, looking at the relationship between CSR and a variety of social movements (transformational and transnational education) or a collective of cultural values in Vietnam (such as nationalism and familialism) to develop a more comprehensive framework of CSR. Moreover, philosophical research may examine the

influence of the triple religion in Vietnam (Buddhism, Confucianism and Daoism) on the nature of CSR, while political science research may be interested in examining potential positive and negative impacts of the official ideology (such as Marxism–Leninism and Ho Chi Minh's thoughts) on CSR thinking and doing in Vietnam during the transition period towards sustainable development in Vietnam. These kinds of examination could potentially fill a gap in knowledge about the role of religion, socialist ideology, and hegemonic regimes on CSR.

Moreover, this study shows that topics related to environmental CSR seem to be least often addressed. The lack of research pertaining to environmental issues suggests that CSR in Vietnam research may not keep up with the new global forces and trends. However, there is an increasing public awareness and mobilization around environmental aspects of CSR due to the severe air pollution, as well as active engagement in social media, which may provide a new momentum for CSR development in Vietnam. By drawing from a wide range of views, CSR scholars in Vietnam may provide some unique contributions that take the literature of CSR into new and interesting directions.

9.6.5. Method of CSR in Vietnam research

As discussed in Chapter 3, an important concern in the status of CSR in Vietnam research is the need for methodological diversification. First, although empirical studies employing surveys has dominated CSR in Vietnam research, direct application of measures derived from other countries may yield invalid results. Therefore, more qualitative research would be more appropriate, especially since the CSR phenomenon is still not well defined in Vietnam. As one of pioneering contributions, Tran and Jeppesen (2016) employed in-depth semi-structured interviews and document analysis and was the first to bring in the voices of managers and local workers in small and medium sized enterprises in Vietnam as a way of explaining some of the core propositions of institutional theory in the context of formal and informal CSR practices in the Vietnamese textiles, garment, and footwear manufacturing sectors. Second, further research

should also pay closer attention to reflect its embeddedness and multi-level nature of context. For example, the framework of Athanasopoulou and Selsky (2015) can open up the CSR in Vietnam research to a new research design. This direction is illustrated by Wrana and Diez (2018) who applied a multilevel analysis to investigate the relationship between the adoption of CSR standards and business performance (firm level), the varying impacts of spatial proximity to MNEs (district level), and the importance of regional institutions (province level) on the implementation of global CSR certificates among private domestic firms in Vietnam.

In addition, Chapter 3 has illustrated the absence of action research, causing concerns over the current purpose of CSR in Vietnam. As Athanasopoulou and Selsky (2016) suggested, CSR researchers have a duty not only to study how CSR practices take place in a local context, but also to identify pitfalls and recommend modest or radical changes in CSR practices. In other words, the 'how' and 'should' aspects should be important starting points for CSR in Vietnam research to keep pace with changing practices and societal expectations. Thus, this study encourages action researchers to work actively with practitioners on day-to-day CSR issues to improve CSR practices in Vietnam.

9.7. Personal reflections

My Ph.D. has been a challenging but rewarding journey. My interest in the concept of corporate social responsibility can be traced back to my Masters' thesis in 2014, which investigates the relationship between corporate social and financial performance. Since the beginning of my PhD, from a quantitative standpoint, I gradually moved to qualitative ways of looking at the concept. It is undeniable that the transition was challenging because I had to learn and change, not only the methodology but also the mindset. As a novice qualitative researcher, I encountered many challenges, arising from crafting a research question, collecting, and analysing data to writing the thesis by bringing together all ideas into a coherent body of understanding. As a non-native English speaker, at times, I doubted myself as if my meanings

were not being perfectly reflected in my writing. Nevertheless, it has been a tremendous learning curve for me, and I realised that my writing has gradually improved compared to a couple of years ago. I feel it is important to keep reminding that learning is a life-long process: I am learning, and I continue to learn.

After writing the final word of the thesis, I went back to it and asked myself: what would I do differently? Although I would continue to employ a qualitative research strategy, I would use a qualitative longitudinal study to capture changes in the institutional context and its impact on CSR practices of SMEs. Regarding the data, the owner–manager's life history may also be useful in providing a longitudinal perspective on the activities of the business, and specifically in providing insight into the owner–manger's background, previous experience, and motivations. As reflected in my review, CSR research is growing in Vietnam. To a certain extent, the more irresponsible organisations are, the more reasons for researchers to explore CSR in Vietnam. In this study, I choose to explore how CSR is actually practiced among SMEs in Vietnam and I trust owner-managers' own ability to interpret and contextualise CSR – they know what is appropriate for their context of the situation. But this study also shows that there is a risk in putting too much trust in owner-managers because they may lack knowledge about CSR, and they may not know what is best for them. For this reason, I could also take more reflective and critical perspective to figure out normatively how CSR should be practiced among SMEs in Vietnam. To do that, I would follow critical realism which calls for researchers to move beyond the notion of institutional pressures to disclose more precise mechanisms, both within the same strata (e.g., interplays between different actors' actions) or between different strata (e.g., use by different actors of a common institutional logic) to explain behaviour. Such a critical discourse analysis requires that the researcher not only to look at the actors' discourse, but also look beyond the actors' discourses (i.e., to understand causal power/mechanism of pre-existing structures).

Any Ph.D. journey is not linear; instead, it consists of various ups and downs. At the time of writing, when reflecting on my journey, the most challenging part of the research process happened in the final year. Despite the enthusiasm and positive progression made in the first three years, it is undeniable that doing a PhD, especially in the final stage, during the Covid-19 pandemic is not easy. A PhD was always meant to be hard, but imagine, you have woken up in 2020, part way through your PhD, and you are in the middle of a pandemic. For me, this experience offers a whole set of emotional and mental upheavals. On the positive side, I consider myself lucky to be living in New Zealand during the pandemic, thanks to the government's early restrictions. However, spending three months in lockdown, being surrounded by the uncertainty and instability around the safety of loved ones in Vietnam, coupled with pressures on the completion and quality of the PhD, there were times that I felt exhausted both physically and mentally. I can feel clearly that my health has been deteriorating during this time and I suffered from having difficulty concentrating and experiencing hopeless, as results of bad moods, regular poor sleep, and stress. Not less than 3 times, I questioned myself whether I should stop my PhD, or should I defer it for now and come back, or even go part time. Luckily, given my status (i.e., a scholarship holder), I had no choice rather than pushing myself to keep moving and finding ways to adapt with the 'new normal' situation. During this crucial time, it was important to remind myself about the reasons for which I started and all the supports that I have received from my supervisors and my family. Indeed, this experience has taught me to improve skills, such as stress management, Overall, my research journey was challenging but with a positive outcome and good learning experience.

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Appendix 1 – Sample Interview Guide

There are two different types of participants, including owner-managers and outside observers in this study. The interview questions, approach and tone were accordingly attuned to the specific type of participant. Nevertheless, a basic outline was followed for all types of actor in order to maintain consistency in the information collected and to facilitate triangulation.

Secondary data

- Background information on the industry and national contexts – Source: industry reports, scholarly sources, newspapers, and media publication sources.

- Overview of the business and its CSR activities– Source: the company brochures, the company's website, their Facebook page(s), newspapers, and media publication.

- Overview of the owner/managers – Source: their Facebook page(s), and other professional networks (LinkedIn), newspapers, and media publication sources.

Guided questions for owner-managers

Themes	Sample questions	Aims
Overview of the business and its practices	**IQ1:** Please tell me about your background and your role within the business. • Position; Years in the company; Education background **IQ2:** Can you tell me a bit more about your business? • Primarily, questions should be asked covering topics such as: (in the case of owner-managers) the current situation of the business, the challenges within the business, the personal challenges, the key characteristics of the business, values, mission and vision; • Prompts: founding (the length in business), size and the number of FTEs	To gain an overview of the business, the owner/manager and the role of business in society.

	• More detail-oriented probes: business practices (its position in the supply chain); market share (its competitiveness); and its key buyers (the degree of international operations).	
CSR practices	**IQ3:** How does your business engage with its local communities? • Have a follow up question, using a "for example", in case they don't understand the question. **IQ4:** What kinds of (voluntary) endeavours that your business has participated to show its commitment and responsibility toward your employees and customers? • To make it simple, consider asking another question like: Can you describe the most recent socially responsible initiatives for your employees or customers, apart from what you have told me? • Topics such as the recruitment and promotion process, performance, training, the types and nature of workers employed and the prescribed standards for equality and opportunity, working hours, overtime, nightshifts, patterns of working hours, management of working hours during different seasons, transportation, accommodation facilities and the prescribed standards for working hours **IQ5:** Does your business have any specific initiatives relating to the natural environment? If so, can you tell me a specific example/initiative (that	To identify different types of CSR practices, and to evaluate actual CSR practices of the firm.

	your business has participated in to minimise the negative impact on the natural environment)? **IQ6:** How do you normally refer to these activities inside your business? What do you normally call them? **More detail-oriented probes**: Since when your business started doing these initiatives? What aspect of socially responsible business activities are you most proud of, and why? **IQ7:** In your own words and based on your experience, what do you think the role of business should be in society?	
Motives	**IQ8:** Can we discuss why your company engages with these [social] initiatives? - More detail-oriented probes: What benefits do you think these activities bring to your business? What do you think would happen if your business did not engage in these activities? **IQ9:** Can you walk me through the decision-making process in regard to these activities at your organization? - Prompts: How often does your business participate in these social activities? Do you have predetermined budget for these initiatives? Do you measure the performance of these activities? Do you have a formal procedure prescribing the sequence of steps? Does the business have any written/stated policy about the initiatives that you have talked previously? Is there any specific objective established before your business engages in these activities?	To understand the influence of owner-managers

	• More detail-oriented probes: How would you prioritise each type of social responsibility activities? What are the factors that you think may affect the decision-making process? Why some social activities can be rejected and some can be accepted? (any examples) **IQ10:** Did your organization experience any major changes in the approach or strategy in regard to these social responsibility activities over the last 5 years? • If yes – what it was and why did it happen?	
Context	**IQ11:** Are there any pressures from the industry that make your business to become engaged in the activities that you have outlined? If yes, can you outline those factors for me? **IQ12:** In your opinion, who are the most important/dominant/powerful stakeholders of your company? • Prompts: How would you describe the relationship between your business and the key stakeholders? How does your business manage the relationship with them? • More detail-oriented probes: To what extend do you think this dominant stakeholder has influenced socially responsible initiatives of your company? Do they offer your business any support or encouragement to improve your social performance? Examples? • For firms with higher international orientation, probes about the pressures from international buyers for social initiatives aligned with international guidelines and principles (e.g., Do you get any pressures	To understand the influence of context (at the industry and national levels)

from international partners for engaging in these initiatives? How? Why?)

IQ13: Is your company a member of an industry association (or a network of firms)? If yes, could you name them for me please? Are they informal or formal networks?

- Prompts: Since when? What are the purposes of your business to be a member of this association? How does your business interact with other members in this network?

- More detail-oriented probes: what extend do you think the association (network ties) may affect socially responsible initiatives of your company? Do you think your business is following industry best practices (norms & standards) in relation to these practices? Do you think socially responsible practices of your business is different to other firms in the industry? Is it common for firms in this industry to follow/mimic each other regarding socially responsible practices?

IQ14: Do you think the tradition of Vietnam might be affecting your business's [social] practices

- Topics: Confucian values; the persisting influence of familialism and nationalism

- Probes about religious persuasion: Buddhism (the logic of karma)

IQ15: To what extent do you think the government has influenced the initiatives of your company?

- Primarily, questions should be asked covering topics such as a general idea of the relevant laws, the applicability of these regulations to daily operation, the nature of

	the trade unions, the nature of the collective bargaining arrangements, encouragement and support towards unionism, ….	
	• Do you feel that Vietnamese laws & regulations (e.g., labour's law, compulsory social insurance policies …) support or discourage social compliance? How?	
	• Probes about the influences of the government's direction to develop the market economy with socialist orientation in Vietnam	
	IQ16: Vietnam's business environment has changed significantly since 1986. What do you see as the impacts of globalization on the initiatives of your company?	
	• Probes about the level of economic development (the greater openness to foreign influences lead to fundamental changes in Vietnamese society)	

Guided questions for outside observers

- The role in the organisation, their involvement with SMEs, their understanding of CSR in general, …

- Their evaluation on the status of CSR in Vietnam, covering the influence of the government on the CSR engagement of SMEs in Vietnam, e.g., public policy and set of standards related to CSR.

- Their evaluation on the awareness and engagement of SMEs in Vietnam in CSR

- Key issues that SMEs in Vietnam face when practicing CSR. Why?

- Key motivations for SMEs in Vietnam to practice CSR.

- Their explanation on the influence of tradition (history, religion, culture, …) on the CSR engagement of SMEs in Vietnam

- Their explanation on the influence of modernity (economic development, new ideas, …) on the CSR engagement of SMEs in Vietnam.

Appendix 2 – Ethics Approval Letter

Human Ethics Notification - 4000019401

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humanethics@massey.ac.nz <humanethics@massey.ac.nz>   Fri, Jun 15, 2018 at 4:08 PM
To: Minh.Nguyen.15@uni.massey.ac.nz, G.Eweje@massey.ac.nz, J.Bensemann@massey.ac.nz, S.J.Kelly@massey.ac.nz,
T.A.Bentley@massey.ac.nz
Cc: humanethics@massey.ac.nz

HoU Review Group
Prof Tim Bentley

Ethics Notification Number: 4000019401
Title: The influence of context on corporate social responsibility (CSR) practices: An exploration of Vietnamese small-to-medium enterprises

Thank you for your notification which you have assessed as Low Risk.

Your project has been recorded in our system which is reported in the Annual Report of the Massey University Human Ethics Committee.

The low risk notification for this project is valid for a maximum of three years.

Please note that travel undertaken by students must be approved by the supervisor and the relevant Pro Vice-Chancellor and be in accordance with the Policy and Procedures for Course-Related Student Travel Overseas. In addition, the supervisor must advise the University's Insurance Officer.

A reminder to include the following statement on all public documents:

"This project has been evaluated by peer review and judged to be low risk. Consequently it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named in this document are responsible for the ethical conduct of this research.
If you have any concerns about the conduct of this research that you want to raise with someone other than the researcher(s), please contact Associate Professor Tracy Riley, Acting Director (Research Ethics), email humanethics@massey.ac.nz. "

Please note that if a sponsoring organisation, funding authority or a journal in which you wish to publish require evidence of committee approval (with an approval number), you will have to complete the application form again answering yes to the publication question to provide more information to go before one of the University's Human Ethics Committees. You should also note that such an approval can only be provided prior to the commencement of the research.

You are reminded that staff researchers and supervisors are fully responsible for ensuring that the information in the low risk notification has met the requirements and guidelines for submission of a low risk notification.

If you wish to print an official copy of this letter, please login to the RIMS system, and under the Reporting section, View Reports you will find a link to run the LR Report.

Yours sincerely

Associate Professor Tracy Riley, Dean Research
Acting Director (Research Ethics)

Appendix 3 – Information Sheet

INTRODUCTORY LETTER

Dear …,

My name is Minh Nguyen, a PhD student at the School of Management, Massey University, New Zealand. I am working on a research project titled *"The influence of context on corporate social responsibility (CSR) practices: An exploration of Vietnamese small-to-medium enterprises".*

This research aims to investigate the adoption of socially and environmentally responsible practices of small-to-medium enterprises (SMEs) in Vietnam. I am also keen to understand the influence of the external environment on these business activities.

I will be undertaking case studies involving businesses in Vietnam. To this end, I will be interviewing key stakeholders including government agencies and industry representatives.

I would appreciate approximately one hour of your time to participate in an interview. I would like to record the interview and I will later provide a transcript of the interview for your approval.

As is common practice in New Zealand universities, confidentiality is assured. In all subsequent reporting of the results, respondents' identities will remain confidential and will be protected through de-identification. All collected information will be used for this research only, and findings will be reported in a PhD dissertation. Other academically relevant outputs may also include publications at appropriate conferences and in relevant journals. In supporting this research, I realize that you would be providing a commitment of time. In recognition of that, as the investigator undertaking this research, I am committed to prepare and present our findings to you and your colleagues for deeper analysis

Please be assured that you are under no obligation to accept this invitation. If you decide to participate, you have the right to:

- decline to answer any particular question;
- withdraw from the study at any time;
- ask any questions about the study at any time during participation;
- provide information on the understanding that your name will not be used unless you give permission to the researcher;
- be given access to a summary of the project findings when it is concluded
- ask for the recorder to be turned off at any time during the interview.

This project has been evaluated by peer review and judged to be low risk. Consequently, it has not been reviewed by one of the University's Human Ethics Committees. The researcher(s) named above are responsible for the ethical conduct of this research.

If you have any concerns about the conduct of this research that you wish to raise with someone other than the researcher(s), please contact A/Prof Tracy Riley, Acting Director, Research Ethics, telephone 06 356 9099 x 84408, email humanethics@massey.ac.nz

I will be contacting you in the next couple of days to determine your willingness to participate and, if so, to set an appropriate date and time for the interview. In the interim if you have any questions please, do not hesitate to contact me directly.

Yours Sincerely,

Minh Nguyen
School of Management
Massey University
Mob: +64 223 983 618
Email: m.nguyen@massey.ac.nz

THƯ GIỚI THIỆU

Kính gửi Anh/Chị,

Tên tôi là Minh Nguyễn, một nghiên cứu sinh tại trường Quản lý, Đại học Massey, New Zealand. Tôi đang thực hiện một dự án nghiên cứu có tiêu đề: "Ảnh hưởng của bối cảnh lên việc thực hành trách nhiệm đối với xã hội của doanh nghiệp vừa và nhỏ tại Việt Nam".

Dự án này nhằm mục đích tìm hiểu về các hoạt động trách nhiệm với cộng đồng, xã hội và môi trường của các doanh nghiệp vừa và nhỏ tại Việt Nam. Qua nghiên cứu, tôi cũng mong muốn hiểu được tầm ảnh hưởng của bối cảnh bên ngoài đối với các hoạt động kinh doanh của doanh nghiệp.

Tôi dự kiến sẽ thực hiện các nghiên cứu điển hình tại các doanh nghiệp phù hợp tại Việt Nam. Ngoài ra, tôi cũng sẽ phỏng vấn các bên liên quan chính, bao gồm các cơ quan chính phủ và các hiệp hội và tổ chức đại diện ngành.

Tôi sẽ đánh giá cao nếu anh/chị có thể dành khoảng 1 tiếng để tham gia vào cuộc phỏng vấn. Ngoài ra, tôi cũng mong muốn có thể ghi âm lại cuộc trao đổi, và sau đó tôi sẵn lòng cung cấp một bản sao của cuộc phỏng vấn để anh/chị kiểm tra.

Theo quy định chung về việc thực hiện nghiên cứu của các Đại học tại New Zealand, sự bảo mật thông tin luôn được đảm bảo. Trong tất cả các báo cáo kết quả của nghiên cứu, danh tính của người tham gia nghiên cứu sẽ được bảo mật. Tất cả các thông tin thu thập được sẽ được sử dụng cho nghiên cứu này, và toàn bộ kết quả từ nghiên cứu sẽ được báo cáo trong một luận án tiến sĩ. Các kết quả đầu ra khác có liên quan đến nghiên cứu có thể bao gồm các ấn phẩm tại các hội thảo và trong các tạp chí liên quan. Tôi hiểu rằng anh/chị sẽ phải xem xét dành thời gian để hỗ trợ cho nghiên cứu này, và để ghi nhận sự đóng góp quan trọng này, tôi cam kết sẽ chuẩn bị và trình bày các phát hiện của dự án nghiên cứu cho anh/chị và các đồng nghiệp của anh/chị để có những phân tích sâu hơn.

Hãy yên tâm rằng anh/chị hoàn toàn có quyền từ chối tham gia nghiên cứu này. Tuy nhiên, nếu anh/chị tham gia, anh/chị có quyền

- từ chối trả lời bất kỳ câu hỏi phỏng vấn nào;
- rút khỏi nghiên cứu bất kỳ lúc nào;
- đặt bất kỳ câu hỏi nào về nghiên cứu này bất kỳ lúc nào trong suốt quá trình tham gia;
- thông tin của anh/chị sẽ không được sử dụng trừ khi anh/chị cho phép;
- được cấp quyền truy cập vào bản tóm tắt các kết quả của dự án khi nghiên cứu được hoàn thành;
- yêu cầu tắt máy ghi âm bất kỳ lúc nào trong khi phỏng vấn.

Dự án này đã được thông qua một quy trình bình duyệt độc lập và được đánh giá là có rủi ro thấp. Do đó, nó chưa được xem xét bởi Ủy ban Đạo đức Con người. Các nhà nghiên cứu có tên dưới đây chịu trách nhiệm chính về chuẩn mực và hành vi đạo đức liên quan tới nghiên cứu này.

Nếu anh/chị có bất kỳ mối lo ngại nào về việc tiến hành nghiên cứu này mà anh/chị muốn đề xuất với một người không phải là một trong các nghiên cứu viên, xin liên lạc với PGS.TS. Tracy Riley, Quyền Giám đốc, Đạo đức Nghiên cứu, điện thoại 06 356 9099 x 84408, email humanethics@massey.ac.nz

Tôi sẽ liên lạc với anh/chị trong vài ngày tới để xác định sự sẵn sàng tham gia nghiên cứu của anh/chị và, nếu có thể, tôi hi vọng có thể đặt ngày và giờ thích hợp cho cuộc phỏng vấn. Trong thời gian này, nếu anh/chị có bất kỳ câu hỏi gì liên quan tới dự án, xin vui lòng liên hệ trực tiếp với tôi.

Trân trọng,

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CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc Lập – Tự Do – Hạnh Phúc

Hà Nội, ngày 20 tháng 7 năm 2018

THƯ NGỎ

Kính gửi: …………………………………………………………………………………

Tên tôi là Nguyễn Quang Minh, nghiên cứu sinh tại Đại học Massey, New Zealand. Hiện tại, tôi đang tiến hành nghiên cứu một dự án nghiên cứu có tiêu đề: "Ảnh hưởng của bối cảnh lên việc thực hành trách nhiệm xã hội (CSR) của doanh nghiệp vừa và nhỏ tại Việt Nam".

Được biết, Quý Doanh nghiệp là một trong những đơn vị tích cực tham gia vào các hoạt động trách nhiệm đối với cộng đồng, người lao động, khách hàng và môi trường. Do đó, tôi mong muốn được sự chấp thuận của Quý Doanh nghiệp tạo điều kiện cho một buổi trao đổi trực tiếp với người quản lý và lãnh đạo bộ phận liên quan để tham khảo ý kiến về các vấn đề sau:

- Thực hành trách nhiệm xã hội (CSR) của doanh nghiệp, trong đó có thể bao gồm đảm bảo đời sống người lao động, tham gia vào các chương trình xã hội, sử dụng các giải pháp giảm thiểu tác động tới môi trường, cũng như áp dụng các hệ thống quản lý chất lượng theo tiêu chuẩn quốc tế trong hoạt động sản xuất kinh doanh.
- Tác động của thị trường và động lực dẫn tới việc thực hành trách nhiệm xã hội (CSR) của doanh nghiệp;
- Ảnh hưởng của văn hóa, quản lý nhà nước và sự phát triển của kinh tế xã hội nói chung đối với việc thực hành trách nhiệm xã hội (CSR) của doanh nghiệp;
- Những rào cản đối với doanh nghiệp khi thực hành trách nhiệm xã hội (CSR).

Tôi rất mong Quý Doanh nghiệp có thể đồng ý sắp xếp một buổi trao đổi để thảo luận về vấn đề trên tại văn phòng Quý Doanh nghiệp hoặc một địa điểm thích hợp.

Mong nhận được thông báo sớm từ Quý Doanh nghiệp.

Để biết thêm thông tin, anh/chị vui lòng liên hệ theo địa chỉ dưới đây:
Minh Nguyễn – Điện thoại: +84 93 644 5696 ; Email: m.nguyen@massey.ac.nz

Trân trọng cảm ơn,

Nguyễn Quang Minh

Appendix 5 – Consent Form

PARTICIPANT CONSENT FORM

I have read the Introductory Letter and have had the details of the study explained to me. My questions have been answered to my satisfaction, and I understand that I may ask further questions at any time.

I agree to participate in this study under the conditions set out in the Introductory Letter.

I understand that I have the right to withdraw from the study at any time and to decline to answer any particular questions.

I agree to provide information to the researcher on the understanding that my name and my organisation's name will not be used without my permission.

I agree/do not agree to the interview being sound recorded.

I wish/do not wish to have my recordings returned to me.

Signature: .... **Date:** ....

Full Name – printed ....

ĐƠN ĐỒNG Ý CỦA NGƯỜI THAM GIA

Tôi đã đọc Thư giới thiệu và có đủ thông tin về nghiên cứu. Các câu hỏi của tôi về nghiên cứu đã được giải thích đầy đủ, và tôi hiểu tôi có quyền đặt thêm câu hỏi bất cứ lúc nào.

Tôi đồng ý tham gia vào nghiên cứu này theo các điều kiện được nêu trong Thư giới thiệu.

Tôi hiểu rằng tôi có quyền rút khỏi nghiên cứu bất cứ lúc nào và từ chối trả lời bất kỳ câu hỏi cụ thể nào.

Tôi đồng ý cung cấp thông tin cho nhà nghiên cứu dựa trên thỏa thuận rằng tên của tôi và tên của tổ chức của tôi sẽ không được sử dụng khi chưa có sự cho phép của tôi và các bên liên quan.

Tôi đồng ý rằng cuộc phỏng vấn sẽ được ghi âm.

Tôi muốn bản ghi âm được gởi lại cho tôi.

Chữ ký: .... **Ngày:** ....

Họ và tên – In hoa ....

AUTHORITY FOR THE RELEASE OF TRANSCRIPTS

I confirm that I have had the opportunity to read and amend the transcript of the interview(s) conducted with me.

I agree that the edited transcript and extracts from this may be used in reports and publications arising from the research.

Signature: .... **Date:** ....

Full Name - printed ....

ỦY QUYỀN SỬ DỤNG NỘI DUNG GHI ÂM

Tôi xác nhân rằng tôi đã có cơ hội được đọc và sửa đổi nội dung ghi âm cuộc phỏng vấn với tôi..

Tôi đồng ý rằng bản nội dung ghi âm và các trích xuất đã qua chỉnh sửa có thể được sử dụng trong các báo cáo và ấn phẩm liên quan tới nghiên cứu này.

Chữ ký: .... **Ngày:** ....

Họ và tên – In hoa ....

A working site of an SME in seafood processing sector

The researcher attended VASEP Conference to find prospective participants

People praying in the street during the Ghost month

Observation in an SME in the eco-tourism sector

The use of grass straws

Observation in the two SMEs in the food and beverage sector